

**BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

**In the Matter of the Application of The    )  
Empire District Electric Company to    ) Docket No. 19-EPDE-223-RTS  
Make Certain Changes in Its Charges    )  
for Electric Service.                        )**

**DIRECT TESTIMONY**

**PREPARED BY**

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**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**May 13, 2019**

1                   **I.       STATEMENT OF QUALIFICATIONS**

2   **Q.     What is your name?**

3   A.     My name is Justin W. Prentiss.

4   **Q.     By whom and in what capacity are you employed?**

5   A.     I am employed by the Kansas Corporation Commission (KCC or Commission) as  
6           a Senior Research Economist within the Economics and Rates Section of the  
7           Utilities Division.

8   **Q.     What is your business address?**

9   A.     1500 S.W. Arrowhead Road, Topeka, Kansas, 66604-4027.

10  **Q.     What is your educational background and professional experience?**

11  A.     I hold a Master's Degree in Applied Economics from the University of Wisconsin-  
12           Whitewater and a Bachelor's Degree in Applied Mathematics from the University  
13           of Rochester. I have been a Senior Research Economist with the KCC since  
14           February 2018.

15  **Q.     Have you previously submitted testimony before this Commission?**

16  A.     Yes. I filed direct testimony in the 18-WSEE-328-RTS Docket sponsoring  
17           Commission Staff's (Staff) position on Customer Annualization and Rate  
18           Annualization and in the 18-KCPE-480-RTS Docket sponsoring Staff's Class Cost  
19           of Service (CCOS). Also, I have assisted other members of Staff with economic  
20           analysis on several dockets.



1    **Q.    What is an embedded cost study?**

2    A.    An embedded cost study is a study which uses known or historical costs in order to  
3           determine the costs for a utility to continue providing service to its customers.

4    **Q.    What are some of the generally accepted practices?**

5    A.    Empire's expenses are assigned to the Uniform System of Accounts created by the  
6           Federal Energy Regulatory Commission (FERC). The first step in producing a  
7           CCOS is to functionalize all costs (i.e., associate all costs with production,  
8           transmission, distribution, etc.). This was accomplished already because Empire  
9           maintains data according to FERC's Uniform System of Accounts. Empire  
10          performed an additional step here, taking all of the functionalized values and then  
11          repartitioning them between production, distribution (primary and secondary), and  
12          customer service.

13         The next step is classification, where the cost is defined as being related to the  
14         number of customers, the demand put on the system by the customers, or the energy  
15         usage of the customers. In the classifications of the different functions, multiple  
16         methodologies are used. Some functions, such as production, will greatly differ in  
17         classification methodology between analysts. Others, such as transmission and  
18         customer related costs, have generally accepted methods for classification. For  
19         example, the generally accepted practice for assigning customer-related costs to  
20         customers is that the cost itself must be directly associated with serving specific  
21         customers (e.g., meter reading expenses).

22         After all the functionalized costs have been classified, they are then allocated to  
23         each different customer class (in the case of Empire, the classes are residential

1 general, residential water heating, residential space heating, commercial general,  
2 commercial space heating, general power, total electric building, power  
3 transmission, and lighting). The chosen allocation factors directly impact class  
4 revenue requirements. Demand-related class allocation can be built around various  
5 peak months including, the single annual peak, twelve-month peak, an amount of  
6 peaks between one and twelve, or number of non-coincidental peaks. Energy-  
7 related allocation factors are constructed for kilowatt hour (kWh) sales or generated  
8 kWh.

9 **Q. What are the results of a CCOS study?**

10 A. The results of a CCOS study are Rates of Return (ROR), both for the classes  
11 individually and for the company as a whole. To calculate these ROR, the analyst  
12 sums all revenue sources; subtracts expenses for operation and maintenance,  
13 depreciation, amortization, and taxes (the total of which is called net operating  
14 income); and divides that total by rate base. By doing this for the total values of all  
15 classes together, a system ROR is created. Each class' ROR is compared to the  
16 system ROR by division (relative ROR). If a class has a relative ROR of 1.0, then  
17 that class is paying exactly its costs-no more, no less. However, if the class relative  
18 ROR is below 1.0, then other classes are subsidizing that class, and if the class  
19 relative ROR is above 1.0, then the opposite is true—the class is subsidizing other  
20 classes.

1   **Staff's Methodology**

2   **Q.     Did Staff prepare a CCOS?**

3   A.     Yes, Staff prepared a CCOS, which I am sponsoring. It is attached to this testimony  
4           as EXHIBIT JWP-1. This CCOS is fully allocated and includes system and class  
5           RORs (and relative RORs) at current rates. I obtained the data from work papers  
6           filed by the Company, data requests issued to the Company, and Staff's  
7           adjustments.<sup>1</sup> Using these work papers, which are already functionalized by  
8           FERC's Uniform System of Accounts, I constructed my fully allocated CCOS. As  
9           explained below, I first classified and allocated Rate Base, then Operation and  
10          Maintenance Expenses, and finally Current Depreciation and Amortization  
11          Expenses.

12   **Rate Base**

13   **Q.     How did you classify and allocate Rate Base?**

14   A.     I classified and allocated Rate base by first determining the parts that make up Rate  
15          Base. These parts include Plant in Service, Accumulated Depreciation, and  
16          Working Capital and Adjustments. Some of these parts themselves contain  
17          subparts. Once identified, I individually examined each part, classified them, and  
18          then allocated them. Unless explicitly detailed, I classified and allocated these costs  
19          in a manner consistent with Staff's prior practices.

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<sup>1</sup> Staff's adjustment schedules may be found in the direct testimony of William Baldry.

1    ***Plant in Service***

2    **Q.    How did you classify and allocate Plant in Service?**

3    A.    First, I determined the subparts that make up Plant in Service—Production,  
4           Transmission, Distribution, General Plant, and Intangible plant. Then I  
5           individually examined each part and classified and allocated them as explained  
6           above.

7    **Production**

8    **Q.    How did you classify and allocate Production plant?**

9    A.    I classified all of production—steam, hydro, combustion turbine (CT), and wind  
10          turbine—as the costs being derived both due to the draw on the system (the demand  
11          portion) and the total usage (the energy portion). The split between demand and  
12          energy was determined by the system load factor.<sup>2</sup> All of production is allocated  
13          based on six-coincidental peak (6-CP) for the demand portion and generated energy  
14          for the energy portion of the classification.  
15          Staff has previously classified all of production in Empire rate cases (and rate cases  
16          with other electric companies recently) as having both demand and energy portions.  
17          Staff uses the load factor to spread the costs. Staff used generated energy to allocate  
18          the energy portion, and used six-coincidental peak (6-CP) to allocate the demand  
19          portion. This differs slightly from Staff's prior practices. Previously, Staff used a  
20          4-CP to allocate the demand portion of Production plant. However, Empire's  
21          peaking characteristics have changed. The reason Staff is now proposing using a

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<sup>2</sup> The load factor is calculated as the ratio between average and maximum demand during a certain time period. For this case, the split was 54.89% Energy and 45.11% Demand.

1           6-CP for allocating Production plant is because Empire now peaks in both winter  
2           and summer months. A 6-CP allocator better captures this change in peaking  
3           characteristics and system operation.

4       **Transmission**

5       **Q.    How did you classify and allocate Transmission Plant?**

6       A.    I did not classify or allocate Transmission plant in this CCOS because Empire is  
7           proposing to establish a Transmission Delivery Charge (TDC) rider to recover those  
8           costs. Staff witness Andrea Jackson testifies in support of this request.<sup>3</sup> Because  
9           Empire and Staff agree transmission-related costs should be recovered in a separate  
10          TDC rider, they do not need to be classified or allocated in a CCOS. As such, I  
11          removed the Transmission accounts from Staff's CCOS.

12       **Distribution**

13       **Q.    How did you classify and allocate Distribution Plant?**

14       A.    I classified Distribution Plant in two steps. First, I classified distribution accounts  
15           that could not be attributed to serving a single customer or group of customers as  
16           demand-related. For distribution accounts which were specific to individual  
17           customers (such as meters), the accounts were classified as customer-related.  
18           All demand-classified allocation for distribution was done on the basis of 12 non-  
19           coincidental peak (12-NCP), though it varied between customers who received  
20           service off the primary voltage lines or the secondary voltage lines. The customer-  
21           classified portions of distribution (for services, meters, installations on customer  
22           premises, and the lighting account) were allocated to the specific customer classes

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<sup>3</sup> See direct testimony of Andria Jackson.



1 involved (i.e., all classes with the exception of power transmission or costs directly  
2 assigned to lighting).

3 **General Plant**

4 **Q. How did you classify and allocate General Plant?**

5 A. General Plant accounts were separated into two groups: plant-related and labor-  
6 related. The plant-related General Plant costs were classified and allocated to  
7 reflect how Production Plant and Distribution Plant were classified and allocated.  
8 This was accomplished through summing up the total costs from Production Plant  
9 and Distribution Plant and using the ratios that resulted. The other portion of  
10 General Plant accounts contained labor-related costs. The labor-related costs were  
11 classified and allocated to mirror the relationship of total payroll.

12 **Intangible Plant**

13 **Q. How did you classify and allocate Intangible plant?**

14 A. Intangible plant was also classified and allocated to reflect how Production Plant  
15 and Distribution Plant were classified and allocated, using the same method as for  
16 plant-related General Plant costs.

17 ***Accumulated Reserve for Depreciation***

18 **Q. How did you classify and allocate the Accumulated Reserve for Depreciation?**

19 A. The Accumulated Reserve for Depreciation represents the depreciated amount of  
20 Plant in Service. I classified and allocated the accounts in Empire's Accumulated  
21 Reserve for Depreciation identically to how I classified and allocated the Plant in  
22 Service accounts. This makes logical sense. If Plant in Service is allocated in a

1 particular manner, then the Accumulated Reserve for Depreciation that is made up  
2 of depreciated Plant in Service should be classified and allocated similarly.

3 ***Working Capital and Adjustments***

4 **Q. How did you classify and allocate Working Capital and Adjustments?**

5 A. I first determined which parts of Working Capital and Adjustments are “Cost Free”  
6 Rate Base Items, Cash Requirements, or Other Working Capital. Then I examined  
7 each item individually, classifying and allocating them as follows.

8 **Cost-Free Rate Base Items**

9 **Q. How did you classify and allocate the accounts related to Cost-Free Rate Base**  
10 **Items?**

11 A. The accounts related to Cost-Free rate base items were each classified and allocated  
12 differently. The items for accumulated deferred income taxes and the account for  
13 regulatory liabilities were both classified and allocated according to net plant.<sup>4</sup> This  
14 makes logical sense, as the accumulated deferred income taxes stem from income  
15 calculations based off book values, and the regulatory liabilities can potentially be  
16 associated with any parts of the book value of plant in service. Customer deposits  
17 were classified as customer with a specially tailored allocator. This allocator was  
18 developed using actual customer deposits and the classes associated with those  
19 deposits. Customer advances were classified and allocated consistent with  
20 Distribution plant. Other than the regulatory liability (the previous Empire rate case  
21 did not have a regulatory liability), the classification and allocation of these

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<sup>4</sup> Net plant classifiers and allocators are created by finding the difference of the sum of all parts of Plant in Service and the sum of all parts of Accumulated Reserve for Depreciation.

1 accounts is consistent with previous classifications and allocations performed by  
2 Staff.

3 **Cash Requirements**

4 **Q. How did you classify and allocate the accounts related to Cash Requirements?**

5 A. The Production and Administrative and General accounts related to cash  
6 requirements were classified and allocated according to their corresponding  
7 counterparts in the Plant in Service and Operation and Maintenance section.  
8 Previously, the production and transmission accounts were merged into a singular  
9 “plant related” item. This was not possible in this instance because, as detailed  
10 above, Transmission Plant has been pulled out of the CCOS. However, the  
11 administrative and general related account was classified and allocated the same as  
12 it was previously. The cash requirements which were customer-related, were  
13 classified and allocated according to total customers being serviced in a class,  
14 consistent with the classification and allocation previously performed by Staff.

15 **Other Working Capital**

16 **Q. How did you classify and allocate Other Working Capital?**

17 A. I classified and allocated Other Working Capital by individually examining its  
18 components. These accounts include Fuel, Materials and Supplies, Clearing  
19 Accounts, and Prepayments.

20 **Fuel**

21 **Q. How did you classify and allocate Fuel?**

22 A. All accounts related to fuel inventory were classified as only being energy driven  
23 and allocated according to the kilowatt-hours generated for each class.

1    **Materials and Supplies**

2    **Q.     How did you classify and allocate Materials and Supplies?**

3    A.     All the accounts related to materials and supplies were classified and allocated to  
4           follow each of the corresponding accounts' classification and allocation in Plant in  
5           Service. This is consistent with how all of the accounts related to materials and  
6           supplies were previously classified and allocated (though previously production,  
7           transmission, and distribution were all combined).

8    **Clearing Account**

9    **Q.     How did you classify and allocate Clearing Accounts?**

10   A.     The item for the Clearing Accounts was not present in prior Empire rate  
11           proceedings. I split the account into items which were associated more with  
12           administrative and general expenses, distribution expenses, payroll or labor  
13           expenses, or production expenses. I classified and allocated each part in line with  
14           the type of expenses contained.

15   **Prepayments**

16   **Q.     How did you classify and allocate Prepayments?**

17   A.     In Staff's previous Empire CCOS studies, the accounts related to prepayments were  
18           classified and allocated based on the sum of all of the accounts related to total plant.  
19           However, Staff believes it is more appropriate to classify and allocate these  
20           accounts in the same manner as the non-labor portions of administrative and general  
21           plant in service accounts. The reason for Staff's change in allocation is because the  
22           items in the account (e.g. taxes, interest, miscellaneous items, etc.) are less related  
23           to labor and more related to administration and general plant.

1    **Operation and Maintenance Expense**

2    **Q.    How did you classify and allocate Operation and Maintenance Expense?**

3    A.    I classified and allocated Operation and Maintenance Expense by its parts—  
4           Production, Transmission, Distribution, Customer Accounts, Services and  
5           Information, Sales, and Administrative and General.

6    **Production**

7    **Q.    How did you classify and allocate Operation and Maintenance Expenses for**  
8           **Production?**

9    A.    Regarding production, all types of generators had their operation and maintenance  
10           expenses classified and allocated to match their corresponding classification and  
11           allocation of Plant in Service.

12   **Fuel and Purchased Power**

13   **Q.    How did you classify and allocate Fuel and Purchase Power?**

14   A.    I classified and allocated Fuel and Purchase Power by isolating the parts that make  
15           up Fuel and Purchase Power. These include Fuel Expenses and Purchased Load  
16           Expenses.

17   **Fuel Expenses**

18   **Q.    How did you classify and allocate Fuel Expenses?**

19   A.    I classified the accounts related to Fuel Expenses based on energy usage. I then  
20           allocated all of the accounts related to Fuel Expenses by generated energy.

21   **Purchased Load Expenses**

22   **Q.    How did you classify and allocate Purchased Load Expenses?**

23   A.    I classified each of the accounts for Purchased Load Expenses as demand based,  
24           and allocated them based on the 6-CP demand of the classes. Previously, this

1 account was classified based on energy usage. However the demand on the system  
2 more accurately represents the need for purchasing load, which is essentially  
3 synonymous with demand.

4 ***Transmission***

5 **Q. How did you classify and allocate Operation and Maintenance Expenses for**  
6 **Transmission?**

7 A. As discussed above, the Operation and Maintenance Expenses for Transmission  
8 were excluded from the CCOS and instead will be recovered in the proposed TDC  
9 rider.

10 ***Distribution***

11 **Q. How did you classify and allocate Operation and Maintenance Expenses for**  
12 **Distribution?**

13 A. The Operation and Maintenance Expenses for Distribution were classified and  
14 allocated as they were for their Plant in Service counterparts. The supervision and  
15 engineering account that was not part of Plant in Service was classified and  
16 allocated to represent the accounts it oversees.

17 ***Customer Accounts, Services and Information, and Sales***

18 **Q. How did you classify and allocate Customer Accounts, Services and**  
19 **Information, and Sales?**

20 A. I classified and allocated Customer Accounts, Services and Information, and Sales  
21 by the accounts that make up these groups.

22 **Customer Accounts**

23 **Q. How did you classify and allocate Customer Account expenses?**

24 A. All the Customer Account expenses were classified as being customer driven. As  
25 one cannot determine the source of miscellaneous Customer Account expenses,

1           these costs were allocated to all classes of customers based on customer count. The  
2           account for uncollectible accounts was classified based on information unique to  
3           the specific account.

4       **Customer Services and Information**

5       **Q.    How did you classify and allocate accounts related to Customer Service and**  
6       **Information expenses?**

7       A.    All of the accounts related to Customer Service and Information expenses were  
8           classified as being customer related in their cost origin and allocated based on  
9           customer counts.

10      **Sales**

11      **Q.    How did you classify and allocate accounts related to Sales?**

12      A.    All the Sales accounts were classified as being driven by the number of customers  
13           and then allocated based on the total number of customers.

14      ***Administrative and General***

15      **Q.    How did you classify and allocate Administrative and General expenses?**

16      A.    The labor-related Administrative and General accounts were classified and  
17           allocated based on the sum of the payroll accounts. The plant-related  
18           Administrative and General accounts were classified and allocated based on the  
19           summation of all accounts relating to production and distribution. All remaining  
20           Administrative and General accounts were classified and allocated based on the  
21           summation of all accounts relating to Operation and Maintenance expenses.

1    **Current Depreciation and Amortization Expense**

2    **Q.     How did you classify and allocate accounts related to Depreciation?**

3    A.     All of the accounts related to Depreciation specific to Production, Distribution, and  
4           General Plant were classified and allocated to match the corresponding rate base  
5           accounts.

6    **Q.     How did you classify and allocate accounts related to Amortization?**

7    A.     The accounts related to Amortization were classified and allocated by the  
8           summation of all the rate base accounts relating to production and distribution.

9    **Contrast of Empire's Methodology**

10   **Q.     Which Empire witness discusses Empire's CCOS?**

11   A.     Tim Lyons sponsors and discusses the CCOS model and the analyses.

12   **Q.     What are the main drivers in the difference of results between Empire's and**  
13       **Staff's CCOS?**

14   A.     The largest difference between Empire's and Staff's CCOS was based on the  
15           classification of certain accounts. Empire did a large portion of their classification  
16           on demand, especially production, and thus the accounts that wholly follow  
17           production's classification would also be classified on demand. Where Staff used  
18           the load factor in classifying production (splitting it between demand and energy),  
19           Empire classified production purely as demand. As production was classified  
20           exclusively on demand, any account that is classified similar to production and  
21           distribution is heavily pushed towards demand as well. Also, when classifying  
22           demand, Staff continued to use a combination of demand and customer allocators,  
23           consistent with its previous approaches. Empire chose to utilize the minimum



1 system approach, which although similar, classifies a much larger portion of the  
2 system's costs as customer based.

3 **Q. Were there differences in the allocators in addition to the difference in**  
4 **classifiers?**

5 A. Yes. Besides the difference in classifiers, the allocators used by both Staff and  
6 Empire differed in two sections (as well as the ones that stemmed from them). In  
7 production, Staff used a 6-CP Peak and Average demand allocator, consistent with  
8 the two peaks the company experiences (one in winter and one in summer).  
9 Empire, however, chose to use a 12-NCP Average and Excess approach for this  
10 classification. Staff chooses to utilize the Peak and Average method over Average  
11 and Excess because Staff believes the impact of energy usage should be fully  
12 captured along with the impact of peak demand of the customer classes.

13

14 Staff's 6-CP allocator will allocate more of the costs to the large industrials  
15 customers and less of the costs to residential, small commercial, and lighting  
16 customers than Empire's 12-NCP allocator will, as shown in Table 1 below.

1

**Table 1: Staff's 6-CP vs. Empire's 12-NCP Allocators**

| Classes                     | Staff's 6-CP and Empire's 12-NCP Allocators |                 | Differences<br>(from Empire to Staff) |
|-----------------------------|---|-----------------|---------------------------------------|
|                             | Staff's 6-CP                                | Empire's 12-NCP |                                       |
| Residential General Service | 0.3121                                      | 0.3171          | -0.0049                               |
| Residential Water Heating   | 0.0529                                      | 0.0542          | -0.0013                               |
| Residential Total Electric  | 0.1691                                      | 0.1706          | -0.0015                               |
| Commercial Service          | 0.0812                                      | 0.0844          | -0.0032                               |
| Commercial Heating          | 0.0131                                      | 0.0131          | -0.0001                               |
| General Power               | 0.1477                                      | 0.1448          | 0.0029                                |
| Total Electric Building     | 0.0405                                      | 0.0382          | 0.0023                                |
| Transmission Service        | 0.1735                                      | 0.1579          | 0.0156                                |
| Lighting <sup>5</sup>       | 0.0098                                      | 0.0196          | -0.0098                               |

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For the demand portion of distribution that both Empire and Staff identified, Staff chose to use the 12-NCP for the company, and Empire chose instead to use a 6-NCP allocator. Staff chooses to use the 12-NCP for distribution, as the distribution system is not built to accommodate peaks at certain times of the year but to accommodate the system year round.

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<sup>5</sup> Empire actually filed their lighting classes separately: Street lights with a 12-NCP of 0.0083, Private lights with a 12-NCP of 0.0080, and Special lights with a 12-NCP of 0.0034. The 12-NCP for the class as a whole was calculated by taking the sum of each class' 12-NCP portion.

Staff's 12-NCP allocator will allocate more of the costs to the large industrials and small commercial (non-space heating) customers and less of the costs to residential, small commercial (with space heating), and lighting customers than Empire's 6-NCP allocator will, as shown in Table 2 below.

**Table 2: Staff's 12-NCP vs. Empire's 6-NCP Allocators**

| Classes                     | Staff's 12-NCP and Empire's 6-NCP |                | Differences<br>(from Empire to Staff) |
|-----------------------------|-----------------------------------|----------------|---------------------------------------|
|                             | Staff's 12-NCP                    | Empire's 6-NCP |                                       |
| Residential General Service | 0.2954                            | 0.3408         | -0.0455                               |
| Residential Water Heating   | 0.0505                            | 0.0572         | -0.0066                               |
| Residential Total Electric  | 0.1596                            | 0.1827         | -0.0231                               |
| Commercial Service          | 0.0831                            | 0.0820         | 0.0011                                |
| Commercial Heating          | 0.0127                            | 0.0132         | -0.0005                               |
| General Power               | 0.1577                            | 0.1259         | 0.0318                                |
| Total Electric Building     | 0.0398                            | 0.0373         | 0.0025                                |
| Transmission Service        | 0.1848                            | 0.1409         | 0.0439                                |
| Lighting <sup>6</sup>       | 0.0164                            | 0.0201         | -0.0037                               |

<sup>6</sup> Empire actually filed their lighting classes separately: Street lights with a 6-NCP of 0.0077, Private lights with a 6-NCP of 0.0075, and Special lights with a 6-NCP of 0.0049. The 6-NCP for the class as a whole was calculated by taking the sum of each class' 6-NCP portion.

1 **Rate of Return on Rate Base**

2 **Q. How do Staff's and Empire's ROR's compare?**

3 A. The Following table shows a comparison of the RORs filed by Staff and those filed  
4 by Empire.

5 **Table 3: RORs**

| Classes                     | Staff's      |              | Empire's     |              |
|-----------------------------|--------------|--------------|--------------|--------------|
|                             | Class ROR    | Relative ROR | Class ROR    | Relative ROR |
| Residential General Service | 6.85%        | 0.92         | 2.22%        | 0.40         |
| Residential Water Heating   | 6.13%        | 0.82         | 2.06%        | 0.37         |
| Residential Total Electric  | 5.10%        | 0.68         | 1.67%        | 0.30         |
| Commercial Service          | 13.78%       | 1.84         | 9.74%        | 1.75         |
| Commercial Heating          | 9.85%        | 1.32         | 7.21%        | 1.29         |
| General Power               | 12.52%       | 1.68         | 16.17%       | 2.90         |
| Total Electric Building     | 9.71%        | 1.30         | 11.22%       | 2.01         |
| Transmission Service        | 3.08%        | 0.41         | 6.30%        | 1.13         |
| Lighting <sup>7</sup>       | 7.98%        | 1.07         | 10.12%       | 1.81         |
| <b>Total System</b>         | <b>7.47%</b> |              | <b>5.58%</b> |              |

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<sup>7</sup> Empire actually filed their lighting classes separately: Street lights with a class ROR of 3.14% and a relative ROR of 0.56, Private lights with a class ROR of 19.52% and a relative ROR of 3.5, and Special lights with a class ROR of -6.20% and a relative ROR of -1.11. The ROR for the class as a whole was calculated by taking the sum of each class' net operating income and dividing by the sum of each class' rate base expenses.



| DESCRIPTION                           | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|---------------------------------------|-----------------------|----------------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| <b>INCOME STATEMENT CURRENT RATES</b> |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| RATE REVENUE                          | 16,212,244            |                | 4,919,155                    | 777,208                         | 2,264,139                    | 1,837,089                   | 226,179                | 2,929,246              | 664,158                    | 2,004,870            | 590,201                      |
| OTHER REVENUE                         | 479,986               |                | 170,892                      | 27,265                          | 79,318                       | 37,930                      | 5,692                  | 65,484                 | 15,951                     | 71,203               | 6,251                        |
| REVENUE VARIANCE                      | 110,047               |                | 30,008                       | 5,115                           | 16,593                       | 8,965                       | 1,350                  | 18,796                 | 4,592                      | 23,029               | 1,598                        |
| TOTAL REVENUE                         | 16,802,277            |                | 5,120,055                    | 809,588                         | 2,360,050                    | 1,883,984                   | 233,221                | 3,013,526              | 684,701                    | 2,099,102            | 598,050                      |
| <b>O. &amp; M. EXPENSES</b>           |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| O. & M. EXPENSES                      | 6,670,533             |                | 2,179,177                    | 350,519                         | 1,063,444                    | 565,242                     | 79,798                 | 849,758                | 221,176                    | 1,002,265            | 359,154                      |
| DEPRECIATION & AMORTIZATION EXPENSES  | 3,685,044             |                | 1,143,711                    | 189,489                         | 590,106                      | 314,335                     | 46,218                 | 541,306                | 138,542                    | 631,729              | 89,608                       |
| TAXES OTHER THAN INCOME               | 1,093,455             |                | 339,880                      | 56,140                          | 174,517                      | 93,051                      | 13,633                 | 158,741                | 40,670                     | 185,853              | 30,970                       |
| INTEREST ON CUSTOMER DEPOSITS         | 11,773                |                | 6,484                        | 874                             | 2,070                        | 1,217                       | 225                    | 656                    | 190                        | 0                    | 56                           |
| GAIN/LOSS ON DISPOSAL OF ALLOWANCES   | 0                     |                | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| SUBTOTAL DEDUCTIONS                   | 11,460,805            |                | 3,669,252                    | 597,022                         | 1,830,136                    | 973,845                     | 139,875                | 1,550,462              | 400,579                    | 1,819,847            | 479,788                      |
| NET INCOME BEFORE INCOME TAXES        | 5,341,471             |                | 1,450,803                    | 212,566                         | 529,913                      | 910,139                     | 93,346                 | 1,463,064              | 284,122                    | 279,255              | 118,262                      |
| INCOME TAXES - CURRENT                | 496,953               |                | 105,677                      | 9,609                           | (6,988)                      | 163,865                     | 13,124                 | 249,193                | 39,651                     | (89,984)             | 12,805                       |
| PROVISION FOR DEFERRED INCOME TAX     | 122,035               | 42             | 36,994                       | 6,203                           | 19,580                       | 10,290                      | 1,545                  | 18,440                 | 4,744                      | 21,786               | 2,453                        |
| INVESTMENT TAX CREDIT                 | (2,629)               | 42             | (797)                        | (134)                           | (422)                        | (222)                       | (33)                   | (397)                  | (102)                      | (469)                | (53)                         |
| TOTAL TAXES                           | 616,358               |                | 141,874                      | 15,679                          | 12,170                       | 173,933                     | 14,636                 | 267,236                | 44,293                     | (68,668)             | 15,206                       |
| NET OPERATING INCOME AFTER TAXES      | 4,725,113             |                | 1,308,929                    | 196,887                         | 517,743                      | 736,206                     | 78,711                 | 1,195,828              | 239,829                    | 347,923              | 103,057                      |
| RATE BASE                             | 63,246,167            |                | 19,172,799                   | 3,214,753                       | 10,147,477                   | 5,332,982                   | 800,893                | 9,556,631              | 2,458,498                  | 11,290,725           | 1,271,409                    |
| RETURN ON RATE BASE                   | 7.47%                 |                | 6.83%                        | 6.12%                           | 5.10%                        | 13.80%                      | 9.83%                  | 12.51%                 | 9.76%                      | 3.08%                | 8.11%                        |
| RELATIVE RATE OF RETURN               | 1.00                  |                | 0.91                         | 0.82                            | 0.68                         | 1.85                        | 1.32                   | 1.67                   | 1.31                       | 0.41                 | 1.08                         |

| DESCRIPTION                            | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|--|-----------------------|----------------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| <b>INCOME STATEMENT PROPOSED RATES</b> |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| RATE REVENUE                           | 16,212,244            |                | 4,919,155                    | 777,208                         | 2,264,139                    | 1,837,089                   | 226,179                | 2,929,246              | 664,158                    | 2,004,870            | 590,201                      |
| PROPOSED REVENUE CHANGE                | (340,082)             |                | (54,523)                     | (6,728)                         | (13,794)                     | (89,317)                    | (6,652)                | (139,114)              | (19,473)                   | 0                    | (10,480)                     |
| OTHER REVENUE                          | 479,986               |                | 170,892                      | 27,265                          | 79,318                       | 37,930                      | 5,692                  | 65,484                 | 15,951                     | 71,203               | 6,251                        |
| REVENUE VARIANCE                       | 110,047               |                | 30,008                       | 5,115                           | 16,593                       | 8,965                       | 1,350                  | 18,796                 | 4,592                      | 23,029               | 1,598                        |
| TOTAL REVENUE                          | 16,462,195            |                | 5,065,532                    | 802,860                         | 2,346,256                    | 1,794,667                   | 226,569                | 2,874,412              | 665,227                    | 2,099,102            | 587,570                      |
| <b>O. &amp; M. EXPENSES</b>            |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| O. & M. EXPENSES                       | 6,670,533             |                | 2,179,177                    | 350,519                         | 1,063,444                    | 565,242                     | 79,798                 | 849,758                | 221,176                    | 1,002,265            | 359,154                      |
| DEPRECIATION & AMORTIZATION EXPENSES   | 3,685,044             |                | 1,143,711                    | 189,489                         | 590,106                      | 314,335                     | 46,218                 | 541,306                | 138,542                    | 631,729              | 89,608                       |
| TAXES OTHER THAN INCOME                | 1,093,455             |                | 339,880                      | 56,140                          | 174,517                      | 93,051                      | 13,633                 | 158,741                | 40,670                     | 185,853              | 30,970                       |
| INTEREST ON CUSTOMER DEPOSITS          | 11,773                |                | 6,484                        | 874                             | 2,070                        | 1,217                       | 225                    | 656                    | 190                        | 0                    | 56                           |
| GAIN/LOSS ON DISPOSAL OF ALLOWANCES    | 0                     |                | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| SUBTOTAL DEDUCTIONS                    | 11,460,805            |                | 3,669,252                    | 597,022                         | 1,830,136                    | 973,845                     | 139,875                | 1,550,462              | 400,579                    | 1,819,847            | 479,788                      |
| NET INCOME BEFORE INCOME TAXES         | 5,001,389             |                | 1,396,280                    | 205,838                         | 516,120                      | 820,822                     | 86,694                 | 1,323,950              | 264,649                    | 279,255              | 107,782                      |
| INCOME TAXES - CURRENT                 | 406,738               |                | 91,215                       | 7,825                           | (10,646)                     | 140,170                     | 11,359                 | 212,288                | 34,485                     | (89,982)             | 10,025                       |
| PROVISION FOR DEFERRED INCOME TAX      | 122,035               |                | 36,994                       | 6,203                           | 19,580                       | 10,290                      | 1,545                  | 18,440                 | 4,744                      | 21,786               | 2,453                        |
| INVESTMENT TAX CREDIT                  | (2,629)               |                | (797)                        | (134)                           | (422)                        | (222)                       | (33)                   | (397)                  | (102)                      | (469)                | (53)                         |
| TOTAL TAXES                            | 526,144               |                | 127,412                      | 13,894                          | 8,512                        | 150,238                     | 12,871                 | 230,330                | 39,127                     | (68,666)             | 12,425                       |
| NET OPERATING INCOME                   | 4,475,245             |                | 1,268,868                    | 191,944                         | 507,607                      | 670,584                     | 73,823                 | 1,093,619              | 225,522                    | 347,921              | 95,357                       |
| RATE BASE                              | 63,246,167            |                | 19,172,799                   | 3,214,753                       | 10,147,477                   | 5,332,982                   | 800,893                | 9,556,631              | 2,458,498                  | 11,290,725           | 1,271,409                    |
| ADJUSTMENT TO RATE BASE                | (1,577)               | 42             | (478)                        | (80)                            | (253)                        | (133)                       | (20)                   | (238)                  | (61)                       | (282)                | (32)                         |
|  | 63,244,590            |                | 19,172,320                   | 3,214,673                       | 10,147,224                   | 5,332,849                   | 800,873                | 9,556,393              | 2,458,437                  | 11,290,444           | 1,271,378                    |
| RETURN ON RATE BASE                    | 7.08%                 |                | 6.62%                        | 5.97%                           | 5.00%                        | 12.57%                      | 9.22%                  | 11.44%                 | 9.17%                      | 3.08%                | 7.50%                        |
| EXISTING RELATIVE RATE OF RETURN       | 1.00                  |                | 0.91                         | 0.82                            | 0.68                         | 1.85                        | 1.32                   | 1.67                   | 1.31                       | 0.41                 | 1.08                         |
| PROPOSED RELATIVE RATE OF RETURN       | 1.00                  |                | 0.94                         | 0.84                            | 0.71                         | 1.78                        | 1.30                   | 1.62                   | 1.30                       | 0.44                 | 1.06                         |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                   | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER HEAT WH | RESIDENTIAL TOT/ELE RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|-------------------------------|-------------|--------------------|-------------|------------------------|---------------------------|------------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>PLANT IN SERVICE</b>       |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| Accounts: 310-346             |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <b>PRODUCTION PLANT</b>       |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <b>STEAM PRODUCTION</b>       |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                        |             | 16,740,100         | 3           | 5,225,118              | 886,248                   | 2,831,399              | 1,359,848             | 218,539          | 2,472,405        | 677,879              | 2,904,218      | 164,446                |
| ENERGY                        |             | 20,371,423         | 8           | 5,554,980              | 946,795                   | 3,071,645              | 1,659,639             | 249,924          | 3,479,407        | 850,109              | 4,263,089      | 295,835                |
| TOTAL                         | C-4.0       | 37,111,523         |             | 10,780,097             | 1,833,043                 | 5,903,043              | 3,019,487             | 468,463          | 5,951,812        | 1,527,988            | 7,167,307      | 460,281                |
| <b>HYDRO PRODUCTION</b>       |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                        |             | 234,770            | 3           | 73,279                 | 12,429                    | 39,709                 | 19,071                | 3,065            | 34,674           | 9,507                | 40,730         | 2,306                  |
| ENERGY                        |             | 285,697            | 8           | 77,905                 | 13,278                    | 43,078                 | 23,275                | 3,505            | 48,797           | 11,922               | 59,787         | 4,149                  |
| TOTAL                         | C-4.0       | 520,466            |             | 151,184                | 25,707                    | 82,787                 | 42,346                | 6,570            | 83,470           | 21,429               | 100,517        | 6,455                  |
| <b>OTHER PRODUCTION</b>       |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                        |             | 11,708,170         | 3           | 3,654,492              | 619,849                   | 1,980,305              | 951,090               | 152,848          | 1,729,221        | 474,115              | 2,031,235      | 115,015                |
| ENERGY                        |             | 14,247,948         | 8           | 3,885,201              | 662,197                   | 2,148,335              | 1,160,765             | 174,799          | 2,433,527        | 594,574              | 2,981,641      | 206,909                |
| TOTAL                         | C-4.0       | 25,956,118         |             | 7,539,693              | 1,282,046                 | 4,128,639              | 2,111,855             | 327,647          | 4,162,749        | 1,068,688            | 5,012,876      | 321,925                |
| <b>TOTAL PRODUCTION PLANT</b> |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 0                  |             | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                        |             | 28,683,039         |             | 8,952,889              | 1,518,527                 | 4,851,412              | 2,330,009             | 374,452          | 4,236,300        | 1,161,501            | 4,976,182      | 281,768                |
| ENERGY                        |             | 34,905,067         |             | 9,518,086              | 1,622,270                 | 5,263,057              | 2,843,679             | 428,228          | 5,961,731        | 1,456,605            | 7,304,518      | 506,893                |
| TOTAL                         |             | 63,588,107         |             | 18,470,974             | 3,140,796                 | 10,114,469             | 5,173,689             | 802,680          | 10,198,032       | 2,618,106            | 12,280,700     | 788,661                |
| Accounts: 350-359             |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <b>TRANSMISSION PLANT</b>     |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                        |             | 0                  | 7           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                        |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                         | C-2.0       | 0                  |             | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |



| DESCRIPTION                     | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | RESIDENTIAL TOT/ELE | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|---------------------------------|-------------|--------------------|-------------|------------------------|----------------------|---------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <u>PLANT IN SERVICE (CONT.)</u> |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| <u>DISTRIBUTION PLANT</u>       |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| Account: 361                    |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| STRUC & IMPROVE / STA EQUIP     |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 693,149            | 4           | 204,722                | 35,036               | 110,617             | 57,616              | 8,785                 | 109,313          | 27,610           | 128,089              | 11,362         |                        |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-2.0       | 693,149            |             | 204,722                | 35,036               | 110,617             | 57,616              | 8,785                 | 109,313          | 27,610           | 128,089              | 11,362         |                        |
| Account: 362                    |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| STATION EQUIPMENT               |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 4,699,323          | 4           | 1,387,948              | 237,532              | 749,947             | 390,619             | 59,561                | 741,104          | 187,186          | 868,399              | 77,028         |                        |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-2.0       | 4,699,323          |             | 1,387,948              | 237,532              | 749,947             | 390,619             | 59,561                | 741,104          | 187,186          | 868,399              | 77,028         |                        |
| Account: 364                    |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| POLES, TOWERS & FIXTURES        |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 19,079,884         | 4           | 5,635,255              | 964,411              | 3,044,884           | 1,585,964           | 241,827               | 3,008,982        | 760,002          | 3,525,815            | 312,745        |                        |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-2.0       | 19,079,884         |             | 5,635,255              | 964,411              | 3,044,884           | 1,585,964           | 241,827               | 3,008,982        | 760,002          | 3,525,815            | 312,745        |                        |
| Account: 365                    |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| OH CONDUCT & DEVICES            |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 13,801,120         | 4           | 4,076,169              | 697,591              | 2,202,466           | 1,147,181           | 174,922               | 2,176,497        | 549,735          | 2,550,340            | 226,219        |                        |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-2.0       | 13,801,120         |             | 4,076,169              | 697,591              | 2,202,466           | 1,147,181           | 174,922               | 2,176,497        | 549,735          | 2,550,340            | 226,219        |                        |
| Account: 366                    |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| UNDERGROUND CONDUIT             |             |                    |             |                        |                      |                     |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 661,767            | 4           | 195,453                | 33,450               | 105,609             | 55,008              | 8,388                 | 104,363          | 26,360           | 122,289              | 10,847         |                        |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-2.0       | 661,767            |             | 195,453                | 33,450               | 105,609             | 55,008              | 8,388                 | 104,363          | 26,360           | 122,289              | 10,847         |                        |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                     | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL TOT/ELE RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|---------------------------------|-------------|--------------------|-------------|------------------------|----------------------|------------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>PLANT IN SERVICE (CONT.)</b> |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| Account: 367                    |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| UG CONDUCTORS & DEVICES         |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 821,266            | 4           | 242,561                | 41,512               | 131,063                | 68,266                | 10,409           | 129,517          | 32,713               | 151,764        | 13,462                 |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-2.0       | 821,266            |             | 242,561                | 41,512               | 131,063                | 68,266                | 10,409           | 129,517          | 32,713               | 151,764        | 13,462                 |
| Account: 368                    |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| LINE TRANSFORMERS               |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 5,753,619          | 6           | 1,797,646              | 307,633              | 971,047                | 504,065               | 76,964           | 940,175          | 240,681              | 814,853        | 100,556                |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-2.0       | 5,753,619          |             | 1,797,646              | 307,633              | 971,047                | 504,065               | 76,964           | 940,175          | 240,681              | 814,853        | 100,556                |
| Account: 369                    |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| SERVICES                        |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 4,827,148          | 13          | 2,728,889              | 367,984              | 918,977                | 640,884               | 60,461           | 74,071           | 25,883               | 0              | 9,999                  |
| DEMAND                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-1.0       | 4,827,148          |             | 2,728,889              | 367,984              | 918,977                | 640,884               | 60,461           | 74,071           | 25,883               | 0              | 9,999                  |
| Account: 370                    |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| METERS                          |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 1,368,545          | 11          | 700,866                | 94,405               | 235,760                | 183,729               | 18,571           | 36,818           | 13,252               | 81,129         | 4,015                  |
| DEMAND                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-1.0       | 1,368,545          |             | 700,866                | 94,405               | 235,760                | 183,729               | 18,571           | 36,818           | 13,252               | 81,129         | 4,015                  |
| Account: 371                    |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| INSTALLATIONS ON CUST PREMISES  |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 1,582,772          | 13          | 894,774                | 120,658              | 301,323                | 210,139               | 19,824           | 24,287           | 8,487                | 0              | 3,279                  |
| DEMAND                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-1.0       | 1,582,772          |             | 894,774                | 120,658              | 301,323                | 210,139               | 19,824           | 24,287           | 8,487                | 0              | 3,279                  |
| Account: 372                    |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| LEASED CUSTOMER PROPERTY        |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                        |             | 0                  | 1           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                          |             | 0                  | 0           | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                           | C-1.0       | 0                  |             | 0                      | 0                    | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                                    | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>PLANT IN SERVICE (CONT.)</b>                |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 373                                   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <b>STREET LTG AND SIGNAL SYSTEMS</b>           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                       |             | 1,012,939          | 78          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 1,012,939              |
| DEMAND   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 1,012,939          |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 1,012,939              |
| <b>TOTAL DISTRIBUTION PLANT LESS LAND</b>      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                       |             | 8,791,404          |             | 4,324,530              | 583,048              | 1,456,060           | 1,034,752             | 98,856           | 135,176          | 47,622               | 81,129         | 1,030,231              |
| DEMAND   |             | 45,510,128         |             | 13,539,754             | 2,317,163            | 7,315,632           | 3,808,718             | 580,856          | 7,209,951        | 1,824,287            | 8,161,549      | 752,219                |
| ENERGY   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  |             | 54,301,532         |             | 17,864,284             | 2,900,211            | 8,771,692           | 4,843,470             | 679,712          | 7,345,127        | 1,871,909            | 8,242,678      | 1,782,450              |
| Account: 360                                   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <b>LAND &amp; LAND RIGHTS</b>                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                       |             | 35,525             | 17          | 17,475                 | 2,356                | 5,884               | 4,181                 | 399              | 546              | 192                  | 328            | 4,163                  |
| DEMAND   |             | 183,903            | 18          | 54,713                 | 9,363                | 29,562              | 15,391                | 2,347            | 29,135           | 7,372                | 32,980         | 3,040                  |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-5.0       | 219,428            |             | 72,188                 | 11,720               | 35,446              | 19,572                | 2,747            | 29,681           | 7,564                | 33,308         | 7,203                  |
| <b>TOTAL DISTRIBUTION PLANT</b>                |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                       |             | 8,826,929          |             | 4,342,005              | 585,404              | 1,461,944           | 1,038,933             | 99,255           | 135,722          | 47,815               | 81,457         | 1,034,394              |
| DEMAND   |             | 45,694,032         |             | 13,594,467             | 2,326,527            | 7,345,194           | 3,824,108             | 583,203          | 7,239,086        | 1,831,659            | 8,194,529      | 755,259                |
| ENERGY   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  |             | 54,520,961         |             | 17,936,472             | 2,911,931            | 8,807,137           | 4,863,042             | 682,459          | 7,374,808        | 1,879,473            | 8,275,986      | 1,789,653              |
| <b>TOTAL PARTIAL PLANT (PROD, TRANS, DIST)</b> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                       |             | 8,826,929          |             | 4,342,005              | 585,404              | 1,461,944           | 1,038,933             | 99,255           | 135,722          | 47,815               | 81,457         | 1,034,394              |
| DEMAND   |             | 74,377,071         |             | 22,547,356             | 3,845,053            | 12,196,605          | 6,154,117             | 957,655          | 11,475,387       | 2,993,160            | 13,170,711     | 1,037,026              |
| ENERGY   |             | 34,905,067         |             | 9,518,086              | 1,622,270            | 5,263,057           | 2,843,679             | 428,228          | 5,961,731        | 1,456,605            | 7,304,518      | 506,893                |
| TOTAL  |             | 118,109,067        |             | 36,407,447             | 6,052,727            | 18,921,606          | 10,036,730            | 1,485,138        | 17,572,840       | 4,497,579            | 20,556,687     | 2,578,314              |
| Accounts: 389-390, 393-396, 398                |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <b>GENERAL PLANT - PLANT RELATED</b>           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                       |             | 140,528            | 17          | 69,126                 | 9,320                | 23,275              | 16,540                | 1,580            | 2,161            | 761                  | 1,297          | 16,468                 |
| DEMAND   |             | 1,184,109          | 34          | 358,962                | 61,215               | 194,174             | 97,976                | 15,246           | 182,692          | 47,652               | 209,682        | 16,510                 |
| ENERGY   |             | 555,701            | 8           | 151,531                | 25,827               | 83,790              | 45,272                | 6,818            | 94,913           | 23,190               | 116,291        | 8,070                  |
| TOTAL  | C-5.5       | 1,880,338          |             | 579,619                | 96,362               | 301,239             | 159,788               | 23,644           | 279,766          | 71,603               | 327,270        | 41,048                 |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                            | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL TOT/ELE RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|------------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>PLANT IN SERVICE (CONT.)</b>        |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| Accounts: 391, 392, 397                |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| <u>GENERAL PLANT - PAYROLL RELATED</u> |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                               |             | 584,946            | 43          | 249,879                | 33,827               | 84,247                 | 56,371                | 5,365            | 6,898            | 2,535                | 7,292          | 138,533                |
| DEMAND                                 |             | 983,435            | 44          | 299,531                | 51,032               | 162,076                | 81,091                | 12,688           | 150,590          | 39,606               | 173,806        | 13,014                 |
| ENERGY                                 |             | 586,969            | 45          | 160,058                | 27,280               | 88,504                 | 47,820                | 7,201            | 100,253          | 24,494               | 122,834        | 8,524                  |
| TOTAL                                  | C-9.1       | 2,155,350          |             | 709,467                | 112,138              | 334,827                | 185,282               | 25,255           | 257,741          | 66,636               | 303,932        | 160,071                |
| <u>TOTAL GENERAL PLANT</u>             |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                               |             | 725,474            |             | 319,005                | 43,146               | 107,522                | 72,911                | 6,946            | 9,058            | 3,296                | 8,589          | 155,001                |
| DEMAND                                 |             | 2,167,544          |             | 658,493                | 112,246              | 356,250                | 179,067               | 27,934           | 333,282          | 87,259               | 383,489        | 29,524                 |
| ENERGY                                 |             | 1,142,670          |             | 311,589                | 53,107               | 172,294                | 93,092                | 14,019           | 195,166          | 47,684               | 239,124        | 16,594                 |
| TOTAL                                  |             | 4,035,688          |             | 1,289,087              | 208,500              | 636,066                | 345,070               | 48,899           | 537,507          | 138,239              | 631,202        | 201,119                |
| Accounts: 301-303                      |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| <u>INTANGIBLE PLANT</u>                |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                               |             | 151,387            | 17          | 74,468                 | 10,040               | 25,073                 | 17,818                | 1,702            | 2,328            | 820                  | 1,397          | 17,740                 |
| DEMAND                                 |             | 1,275,609          | 34          | 386,700                | 65,945               | 209,179                | 105,547               | 16,424           | 196,809          | 51,334               | 225,885        | 17,786                 |
| ENERGY                                 |             | 598,642            | 8           | 163,241                | 27,823               | 90,264                 | 48,771                | 7,344            | 102,247          | 24,982               | 125,277        | 8,694                  |
| TOTAL                                  | C-5.5       | 2,025,638          |             | 624,409                | 103,808              | 324,516                | 172,136               | 25,471           | 301,384          | 77,136               | 352,559        | 44,220                 |
| <u>TOTAL PLANT IN SERVICE</u>          |             |                    |             |                        |                      |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                               |             | 9,703,790          |             | 4,735,478              | 638,590              | 1,594,539              | 1,129,663             | 107,903          | 147,108          | 51,931               | 91,443         | 1,207,136              |
| DEMAND                                 |             | 77,820,224         |             | 23,592,549             | 4,023,244            | 12,762,035             | 6,438,731             | 1,002,014        | 12,005,478       | 3,131,753            | 13,780,085     | 1,084,336              |
| ENERGY                                 |             | 36,646,379         |             | 9,992,915              | 1,703,200            | 5,525,616              | 2,985,542             | 449,591          | 6,259,145        | 1,529,271            | 7,668,919      | 532,180                |
| TOTAL                                  |             | 124,170,394        |             | 38,320,942             | 6,365,035            | 19,882,189             | 10,553,936            | 1,559,508        | 18,411,731       | 4,712,954            | 21,540,447     | 2,823,652              |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                                 | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER HEAT WH | RESIDENTIAL TOT/ELE RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|---|-------------|--------------------|-------------|------------------------|---------------------------|------------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>ACCUMULATED RESERVE FOR DEPRECIATION</b> |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| Account: 108                                |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <u>PRODUCTION - ACCUM DEPREC</u>            |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                      |             | 6,813,957          | 3           | 2,126,853              | 360,742                   | 1,152,504              | 553,518               | 88,955           | 1,006,378        | 275,927              | 1,182,144      | 66,937                 |
| ENERGY                                      |             | 8,292,065          | 8           | 2,261,121              | 385,387                   | 1,250,295              | 675,546               | 101,730          | 1,416,272        | 346,032              | 1,735,265      | 120,418                |
| TOTAL                                       | C-4.0       | 15,106,022         |             | 4,387,974              | 746,129                   | 2,402,798              | 1,229,064             | 190,685          | 2,422,649        | 621,959              | 2,917,409      | 187,355                |
| Account: 108                                |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <u>TRANSMISSION - ACCUM DEPREC</u>          |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                      |             | 0                  | 7           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                      |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                       | C-2.0       | 0                  |             | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| Account: 108                                |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <u>DISTRIBUTION - ACCUM DEPREC</u>          |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | 3,954,385          | 17          | 1,945,179              | 262,256                   | 654,938                | 465,433               | 44,465           | 60,802           | 21,421               | 36,492         | 463,399                |
| DEMAND                                      |             | 20,470,514         | 18          | 6,090,199              | 1,042,263                 | 3,290,581              | 1,713,166             | 261,270          | 3,243,045        | 820,566              | 3,671,075      | 338,349                |
| ENERGY                                      |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                       | C-5.0       | 24,424,899         |             | 8,035,378              | 1,304,519                 | 3,945,518              | 2,178,599             | 305,735          | 3,303,847        | 841,987              | 3,707,567      | 801,748                |
| Account: 108                                |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <u>GENERAL - ACCUM DEPREC</u>               |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | 502,582            | 50          | 220,995                | 29,890                    | 74,487                 | 50,510                | 4,812            | 6,275            | 2,284                | 5,950          | 107,379                |
| DEMAND                                      |             | 1,501,597          | 51          | 456,180                | 77,760                    | 246,798                | 124,051               | 19,352           | 230,886          | 60,450               | 265,667        | 20,453                 |
| ENERGY                                      |             | 791,601            | 8           | 215,858                | 36,791                    | 119,359                | 64,491                | 9,712            | 135,204          | 33,034               | 165,657        | 11,496                 |
| TOTAL                                       | C-5.8       | 2,795,779          |             | 893,033                | 144,441                   | 440,644                | 239,052               | 33,875           | 372,365          | 95,767               | 437,274        | 139,328                |
| Account: 108                                |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <u>INTANGIBLE - ACCUM DEPREC</u>            |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | 79,908             | 17          | 39,307                 | 5,300                     | 13,235                 | 9,405                 | 899              | 1,229            | 433                  | 737            | 9,364                  |
| DEMAND                                      |             | 673,318            | 34          | 204,116                | 34,808                    | 110,413                | 55,712                | 8,669            | 103,884          | 27,096               | 119,231        | 9,388                  |
| ENERGY                                      |             | 315,987            | 8           | 86,165                 | 14,686                    | 47,645                 | 25,743                | 3,877            | 53,970           | 13,186               | 66,126         | 4,589                  |
| TOTAL                                       | C-5.5       | 1,069,213          |             | 329,588                | 54,794                    | 171,293                | 90,860                | 13,445           | 159,083          | 40,715               | 186,095        | 23,341                 |

| DESCRIPTION                                  | CLASS<br>BASIS | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|--|----------------|-----------------------|----------------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| ACCUMULATED RESERVE FOR DEPRECIATION (CONT.) |                |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| <u>TOTAL ACCUMULATED RESERVE FOR DEPR.</u>   |                |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| CUSTOMER                                     |                | 4,536,875             |                | 2,205,481                    | 297,445                         | 742,659                      | 525,348                     | 50,176                 | 68,306                 | 24,137                     | 43,179               | 580,142                      |
| DEMAND                                       |                | 29,459,385            |                | 8,877,347                    | 1,515,573                       | 4,800,295                    | 2,446,447                   | 378,246                | 4,584,193              | 1,184,039                  | 5,238,118            | 435,127                      |
| ENERGY                                       |                | 9,399,653             |                | 2,563,144                    | 436,864                         | 1,417,299                    | 765,780                     | 115,318                | 1,605,446              | 392,252                    | 1,967,048            | 136,502                      |
| TOTAL  |                | 43,395,913            |                | 13,645,972                   | 2,249,883                       | 6,960,253                    | 3,737,575                   | 543,740                | 6,257,945              | 1,600,428                  | 7,248,345            | 1,151,772                    |

| DESCRIPTION                      | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER HEAT WH | RESIDENTIAL TOT/ELE RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|----------------------------------|-------------|--------------------|-------------|------------------------|---------------------------|------------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <u>WORKING CAPITAL</u>           |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| <u>COST-FREE RATE BASE ITEMS</u> |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| Accounts: 190,282,283            |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| ADIT                             |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                         |             | (764,811)          | 30          | (374,492)              | (50,497)                  | (126,096)              | (89,451)              | (8,545)          | (11,664)         | (4,114)              | (7,144)        | (92,808)               |
| DEMAND                           |             | (7,158,411)        | 31          | (2,178,156)            | (371,188)                 | (1,178,503)            | (590,941)             | (92,331)         | (1,098,505)      | (288,302)            | (1,264,389)    | (96,096)               |
| ENERGY                           |             | (4,033,083)        | 8           | (1,099,761)            | (187,444)                 | (608,116)              | (328,571)             | (49,479)         | (688,844)        | (168,302)            | (843,996)      | (58,569)               |
| TOTAL                            | C-6.3       | (11,956,305)       |             | (3,652,409)            | (609,128)                 | (1,912,716)            | (1,008,963)           | (150,355)        | (1,799,013)      | (460,719)            | (2,115,529)    | (247,473)              |
| Account: 235                     |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER DEPOSITS                |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                         |             | (432,832)          | 15          | (269,892)              | (29,417)                  | (43,176)               | (43,208)              | (688)            | (45,920)         | 0                    | 0              | (531)                  |
| DEMAND                           |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                           |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                            | C-1.0       | (432,832)          |             | (269,892)              | (29,417)                  | (43,176)               | (43,208)              | (688)            | (45,920)         | 0                    | 0              | (531)                  |
| Account: 252                     |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER ADVANCES                |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                         |             | (2,282)            | 17          | (1,122)                | (151)                     | (378)                  | (269)                 | (26)             | (35)             | (12)                 | (21)           | (267)                  |
| DEMAND                           |             | (11,813)           | 18          | (3,514)                | (601)                     | (1,899)                | (989)                 | (151)            | (1,871)          | (474)                | (2,118)        | (195)                  |
| ENERGY                           |             | 0                  | 0           | 0                      | 0                         | 0                      | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                            | C-5.0       | (14,095)           |             | (4,637)                | (753)                     | (2,277)                | (1,257)               | (176)            | (1,907)          | (486)                | (2,139)        | (463)                  |
| Account: 254                     |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| REGULATORY LIABILITIES - TOTAL   |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                         |             | (506,075)          | 30          | (247,801)              | (33,414)                  | (83,438)               | (59,190)              | (5,654)          | (7,718)          | (2,722)              | (4,727)        | (61,411)               |
| DEMAND                           |             | (4,736,716)        | 31          | (1,441,285)            | (245,615)                 | (779,815)              | (391,025)             | (61,095)         | (726,880)        | (190,769)            | (836,645)      | (63,587)               |
| ENERGY                           |             | (2,668,688)        | 8           | (727,711)              | (124,032)                 | (402,390)              | (217,415)             | (32,740)         | (455,808)        | (111,366)            | (558,471)      | (38,755)               |
| TOTAL                            | C-6.3       | (7,911,480)        |             | (2,416,797)            | (403,060)                 | (1,265,643)            | (667,630)             | (99,490)         | (1,190,406)      | (304,857)            | (1,399,844)    | (163,753)              |
| <u>TOTAL COST-FREE RB ITEMS</u>  |             |                    |             |                        |                           |                        |                       |                  |                  |                      |                |                        |
| CUSTOMER                         |             | (1,706,000)        |             | (893,308)              | (113,479)                 | (253,087)              | (192,117)             | (14,913)         | (65,338)         | (6,849)              | (11,892)       | (155,017)              |
| DEMAND                           |             | (11,906,940)       |             | (3,622,955)            | (617,404)                 | (1,960,217)            | (982,955)             | (153,576)        | (1,827,256)      | (479,545)            | (2,103,153)    | (159,879)              |
| ENERGY                           |             | (6,701,771)        |             | (1,827,472)            | (311,476)                 | (1,010,507)            | (545,986)             | (82,220)         | (1,144,652)      | (279,668)            | (1,402,467)    | (97,323)               |
| TOTAL                            |             | (20,314,711)       |             | (6,343,735)            | (1,042,358)               | (3,223,811)            | (1,721,059)           | (250,709)        | (3,037,246)      | (766,062)            | (3,517,512)    | (412,219)              |

| DESCRIPTION                    | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--------------------------------|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <u>WORKING CAPITAL (CONT.)</u> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>CASH REQUIREMENTS</u>       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: None                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| PRODUCTION RELATED             |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                         |             | (137,934)          | 3           | (43,054)               | (7,302)              | (23,330)            | (11,205)              | (1,801)          | (20,372)         | (5,586)              | (23,930)       | (1,355)                |
| ENERGY                         |             | (167,856)          | 8           | (45,772)               | (7,801)              | (25,310)            | (13,675)              | (2,059)          | (28,669)         | (7,005)              | (35,127)       | (2,438)                |
| TOTAL                          | C-4.0       | (305,790)          |             | (88,825)               | (15,104)             | (48,640)            | (24,880)              | (3,860)          | (49,042)         | (12,590)             | (59,057)       | (3,793)                |
| Account: None                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| TRANS RELATED                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                         |             | (33,412)           | 7           | (10,028)               | (1,717)              | (5,432)             | (2,726)               | (431)            | (5,219)          | (1,357)              | (6,182)        | (320)                  |
| ENERGY                         |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                          | C-2.0       | (33,412)           |             | (10,028)               | (1,717)              | (5,432)             | (2,726)               | (431)            | (5,219)          | (1,357)              | (6,182)        | (320)                  |
| Account: None                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER RELATED               |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                       |             | (238,907)          | 1           | (98,107)               | (13,305)             | (33,103)            | (20,901)              | (1,939)          | (1,887)          | (708)                | (88)           | (68,868)               |
| DEMAND                         |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                         |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                          | C-1.0       | (238,907)          |             | (98,107)               | (13,305)             | (33,103)            | (20,901)              | (1,939)          | (1,887)          | (708)                | (88)           | (68,868)               |
| Account: None                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| A&G RELATED                    |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                       |             | 56,704             | 66          | 24,343                 | 3,298                | 8,225               | 5,478                 | 522              | 679              | 249                  | 718            | 13,193                 |
| DEMAND                         |             | 103,219            | 67          | 31,423                 | 5,354                | 17,002              | 8,514                 | 1,331            | 15,818           | 4,157                | 18,247         | 1,373                  |
| ENERGY                         |             | 60,259             | 8           | 16,432                 | 2,801                | 9,086               | 4,909                 | 739              | 10,292           | 2,515                | 12,610         | 875                    |
| TOTAL                          | C-9.0       | 220,182            |             | 72,197                 | 11,453               | 34,313              | 18,902                | 2,593            | 26,789           | 6,920                | 31,575         | 15,441                 |
| <u>TOTAL CASH REQUIREMENTS</u> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                       |             | (182,203)          |             | (73,764)               | (10,006)             | (24,879)            | (15,423)              | (1,417)          | (1,209)          | (459)                | 629            | (55,676)               |
| DEMAND                         |             | (68,127)           |             | (21,659)               | (3,665)              | (11,760)            | (5,416)               | (900)            | (9,773)          | (2,786)              | (11,866)       | (302)                  |
| ENERGY                         |             | (107,597)          |             | (29,340)               | (5,001)              | (16,224)            | (8,766)               | (1,320)          | (18,377)         | (4,490)              | (22,517)       | (1,563)                |
| TOTAL                          |             | (357,927)          |             | (124,763)              | (18,672)             | (52,862)            | (29,605)              | (3,637)          | (29,360)         | (7,735)              | (33,753)       | (57,540)               |



| DESCRIPTION                       | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|-----------------------------------|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <u>WORKING CAPITAL (CONT.)</u>    |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>OTHER WORKING CAPITAL</u>      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 151                      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| FUEL STOCK                        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                          |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                            |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                            |             | 182,178            | 8           | 49,677                 | 8,467                | 27,469              | 14,842                | 2,235            | 31,116           | 7,602                | 38,124         | 2,646                  |
| TOTAL                             | C-3.0       | 182,178            |             | 49,677                 | 8,467                | 27,469              | 14,842                | 2,235            | 31,116           | 7,602                | 38,124         | 2,646                  |
| Accounts: 151-154,158             |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| PROD MATERIALS & SUPPLIES         |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                          |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                            |             | 581,401            | 3           | 181,474                | 30,780               | 98,337              | 47,229                | 7,590            | 85,869           | 23,543               | 100,866        | 5,711                  |
| ENERGY                            |             | 707,520            | 8           | 192,930                | 32,883               | 106,681             | 57,641                | 8,680            | 120,843          | 29,525               | 148,061        | 10,275                 |
| TOTAL                             | C-4.0       | 1,288,921          |             | 374,404                | 63,663               | 205,019             | 104,870               | 16,270           | 206,712          | 53,069               | 248,928        | 15,986                 |
| Accounts: 154                     |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| TRANS & DIST MATERIALS & SUPPLIES |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                          |             | 204,376            | 17          | 100,533                | 13,554               | 33,849              | 24,055                | 2,298            | 3,142            | 1,107                | 1,886          | 23,950                 |
| DEMAND                            |             | 1,057,983          | 18          | 314,761                | 53,868               | 170,068             | 88,542                | 13,503           | 167,611          | 42,410               | 189,733        | 17,487                 |
| ENERGY                            |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                             | C-5.0       | 1,262,359          |             | 415,295                | 67,422               | 203,917             | 112,597               | 15,801           | 170,754          | 43,517               | 191,619        | 41,437                 |
| Account: 184                      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CLEARING ACCOUNTS (A&G)           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                          |             | 1,300              | 66          | 558                    | 76                   | 189                 | 126                   | 12               | 16               | 6                    | 16             | 302                    |
| DEMAND                            |             | 2,367              | 67          | 720                    | 123                  | 390                 | 195                   | 31               | 363              | 95                   | 418            | 31                     |
| ENERGY                            |             | 1,382              | 8           | 377                    | 64                   | 208                 | 113                   | 17               | 236              | 58                   | 289            | 20                     |
| TOTAL                             | C-9.0       | 5,048              |             | 1,655                  | 263                  | 787                 | 433                   | 59               | 614              | 159                  | 724            | 354                    |
| Account: 184                      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CLEARING ACCOUNTS (DIST)          |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                          |             | 1,696              | 60          | 815                    | 110                  | 274                 | 212                   | 21               | 41               | 15                   | 87             | 122                    |
| DEMAND                            |             | 6,118              | 61          | 1,819                  | 311                  | 983                 | 512                   | 78               | 969              | 245                  | 1,100          | 101                    |
| ENERGY                            |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                             | C-7.2       | 7,814              |             | 2,633                  | 421                  | 1,257               | 723                   | 99               | 1,010            | 260                  | 1,187          | 223                    |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                        | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|------------------------------------|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>WORKING CAPITAL (CONT.)</b>     |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 184                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CLEARING ACCOUNTS (PAYROLL)        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | (219)              | 43          | (93)                   | (13)                 | (32)                | (21)                  | (2)              | (3)              | (1)                  | (3)            | (52)                   |
| DEMAND                             |             | (368)              | 44          | (112)                  | (19)                 | (61)                | (30)                  | (5)              | (56)             | (15)                 | (65)           | (5)                    |
| ENERGY                             |             | (219)              | 45          | (60)                   | (10)                 | (33)                | (18)                  | (3)              | (37)             | (9)                  | (46)           | (3)                    |
| TOTAL                              | C-9.1       | (806)              |             | (265)                  | (42)                 | (125)               | (69)                  | (9)              | (96)             | (25)                 | (114)          | (60)                   |
| Account: 184                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CLEARING ACCOUNTS (PRODUCTION)     |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                             |             | 163                | 3           | 51                     | 9                    | 28                  | 13                    | 2                | 24               | 7                    | 28             | 2                      |
| ENERGY                             |             | 199                | 8           | 54                     | 9                    | 30                  | 16                    | 2                | 34               | 8                    | 42             | 3                      |
| TOTAL                              | C-4.0       | 362                |             | 105                    | 18                   | 58                  | 29                    | 5                | 58               | 15                   | 70             | 4                      |
| Account: 165                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| PREPAYMENTS                        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | 29,778             | 17          | 14,648                 | 1,975                | 4,932               | 3,505                 | 335              | 458              | 161                  | 275            | 3,490                  |
| DEMAND                             |             | 250,915            | 34          | 76,065                 | 12,972               | 41,146              | 20,761                | 3,231            | 38,713           | 10,098               | 44,432         | 3,498                  |
| ENERGY                             |             | 117,754            | 8           | 32,110                 | 5,473                | 17,755              | 9,593                 | 1,445            | 20,112           | 4,914                | 24,642         | 1,710                  |
| TOTAL                              | C-5.5       | 398,448            |             | 122,823                | 20,419               | 63,833              | 33,859                | 5,010            | 59,283           | 15,173               | 69,349         | 8,698                  |
| <b>TOTAL OTHER WORKING CAPITAL</b> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | 236,931            |             | 116,460                | 15,702               | 39,212              | 27,876                | 2,664            | 3,654            | 1,288                | 2,262          | 27,812                 |
| DEMAND                             |             | 1,898,579          |             | 574,778                | 98,043               | 310,891             | 157,222               | 24,430           | 293,492          | 76,383               | 336,514        | 26,826                 |
| ENERGY                             |             | 1,008,814          |             | 275,088                | 46,886               | 152,111             | 82,187                | 12,377           | 172,304          | 42,098               | 211,113        | 14,650                 |
| TOTAL                              |             | 3,144,324          |             | 966,327                | 160,631              | 502,214             | 267,285               | 39,471           | 469,451          | 119,769              | 549,888        | 69,288                 |
| <b>TOTAL WORKING CAPITAL</b>       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | 54,728             |             | 42,696                 | 5,696                | 14,334              | 12,453                | 1,247            | 2,446            | 829                  | 2,891          | (27,864)               |
| DEMAND                             |             | 1,830,452          |             | 553,120                | 94,378               | 299,131             | 151,806               | 23,530           | 283,719          | 73,597               | 324,648        | 26,524                 |
| ENERGY                             |             | 901,217            |             | 245,748                | 41,886               | 135,887             | 73,421                | 11,056           | 153,926          | 37,608               | 188,596        | 13,088                 |
| TOTAL                              |             | 2,786,397          |             | 841,564                | 141,959              | 449,352             | 237,680               | 35,834           | 440,091          | 112,034              | 516,135        | 11,748                 |

| DESCRIPTION               | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|---------------------------|-----------------------|----------------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| <u>RATEBASE SUMMARY</u>   |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| <u>CUSTOMER RATE BASE</u> |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| PLANT IN SERVICE          | 9,703,790             |                | 4,735,478                    | 638,590                         | 1,594,539                    | 1,129,663                   | 107,903                | 147,108                | 51,931                     | 91,443               | 1,207,136                    |
| ACCUM RESERVE FOR DEPR    | 4,536,875             |                | 2,205,481                    | 297,445                         | 742,659                      | 525,348                     | 50,176                 | 68,306                 | 24,137                     | 43,179               | 580,142                      |
| WORKING CAPITAL           | 54,728                |                | 42,696                       | 5,696                           | 14,334                       | 12,453                      | 1,247                  | 2,446                  | 829                        | 2,891                | (27,864)                     |
| COST FREE ITEMS           | (1,706,000)           |                | (893,308)                    | (113,479)                       | (253,087)                    | (192,117)                   | (14,913)               | (65,338)               | (6,849)                    | (11,892)             | (155,017)                    |
| CWIP                      | 0                     |                | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| TOTAL                     | 3,515,643             |                | 1,679,385                    | 233,362                         | 613,126                      | 424,650                     | 44,062                 | 15,910                 | 21,774                     | 39,262               | 444,112                      |
| <u>DEMAND RATE BASE</u>   |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| PLANT IN SERVICE          | 77,820,224            |                | 23,592,549                   | 4,023,244                       | 12,762,035                   | 6,438,731                   | 1,002,014              | 12,005,478             | 3,131,753                  | 13,780,085           | 1,084,336                    |
| ACCUM RESERVE FOR DEPR    | 29,459,385            |                | 8,877,347                    | 1,515,573                       | 4,800,295                    | 2,446,447                   | 378,246                | 4,584,193              | 1,184,039                  | 5,238,118            | 435,127                      |
| WORKING CAPITAL           | 1,830,452             |                | 553,120                      | 94,378                          | 299,131                      | 151,806                     | 23,530                 | 283,719                | 73,597                     | 324,648              | 26,524                       |
| COST FREE ITEMS           | (11,906,940)          |                | (3,622,955)                  | (617,404)                       | (1,960,217)                  | (982,955)                   | (153,576)              | (1,827,256)            | (479,545)                  | (2,103,153)          | (159,879)                    |
| CWIP                      | 0                     |                | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| TOTAL                     | 38,284,351            |                | 11,645,366                   | 1,984,645                       | 6,300,654                    | 3,161,135                   | 493,721                | 5,877,748              | 1,541,765                  | 6,763,463            | 515,855                      |
| <u>ENERGY RATE BASE</u>   |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| PLANT IN SERVICE          | 36,646,379            |                | 9,992,915                    | 1,703,200                       | 5,525,616                    | 2,985,542                   | 449,591                | 6,259,145              | 1,529,271                  | 7,668,919            | 532,180                      |
| ACCUM RESERVE FOR DEPR    | 9,399,653             |                | 2,563,144                    | 436,864                         | 1,417,299                    | 765,780                     | 115,318                | 1,605,446              | 392,252                    | 1,967,048            | 136,502                      |
| WORKING CAPITAL           | 901,217               |                | 245,748                      | 41,886                          | 135,887                      | 73,421                      | 11,056                 | 153,926                | 37,608                     | 188,596              | 13,088                       |
| COST FREE ITEMS           | (6,701,771)           |                | (1,827,472)                  | (311,476)                       | (1,010,507)                  | (545,986)                   | (82,220)               | (1,144,652)            | (279,668)                  | (1,402,467)          | (97,323)                     |
| CWIP                      | 0                     |                | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| TOTAL                     | 21,446,172            |                | 5,848,048                    | 996,746                         | 3,233,698                    | 1,747,197                   | 263,110                | 3,662,973              | 894,959                    | 4,488,000            | 311,442                      |
| <u>TOTAL RATE BASE</u>    | <u>63,246,167</u>     |                | <u>19,172,799</u>            | <u>3,214,753</u>                | <u>10,147,477</u>            | <u>5,332,982</u>            | <u>800,893</u>         | <u>9,556,631</u>       | <u>2,458,498</u>           | <u>11,290,725</u>    | <u>1,271,409</u>             |

| DESCRIPTION                            | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|--|-----------------------|----------------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| OPERATING REVENUES                     |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| ELECTRIC REVENUES                      |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| ADJUSTED RATE REVENUE                  |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| RESIDENTIAL                            | 4,919,155             | 70             | 4,919,155                    | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| RESIDENTIAL - WH                       | 777,208               | 71             | 0                            | 777,208                         | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| RESIDENTIAL - RH                       | 2,264,139             | 72             | 0                            | 0                               | 2,264,139                    | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| COMM - CB                              | 1,837,089             | 73             | 0                            | 0                               | 0                            | 1,837,089                   | 0                      | 0                      | 0                          | 0                    | 0                            |
| COMM - SH                              | 226,179               | 74             | 0                            | 0                               | 0                            | 0                           | 226,179                | 0                      | 0                          | 0                    | 0                            |
| GENERAL POWER - GP                     | 2,929,246             | 75             | 0                            | 0                               | 0                            | 0                           | 0                      | 2,929,246              | 0                          | 0                    | 0                            |
| TE BUILDING - TEB                      | 664,158               | 76             | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 664,158                    | 0                    | 0                            |
| POWER TRANS - PT                       | 2,004,870             | 77             | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 2,004,870            | 0                            |
| LIGHTING                               | 590,201               | 78             | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 590,201                      |
| CUSTOMER GROWTH ADJUSTMENT             | 0                     | 1              | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| <b>TOTAL SERVICE REVENUES</b>          | <b>16,212,244</b>     |                | <b>4,919,155</b>             | <b>777,208</b>                  | <b>2,264,139</b>             | <b>1,837,089</b>            | <b>226,179</b>         | <b>2,929,246</b>       | <b>664,158</b>             | <b>2,004,870</b>     | <b>590,201</b>               |
| REVENUE VARIANCE                       | 110,047               | 8              | 30,008                       | 5,115                           | 16,593                       | 8,965                       | 1,350                  | 18,796                 | 4,592                      | 23,029               | 1,598                        |
| OTHER ELECTRIC REVENUE                 |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| Regulatory Debits                      | 0                     |                | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| Account: 450                           |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| Forfeited Discounts                    | 122,568               | 16             | 61,232                       | 8,724                           | 21,134                       | 8,646                       | 1,135                  | 11,039                 | 1,844                      | 6,916                | 1,898                        |
| Account: 451                           |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| Reconnect Charges                      | 4,880                 | 12             | 3,130                        | 420                             | 1,045                        | 250                         | 35                     | 0                      | 0                          | 0                    | 0                            |
| Other Misc Revenues                    | 5,400                 | 8              | 1,472                        | 251                             | 814                          | 440                         | 66                     | 922                    | 225                        | 1,130                | 78                           |
| Account: 454                           |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| Rent from Electric Property            | 38,703                | 38             | 11,944                       | 1,984                           | 6,197                        | 3,290                       | 486                    | 5,739                  | 1,469                      | 6,714                | 880                          |
| Account: 456                           |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| Other Electrical Revenues              | 18,909                | 19             | 6,221                        | 1,010                           | 3,055                        | 1,687                       | 237                    | 2,558                  | 652                        | 2,870                | 621                          |
| Account: 457                           |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| Regional Transmission Service Revenues | 289,526               | 7              | 86,893                       | 14,877                          | 47,073                       | 23,618                      | 3,733                  | 45,226                 | 11,760                     | 53,573               | 2,774                        |
| <b>TOTAL OTHER ELECTRIC REVENUE</b>    | <b>479,986</b>        |                | <b>170,892</b>               | <b>27,265</b>                   | <b>79,318</b>                | <b>37,930</b>               | <b>5,692</b>           | <b>65,484</b>          | <b>15,951</b>              | <b>71,203</b>        | <b>6,251</b>                 |
| <b>TOTAL OPERATING REVENUE</b>         | <b>16,802,277</b>     |                | <b>5,120,055</b>             | <b>809,588</b>                  | <b>2,360,050</b>             | <b>1,883,984</b>            | <b>233,221</b>         | <b>3,013,526</b>       | <b>684,701</b>             | <b>2,099,102</b>     | <b>598,050</b>               |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                               | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|---|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| OPERATION & MAINTENANCE EXPENSE           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| PRODUCTION O & M                          |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 500                              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| STEAM SUPERVISOR & ENGINEERING -OPERATION |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                    |             | 41,450             | 3           | 12,938                 | 2,194                | 7,011               | 3,367                 | 541              | 6,122            | 1,679                | 7,191          | 407                    |
| ENERGY                                    |             | 50,442             | 8           | 13,755                 | 2,344                | 7,606               | 4,109                 | 619              | 8,615            | 2,105                | 10,556         | 733                    |
| TOTAL                                     | C-4.0       | 91,892             |             | 26,693                 | 4,539                | 14,617              | 7,477                 | 1,160            | 14,737           | 3,783                | 17,747         | 1,140                  |
| Accounts: 502-509                         |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| STEAM OPERATIONS                          |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                    |             | 109,177            | 3           | 34,078                 | 5,780                | 18,466              | 8,869                 | 1,425            | 16,125           | 4,421                | 18,941         | 1,073                  |
| ENERGY                                    |             | 132,861            | 8           | 36,229                 | 6,175                | 20,033              | 10,824                | 1,630            | 22,692           | 5,544                | 27,803         | 1,929                  |
| TOTAL                                     | C-4.0       | 242,038            |             | 70,307                 | 11,955               | 38,499              | 19,693                | 3,055            | 38,817           | 9,965                | 46,745         | 3,002                  |
| Account: 535                              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| HYDRO SUPERVISOR & ENGINEERING -OPERATION |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                    |             | 883                | 3           | 275                    | 47                   | 149                 | 72                    | 12               | 130              | 36                   | 153            | 9                      |
| ENERGY                                    |             | 1,074              | 8           | 293                    | 50                   | 162                 | 87                    | 13               | 183              | 45                   | 225            | 16                     |
| TOTAL                                     | C-4.0       | 1,957              |             | 568                    | 97                   | 311                 | 159                   | 25               | 314              | 81                   | 378            | 24                     |
| Accounts: 537-539                         |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| HYDRO OPERATIONS                          |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                    |             | 6,368              | 3           | 1,988                  | 337                  | 1,077               | 517                   | 83               | 940              | 258                  | 1,105          | 63                     |
| ENERGY                                    |             | 7,749              | 8           | 2,113                  | 360                  | 1,168               | 631                   | 95               | 1,324            | 323                  | 1,622          | 113                    |
| TOTAL                                     | C-4.0       | 14,117             |             | 4,101                  | 697                  | 2,245               | 1,149                 | 178              | 2,264            | 581                  | 2,726          | 175                    |
| Account: 546                              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| OTHER SUPERVISOR & ENGINEERING -OPERATION |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                    |             | 18,538             | 3           | 5,786                  | 981                  | 3,135               | 1,506                 | 242              | 2,738            | 751                  | 3,216          | 182                    |
| ENERGY                                    |             | 22,559             | 8           | 6,152                  | 1,048                | 3,402               | 1,838                 | 277              | 3,853            | 941                  | 4,721          | 328                    |
| TOTAL                                     | C-4.0       | 41,097             |             | 11,938                 | 2,030                | 6,537               | 3,344                 | 519              | 6,591            | 1,692                | 7,937          | 510                    |

| DESCRIPTION  | CLASS BASIS  | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|--------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>OPERATION &amp; MAINTENANCE EXPENSE (CONT.)</b> |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 548, 549                                 |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <b>OTHER OPERATIONS</b>                            |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |              | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |              | 97,980             | 3           | 30,583                 | 5,187                | 16,572              | 7,959                 | 1,279            | 14,471           | 3,968                | 16,998         | 963                    |
| ENERGY   |              | 119,234            | 8           | 32,513                 | 5,542                | 17,978              | 9,714                 | 1,463            | 20,365           | 4,976                | 24,952         | 1,732                  |
| <b>TOTAL</b>                                       | <b>C-4.0</b> | <b>217,215</b>     |             | <b>63,096</b>          | <b>10,729</b>        | <b>34,551</b>       | <b>17,673</b>         | <b>2,742</b>     | <b>34,836</b>    | <b>8,943</b>         | <b>41,950</b>  | <b>2,694</b>           |
| <b>TOTAL GENERATION OPERATIONS</b>                 |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |              | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |              | 274,396            |             | 85,648                 | 14,527               | 46,411              | 22,290                | 3,582            | 40,527           | 11,112               | 47,605         | 2,696                  |
| ENERGY   |              | 333,919            |             | 91,055                 | 15,519               | 50,349              | 27,204                | 4,097            | 57,033           | 13,935               | 69,879         | 4,849                  |
| <b>TOTAL</b>                                       |              | <b>608,316</b>     |             | <b>176,703</b>         | <b>30,046</b>        | <b>96,760</b>       | <b>49,494</b>         | <b>7,679</b>     | <b>97,560</b>    | <b>25,046</b>        | <b>117,483</b> | <b>7,545</b>           |
| <b>FUEL AND PURCHASED POWER</b>                    |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 501, 547, 555                            |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <b>FUEL</b>  |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |              | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |              | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |              | (37,820)           | 8           | (10,313)               | (1,758)              | (5,703)             | (3,081)               | (464)            | (6,460)          | (1,578)              | (7,915)        | (549)                  |
| <b>TOTAL</b>                                       | <b>C-3.0</b> | <b>(37,820)</b>    |             | <b>(10,313)</b>        | <b>(1,758)</b>       | <b>(5,703)</b>      | <b>(3,081)</b>        | <b>(464)</b>     | <b>(6,460)</b>   | <b>(1,578)</b>       | <b>(7,915)</b> | <b>(549)</b>           |
| Accounts: 555-557                                  |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <b>PP RELATED LOAD</b>                             |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |              | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |              | 717,735            | 3           | 224,028                | 37,998               | 121,397             | 58,304                | 9,370            | 106,005          | 29,064               | 124,519        | 7,051                  |
| ENERGY   |              | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| <b>TOTAL</b>                                       | <b>C-2.0</b> | <b>717,735</b>     |             | <b>224,028</b>         | <b>37,998</b>        | <b>121,397</b>      | <b>58,304</b>         | <b>9,370</b>     | <b>106,005</b>   | <b>29,064</b>        | <b>124,519</b> | <b>7,051</b>           |
| <b>TOTAL FUEL &amp; PP</b>                         |              |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |              | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |              | 717,735            |             | 224,028                | 37,998               | 121,397             | 58,304                | 9,370            | 106,005          | 29,064               | 124,519        | 7,051                  |
| ENERGY   |              | (37,820)           |             | (10,313)               | (1,758)              | (5,703)             | (3,081)               | (464)            | (6,460)          | (1,578)              | (7,915)        | (549)                  |
| <b>TOTAL</b>                                       |              | <b>679,914</b>     |             | <b>213,715</b>         | <b>36,240</b>        | <b>115,694</b>      | <b>55,223</b>         | <b>8,906</b>     | <b>99,545</b>    | <b>27,486</b>        | <b>116,604</b> | <b>6,501</b>           |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION  | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>OPERATION &amp; MAINTENANCE EXPENSE (CONT.)</b> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 510-514                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| STEAM MAINTENANCE                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 224,614            | 3           | 70,109                 | 11,891               | 37,991              | 18,246                | 2,932            | 33,174           | 9,096                | 38,968         | 2,206                  |
| ENERGY   |             | 273,338            | 8           | 74,535                 | 12,704               | 41,214              | 22,269                | 3,353            | 46,686           | 11,407               | 57,201         | 3,969                  |
| TOTAL  | C-4.0       | 497,951            |             | 144,644                | 24,595               | 79,205              | 40,515                | 6,286            | 79,860           | 20,502               | 96,169         | 6,176                  |
| Accounts: 541-545                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| HYDRO MAINTENANCE                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 7,928              | 3           | 2,475                  | 420                  | 1,341               | 644                   | 103              | 1,171            | 321                  | 1,375          | 78                     |
| ENERGY   |             | 9,647              | 8           | 2,631                  | 448                  | 1,455               | 786                   | 118              | 1,648            | 403                  | 2,019          | 140                    |
| TOTAL  | C-4.0       | 17,575             |             | 5,105                  | 868                  | 2,796               | 1,430                 | 222              | 2,819            | 724                  | 3,394          | 218                    |
| Accounts: 551-554                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| OTHER GENERATION MAINTENANCE                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 338,578            | 3           | 105,681                | 17,925               | 57,267              | 27,504                | 4,420            | 50,006           | 13,711               | 58,739         | 3,326                  |
| ENERGY   |             | 412,024            | 8           | 112,353                | 19,149               | 62,126              | 33,567                | 5,055            | 70,373           | 17,194               | 86,223         | 5,983                  |
| TOTAL  | C-4.0       | 750,602            |             | 218,034                | 37,074               | 119,392             | 61,071                | 9,475            | 120,379          | 30,904               | 144,963        | 9,309                  |
| <b>TOTAL MAINTENANCE</b>                           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 571,119            |             | 178,265                | 30,236               | 96,598              | 46,394                | 7,456            | 84,351           | 23,127               | 99,083         | 5,610                  |
| ENERGY   |             | 695,009            |             | 189,518                | 32,302               | 104,795             | 56,622                | 8,527            | 118,706          | 29,003               | 145,443        | 10,093                 |
| TOTAL  |             | 1,266,128          |             | 367,783                | 62,538               | 201,393             | 103,015               | 15,982           | 203,057          | 52,130               | 244,526        | 15,703                 |
| <b>TOTAL PRODUCTION O&amp;M EXPENSE</b>            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 1,563,250          |             | 487,940                | 82,761               | 264,406             | 126,988               | 20,408           | 230,882          | 63,303               | 271,206        | 15,357                 |
| ENERGY   |             | 991,108            |             | 270,260                | 46,063               | 149,441             | 80,745                | 12,159           | 169,280          | 41,359               | 207,407        | 14,393                 |
| TOTAL  |             | 2,554,358          |             | 758,200                | 128,824              | 413,847             | 207,732               | 32,567           | 400,162          | 104,662              | 478,614        | 29,750                 |

| DESCRIPTION  | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <u>OPERATION &amp; MAINTENANCE EXPENSE (CONT.)</u> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>TRANSMISSION</u>                                |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 560-571                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>TRANSMISSION O&amp;M EXP</u>                    |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 0                  | 7           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-2.0       | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| <u>DISTRIBUTION EXPENSES</u>                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 582                                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>STATION EXPENSES</u>                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 11,218             | 4           | 3,313                  | 567                  | 1,790               | 933                   | 142              | 1,769            | 447                  | 2,073          | 184                    |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-2.0       | 11,218             |             | 3,313                  | 567                  | 1,790               | 933                   | 142              | 1,769            | 447                  | 2,073          | 184                    |
| Account: 583                                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>OVERHEAD LINE EXPENSES</u>                      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 71,113             | 21          | 21,184                 | 3,625                | 11,446              | 5,959                 | 909              | 11,275           | 2,854                | 12,684         | 1,177                  |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-2.0       | 71,113             |             | 21,184                 | 3,625                | 11,446              | 5,959                 | 909              | 11,275           | 2,854                | 12,684         | 1,177                  |
| Account: 584                                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>UNDERGROUND LINE EXPENSES</u>                   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 46,039             | 4           | 13,598                 | 2,327                | 7,347               | 3,827                 | 584              | 7,261            | 1,834                | 8,508          | 755                    |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-2.0       | 46,039             |             | 13,598                 | 2,327                | 7,347               | 3,827                 | 584              | 7,261            | 1,834                | 8,508          | 755                    |
| Account: 585                                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>STREET LTG &amp; SIGNAL SYS EXPENSES</u>        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 2,286              | 78          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 2,286                  |
| DEMAND   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 2,286              |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 2,286                  |



STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                             | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|---|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| OPERATION & MAINTENANCE EXPENSE (CONT.) |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 586                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| METER EXPENSES                          |             | 162,165            | 11          | 83,049                 | 11,186               | 27,936              | 21,771                | 2,200            | 4,363            | 1,570                | 9,613          | 476                    |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| TOTAL                                   | C-1.0       | 162,165            |             | 83,049                 | 11,186               | 27,936              | 21,771                | 2,200            | 4,363            | 1,570                | 9,613          | 476                    |
| Account: 587                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER INSTALLATIONS EXP              |             | 13,318             | 13          | 7,529                  | 1,015                | 2,535               | 1,768                 | 167              | 204              | 71                   | 0              | 28                     |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| TOTAL                                   | C-1.0       | 13,318             |             | 7,529                  | 1,015                | 2,535               | 1,768                 | 167              | 204              | 71                   | 0              | 28                     |
| TOTAL DISTRIBUTION OPERATIONS           |             | 177,768            |             | 90,577                 | 12,202               | 30,472              | 23,539                | 2,367            | 4,567            | 1,642                | 9,613          | 2,789                  |
| CUSTOMER                                |             | 128,370            |             | 38,095                 | 6,520                | 20,583              | 10,718                | 1,634            | 20,305           | 5,134                | 23,265         | 2,116                  |
| DEMAND                                  |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| TOTAL                                   |             | 306,138            |             | 128,672                | 18,721               | 51,055              | 34,257                | 4,002            | 24,872           | 6,776                | 32,878         | 4,905                  |
| Accounts: 580, 588                      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| OPER SUPVSN & ENGG, MISC DISTR EXP      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 80,378             | 53          | 40,955                 | 5,517                | 13,778              | 10,643                | 1,070            | 2,065            | 742                  | 4,347          | 1,261                  |
| DEMAND                                  |             | 58,043             | 54          | 17,225                 | 2,948                | 9,307               | 4,846                 | 739              | 9,181            | 2,322                | 10,519         | 957                    |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-7.0       | 138,421            |             | 58,180                 | 8,465                | 23,085              | 15,489                | 1,809            | 11,246           | 3,064                | 14,866         | 2,218                  |
| Account: 589                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| RENTS                                   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 127                | 4           | 37                     | 6                    | 20                  | 11                    | 2                | 20               | 5                    | 23             | 2                      |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-2.0       | 127                |             | 37                     | 6                    | 20                  | 11                    | 2                | 20               | 5                    | 23             | 2                      |
| TOTAL DISTRIBUTION OPERATIONS           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 258,146            |             | 131,532                | 17,719               | 44,249              | 34,182                | 3,438            | 6,632            | 2,384                | 13,960         | 4,050                  |
| DEMAND                                  |             | 186,539            |             | 55,357                 | 9,474                | 29,910              | 15,575                | 2,375            | 29,506           | 7,461                | 33,807         | 3,074                  |
| ENERGY                                  |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   |             | 444,686            |             | 186,890                | 27,192               | 74,160              | 49,757                | 5,813            | 36,138           | 9,845                | 47,767         | 7,124                  |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                             | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|---|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| OPERATION & MAINTENANCE EXPENSE (CONT.) |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 591                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINT STRUCTURES                        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 5,136              | 4           | 1,517                  | 260                  | 820                 | 427                   | 65               | 810              | 205                  | 949            | 84                     |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-2.0       | 5,136              |             | 1,517                  | 260                  | 820                 | 427                   | 65               | 810              | 205                  | 949            | 84                     |
| Account: 592                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINT STATION EQUIPMENT                 |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 97,031             | 4           | 28,658                 | 4,905                | 15,485              | 8,065                 | 1,230            | 15,302           | 3,865                | 17,931         | 1,590                  |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-2.0       | 97,031             |             | 28,658                 | 4,905                | 15,485              | 8,065                 | 1,230            | 15,302           | 3,865                | 17,931         | 1,590                  |
| Account: 593                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINTENANCE OF OVERHEAD LINES           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 691,685            | 21          | 206,050                | 35,263               | 111,329             | 57,957                | 8,839            | 109,669          | 27,758               | 123,371        | 11,449                 |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-2.0       | 691,685            |             | 206,050                | 35,263               | 111,329             | 57,957                | 8,839            | 109,669          | 27,758               | 123,371        | 11,449                 |
| Account: 594                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINTENANCE OF UNDERGROUND LINES        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 33,458             | 4           | 9,882                  | 1,691                | 5,339               | 2,781                 | 424              | 5,277            | 1,333                | 6,183          | 548                    |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-2.0       | 33,458             |             | 9,882                  | 1,691                | 5,339               | 2,781                 | 424              | 5,277            | 1,333                | 6,183          | 548                    |
| Account: 595                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINTENANCE OF LINE TRANSFORMERS        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                  |             | 23,442             | 4           | 6,924                  | 1,185                | 3,741               | 1,949                 | 297              | 3,697            | 934                  | 4,332          | 384                    |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-2.0       | 23,442             |             | 6,924                  | 1,185                | 3,741               | 1,949                 | 297              | 3,697            | 934                  | 4,332          | 384                    |
| Account: 596                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINT STREET LTG & SIGNAL SYSTEMS       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                |             | 16,519             | 78          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 16,519                 |
| DEMAND                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                  |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                   | C-1.0       | 16,519             |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 16,519                 |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION  | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>OPERATION &amp; MAINTENANCE EXPENSE (CONT.)</b> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 597                                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINTENANCE OF METERS                              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 19,169             | 11          | 9,817                  | 1,322                | 3,302               | 2,573                 | 260              | 516              | 186                  | 1,136          | 56                     |
| DEMAND   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 19,169             |             | 9,817                  | 1,322                | 3,302               | 2,573                 | 260              | 516              | 186                  | 1,136          | 56                     |
| TOTAL - DISTRIBUTION MAINTENANCE LESS SUP          |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 35,687             |             | 9,817                  | 1,322                | 3,302               | 2,573                 | 260              | 516              | 186                  | 1,136          | 16,575                 |
| DEMAND   |             | 850,753            |             | 253,030                | 43,303               | 136,715             | 71,179                | 10,855           | 134,755          | 34,094               | 152,766        | 14,057                 |
| ENERGY   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  |             | 886,440            |             | 262,847                | 44,625               | 140,017             | 73,752                | 11,115           | 135,270          | 34,279               | 153,902        | 30,632                 |
| Accounts: 590, 598                                 |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| MAINT SUPVSN & ENGG,MISC DISTR PLT                 |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 1,118              | 56          | 308                    | 41                   | 103                 | 81                    | 8                | 16               | 6                    | 36             | 519                    |
| DEMAND   |             | 26,662             | 57          | 7,930                  | 1,357                | 4,285               | 2,231                 | 340              | 4,223            | 1,068                | 4,788          | 441                    |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-7.1       | 27,781             |             | 8,238                  | 1,399                | 4,388               | 2,311                 | 348              | 4,239            | 1,074                | 4,823          | 960                    |
| TOTAL DISTRIBUTION MAINTENANCE                     |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 36,806             |             | 10,124                 | 1,364                | 3,406               | 2,654                 | 268              | 532              | 191                  | 1,172          | 17,094                 |
| DEMAND   |             | 877,416            |             | 260,960                | 44,660               | 140,999             | 73,409                | 11,195           | 138,978          | 35,162               | 157,554        | 14,497                 |
| ENERGY   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  |             | 914,221            |             | 271,085                | 46,024               | 144,405             | 76,063                | 11,464           | 139,510          | 35,354               | 158,726        | 31,592                 |
| <u>TOTAL DISTRIBUTION O. &amp; M.</u>              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 294,952            |             | 141,657                | 19,082               | 47,655              | 36,836                | 3,706            | 7,164            | 2,575                | 15,132         | 21,144                 |
| DEMAND   |             | 1,063,955          |             | 316,318                | 54,134               | 170,909             | 88,984                | 13,570           | 168,484          | 42,623               | 191,361        | 17,572                 |
| ENERGY   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  |             | 1,358,907          |             | 457,974                | 73,216               | 218,565             | 125,820               | 17,276           | 175,648          | 45,199               | 206,493        | 38,716                 |

| DESCRIPTION  | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| OPERATION & MAINTENANCE EXPENSE (CONT.)            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>CUSTOMER ACCOUNTS EXPENSES</u>                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 903, 905                                 |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER ACCOUNTING                                |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 374,909            | 1           | 153,956                | 20,878               | 51,948              | 32,800                | 3,043            | 2,962            | 1,111                | 139            | 108,073                |
| DEMAND   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 374,909            |             | 153,956                | 20,878               | 51,948              | 32,800                | 3,043            | 2,962            | 1,111                | 139            | 108,073                |
| Account: 904                                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| UNCOLLECTIBLES                                     |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 81,920             | 14          | 47,242                 | 7,606                | 22,153              | 1,259                 | 157              | 1,410            | 480                  | 89             | 1,525                  |
| DEMAND   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 81,920             |             | 47,242                 | 7,606                | 22,153              | 1,259                 | 157              | 1,410            | 480                  | 89             | 1,525                  |
| <u>TOTAL CUST. ACCT. EXPENSES</u>                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 456,830            |             | 201,198                | 28,485               | 74,100              | 34,059                | 3,199            | 4,372            | 1,591                | 227            | 109,598                |
| DEMAND   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  |             | 456,830            |             | 201,198                | 28,485               | 74,100              | 34,059                | 3,199            | 4,372            | 1,591                | 227            | 109,598                |
| <u>CUSTOMER SERVICE &amp; INFORMATION EXPENSES</u> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 907-910                                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>CUST. SERVICE &amp; INFO. EXP.</u>              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 84,596             | 1           | 34,739                 | 4,711                | 11,722              | 7,401                 | 687              | 668              | 251                  | 31             | 24,386                 |
| DEMAND   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 84,596             |             | 34,739                 | 4,711                | 11,722              | 7,401                 | 687              | 668              | 251                  | 31             | 24,386                 |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                                  | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| OPERATION & MAINTENANCE EXPENSE (CONT.)      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>SALES EXPENSES</u>                        |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 912                                 |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| SALES EXPENSES                               |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 6,005              | 1           | 2,466                  | 334                  | 832                 | 525                   | 49               | 47               | 18                   | 2              | 1,731                  |
| DEMAND                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 6,005              |             | 2,466                  | 334                  | 832                 | 525                   | 49               | 47               | 18                   | 2              | 1,731                  |
| <u>TOTAL O&amp;M LESS A&amp;G</u>            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 842,383            |             | 380,059                | 52,613               | 134,309             | 78,822                | 7,641            | 12,251           | 4,435                | 15,393         | 156,859                |
| DEMAND                                       |             | 2,627,205          |             | 804,258                | 136,895              | 435,316             | 215,971               | 33,978           | 399,366          | 105,926              | 462,567        | 32,928                 |
| ENERGY                                       |             | 991,108            |             | 270,260                | 46,063               | 149,441             | 80,745                | 12,159           | 169,280          | 41,359               | 207,407        | 14,393                 |
| TOTAL  |             | 4,460,696          |             | 1,454,578              | 235,571              | 719,066             | 375,538               | 53,778           | 580,897          | 151,721              | 685,367        | 204,180                |
| <u>ADMINISTRATIVE &amp; GENERAL EXPENSES</u> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 920-923, 926, 426                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| A&G LABOR RELATED                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 534,745            | 43          | 228,434                | 30,924               | 77,017              | 51,533                | 4,905            | 6,306            | 2,317                | 6,666          | 126,644                |
| DEMAND                                       |             | 899,035            | 44          | 273,825                | 46,652               | 148,167             | 74,132                | 11,599           | 137,666          | 36,207               | 158,890        | 11,897                 |
| ENERGY                                       |             | 536,594            | 45          | 146,321                | 24,939               | 80,909              | 43,716                | 6,583            | 91,649           | 22,392               | 112,292        | 7,792                  |
| TOTAL  | C-9.1       | 1,970,374          |             | 648,580                | 102,515              | 306,092             | 169,381               | 23,087           | 235,621          | 60,917               | 277,848        | 146,333                |
| Accounts: 924, 925, 935                      |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| A&G PLANT RELATED                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 10,263             | 36          | 5,008                  | 675                  | 1,686               | 1,195                 | 114              | 156              | 55                   | 97             | 1,277                  |
| DEMAND                                       |             | 82,303             | 37          | 24,952                 | 4,255                | 13,497              | 6,810                 | 1,060            | 12,697           | 3,312                | 14,574         | 1,147                  |
| ENERGY                                       |             | 38,758             | 8           | 10,569                 | 1,801                | 5,844               | 3,158                 | 475              | 6,620            | 1,617                | 8,111          | 563                    |
| TOTAL  | C-6.0       | 131,324            |             | 40,529                 | 6,732                | 21,028              | 11,162                | 1,649            | 19,472           | 4,984                | 22,781         | 2,986                  |
| Accounts: 928-931                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| OTHER A&G EXPENSES                           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 24,094             | 63          | 10,871                 | 1,505                | 3,842               | 2,254                 | 219              | 350              | 127                  | 440            | 4,487                  |
| DEMAND                                       |             | 54,615             | 64          | 16,596                 | 2,829                | 8,979               | 4,510                 | 704              | 8,391            | 2,198                | 9,669          | 740                    |
| ENERGY                                       |             | 29,430             | 8           | 8,025                  | 1,368                | 4,437               | 2,398                 | 361              | 5,027            | 1,228                | 6,159          | 427                    |
| TOTAL  | C-8.0       | 108,139            |             | 35,491                 | 5,701                | 17,258              | 9,162                 | 1,283            | 13,768           | 3,553                | 16,268         | 5,654                  |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION  | CLASS<br>BASIS | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER<br>WH | RESIDENTIAL<br>HEAT<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|--|----------------|-----------------------|----------------|------------------------------|----------------------------|---------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| <b>OPERATION &amp; MAINTENANCE EXPENSE (CONT.)</b> |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| TOTAL ADMIN & GENERAL                              |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| CUSTOMER   |                | 569,102               |                | 244,313                      | 33,104                     | 82,545                    | 54,982                      | 5,238                  | 6,812                  | 2,499                      | 7,203                | 132,407                      |
| DEMAND   |                | 1,035,953             |                | 315,372                      | 53,736                     | 170,643                   | 85,451                      | 13,363                 | 158,754                | 41,718                     | 183,133              | 13,784                       |
| ENERGY   |                | 604,782               |                | 164,915                      | 28,108                     | 91,190                    | 49,271                      | 7,420                  | 103,296                | 25,238                     | 126,562              | 8,783                        |
| TOTAL  |                | 2,209,837             |                | 724,600                      | 114,948                    | 344,377                   | 189,704                     | 26,020                 | 268,861                | 69,455                     | 316,897              | 154,974                      |
| <b>TOTAL OPER. &amp; MAINT. EXPENSES</b>           |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| CUSTOMER   |                | 1,411,485             |                | 624,372                      | 85,717                     | 216,854                   | 133,804                     | 12,878                 | 19,063                 | 6,935                      | 22,596               | 289,266                      |
| DEMAND   |                | 3,663,158             |                | 1,119,630                    | 190,631                    | 605,958                   | 301,422                     | 47,341                 | 558,120                | 147,644                    | 645,700              | 46,712                       |
| ENERGY   |                | 1,595,890             |                | 435,175                      | 74,172                     | 240,631                   | 130,015                     | 19,579                 | 272,575                | 66,597                     | 333,969              | 23,176                       |
| TOTAL  |                | 6,670,533             |                | 2,179,177                    | 350,519                    | 1,063,444                 | 565,242                     | 79,798                 | 849,758                | 221,176                    | 1,002,265            | 359,154                      |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION  | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>CURRENT DEPRECIATION EXPENSE</b>                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 403   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| PRODUCTION PLANT CURRENT DEPRECIATION                |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 730,116            | 3           | 227,892                | 38,654               | 123,491             | 59,309                | 9,532            | 107,833          | 29,566               | 126,667        | 7,172                  |
| ENERGY   |             | 888,495            | 8           | 242,279                | 41,294               | 133,969             | 72,385                | 10,900           | 151,754          | 37,077               | 185,934        | 12,903                 |
| TOTAL  | C-4.0       | 1,618,611          |             | 470,172                | 79,948               | 257,460             | 131,694               | 20,432           | 259,587          | 66,643               | 312,601        | 20,075                 |
| Account: 403   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| TRANSMISSION PLANT CURRENT DEPRECIATION              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND   |             | 0                  | 7           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-2.0       | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| Account: 403   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| DISTRIBUTION PLANT CURRENT DEPRECIATION              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 265,604            | 17          | 130,652                | 17,615               | 43,990              | 31,262                | 2,987            | 4,084            | 1,439                | 2,451          | 31,125                 |
| DEMAND   |             | 1,374,942          | 18          | 409,060                | 70,006               | 221,018             | 115,068               | 17,549           | 217,825          | 55,115               | 246,575        | 22,726                 |
| ENERGY   |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-5.0       | 1,640,546          |             | 539,712                | 87,621               | 265,008             | 146,330               | 20,535           | 221,909          | 56,554               | 249,026        | 53,851                 |
| Account: 403   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| GENERAL PLANT CURRENT DEPRECIATION                   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 40,982             | 50          | 18,020                 | 2,437                | 6,074               | 4,119                 | 392              | 512              | 186                  | 485            | 8,756                  |
| DEMAND   |             | 122,443            | 51          | 37,198                 | 6,341                | 20,124              | 10,115                | 1,578            | 18,827           | 4,929                | 21,663         | 1,668                  |
| ENERGY   |             | 64,549             | 8           | 17,601                 | 3,000                | 9,733               | 5,259                 | 792              | 11,025           | 2,694                | 13,508         | 937                    |
| TOTAL  | C-5.8       | 227,974            |             | 72,820                 | 11,778               | 35,931              | 19,493                | 2,762            | 30,363           | 7,809                | 35,656         | 11,361                 |
| Accounts: 404-407                                    |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| AMORTIZATION   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 14,791             | 17          | 7,276                  | 981                  | 2,450               | 1,741                 | 166              | 227              | 80                   | 136            | 1,733                  |
| DEMAND   |             | 124,633            | 34          | 37,782                 | 6,443                | 20,438              | 10,312                | 1,605            | 19,229           | 5,016                | 22,070         | 1,738                  |
| ENERGY   |             | 58,490             | 8           | 15,949                 | 2,718                | 8,819               | 4,765                 | 718              | 9,990            | 2,441                | 12,240         | 849                    |
| TOTAL  | C-5.5       | 197,914            |             | 61,008                 | 10,142               | 31,707              | 16,818                | 2,489            | 29,447           | 7,537                | 34,447         | 4,320                  |
| <b>TOTAL DEPRECIATION &amp; AMORTIZATION EXPENSE</b> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER   |             | 321,377            |             | 155,948                | 21,033               | 52,514              | 37,121                | 3,545            | 4,823            | 1,705                | 3,073          | 41,614                 |
| DEMAND   |             | 2,352,134          |             | 711,933                | 121,443              | 385,071             | 194,805               | 30,263           | 363,715          | 94,625               | 416,975        | 33,304                 |
| ENERGY   |             | 1,011,534          |             | 275,830                | 47,013               | 152,521             | 82,409                | 12,410           | 172,768          | 42,212               | 211,682        | 14,690                 |
| TOTAL  |             | 3,685,044          |             | 1,143,711              | 189,489              | 590,106             | 314,335               | 46,218           | 541,306          | 138,542              | 631,729        | 89,608                 |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                   | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|-------------------------------|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| TAXES OTHER THAN INCOME TAXES |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Account: 408                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| PAYROLL RELATED               |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 32,207             | 43          | 13,758                 | 1,862                | 4,639               | 3,104                 | 295              | 380              | 140                  | 401            | 7,628                  |
| DEMAND                        |             | 54,148             | 44          | 16,492                 | 2,810                | 8,924               | 4,465                 | 699              | 8,291            | 2,181                | 9,570          | 717                    |
| ENERGY                        |             | 32,319             | 45          | 8,813                  | 1,502                | 4,873               | 2,633                 | 396              | 5,520            | 1,349                | 6,763          | 469                    |
| TOTAL                         | C-9.1       | 118,674            |             | 39,063                 | 6,174                | 18,436              | 10,202                | 1,391            | 14,191           | 3,669                | 16,734         | 8,814                  |
| Account: 408                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| AD VALOREM TAX                |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 75,770             | 36          | 36,976                 | 4,986                | 12,451              | 8,821                 | 843              | 1,149            | 405                  | 714            | 9,426                  |
| DEMAND                        |             | 607,642            | 37          | 184,217                | 31,415               | 99,649              | 50,275                | 7,824            | 93,742           | 24,454               | 107,599        | 8,467                  |
| ENERGY                        |             | 286,145            | 8           | 78,027                 | 13,299               | 43,146              | 23,312                | 3,511            | 48,873           | 11,941               | 59,881         | 4,155                  |
| TOTAL                         | C-6.0       | 969,556            |             | 299,220                | 49,700               | 155,246             | 82,408                | 12,177           | 143,764          | 36,800               | 168,194        | 22,048                 |
| Account: 408                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| FUTA/SUTA                     |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 334                | 30          | 164                    | 22                   | 55                  | 39                    | 4                | 5                | 2                    | 3              | 41                     |
| DEMAND                        |             | 3,128              | 31          | 952                    | 162                  | 515                 | 258                   | 40               | 480              | 126                  | 553            | 42                     |
| ENERGY                        |             | 1,762              | 8           | 481                    | 82                   | 266                 | 144                   | 22               | 301              | 74                   | 369            | 26                     |
| TOTAL                         | C-6.3       | 5,225              |             | 1,596                  | 266                  | 836                 | 441                   | 66               | 786              | 201                  | 925            | 108                    |
| TOTAL TAXES OTHER THAN INCOME |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                      |             | 108,311            |             | 50,898                 | 6,871                | 17,144              | 11,964                | 1,142            | 1,534            | 547                  | 1,119          | 17,094                 |
| DEMAND                        |             | 664,918            |             | 201,661                | 34,387               | 109,088             | 54,998                | 8,563            | 102,514          | 26,760               | 117,721        | 9,225                  |
| ENERGY                        |             | 320,226            |             | 87,321                 | 14,883               | 48,284              | 26,088                | 3,929            | 54,694           | 13,363               | 67,013         | 4,650                  |
| TOTAL                         |             | 1,093,455          |             | 339,880                | 56,140               | 174,517             | 93,051                | 13,633           | 158,741          | 40,670               | 185,853        | 30,970                 |



| DESCRIPTION                                 | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|---|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>INCOME TAX CALCULATION CURRENT RATES</b> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>TAXABLE INCOME</u>                       |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| OPERATING REVENUE                           |             | 16,802,277         |             | 5,120,055              | 809,588              | 2,360,050           | 1,883,984             | 233,221          | 3,013,526        | 684,701              | 2,099,102      | 598,050                |
| OPERATION & MAINTENANCE EXPENSES            |             | 6,670,533          |             | 2,179,177              | 350,519              | 1,063,444           | 565,242               | 79,798           | 849,758          | 221,176              | 1,002,265      | 359,154                |
| DEPRECIATION & AMORTIZATION EXPENSE         |             | 3,685,044          |             | 1,143,711              | 189,489              | 590,106             | 314,335               | 46,218           | 541,306          | 138,542              | 631,729        | 89,608                 |
| TAXES OTHER THAN INCOME TAXES               |             | 1,093,455          |             | 339,880                | 56,140               | 174,517             | 93,051                | 13,633           | 158,741          | 40,670               | 185,853        | 30,970                 |
| INTEREST ON CUSTOMER DEPOSITS               |             | 11,773             | 20          | 6,484                  | 874                  | 2,070               | 1,217                 | 225              | 656              | 190                  | 0              | 56                     |
| GAIN/LOSS ON DISPOSAL OF ALLOWANCES         |             | 0                  | 6           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL OPERATING EXPENSES                    |             | 11,460,805         |             | 3,669,252              | 597,022              | 1,830,136           | 973,845               | 139,875          | 1,550,462        | 400,579              | 1,819,847      | 479,788                |
| TOTAL OPERATING INCOME                      |             | 5,341,471          |             | 1,450,803              | 212,566              | 529,913             | 910,139               | 93,346           | 1,463,064        | 284,122              | 279,255        | 118,262                |
| <u>INCREASES/DECREASES FOR INCOME TAX</u>   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 403-407                           |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| PLANT RELATED                               |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | (29,424)           | 30          | (14,408)               | (1,943)              | (4,851)             | (3,441)               | (329)            | (449)            | (158)                | (275)          | (3,571)                |
| DEMAND                                      |             | (275,402)          | 31          | (83,799)               | (14,280)             | (45,340)            | (22,735)              | (3,552)          | (42,262)         | (11,092)             | (48,644)       | (3,697)                |
| ENERGY                                      |             | (155,163)          | 8           | (42,310)               | (7,211)              | (23,396)            | (12,641)              | (1,904)          | (26,502)         | (6,475)              | (32,471)       | (2,253)                |
| TOTAL                                       | C-6.3       | (459,988)          |             | (140,517)              | (23,435)             | (73,587)            | (38,817)              | (5,785)          | (69,212)         | (17,725)             | (81,390)       | (9,521)                |
| Account: None                               |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| INTEREST EXPENSE                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | (79,884)           | 40          | (38,160)               | (5,303)              | (13,932)            | (9,649)               | (1,001)          | (362)            | (495)                | (892)          | (10,091)               |
| DEMAND                                      |             | (869,912)          | 41          | (264,610)              | (45,096)             | (143,166)           | (71,828)              | (11,219)         | (133,556)        | (35,033)             | (153,682)      | (11,721)               |
| ENERGY                                      |             | (487,308)          | 8           | (132,882)              | (22,648)             | (73,477)            | (39,700)              | (5,978)          | (83,231)         | (20,336)             | (101,978)      | (7,077)                |
| TOTAL                                       | C-6.5       | (1,437,103)        |             | (435,652)              | (73,047)             | (230,575)           | (121,178)             | (18,198)         | (217,149)        | (55,863)             | (256,552)      | (28,889)               |
| CONTRIBUTION IN AID CONSTRUCTION            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | 0                  | 17          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                      |             | 0                  | 18          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                      |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                       | C-5.0       | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| PAYROLL RELATED                             |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                    |             | 0                  | 43          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                      |             | 0                  | 44          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                      |             | 0                  | 45          | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL                                       | C-9.1       | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |

| DESCRIPTION                                  | CLASS<br>BASIS | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER<br>WH | RESIDENTIAL<br>HEAT<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|--|----------------|-----------------------|----------------|------------------------------|----------------------------|---------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| INCOME TAX CALCULATION CURRENT RATES (Cont.) |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| OTHER  |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| CUSTOMER                                     |                | 0                     | 0              | 0                            | 0                          | 0                         | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| DEMAND                                       |                | 0                     | 0              | 0                            | 0                          | 0                         | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| ENERGY                                       |                | 0                     | 8              | 0                            | 0                          | 0                         | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| TOTAL  | C-3.0          | 0                     |                | 0                            | 0                          | 0                         | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| TOTAL PRETAX ADJUSTMENTS                     |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| CUSTOMER                                     |                | (109,308)             |                | (52,567)                     | (7,245)                    | (18,783)                  | (13,090)                    | (1,330)                | (810)                  | (653)                      | (1,167)              | (13,662)                     |
| DEMAND                                       |                | (1,145,313)           |                | (348,409)                    | (59,376)                   | (188,506)                 | (94,563)                    | (14,771)               | (175,819)              | (46,124)                   | (202,326)            | (15,419)                     |
| ENERGY                                       |                | (642,471)             |                | (175,192)                    | (29,860)                   | (96,873)                  | (52,341)                    | (7,882)                | (109,733)              | (26,811)                   | (134,449)            | (9,330)                      |
| TOTAL  |                | (1,897,091)           |                | (576,169)                    | (96,481)                   | (304,162)                 | (159,995)                   | (23,983)               | (286,362)              | (73,588)                   | (337,942)            | (38,410)                     |
| NET TAXABLE INCOME                           |                | 3,444,380             |                | 874,634                      | 116,084                    | 225,752                   | 750,144                     | 69,363                 | 1,176,702              | 210,534                    | (58,686)             | 79,852                       |
| <u>KANSAS INCOME TAX</u>                     |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| NET TAXABLE INCOME FOR STATE                 |                | 3,444,380             |                | 874,634                      | 116,084                    | 225,752                   | 750,144                     | 69,363                 | 1,176,702              | 210,534                    | (58,686)             | 79,852                       |
| CURRENT STATE INCOME TAX @ 7%                |                | 241,107               |                | 61,224                       | 8,126                      | 15,803                    | 52,510                      | 4,855                  | 82,369                 | 14,737                     | (4,108)              | 5,590                        |
| <u>FEDERAL INCOME TAX</u>                    |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| NET TAXABLE INCOME MINUS STATE TAX           |                | 3,203,273             |                | 813,410                      | 107,958                    | 209,949                   | 697,634                     | 64,508                 | 1,094,333              | 195,797                    | (54,578)             | 74,262                       |
| CURRENT FEDERAL INCOME TAX @ 21%             |                | 672,687               |                | 170,816                      | 22,671                     | 44,089                    | 146,503                     | 13,547                 | 229,810                | 41,117                     | (11,461)             | 15,595                       |
| TOTAL CURRENT FEDERAL & STATE TAX            |                | 913,794               |                | 232,041                      | 30,797                     | 59,892                    | 199,013                     | 18,402                 | 312,179                | 55,855                     | (15,569)             | 21,185                       |
| Account: 409                                 |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| EXCESS ADIT AMORTIZATION                     |                | (416,841)             | 42             | (126,364)                    | (21,188)                   | (66,880)                  | (35,148)                    | (5,279)                | (62,986)               | (16,203)                   | (74,415)             | (8,380)                      |
| <u>INCOME TAX SUMMARY</u>                    |                |                       |                |                              |                            |                           |                             |                        |                        |                            |                      |                              |
| TOTAL CURRENT INCOME TAX                     |                | 496,953               |                | 105,677                      | 9,609                      | (6,988)                   | 163,865                     | 13,124                 | 249,193                | 39,651                     | (89,984)             | 12,805                       |

| DESCRIPTION                                  | TOTAL<br>JURISDICTION | ALLOC<br>BASIS | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|--|-----------------------|----------------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| <u>INCOME TAX CALCULATION PROPOSED RATES</u> |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| <u>TAXABLE INCOME</u>                        |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| RATE REVENUE                                 | 16,212,244            |                | 4,919,155                    | 777,208                         | 2,264,139                    | 1,837,089                   | 226,179                | 2,929,246              | 664,158                    | 2,004,870            | 590,201                      |
| OTHER REVENUE                                | 479,986               |                | 170,892                      | 27,265                          | 79,318                       | 37,930                      | 5,692                  | 65,484                 | 15,951                     | 71,203               | 6,251                        |
| REVENUE VARIANCE                             | 110,047               |                | 30,008                       | 5,115                           | 16,593                       | 8,965                       | 1,350                  | 18,796                 | 4,592                      | 23,029               | 1,598                        |
| PROPOSED REVENUE CHANGE                      | (340,082)             |                | (54,523)                     | (6,728)                         | (13,794)                     | (89,317)                    | (6,652)                | (139,114)              | (19,473)                   | 0                    | (10,480)                     |
| OPERATION & MAINTENANCE EXPENSES             | 6,670,533             |                | 2,179,177                    | 350,519                         | 1,063,444                    | 565,242                     | 79,798                 | 849,758                | 221,176                    | 1,002,265            | 359,154                      |
| DEPRECIATION & AMORTIZATION EXPENSE          | 3,685,044             |                | 1,143,711                    | 189,489                         | 590,106                      | 314,335                     | 46,218                 | 541,306                | 138,542                    | 631,729              | 89,608                       |
| TAXES OTHER THAN INCOME TAXES                | 1,093,455             |                | 339,880                      | 56,140                          | 174,517                      | 93,051                      | 13,633                 | 158,741                | 40,670                     | 185,853              | 30,970                       |
| INTEREST ON CUSTOMER DEPOSITS                | 11,773                |                | 6,484                        | 874                             | 2,070                        | 1,217                       | 225                    | 656                    | 190                        | 0                    | 56                           |
| GAIN/LOSS ON DISPOSAL OF ALLOWANCES          | 0                     |                | 0                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| OPERATING INCOME BEFORE INCOME TAXES         | 5,001,389             |                | 1,396,280                    | 205,838                         | 516,120                      | 820,822                     | 86,694                 | 1,323,950              | 264,649                    | 279,255              | 107,782                      |
| <u>INCREASES/DECREASES FOR INCOME TAX</u>    | (1,897,091)           |                | (576,169)                    | (96,481)                        | (304,162)                    | (159,995)                   | (23,983)               | (286,362)              | (73,588)                   | (337,942)            | (38,410)                     |
| ADJUSTMENT INTEREST EXPENSE                  | (36)                  | 42             | (11)                         | (2)                             | (6)                          | (3)                         | (0)                    | (5)                    | (1)                        | (6)                  | (1)                          |
| NET TAXABLE INCOME                           | 3,104,334             |                | 820,122                      | 109,358                         | 211,964                      | 660,829                     | 62,711                 | 1,037,593              | 191,062                    | (58,680)             | 69,373                       |
| <u>KANSAS INCOME TAX</u>                     |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| NET TAXABLE INCOME FOR STATE                 | 3,104,334             |                | 820,122                      | 109,358                         | 211,964                      | 660,829                     | 62,711                 | 1,037,593              | 191,062                    | (58,680)             | 69,373                       |
| PROPOSED STATE INCOME TAX @ 7%               | 217,303               |                | 57,409                       | 7,655                           | 14,837                       | 46,258                      | 4,390                  | 72,632                 | 13,374                     | (4,108)              | 4,856                        |
| <u>FEDERAL INCOME TAX</u>                    |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| NET TAXABLE INCOME MINUS STATE TAX           | 2,887,030             |                | 762,713                      | 101,703                         | 197,126                      | 614,571                     | 58,322                 | 964,962                | 177,688                    | (54,572)             | 64,517                       |
| PROPOSED FEDERAL INCOME TAX @ 21%            | 606,276               |                | 160,170                      | 21,358                          | 41,397                       | 129,060                     | 12,248                 | 202,642                | 37,314                     | (11,460)             | 13,549                       |
| TOTAL PROPOSED FEDERAL & STATE TAX           | 823,580               |                | 217,578                      | 29,013                          | 56,234                       | 175,318                     | 16,637                 | 275,274                | 50,689                     | (15,568)             | 18,405                       |
| Account: 409                                 |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| EXCESS ADIT AMORTIZATION                     | (416,841)             |                | (126,364)                    | (21,188)                        | (66,880)                     | (35,148)                    | (5,279)                | (62,986)               | (16,203)                   | (74,415)             | (8,380)                      |
| <u>INCOME TAX SUMMARY</u>                    |                       |                |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| TOTAL PROPOSED INCOME TAX                    | 406,738               |                | 91,215                       | 7,825                           | (10,646)                     | 140,170                     | 11,359                 | 212,288                | 34,485                     | (89,982)             | 10,025                       |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                                  | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|--|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| <b>PAYROLL</b>                               |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| Accounts: 500, 502-546, 548-557              |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>PRODUCTION PAYROLL</u>                    |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                       |             | 289,202            | 3           | 90,269                 | 15,311               | 48,915              | 23,493                | 3,775            | 42,713           | 11,711               | 50,173         | 2,841                  |
| ENERGY                                       |             | 351,937            | 8           | 95,968                 | 16,357               | 53,066              | 28,672                | 4,318            | 60,110           | 14,687               | 73,649         | 5,111                  |
| TOTAL  | C-4.0       | 641,140            |             | 186,237                | 31,668               | 101,981             | 52,165                | 8,093            | 102,824          | 26,398               | 123,823        | 7,952                  |
| Accounts: 560-571                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>TRANSMISSION PAYROLL</u>                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| DEMAND                                       |             | 0                  | 7           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-2.0       | 0                  |             | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| Accounts: 580-598                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>DISTRIBUTION PAYROLL</u>                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 83,291             | 60          | 40,002                 | 5,389                | 13,457              | 10,402                | 1,047            | 2,023            | 727                  | 4,273          | 5,971                  |
| DEMAND                                       |             | 300,449            | 61          | 89,325                 | 15,287               | 48,263              | 25,128                | 3,832            | 47,578           | 12,036               | 54,038         | 4,962                  |
| ENERGY                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-7.2       | 383,741            |             | 129,327                | 20,676               | 61,720              | 35,530                | 4,879            | 49,601           | 12,764               | 58,311         | 10,933                 |
| Account: 912                                 |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>SALES PAYROLL</u>                         |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 4,212              | 1           | 1,730                  | 235                  | 584                 | 368                   | 34               | 33               | 12                   | 2              | 1,214                  |
| DEMAND                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 4,212              |             | 1,730                  | 235                  | 584                 | 368                   | 34               | 33               | 12                   | 2              | 1,214                  |
| Accounts: 901-905                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>CUSTOMER ACCOUNTING</u>                   |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 203,313            | 1           | 83,490                 | 11,322               | 28,171              | 17,787                | 1,650            | 1,606            | 603                  | 75             | 58,608                 |
| DEMAND                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 203,313            |             | 83,490                 | 11,322               | 28,171              | 17,787                | 1,650            | 1,606            | 603                  | 75             | 58,608                 |
| Accounts: 907-910                            |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>CUSTOMER ASSIST &amp; SERVICE PAYROLL</u> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                                     |             | 59,908             | 1           | 24,601                 | 3,336                | 8,301               | 5,241                 | 486              | 473              | 178                  | 22             | 17,269                 |
| DEMAND                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| ENERGY                                       |             | 0                  | 0           | 0                      | 0                    | 0                   | 0                     | 0                | 0                | 0                    | 0              | 0                      |
| TOTAL  | C-1.0       | 59,908             |             | 24,601                 | 3,336                | 8,301               | 5,241                 | 486              | 473              | 178                  | 22             | 17,269                 |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                        | CLASS BASIS | TOTAL JURISDICTION | ALLOC BASIS | RESIDENTIAL GENERAL RG | RESIDENTIAL WATER WH | RESIDENTIAL HEAT RH | COMMERCIAL SERVICE CB | SMALL HEATING SH | GENERAL POWER GP | TOT/ELE BUILDING TEB | POWER TRANS PT | LIGHTING ALL SPL/PL/LS |
|------------------------------------|-------------|--------------------|-------------|------------------------|----------------------|---------------------|-----------------------|------------------|------------------|----------------------|----------------|------------------------|
| PAYROLL (CONT.)                    |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>TOTAL PAYROLL LESS A&amp;G</u>  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | 350,724            |             | 149,823                | 20,282               | 50,513              | 33,799                | 3,217            | 4,136            | 1,520                | 4,372          | 83,062                 |
| DEMAND                             |             | 589,652            |             | 179,594                | 30,598               | 97,178              | 48,621                | 7,608            | 90,291           | 23,747               | 104,212        | 7,803                  |
| ENERGY                             |             | 351,937            |             | 95,968                 | 16,357               | 53,066              | 28,672                | 4,318            | 60,110           | 14,687               | 73,649         | 5,111                  |
| TOTAL                              |             | 1,292,313          |             | 425,385                | 67,236               | 200,757             | 111,092               | 15,142           | 154,537          | 39,954               | 182,233        | 95,976                 |
| Accounts: 920-935                  |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| <u>ADMIN &amp; GENERAL PAYROLL</u> |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | 109,048            | 17          | 53,641                 | 7,232                | 18,061              | 12,835                | 1,226            | 1,677            | 591                  | 1,006          | 12,779                 |
| DEMAND                             |             | 198,504            | 34          | 60,176                 | 10,262               | 32,551              | 16,425                | 2,556            | 30,627           | 7,988                | 35,151         | 2,768                  |
| ENERGY                             |             | 115,885            | 8           | 31,600                 | 5,386                | 17,473              | 9,441                 | 1,422            | 19,793           | 4,836                | 24,251         | 1,683                  |
| TOTAL                              | C-9.0       | 423,437            |             | 145,418                | 22,880               | 68,086              | 38,701                | 5,204            | 52,096           | 13,415               | 60,409         | 17,230                 |
| <u>TOTAL PAYROLL</u>               |             |                    |             |                        |                      |                     |                       |                  |                  |                      |                |                        |
| CUSTOMER                           |             | 459,773            |             | 203,465                | 27,514               | 68,574              | 46,634                | 4,443            | 5,812            | 2,111                | 5,378          | 95,841                 |
| DEMAND                             |             | 788,156            |             | 239,770                | 40,860               | 129,730             | 65,046                | 10,164           | 120,918          | 31,736               | 139,363        | 10,571                 |
| ENERGY                             |             | 467,822            |             | 127,568                | 21,743               | 70,539              | 38,113                | 5,739            | 79,903           | 19,522               | 97,900         | 6,794                  |
| TOTAL                              |             | 1,715,750          |             | 570,803                | 90,116               | 268,843             | 149,793               | 20,346           | 206,634          | 53,369               | 242,641        | 113,206                |

| DESCRIPTION                                 | TOTAL       | CUSTOMER   | DEMAND     | ENERGY     |
|---|-------------|------------|------------|------------|
| <b>CLASSIFICATION RATIOS</b>                |             |            |            |            |
| RATIO C-1.0: CUSTOMER CLASSIFIER            | 1.00000000  | 1.00000000 | 0.00000000 | 0.00000000 |
| C-1.0                                       | 1.00000000  | 1.00000000 | 0.00000000 | 0.00000000 |
| RATIO C-2.0: DEMAND CLASSIFIER              | 1.00000000  | 0.00000000 | 1.00000000 | 0.00000000 |
| C-2.0                                       | 1.00000000  | 0.00000000 | 1.00000000 | 0.00000000 |
| RATIO C-3.0: ENERGY CLASSIFIER              | 1.00000000  | 0.00000000 | 0.00000000 | 1.00000000 |
| C-3.0                                       | 1.00000000  | 0.00000000 | 0.00000000 | 1.00000000 |
| RATIO C-4.0: RETAIL ANNUAL LOAD FACTOR      | 1           | 0.00       | 0.45       | 0.55       |
| C-4.0                                       | 1.00000000  | 0.00000000 | 0.45107554 | 0.54892446 |
| RATIO C-5.0: DISTRIBUTION PLANT             | 54,301,532  | 8,791,404  | 45,510,128 | 0          |
| C-5.0                                       | 1.00000000  | 0.16189973 | 0.83810027 | 0.00000000 |
| RATIO C-5.5: PTD PLANT                      | 118,109,067 | 8,826,929  | 74,377,071 | 34,905,067 |
| C-5.5                                       | 1.00000000  | 0.07473541 | 0.62973210 | 0.29553250 |
| RATIO C-5.8: GENERAL PLANT                  | 4,035,688   | 725,474    | 2,167,544  | 1,142,670  |
| C-5.8                                       | 1.00000000  | 0.17976460 | 0.53709407 | 0.28314133 |
| RATIO C-6.0: TOTAL PLANT                    | 124,170,394 | 9,703,790  | 77,820,224 | 36,646,379 |
| C-6.0                                       | 1.00000000  | 0.07814898 | 0.62672125 | 0.29512977 |
| RATIO C-6.3: NET PLANT                      | 80,774,481  | 5,166,915  | 48,360,839 | 27,246,726 |
| C-6.3                                       | 1.00000000  | 0.06396717 | 0.59871433 | 0.33731850 |
| RATIO C-6.5: RATE BASE                      | 63,246,167  | 3,515,643  | 38,284,351 | 21,446,172 |
| C-6.5                                       | 1.00000000  | 0.05558666 | 0.60532287 | 0.33909047 |
| RATIO C-7.0: DISTRIBUTION O&M - OPERATIONS  | 306,138     | 177,768    | 128,370    | 0          |
| C-7.0                                       | 1.00000000  | 0.58067991 | 0.41932009 | 0.00000000 |
| RATIO C-7.1: DISTRIBUTION O&M - MAINTENANCE | 886,440     | 35,687     | 850,753    | 0          |
| C-7.1                                       | 1.00000000  | 0.04025920 | 0.95974080 | 0.00000000 |
| RATIO C-7.2: TOTAL DISTRIBUTION O&M         | 1,358,907   | 294,952    | 1,063,955  | 0          |
| C-7.2                                       | 1.00000000  | 0.21705114 | 0.78294886 | 0.00000000 |
| RATIO C-8.0: TOTAL O&M less A&G             | 3,780,782   | 842,383    | 1,909,471  | 1,028,928  |
| C-8.0                                       | 1.00000000  | 0.22280660 | 0.50504647 | 0.27214693 |
| RATIO C-9.0: A&G EXPENSE                    | 2,209,837   | 569,102    | 1,035,953  | 604,782    |
| C-9.0                                       | 1.00000000  | 0.25753116 | 0.46879179 | 0.27367704 |
| RATIO C-9.1: PAYROLL                        | 1,292,313   | 350,724    | 589,652    | 351,937    |
| C-9.1                                       | 1.00000000  | 0.27139261 | 0.45627618 | 0.27233121 |

STAFF'S CLASS COST OF SERVICE  
19-EPDE-223-RTS

| DESCRIPTION                   | TOTAL    | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|-------------------------------|----------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| ALLOCATION RATIOS             |          |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| NULL                          | 0        | 1                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
|                               | 1.000000 | 0.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 0.000000               | 0.000000                   | 0.000000             | 0.000000                     |
| ALL CUSTOMERS - PRIMARY       | 1        | 13,523                       | 5,553                           | 1,874                        | 1,183                       | 110                    | 107                    | 40                         | 5                    | 3,898                        |
|                               | 1.000000 | 0.410649                     | 0.055689                        | 0.138561                     | 0.087487                    | 0.008116               | 0.007900               | 0.002964                   | 0.000370             | 0.288264                     |
| CUSTOMERS - SECONDARY         | 2        | 13,518                       | 5,553                           | 1,874                        | 1,183                       | 110                    | 105                    | 40                         | 2                    | 3,898                        |
|                               | 1.000000 | 0.410800                     | 0.055710                        | 0.138612                     | 0.087520                    | 0.008119               | 0.007755               | 0.002965                   | 0.000148             | 0.288370                     |
| COINCIDENT PEAK (6CP)         | 3        | 1.000000                     | 0.312132                        | 0.052942                     | 0.169139                    | 0.081233               | 0.013055               | 0.147694                   | 0.040494             | 0.173489                     |
|                               | 1.000000 | 0.312132                     | 0.052942                        | 0.169139                     | 0.081233                    | 0.013055               | 0.147694               | 0.040494                   | 0.173489             | 0.009823                     |
| 12 NCP @ GENERATION           | 4        | 1.000000                     | 0.295351                        | 0.050546                     | 0.159586                    | 0.083122               | 0.012674               | 0.157704                   | 0.039833             | 0.184792                     |
|                               | 1.000000 | 0.295351                     | 0.050546                        | 0.159586                     | 0.083122                    | 0.012674               | 0.157704               | 0.039833                   | 0.184792             | 0.016391                     |
| 12 NCP @ SECONDARY CUSTOMERS  | 6        | 1.000000                     | 0.312437                        | 0.053468                     | 0.168771                    | 0.087608               | 0.013377               | 0.163406                   | 0.041831             | 0.141624                     |
|                               | 1.000000 | 0.312437                     | 0.053468                        | 0.168771                     | 0.087608                    | 0.013377               | 0.163406               | 0.041831                   | 0.141624             | 0.017477                     |
| COINCIDENT PEAK (12CP)        | 7        | 1.000000                     | 0.300120                        | 0.051383                     | 0.162586                    | 0.081575               | 0.012892               | 0.156208                   | 0.040619             | 0.185036                     |
|                               | 1.000000 | 0.300120                     | 0.051383                        | 0.162586                     | 0.081575                    | 0.012892               | 0.156208               | 0.040619                   | 0.185036             | 0.009581                     |
| GENERATED KWH                 | 8        | 242,833,447                  | 66,217,020                      | 11,286,079                   | 36,614,923                  | 19,783,388             | 2,979,170              | 41,475,575                 | 10,133,554           | 50,817,301                   |
|                               | 1.000000 | 0.272685                     | 0.046477                        | 0.150782                     | 0.081469                    | 0.012268               | 0.170798               | 0.041730                   | 0.209268             | 0.014522                     |
| KWH SALES                     | 10       | 223,662,504                  | 61,599,520                      | 10,499,069                   | 34,061,661                  | 18,403,836             | 2,771,424              | 38,603,218                 | 9,426,912            | 48,142,857                   |
|                               | 1.000000 | 0.275413                     | 0.046942                        | 0.152290                     | 0.082284                    | 0.012391               | 0.172596               | 0.042148                   | 0.215248             | 0.000689                     |
| METERS                        | 11       | 1,982,804                    | 1,015,444                       | 136,778                      | 341,579                     | 266,194                | 26,906                 | 53,343                     | 19,200               | 117,544                      |
|                               | 1.000000 | 0.512125                     | 0.068982                        | 0.172271                     | 0.134251                    | 0.013570               | 0.026903               | 0.009683                   | 0.059282             | 0.002934                     |
| RECONNECT CHARGES             | 12       | 4,880                        | 3,130                           | 420                          | 1,045                       | 250                    | 35                     | 0                          | 0                    | 0                            |
|                               | 1.000000 | 0.641393                     | 0.086066                        | 0.214139                     | 0.051230                    | 0.007172               | 0.000000               | 0.000000                   | 0.000000             | 0.000000                     |
| SERVICES                      | 13       | 10,864,603                   | 6,141,991                       | 828,233                      | 2,068,368                   | 1,442,456              | 136,081                | 166,713                    | 58,256               | 0                            |
|                               | 1.000000 | 0.565321                     | 0.076232                        | 0.190377                     | 0.132767                    | 0.012525               | 0.015345               | 0.005362                   | 0.000000             | 0.002071                     |
| UNCOLLECTIBLES                | 14       | 98,423                       | 56,758                          | 9,139                        | 26,615                      | 1,513                  | 188                    | 1,694                      | 577                  | 107                          |
|                               | 1.000000 | 0.576676                     | 0.092852                        | 0.270417                     | 0.015370                    | 0.001913               | 0.017211               | 0.005859                   | 0.001085             | 0.018616                     |
| CUSTOMER DEPOSITS             | 15       | 220,233                      | 137,326                         | 14,968                       | 21,969                      | 21,985                 | 350                    | 23,365                     | 0                    | 0                            |
|                               | 1.000000 | 0.623550                     | 0.067964                        | 0.099752                     | 0.099826                    | 0.001589               | 0.106092               | 0.000000                   | 0.000000             | 0.001226                     |
| LATE FEES                     | 16       | 122,568                      | 61,232                          | 8,724                        | 21,134                      | 8,646                  | 1,135                  | 11,039                     | 1,844                | 6,916                        |
|                               | 1.000000 | 0.499575                     | 0.071173                        | 0.172429                     | 0.070538                    | 0.009262               | 0.090064               | 0.015048                   | 0.056426             | 0.015486                     |
| DISTRIBUTION PLANT - CUSTOMER | 17       | 8,791,404                    | 4,324,530                       | 583,048                      | 1,456,060                   | 1,034,752              | 98,856                 | 135,176                    | 47,622               | 81,129                       |
|                               | 1.000000 | 0.491904                     | 0.066320                        | 0.165623                     | 0.117700                    | 0.011245               | 0.015376               | 0.005417                   | 0.009228             | 0.117186                     |

| DESCRIPTION                   | TOTAL       | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|-------------------------------|-------------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| ALLOCATION RATIOS (CONT.)     |             |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| DISTRIBUTION PLANT - DEMAND   | 45,510,128  | 13,539,754                   | 2,317,163                       | 7,315,632                    | 3,808,718                   | 580,856                | 7,209,951              | 1,824,287                  | 8,161,549            | 752,219                      |
| 18                            | 1.000000    | 0.297511                     | 0.050915                        | 0.160747                     | 0.083689                    | 0.012763               | 0.158425               | 0.040085                   | 0.179335             | 0.016529                     |
| DISTRIBUTION PLANT            | 54,520,961  | 17,936,472                   | 2,911,931                       | 8,807,137                    | 4,863,042                   | 682,459                | 7,374,808              | 1,879,473                  | 8,275,986            | 1,789,653                    |
| 19                            | 1.000000    | 0.328983                     | 0.053409                        | 0.161537                     | 0.089196                    | 0.012517               | 0.135266               | 0.034472                   | 0.151795             | 0.032825                     |
| INTEREST ON CUSTOMER DEPOSITS | (3,622)     | (1,995)                      | (269)                           | (637)                        | (374)                       | (69)                   | (202)                  | (59)                       | 0                    | (17)                         |
| 20                            | 1.000000    | 0.550764                     | 0.074225                        | 0.175797                     | 0.103384                    | 0.019145               | 0.055720               | 0.016169                   | 0.000000             | 0.004796                     |
| OVERHEAD LINES - DEMAND       | 38,634,623  | 11,509,069                   | 1,969,634                       | 6,218,397                    | 3,237,210                   | 493,713                | 6,125,654              | 1,550,417                  | 6,891,009            | 639,520                      |
| 21                            | 1.000000    | 0.297895                     | 0.050981                        | 0.160954                     | 0.083790                    | 0.012779               | 0.158553               | 0.040130                   | 0.178364             | 0.016553                     |
| NET PLANT - CUSTOMER          | 5,166,915   | 2,529,997                    | 341,145                         | 851,879                      | 604,315                     | 57,727                 | 78,802                 | 27,794                     | 48,263               | 626,993                      |
| 30                            | 1.000000    | 0.489653                     | 0.066025                        | 0.164872                     | 0.116958                    | 0.011173               | 0.015251               | 0.005379                   | 0.009341             | 0.121348                     |
| NET PLANT - DEMAND            | 48,360,839  | 14,715,202                   | 2,507,671                       | 7,961,740                    | 3,992,284                   | 623,768                | 7,421,285              | 1,947,713                  | 8,541,967            | 649,209                      |
| 31                            | 1.000000    | 0.304279                     | 0.051853                        | 0.164632                     | 0.082552                    | 0.012898               | 0.153457               | 0.040275                   | 0.176630             | 0.013424                     |
| PTD PLANT - DEMAND            | 74,377,071  | 22,547,356                   | 3,845,053                       | 12,196,605                   | 6,154,117                   | 957,655                | 11,475,387             | 2,993,160                  | 13,170,711           | 1,037,026                    |
| 34                            | 1.000000    | 0.303149                     | 0.051697                        | 0.163983                     | 0.082742                    | 0.012876               | 0.154287               | 0.040243                   | 0.177080             | 0.013943                     |
| TOTAL PLANT - CUSTOMER        | 9,703,790   | 4,735,478                    | 638,590                         | 1,594,539                    | 1,129,663                   | 107,903                | 147,108                | 51,931                     | 91,443               | 1,207,136                    |
| 36                            | 1.000000    | 0.488003                     | 0.065808                        | 0.164321                     | 0.116415                    | 0.011120               | 0.015160               | 0.005352                   | 0.009423             | 0.124398                     |
| TOTAL PLANT - DEMAND          | 77,820,224  | 23,592,549                   | 4,023,244                       | 12,762,035                   | 6,438,731                   | 1,002,014              | 12,005,478             | 3,131,753                  | 13,780,085           | 1,084,336                    |
| 37                            | 1.000000    | 0.303167                     | 0.051699                        | 0.163994                     | 0.082739                    | 0.012876               | 0.154272               | 0.040243                   | 0.177076             | 0.013934                     |
| TOTAL PLANT                   | 124,170,394 | 38,320,942                   | 6,365,035                       | 19,882,189                   | 10,553,936                  | 1,559,508              | 18,411,731             | 4,712,954                  | 21,540,447           | 2,823,652                    |
| 38                            | 1.000000    | 0.308616                     | 0.051260                        | 0.160120                     | 0.084996                    | 0.012559               | 0.148278               | 0.037956                   | 0.173475             | 0.022740                     |
| RATE BASE - CUSTOMER          | 3,515,643   | 1,679,385                    | 233,362                         | 613,126                      | 424,650                     | 44,062                 | 15,910                 | 21,774                     | 39,262               | 444,112                      |
| 40                            | 1.000000    | 0.477689                     | 0.066378                        | 0.174399                     | 0.120789                    | 0.012533               | 0.004525               | 0.006193                   | 0.011168             | 0.126325                     |
| RATE BASE - DEMAND            | 38,284,351  | 11,645,366                   | 1,984,645                       | 6,300,654                    | 3,161,135                   | 493,721                | 5,877,748              | 1,541,765                  | 6,763,463            | 515,855                      |
| 41                            | 1.000000    | 0.304181                     | 0.051840                        | 0.164575                     | 0.082570                    | 0.012896               | 0.153529               | 0.040271                   | 0.176664             | 0.013474                     |
| TOTAL RATE BASE               | 63,246,167  | 19,172,799                   | 3,214,753                       | 10,147,477                   | 5,332,982                   | 800,893                | 9,556,631              | 2,458,498                  | 11,290,725           | 1,271,409                    |
| 42                            | 1.000000    | 0.303146                     | 0.050829                        | 0.160444                     | 0.084321                    | 0.012663               | 0.151102               | 0.038872                   | 0.178520             | 0.020103                     |
| PAYROLL - CUSTOMER            | 350,724     | 149,823                      | 20,282                          | 50,513                       | 33,799                      | 3,217                  | 4,136                  | 1,520                      | 4,372                | 83,062                       |
| 43                            | 1.000000    | 0.427183                     | 0.057829                        | 0.144025                     | 0.096370                    | 0.009172               | 0.011792               | 0.004334                   | 0.012466             | 0.236830                     |
| PAYROLL - DEMAND              | 589,652     | 179,594                      | 30,598                          | 97,178                       | 48,621                      | 7,608                  | 90,291                 | 23,747                     | 104,212              | 7,803                        |
| 44                            | 1.000000    | 0.304576                     | 0.051891                        | 0.164806                     | 0.082457                    | 0.012902               | 0.153127               | 0.040274                   | 0.176734             | 0.013233                     |
| PAYROLL - ENERGY              | 351,937     | 95,968                       | 16,357                          | 53,066                       | 28,672                      | 4,318                  | 60,110                 | 14,687                     | 73,649               | 5,111                        |
| 45                            | 1.000000    | 0.272685                     | 0.046477                        | 0.150782                     | 0.081469                    | 0.012268               | 0.170798               | 0.041730                   | 0.209268             | 0.014522                     |



| DESCRIPTION                         | TOTAL     | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|-------------------------------------|-----------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| ALLOCATION RATIOS (CONT.)           |           |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| GENERAL PLANT - CUSTOMER            | 725,474   | 319,005                      | 43,146                          | 107,522                      | 72,911                      | 6,946                  | 9,058                  | 3,296                      | 8,589                | 155,001                      |
| 50 1.000000                         | 0.439719  | 0.059473                     | 0.148209                        | 0.100501                     | 0.009574                    | 0.012486               | 0.004544               | 0.011839                   | 0.213655             |                              |
| GENERAL PLANT - DEMAND              | 2,167,544 | 658,493                      | 112,246                         | 356,250                      | 179,067                     | 27,934                 | 333,282                | 87,259                     | 383,489              | 29,524                       |
| 51 1.000000                         | 0.303797  | 0.051785                     | 0.164357                        | 0.082613                     | 0.012888                    | 0.153760               | 0.040257               | 0.176923                   | 0.013621             |                              |
| DISTRIBUTION OPERATIONS - CUSTOMER  | 177,768   | 90,577                       | 12,202                          | 30,472                       | 23,539                      | 2,367                  | 4,567                  | 1,642                      | 9,613                | 2,789                        |
| 53 1.000000                         | 0.509526  | 0.068638                     | 0.171412                        | 0.132414                     | 0.013317                    | 0.025691               | 0.009235               | 0.054078                   | 0.015689             |                              |
| DISTRIBUTION OPERATIONS - DEMAND    | 128,370   | 38,095                       | 6,520                           | 20,583                       | 10,718                      | 1,634                  | 20,305                 | 5,134                      | 23,265               | 2,116                        |
| 54 1.000000                         | 0.296760  | 0.050787                     | 0.160344                        | 0.083492                     | 0.012732                    | 0.158175               | 0.039997               | 0.181231                   | 0.016481             |                              |
| DISTRIBUTION MAINTENANCE - CUSTOMER | 35,687    | 9,817                        | 1,322                           | 3,302                        | 2,573                       | 260                    | 516                    | 186                        | 1,136                | 16,575                       |
| 56 1.000000                         | 0.275076  | 0.037052                     | 0.092531                        | 0.072110                     | 0.007289                    | 0.014450               | 0.005201               | 0.031842                   | 0.464449             |                              |
| DISTRIBUTION MAINTENANCE - DEMAND   | 850,753   | 253,030                      | 43,303                          | 136,715                      | 71,179                      | 10,855                 | 134,755                | 34,094                     | 152,766              | 14,057                       |
| 57 1.000000                         | 0.297419  | 0.050900                     | 0.160698                        | 0.083665                     | 0.012759                    | 0.158395               | 0.040075               | 0.179566                   | 0.016523             |                              |
| TOTAL DISTRIBUTION O&M - CUSTOMER   | 294,952   | 141,657                      | 19,082                          | 47,655                       | 36,836                      | 3,706                  | 7,164                  | 2,575                      | 15,132               | 21,144                       |
| 60 1.000000                         | 0.480270  | 0.064697                     | 0.161569                        | 0.124889                     | 0.012565                    | 0.024288               | 0.008732               | 0.051303                   | 0.071688             |                              |
| TOTAL DISTRIBUTION O&M - DEMAND     | 1,063,955 | 316,318                      | 54,134                          | 170,909                      | 88,984                      | 13,570                 | 168,484                | 42,623                     | 191,361              | 17,572                       |
| 61 1.000000                         | 0.297304  | 0.050880                     | 0.160636                        | 0.083635                     | 0.012755                    | 0.158356               | 0.040061               | 0.179858                   | 0.016515             |                              |
| O&M LESS A&G - CUSTOMER             | 842,383   | 380,059                      | 52,613                          | 134,309                      | 78,822                      | 7,641                  | 12,251                 | 4,435                      | 15,393               | 156,859                      |
| 63 1.000000                         | 0.451172  | 0.062457                     | 0.159440                        | 0.093570                     | 0.009070                    | 0.014544               | 0.005265               | 0.018273                   | 0.186209             |                              |
| O&M LESS A&G - DEMAND               | 1,909,471 | 580,230                      | 98,897                          | 313,919                      | 157,668                     | 24,608                 | 293,361                | 76,862                     | 338,048              | 25,878                       |
| 64 1.000000                         | 0.303870  | 0.051793                     | 0.164401                        | 0.082571                     | 0.012888                    | 0.153635               | 0.040253               | 0.177038                   | 0.013552             |                              |
| A&G RELATED - CUSTOMER              | 569,102   | 244,313                      | 33,104                          | 82,545                       | 54,982                      | 5,238                  | 6,812                  | 2,499                      | 7,203                | 132,407                      |
| 66 1.000000                         | 0.429295  | 0.058168                     | 0.145044                        | 0.096612                     | 0.009203                    | 0.011969               | 0.004392               | 0.012657                   | 0.232660             |                              |
| A&G RELATED - DEMAND                | 1,035,953 | 315,372                      | 53,736                          | 170,643                      | 85,451                      | 13,363                 | 158,754                | 41,718                     | 183,133              | 13,784                       |
| 67 1.000000                         | 0.304427  | 0.051871                     | 0.164720                        | 0.082485                     | 0.012899                    | 0.153244               | 0.040270               | 0.176777                   | 0.013306             |                              |
| RESIDENTIAL                         | 1         | 1                            | 0                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| 70 1.000000                         | 1.000000  | 0.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 0.000000               | 0.000000                   | 0.000000             | 0.000000                     |
| RESIDENTIAL WH                      | 1         | 0                            | 1                               | 0                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| 71 1.000000                         | 0.000000  | 1.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 0.000000               | 0.000000                   | 0.000000             | 0.000000                     |
| RESIDENTIAL RH                      | 1         | 0                            | 0                               | 1                            | 0                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| 72 1.000000                         | 0.000000  | 0.000000                     | 1.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 0.000000               | 0.000000                   | 0.000000             | 0.000000                     |
| COMM CB                             | 1         | 0                            | 0                               | 0                            | 1                           | 0                      | 0                      | 0                          | 0                    | 0                            |
| 73 1.000000                         | 0.000000  | 0.000000                     | 0.000000                        | 1.000000                     | 0.000000                    | 0.000000               | 0.000000               | 0.000000                   | 0.000000             | 0.000000                     |

| DESCRIPTION               |    | TOTAL    | RESIDENTIAL<br>GENERAL<br>RG | RESIDENTIAL<br>WATER HEAT<br>WH | RESIDENTIAL<br>TOT/ELE<br>RH | COMMERCIAL<br>SERVICE<br>CB | SMALL<br>HEATING<br>SH | GENERAL<br>POWER<br>GP | TOT/ELE<br>BUILDING<br>TEB | POWER<br>TRANS<br>PT | LIGHTING<br>ALL<br>SPL/PL/LS |
|---------------------------|----|----------|------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------|------------------------|----------------------------|----------------------|------------------------------|
| ALLOCATION RATIOS (CONT.) |    |          |                              |                                 |                              |                             |                        |                        |                            |                      |                              |
| COMM SH                   | 74 | 1.000000 | 0.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 1.000000               | 0.000000               | 0.000000                   | 0.000000             | 0.000000                     |
| GENERAL PWR GP            | 75 | 1.000000 | 0.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 1.000000               | 0.000000                   | 0.000000             | 0.000000                     |
| TOT/ELEC TEB              | 76 | 1.000000 | 0.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 0.000000               | 1.000000                   | 0.000000             | 0.000000                     |
| POWER TRANS PT            | 77 | 1.000000 | 0.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 0.000000               | 0.000000                   | 1.000000             | 0.000000                     |
| LIGHTING                  | 78 | 1.000000 | 0.000000                     | 0.000000                        | 0.000000                     | 0.000000                    | 0.000000               | 0.000000               | 0.000000                   | 0.000000             | 1.000000                     |

STATE OF KANSAS                     )  
  ) ss.  
COUNTY OF SHAWNEE            )


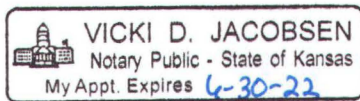
**VERIFICATION**

Justin W. Prentiss, being duly sworn upon his oath deposes and states that he is a Senior Research Economist for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Justin W. Prentiss  
Senior Research Economist  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 13<sup>th</sup> day of May, 2019.



Notary Public

My Appointment Expires: 6-30-22

## **CERTIFICATE OF SERVICE**

19-EPDE-223-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 13th day of May, 2019, to the following:

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\*\*\*Hand Delivered\*\*\*

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