

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

<b>In the Matter of the Application of</b>	)	
<b>Evergy Kansas Central, Inc. and</b>	)	
<b>Evergy Kansas South, Inc. for</b>	)	<b>Docket No. 25-EKCE-294-RTS</b>
<b>Approval to Make Certain Changes in</b>	)	
<b>their Charges for Electric Service.</b>	)	

**DIRECT TESTIMONY**

**PREPARED BY**

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**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**June 6, 2025**

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**I. Introduction and Witness Qualifications**

**Q. Would you please state your name and business address?**

A. My name is Kristina A. Luke Fry. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas, 66604.

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

A. I am employed by the Kansas Corporation Commission (Commission) as a Managing Auditor.

**Q. Please describe your educational background and professional experience?**

A. In December of 2014, I earned a Master of Business Administrative degree from Washburn University. I also hold a Bachelor's of Science in Business Administrative with a major in Accounting from Kansas State University. I began employment with the Commission as a Regulatory Auditor in September 2010 and became a Senior Auditor in July 2013. I assumed my current position in August 2015.

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

A. Yes. I have submitted written testimony before this Commission on multiple occasions regarding various regulatory accounting and ratemaking issues. This work includes testimony filings in over 20 dockets. A list of the other dockets that encompass this experience is available upon request.

**II. Executive Summary**

**Q. What is the purpose of your testimony in review of the Evergy Kansas Central Application to change its electric rates in Kansas?**

A. In summary, I recommend that the Commission:

- 1 • Update Evergy's filed Cash Working Capital (CWC) adjustment to reflect changes
- 2 made by Staff to Evergy's filed Application;
- 3 • Update the amount of Forfeited Discounts included in the case to reflect Staff's
- 4 adjusted revenues and an update to the forfeited discount rate for the 12 months
- 5 ending March 31, 2025;
- 6 • Update the amount of bad debt expense in the case to reflect Staff's revised revenue
- 7 amounts and updated net write-off percentage to reflect to most recent retail
- 8 revenues and write-offs;
- 9 • Update the amount of Bank Fees included in the case to reflect the 12 months
- 10 ending March 31, 2025;
- 11 • Amortize the amount of lost revenues due to three Special Contracts over 3 years
- 12 based on customer kWh usage for the 12 months ending March 31, 2025;
- 13 • Update the level of income taxes to reflect changes made by Staff to Evergy's
- 14 filing; and
- 15 • Support Staff's proposed Class Cost of Service (CCOS) methodology as a
- 16 reasonable guide for determining class existing rates of return, class revenue
- 17 requirements, and subsequent rate design.

18 **Q. How is the rest of your testimony organized?**

19 A. The remainder of my testimony is organized as follows:

20 **(1) Staff Schedules** – I provide a brief overview of Staff Schedules.

21 **(2) Adjustments to Revenue Requirement** – I discuss and support my adjustments to

22 Evergy's revenue requirement.

**(3) Class Cost of Service** – First, I will provide an overview of CCOS studies. I will then discuss Staff's CCOS methodology. Finally, I will discuss some key results of Staff's CCOS and explain why the Commission should accept Staff's methodology as the appropriate starting point for Staff's rate design.

### **III. Staff Schedules**

**Q. Would you please provide a brief explanation of the Staff Schedules you are sponsoring in this Docket?**

A. Summary schedules are presented first, with the Schedules showing the derivation of recommended adjustments following. The elements comprising the proposed revenue requirement are summarized on Staff Schedule Rev Req. Staff's proposed Rate Base is brought forward from Staff Schedule A-1, Staff Adjusted and Pro Forma Rate Base. Similarly, Staff's adjusted Net Operating Income recommendations are brought forward from Staff Schedule B-1, Staff Adjusted and Pro Forma Operating Income Statement. Staff's cost of capital recommendation is set forth on Staff Schedule C-1, Capital Structure. The Schedules are organized as follows:

<b>Staff Schedules</b>	<b>Explanation</b>
Rev Req	Lists the individual components of Staff's Pro Forma revenue requirement calculation for the Applicant
A-1	Test year Rate Base as adjusted by the Applicant and Staff
A-2	Lists individual Staff adjustments to the Applicant's Rate Base
A-3	Explanation of Staff's adjustments to Rate Base
A-4	Calculates Applicant, Staff adjusted, and Staff Cash Working Capital
B-1	Test year Income Statement as adjusted by the Applicant and Staff
B-2	Lists individual Staff adjustments to the Applicant's Income Statement
B-3	Explanation of Staff's adjustments to Income Statement
B-4	Test-year Income Taxes as adjusted by the Applicant and Staff
B-4-1	Staff's interest expense calculation
C-1	Test-year Capital Structure as adjusted by the Applicant and Staff
C-2	Staff's adjustments to Capital Structure
C-3	Explanation of Staff's adjustments to Capital Structure

**IV. Staff Adjustment to Include Cash Working Capital**

**Q. Please explain Staff's Adjustment No. 15 to Evergy's Rate Base.**

A. Staff Adjustment No. 15 (RB-15) increases Rate Base by \$1,352,104 for Evergy. Staff's adjustment reflects the changes to the CWC calculation in Staff Schedules. Staff's adjustment is shown in Staff Schedule A-4 in each set of schedules.

**Q. Please explain cash working capital.**

A. Cash working capital is the recognition of the additional investment that the investors must make to support day-to-day operations. The actual cash working capital requirement of the utility consists of the net investment required to provide funds to allow for payment of goods and services prior to the collection of revenues for services provided. However, if funds are collected before payment for goods and services, then no funds are required from investors, but rather funds are provided from customers. The calculation of cash working capital revenue lag and expense lead days is a mechanical process that recognizes the time difference between when a payment is made for goods, services, etc. provided to the utility (expense lead) and when revenues are received from customers (revenue lag). This process is based on a review of revenue and expense invoices and recognizes the timing difference between when cash is paid out (expense) and when revenue is received (lag), thus supporting a true reflection of the timing difference.

Evergy's CWC has a negative balance which means Evergy's ratepayers are providing cost-free capital for Evergy. Staff's adjustment represents approximately \$1.3 million of additional cost-free capital being provided to Evergy by rate payers. The negative CWC balances reduces the Company's rate base.

**V. Staff Adjustment to Forfeited Discounts**

**Q. Please discuss Staff's adjustment for Forfeited Discounts.**

A. Staff Income Statement Adjustment No. 37 (IS-37) decreases operating income by \$106,281.<sup>1</sup> Staff's adjustment to forfeited discounts follows Evergy's methodology in the supporting workpapers it provided for Adjustment R-21(a) and R-21(b) and is supported via testimony by Evergy witness Darcie Kramer. Staff's adjusted forfeited discount revenue is compared to the normalized forfeited discount revenue found in Evergy's Application.

Staff's adjustment updates normalized forfeited discounts revenue based on Staff's revenue in the rate case and adjusted the forfeited discounts factor from 0.27913% to 0.27909%. The response to Staff Data Request No. 341 provided Staff with the monthly recorded Kansas retail revenues and Kansas forfeited discounts for through March 31, 2025, used to calculate Staff's updated forfeited discount factor.

**VI. Staff Adjustment to Bad Debt**

**Q. Please discuss Staff's adjustment to Bad Debt Expense.**

A. Staff Adjustment No. 38 (IS-38) increases operating income by \$1,258,009.<sup>2</sup> Staff's Bad Debt expense adjustment makes a correction to Evergy's filed adjustment, updates the bad debt write-off percentage to reflect more recent financial history, and to reflect Staff's recommended revenue requirement.

**Q. Please discuss your adjustment in further detail.**

A. Staff's adjustment is comprised of two parts. First, Staff updated the Bad Debt Percentage to reflect the net write-offs to twelve months ending March 31, 2025, and revenues to

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<sup>1</sup> See Exhibit KALF-1.

<sup>2</sup> See Staff Exhibit KALF-2.

1 September 2024. This updates the Bad Debt write-off percentage from Evergy's filed  
2 0.57% to 0.4870%. The reason for the different time periods is because typically the  
3 revenues are recorded months prior to the bad debt being written off.

4 Next, Staff's Bad Debt expense adjustment reflects the changes Staff made to the  
5 Revenue Requirement. It should be noted that any change to Staff's Revenue Requirement  
6 would result in a change in Staff's Bad Debt expense adjustment.

7 **VII. Staff Adjustment to Bank Fees**

8 **Q. Please discuss Staff's adjustment to Bank Fees.**

9 A. Staff Adjustment No. 39 (IS-39) decreases operating income by \$389,829.<sup>3</sup> Staff's  
10 adjustment revises Evergy's adjustment CS-78 to include Staff's update to reflect bank fees  
11 associated with Evergy's commercial paper program for the year ending March 31, 2025.  
12 While Evergy's adjustment is calculated by annualizing one month of activity (multiplying  
13 the most recent month by 12), Staff recommends that the full 12-months of activity be used  
14 to set the expense level included in Evergy's revenue requirement. There are several  
15 variables that influence the ultimate amount of this expense level, including the amount of  
16 accounts receivables sold, the interest rate experienced, program fees, etc. Given the  
17 variability of both interest rates and the level of accounts receivables sold, Staff contends  
18 that it is more accurate to use the full 12-months ending March 31, 2025, amount of  
19 expense, instead of annualizing the results of one month.  
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<sup>3</sup> See Staff Exhibit KALF-3.



1                                   **VIII. Staff Adjustment to Special Contracts**

2   **Q. Please discuss Staff's adjustment for Special Contracts.**

3   A. Staff Adjustment No. 40 (IS-40) decreases operating revenue by \$405,202.<sup>4</sup> Staff's  
4       adjustment revises Evergy's Adjustment Nos. R-30, R-31, and R-33 discussed in the  
5       testimony of Evergy witness Linda Nunn.

6               In Docket No. 24-EKSE-689-CON, the Commission approved a special contract to  
7       reduce the rate Coffeyville Refinery (Coffeyville) paid for electric service. In addition, the  
8       Commission approved Evergy to defer the amount of lost revenue as a result of the rate  
9       change as a regulatory asset to recover in its next rate proceeding. This would allow Evergy  
10      to request recovery of lost revenue outside of the test year.

11             In the 23-EKCE-775-RTS, parties agreed to the amortization of loss revenue from  
12      the Occidental and Spirit Special Contracts over three years. Evergy filed this case before  
13      the three years were completed. The remaining loss revenue is amortized over three years.

14             The difference between Evergy's adjustments and Staff's is that Staff allocated the  
15      loss revenues to residential, commercial, and Industrial customer classes based on kwh for  
16      each group over twelve months ending March 31, 2025, and updated the loss revenue to  
17      March 31, 2025, compared to Evergy's proposal to use kwh for the twelve months ending  
18      June 30, 2024.

19                               **IX. Staff Adjustment to Update Income Taxes**

20   **Q. Please discuss Staff's adjustment to Income Taxes.**

21   A. Staff Adjustment No. 41 (IS-41) increases current Income Taxes by \$4,041,151. Staff's  
22      adjustment reflects the effects of Staff's adjustments to Rate Base, Income Statement,

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<sup>4</sup> See Staff Exhibit KALF-4.

1 Interest Expense, and the Capital Structure. Staff's adjustment is shown in its revenue  
2 requirement Schedule B-4. This adjustment will change based upon any changes made by  
3 the Commission to Staff's adjustments.

4 **X. Class Cost of Service (CCOS)**

5 **A. General Overview of CCOS Studies**

6 **Q. What is the purpose of a CCOS study?**

7 A. The traditional regulatory principle of cost causation states that customers who cause costs  
8 to be incurred should pay for those costs. The purpose of a CCOS study is to approximate  
9 the link between a utility's cost of providing service to different classes of its customers  
10 and the consumption of those services. Thus, a CCOS is the first step in the rate design  
11 process, because it provides the rate design analyst with an approximation of the costs  
12 caused by each customer class.

13 **Q. How is a utility's cost of service determined?**

14 A. The utility requests the amount of revenue it contends is required to fund the utility's  
15 jurisdictional operations, including all expenses, depreciation, taxes and a reasonable rate  
16 of return. In this case, Evergy started with a test-year period of twelve months ending  
17 September 30, 2024, with many updates to the revenue requirement occurring through the  
18 update period of March 31, 2025. The data is annualized and normalized for standard utility  
19 operations and weather. This is referred to as the cost of service for the utility. The cost of  
20 service is then used in the CCOS study to determine each class's portion of revenues and  
21 expenses.  
22

1   **Q.    How is the cost of service further used?**

2    A.    A CCOS witness will use the expense and revenue amounts provided in the cost of service  
3           to determine if the utility is recovering enough from each class. Within the CCOS model,  
4           expenses are classified then allocated to each class. The expense amount is then compared  
5           to the amount of recovery, or revenue, paid by each class. These results are then used as a  
6           guide to determine if a particular customer class is contributing a reasonable amount of  
7           revenue for the utility to recover the costs of providing service to that class. Thus, the  
8           CCOS takes Staff’s revenue requirement and converts it into a starting point for rate design.

9   **Q.    How are CCOS studies developed?**

10   A.    Generally, a utility’s costs can be divided into either costs directly related to providing  
11           service to a specific customer class or costs associated with providing service to multiple  
12           customer classes. While the costs directly related to providing service to a specific  
13           customer class can be directly assigned to that class, most of the utility’s costs are joint  
14           costs or common costs that cannot be directly assigned to a particular class. Therefore,  
15           much of the work of developing a CCOS study involves spreading the costs associated  
16           with providing service to multiple customer classes across those customer classes. This is  
17           accomplished through a three-step process—functionalization, classification, and  
18           allocation.

19   **Q.    Please describe the functionalization process.**

20   A.    Functionalization categorizes costs into the major functional components related to a  
21           utility’s operations (*i.e.*, production, storage, transmission, distribution, customer services  
22           and facilities, and administrative and general). The utility’s accounting practices typically  
23           follow the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts,

1 which records costs by the function for which they were incurred. Therefore, by following  
2 the FERC Uniform System of Accounts, the utility's costs are already functionalized when  
3 a case is filed.

4 **Q. Please explain how the functionalized costs are used for the classification**  
5 **process.**

6 A. The classification process takes the functionalized costs and classifies them by the  
7 causation of the costs. The three categories of causation are:

8 (1) Customer: the cost of being a customer on the system;

9 (2) Demand: the cost of providing electricity to the customer's premises; and

10 (3) Energy: the cost based on the amount of electricity consumed by a customer.

11 Classifying customer-related costs such as installation, billing, and meters is relatively  
12 straightforward with little disagreement amongst analysts. On the other hand, classifying  
13 demand-related and energy-related costs is much more subjective and complex causing  
14 more disagreement.

15 **Q. How are the classified amounts used in the allocation process?**

16 A. Once a functionalized cost is classified as Customer, Demand or Energy-related, the cost  
17 is then allocated to each class. A set of allocation factors is constructed to distribute  
18 expenses across the classes. The allocation factor should relate to the classifier used. For  
19 example, if an account is classified as demand-related then the allocation factor should be  
20 demand-related as well. There are different types of demand used in the allocation process.  
21 In this docket, a monthly coincidental peak (CP) and a non-coincidental peak (NCP) are  
22 used in calculating allocation factors. Energy costs are allocated by kWhs delivered.  
23 Customer allocations are based on the number of customers. Once certain functionalized

1 items are allocated, those allocated amounts are used to determine allocation rates for other  
2 related functionalized amounts.

3 **Q. Is there only one accepted method to classify and allocate the utility's cost of**  
4 **service to specific customer classes?**

5 A. No. There is no universally accepted method for classifying and allocating costs to  
6 customer classes. There are opportunities for independent judgement and subjective  
7 decision making which can affect the results. The Electric Utility Cost Allocation manual  
8 published by the National Association of Regulatory Utility Commissioners (NARUC  
9 Manual) itself states that it "recognizes that no single costing methodology will be superior  
10 to any other, and the choice of methodology will depend on the unique circumstances of  
11 each utility. Individual costing methodologies are complex and have inspired numerous  
12 debates on application, assumptions and data. Further, the role of cost in ratemaking is  
13 itself not without controversy."<sup>5</sup>

14 **B. Staff's CCOS Methodology**

15 **Q. Has Staff prepared a CCOS study in this Docket?**

16 A. Yes, Exhibits KALF-5 contains a fully-allocated Evergy CCOS study using an embedded  
17 cost methodology and utilizing data from Staff's Schedules. Staff's pro-forma base revenue  
18 requirement increase of \$113,770,652, with a rate of return of 7.01%.

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<sup>5</sup> NARUC Manual, Jan. 1992. Page 22.

1. **Customer Classes**

**Q. How did Staff define the customer classes to be used in its CCOS for Evergy?**

A. Staff uses the same customer classes in its CCOS that Evergy uses.

1. Residential;
2. Residential Distributed Generation;
3. Small General Service;
4. Medium General Service;
5. Large General Service;
6. Schools & Churches;
7. Industrial Large Power (ILP), Large Tire Manufacturer (LTM), Special Contract, and Interruptible Contract Service (ICS);
8. Electric Vehicle; and
9. Lighting Service.

**Q. Please describe how Staff developed its CCOS study.**

A. Staff followed the basic steps outlined above in developing its CCOS study, beginning with collecting data for revenues, investments, and operating expenses. Costs that were clearly caused by a particular class were directly assigned to that class. For the assignment of joint and common costs, Staff followed the three-step process discussed above—functionalization, classification, and allocation.

2. **Functionalization**

**Q. Please describe Staff's methodology for functionalizing costs.**

A. Because the Company's accounting processes follow the FERC Uniform System of Accounts, the accounts were already separated into production, storage, transmission, distribution, customer service and information, and administrative and general.

3. **Classification**

**Q. How does your CCOS methodology classify costs?**

A. After accounts are functionalized, they are examined to determine whether the cost is more closely related to the number of customers served, the demand placed on the system, or the amount of energy used. Costs classified as customer related include expenses that can be identified as incurred in serving individual customers: metering, billing, services, customer service and information, etc. On the other hand, demand related costs vary with the capacity needs of customers while energy related costs tend to vary with the amount of kilowatt-hours consumed. Accounts can also be classified as a combination of customer, demand, and/or energy related.

4. **Allocation**

**Q. How are costs incurred to serve customers allocated to the various classes?**

A. Allocation factors are calculated based on cost causation. The allocation factor applied to a particular cost is selected based on the idea that costs are allocated by percentage to the specific customer classes that are responsible for incurring the cost. Customer related expenses are allocated based on the number of customers in each class. Therefore, if the Residential class contains 85% of the number of customers, then the Residential class is

1 allocated 85% of the customer-related costs in a specific account. Additionally, customer  
2 numbers can be weighted for number and size or cost of meters as well as services.

3 Demand related expenses are allocated based on coincident peak demand for the  
4 four summer months (4CP), twelve-month coincident peak demand (12CP), or non-  
5 coincident peak demand (NCP), as appropriate.<sup>6</sup> Energy related expenses are allocated on  
6 annual kWh sales or annual kWh at generation. There are two types of allocation factors –  
7 external and internal. Data obtained from the utility is utilized to build internal factors,  
8 while external allocation factors are generated within the CCOS. For example, general  
9 plant–plant related is classified and allocated based on production, transmission, and  
10 distribution plant. General plant–labor related is classified and allocated based on payroll.

11 **Q. Please describe your classification of production plant.**

12 A. Production plant consists of steam, nuclear, combustion turbines (CT), solar, and wind. I  
13 treated all production as units that are available to produce electricity year-round in addition  
14 to producing during peak periods. These types of generating units relate to both the  
15 customer’s capacity needs and energy consumption and as such are classified based on  
16 retail system load factor. Staff calculated the system load factor as 49.10% energy related  
17 and 50.90% demand-related.

18 **Q. Please describe your allocation of production plant for Evergy.**

19 A. Demand-related costs are allocated to the classes based on the class contribution to 4CP  
20 demand. Energy-related costs are distributed to the classes based on the class contribution  
21 to annual energy including losses.

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<sup>6</sup> Coincidental peak is the demand of the rate class at the time of the system’s peak. Non-Coincidental peak is the rate class’s maximum demand.



1   **Q.    Please discuss your classification and allocation of transmission plant.**

2    A.    Most of transmission plant was removed from rate base because transmission related  
3       expenses are recovered through a Transmission Delivery Charge (TDC) rider, which is  
4       updated annually. The small portion of Transmission remaining in the case is classified as  
5       demand only, then allocated based on 12CP.

6   **Q.    Please discuss your classification and allocation of distribution plant.**

7    A.    Distribution plant structures and improvements, station equipment, overhead and  
8       underground conductors, underground conduit and line transformers are classified as  
9       demand related expenses and distributed across the classes using a non-coincident peak  
10      allocator (NCP). Distribution plant is designed to accommodate local area customer loads  
11      at primary and secondary distribution service levels. NCP is used as the distribution  
12      demand allocator, because individual customer's maximum demand may not occur during  
13      the coincident peak period. Distribution plant serves customers at both coincident and non-  
14      coincident peak loads. Remaining distribution expenses such as services, meters, customer  
15      installations, lighting, etc., are determined to be directly associated with providing service  
16      to individual customers and are classified as customer related. Allocation of customer  
17      related expenses to the various groups of customers is accomplished either by direct  
18      assignment or by a series of allocation factors that I believe best reflect cost causation  
19      principles.

20   **Q.    Please discuss Staff's methodology for classifying and allocating distribution lines.**

21    A.    Staff classifies distribution lines as 100% demand-related and uses an NCP allocator. The  
22      purpose of distribution lines is to ensure electric service can be provided at all times,

1 meaning distribution lines and network must be able to meet the peak demand for each part  
2 of the distribution system.

3 Staff's NCP methodology allocates costs across customer classes based on the non-  
4 coincident peak demand of the specific customer class, regardless of when that peak occurs.  
5 This means that customer classes that have peak demands occurring outside of the system  
6 peak would be assigned their appropriate share of the distribution lines cost.

7 **Q. Why does Staff classify the cost of distribution lines plant as purely demand-related?**

8 A. Distribution lines conduct the electricity for the distribution system and are stressed and  
9 worn most quickly by the demand, not by the number of customers using electricity. The  
10 number of customers can affect load requiring more investment in distribution lines, but  
11 that additional load is captured by the NCP allocator. By classifying distribution lines as  
12 demand-related, Staff classifies distribution lines based on their purpose and what will wear  
13 them, which is demand.

14 **Q. Are there any other reasons Staff classifies the cost of distribution lines plant purely  
15 as demand-related?**

16 A. Yes. In order to properly align the returns to scale with the underlying cost drivers,  
17 distribution lines should be allocated based on the relative demand customers place on the  
18 system. Since residential customers represent about 87% of customers, but only about 43%  
19 of demand, allocating the cost of distribution lines with Evergy's Minimum System  
20 Method,<sup>7</sup> the benefits of the returns to scale are offset by the disproportionate amount of  
21 the cost that is allocated to residential customers on customer counts. While the company

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<sup>7</sup> Under the minimum system approach, the smallest installed unit of the distribution system (shortest pole, smallest conductor, etc.) is used as the basis for estimating and classifying customer-related costs. Costs in excess of this minimum size are classified as demand-related costs.

1 may have to construct distribution lines to a neighborhood because of the number of  
2 customers there, there could be dozens and dozens of non-residential customers that will  
3 be able to utilize that distribution system. In contrast, distribution lines to some of the other  
4 classes, especially the large general service and some medium general service will only  
5 serve a handful of customers and some will require, for spacing if nothing else, their own  
6 dedicated distribution network.

7 **Q. Please discuss your classification and allocation of general and intangible plant.**

8 A. General Plant is initially divided by FERC account into payroll related and plant related  
9 costs. The payroll related portion is classified and allocated based on labor. The plant  
10 related cost is allocated based on an internally generated factor that sums production,  
11 transmission, and distribution plant. General plant follows production and distribution  
12 plant. Intangible plant is classified and allocated in the same manner as general plant.

13 **Q. Please discuss your classification and allocation of accumulated reserve for**  
14 **depreciation and amortization.**

15 A. Accumulated reserve for depreciation and amortization follows functional plant. For  
16 example, production accumulated depreciation is classified and allocated the same way as  
17 total production plant.

18 **Q. Please discuss your classification and allocation of working capital.**

19 A. Working capital includes energy related fuel stock and plant related materials and supplies,  
20 prepayments, working funds, and regulatory assets. These items are usually classified and  
21 allocated based on internally generated allocation factors. Cost free items (customer  
22 deposits, customer advances, accumulated deferred income tax, accumulated provisions,  
23 and accrued vacation) are related to customer, plant, payroll, or rate base.

1   **Q.    Next, please discuss your classification and allocation of cash working capital.**

2    A.    The classification and allocation of cash working capital expenses varies depending on the  
3           specific kind of working capital and the relevant accounts involved. The classifications and  
4           allocations of cash working capital expenses were consistent with Staff's treatment in  
5           Evergy's previous rate case.

6   **Q.    Please describe your classification and allocation of operating expenses.**

7    A.    The allocation of operating and maintenance expense to customer classes generally follows  
8           the model for plant investment. For example, distribution plant accounts are the drivers for  
9           plant related distribution operation and maintenance expense. Customer accounts,  
10          customer service, and sales are all directly related to the number of customers in each class.  
11          Administrative and general expenses, current depreciation, and taxes other than income  
12          taxes are typically related to plant or labor and are thus allocated accordingly. Supervisor  
13          and engineering accounts for each section is classified and allocated to match their  
14          corresponding section.

15                                   **C.    Other Important Results**

16   **Q.    What are some of the other important results of Staff's CCOS study?**

17    A.    Below is Staff's allocation of costs among classes, the system-wide and class rates of return  
18          (ROR), and relative ROR indexes from Staff's CCOS. Staff's system-wide and class RORs  
19          at the Company's existing rates are in column 1, and the final column shows the class  
20          relative ROR indexes.

<b>Class</b>	<b>Current Revenue</b>	<b>Relative ROR</b>
Residential	\$688,294,429	0.88
Residential Distributed Generation	\$5,934,317	1.29
Small General Service	\$317,224,847	1.57
Medium General Service	\$171,101,883	1.50
Large General Service	\$220,948,648	1.20
Schools & Churches	\$43,340,028	0.45
ILP, LTM, & ICS	\$69,953,884	(0.04)
Electric Vehicles	\$572,203	0.71
Lighting	\$1,212,936	(0.93)

1  
2 **Q. Why are these results important?**

3 A. The class ROR and relative ROR index at existing rates are important for rate design  
4 purposes. This information can be used by the rate analyst as a guide for identifying which  
5 customer classes to consider for revenue adjustments when designing rates. Staff witness,  
6 Dr. Lana Ellis, sponsors Staff's revenue allocation and rate design.

### 7 **XI. Conclusion**

8 **Q. Please summarize your recommendations in this Docket.**

9 A. I recommend that the Commission make the following findings as they relate to Evergy's  
10 requested rate changes in this Docket:

- 11 • Update Evergy's filed Cash Working Capital (CWC) adjustment to reflect changes  
12 made by Staff to Evergy's filed Application;
- 13 • Update the amount of Forfeited Discounts included in the case to reflect Staff's  
14 adjusted revenues and an update forfeited discount rate for the 12 months ending  
15 March 31, 2025;
- 16 • Update the amount of bad debt expense in the case to reflect Staff's revised revenue  
17 amounts and updated net write-off percentage to reflect to most recent retail  
18 revenues and write-offs;

- 1 • Update the amount of Bank Fees included in the case to reflect the 12 months
- 2 ending March 31, 2025;
- 3 • Amortize the amount of loss revenues due to three Special Contracts over 3 years
- 4 based on customer kWh usage for the 12 months ending March 31, 2025; and
- 5 • Update the level of income taxes to reflect changes made by Staff to Evergy's
- 6 filing; and
- 7 • Support Staff's proposed Class Cost of Service (CCOS) methodology as a
- 8 reasonable guide for determining class existing rates of return, class revenue
- 9 requirements, and subsequent rate design.

10 **Q. Does that conclude your testimony?**

11 A. Yes.

### 12 **EXHIBITS**

13	KALF-1	Support for Staff's Forfeited Discounts Adjustment
14	KALF-2	Support for Staff's Bad Debt Adjustment
15	KALF-3	Support for Staff's Bank Fee Adjustment
16	KALF-4	Support for Staff's Special Contract Adjustment
17	KALF-5	Staff's CCOS Model for Evergy

Evergy Kansas Central  
Income Statement Adjustment No. 37  
Forfeited Discounts Adjustments  
For the Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS  
Exhibit KALF-1

Line No.	Description	Amount
1	Adjusted Retail Revenue	1,525,185,978
2	RECA Revenue	372,222,666
3	TDC Revenue	308,080,239
4	PTR Revenue	30,917,728
5	WIND Revenue	27,002,039
6	RENEW Revenue	405,912
7	Staff's Projected Revenue	2,263,814,563
8	Staff's Forfeited Discount Percentage	0.2791%
9	Staff's Projected Forfeited Discount	6,318,099
10	Test Year Forfeited Discount	5,889,767
11	Difference between Projected and Actual Forfeited Discounts	428,332
12	Evergy Central's R-21a Forfeited Discounts	129,066
13	Evergy Central's R-21b Forfeited Discounts-Ask	534,613
14	Staff's Adjustment to Forfeited Discounts	<b>(\$106,281)</b>

	Month	Kansas Retail Revenue	Kansas Forfeited Discounts
15	Apr-24	146,140,008	452,588
16	May-24	163,153,386	393,927
17	Jun-24	234,454,611	380,142
18	Jul-24	252,577,797	604,032
19	Aug-24	243,814,547	631,317
20	Sep-24	189,881,958	577,084
21	Oct-24	164,657,327	600,869
22	Nov-24	153,018,611	413,125
23	Dec-24	167,824,123	607,280
24	Jan-25	184,829,470	611,495
25	Feb-25	167,684,668	500,879
26	Mar-25	155,163,219	432,007
27	12 Month History	185,266,644	517,062
28	Forfeited Discount Percentage		0.279091%

**Sources:** Evergy Central's Workpapers supporting adjustments R-20, R-21a, and R-21b.  
Evergy Central's Response to Staff Data Request No. 341.

Evergy Kansas Central  
Income Statement Adjustment No. 38  
Bad Debt Expense  
For the Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS  
Exhibit KALF-2

Line No.	Description	Amount
1	Staff's Projected Revenue	2,263,814,563
2	Staff's Net Write-Off Percentage	0.4870%
3	Staff's Projected Bad Debt	11,024,100
4	Evergy's Adjustment CS-4	8,749,887
5	Difference between Projected and Actual Bad Debt	2,274,213
6	Evergy's Adjustment CS-20	1,090,939
7	Evergy's Adjustment CS-20a	3,532,222
8	<b>Staff's Adjustment to Bad Debt (Acct. 904)</b>	<b>(1,258,009)</b>

	Month	Kansas Retail Revenue	Kansas Net Write-Off
9	Oct-23	146,702,005	1,255,590
10	Nov-23	146,275,787	687,811
11	Dec-23	147,453,405	863,352
12	Jan-24	185,921,702	1,242,872
13	Feb-24	151,602,330	629,518
14	Mar-24	152,357,234	339,509
15	Apr-24	146,140,008	475,497
16	May-24	163,153,386	439,068
17	Jun-24	234,454,611	1,098,374
18	Jul-24	252,577,797	844,893
19	Aug-24	243,814,547	1,537,126
20	Sep-24	189,881,958	1,014,394
21	Oct-24	164,657,327	1,060,554
22	Nov-24	153,018,611	573,734
23	Dec-24	167,824,123	1,123,788
24	Jan-25	184,829,470	970,915
25	Feb-25	167,684,668	951,836
26	Mar-25	155,163,219	430,004
27	12 Month Sum	2,160,334,770	10,520,184
28	Bad Debt Write-Off Percentage		0.4870%

**Sources:** Evergy Central's Workpapers supporting adjustments CS-4, CS-20, and CS-20a.  
Evergy Central's Response to Staff Data Request No. 342.



Evergy Kansas Central  
 Income Statement Adjustment No. 39  
 Bank Fees  
 For the Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS  
 Exhibit KALF-3

Line No.	Description	Amount
1	Projected Annualized Commercial Paper Fees	12,013,265
2	Evergy's Adjustment CS-9	11,731,335
3	Staff's Adjustment	281,931
4	Evergy's Adjustment CS-78	(107,899)
5	<b>Staff's Adjustment to Bank Fees (Acct. 905)</b>	<b>389,829</b>

	Month	Kansas Net Write-Off
6	Apr-24	930,924
7	May-24	910,113
8	Jun-24	863,268
9	Jul-24	993,985
10	Aug-24	1,153,881
11	Sep-24	1,098,722
12	Oct-24	1,097,966
13	Nov-24	1,030,385
14	Dec-24	1,035,250
15	Jan-25	1,013,190
16	Feb-25	899,549
17	Mar-25	986,032
18	12 Month Sum	12,013,265

**Sources:** Evergy Central's Workpapers supporting adjustments CS-9 and CS-78.  
 Evergy Central's Response to Staff Data Request No. 351.

Evergy Kansas Central  
Income Statement Adjustment No. 40  
Amortization of Special Contracts  
For the Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS  
Exhibit KALF-4

Line No	Description	Balance as of Evergy's Filing	Balance as of March 31, 2025	Difference
1	Regulatory Asset Balances Amortized 3 Years	3,974,999	4,380,202	405,202
Split of Revenue Reduction				
2	Residential - Acct 440001	(1,366,120)	(1,524,104)	(157,983)
3	Commercial - Acct 442001	(1,509,794)	(1,684,828)	(175,034)
4	Industrial - Acct 442201	(1,099,085)	(1,171,270)	(72,185)
5		(3,974,999)	(4,380,202)	(405,202)

**Sources:** Evergy Central's Workpapers supporting adjustment R-30, R-31, & R-33.  
Evergy Central's Response to Staff Data Request Nos. 214, 352, & 353.

	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
<b>Summary Income Statement</b>											
Operating Revenue											
Base Rate Revenue	1,412,894,764		651,105,087	5,599,548	298,064,892	158,130,923	200,147,779	39,801,282	58,808,012	541,796	695,445
Non Base Rate Class Revenue	980,016		337,065	3,253	177,251	121,479	196,851	32,475	106,249	283	5,110
Staff Revenue Adjustments	(2,459,454)		(845,902)	(8,163)	(444,830)	(304,864)	(494,019)	(81,499)	(266,642)	(710)	(12,825)
Revenue Credits	0	4	0	0	0	0	0	0	0	0	0
Sales For Resale	87,889,529		30,228,626	291,714	15,896,174	10,894,436	17,653,945	2,912,383	9,528,569	25,383	458,298
Other Revenues	19,278,320		7,469,552	47,965	3,531,361	2,259,909	3,444,090	675,387	1,777,696	5,451	66,908
Total Revenues	1,518,583,175		688,294,429	5,934,317	317,224,847	171,101,883	220,948,648	43,340,028	69,953,884	572,203	1,212,936
Operating Expenses											
Operation & Maintenance Expense	485,044,895		252,176,194	2,031,910	83,243,274	41,489,770	59,456,176	14,399,803	30,305,214	127,418	1,815,136
Depreciation & Amortization Expense	471,321,664		209,048,630	1,488,395	84,504,747	48,633,112	68,724,689	17,794,925	35,463,646	223,908	5,439,612
Taxes Other Than Income Taxes	158,042,686		70,638,164	508,249	28,296,785	16,174,142	22,838,747	5,929,541	11,789,679	74,170	1,793,209
Amort. Regulatory Debits & Credits	(8,896,795)		(3,059,954)	(29,529)	(1,609,122)	(1,102,811)	(1,787,056)	(294,812)	(964,549)	(2,569)	(46,392)
Gain/Loss From Disp of Allowances	0		0	0	0	0	0	0	0	0	0
Total Expenses Before Income Tax	1,105,512,450		528,803,034	3,999,025	194,435,683	105,194,213	149,232,556	37,829,458	76,593,991	422,926	9,001,564
Operating Income Before Tax	413,070,725		159,491,395	1,935,293	122,789,164	65,907,670	71,716,092	5,510,570	(6,640,108)	149,276	(7,788,627)
Income Taxes - Current	48,159,084		16,295,269	270,830	18,669,631	9,820,342	9,528,354	(260,421)	(4,050,713)	11,008	(2,125,217)
Provision For Deferred Income Taxes	(18,466,941)		(8,354,881)	(64,373)	(3,282,836)	(1,851,047)	(2,578,326)	(710,435)	(1,345,062)	(10,027)	(269,955)
Investment Tax Credit	(2,608,400)		(1,180,102)	(9,093)	(463,691)	(261,455)	(364,181)	(100,347)	(189,986)	(1,416)	(38,130)
Total Taxes	27,083,743		6,760,287	197,364	14,923,105	7,707,841	6,585,847	(1,071,202)	(5,585,761)	(435)	(2,433,302)
Total Operating Expense After Income Tax	1,132,596,193		535,563,321	4,196,389	209,358,788	112,902,053	155,818,403	36,758,256	71,008,230	422,491	6,568,262
Net Operating Income After Tax	385,986,982		152,731,108	1,737,929	107,866,059	58,199,829	65,130,244	6,581,773	(1,054,347)	149,711	(5,355,325)
Rate Base	7,044,157,372		3,172,364,878	24,535,058	1,251,058,788	708,380,867	992,070,607	268,825,787	517,794,666	3,841,581	105,285,140
KCC-CCOS Return on Rate Base-Existing	5.48%		4.81%	7.08%	8.62%	8.22%	6.57%	2.45%	-0.20%	3.90%	-5.09%
KCC Relative Rate of Return Existing	1.00		0.88	1.29	1.57	1.50	1.20	0.45	(0.04)	0.71	(0.93)
Operating Revenue											
Base Rate Revenue	1,412,894,764		651,105,087	5,599,548	298,064,892	158,130,923	200,147,779	39,801,282	58,808,012	541,796	695,445
Revenue Increase	113,770,652		52,088,407	447,964	23,845,191	12,650,474	16,011,822	3,478,714	5,139,942	47,354	60,783
Difference Between Book & Test Year Revenue	980,016		337,065	3,253	177,251	121,479	196,851	32,475	106,249	283	5,110
Staff Revenue Adjustments	(2,459,454)		(845,902)	(8,163)	(444,830)	(304,864)	(494,019)	(81,499)	(266,642)	(710)	(12,825)
Revenue Credits	0		0	0	0	0	0	0	0	0	0
Sales For Resale	87,889,529	4	30,228,626	291,714	15,896,174	10,894,436	17,653,945	2,912,383	9,528,569	25,383	458,298
Other Market Based Revenue	19,278,320		7,469,552	47,965	3,531,361	2,259,909	3,444,090	675,387	1,777,696	5,451	66,908
Total Revenues	1,632,353,827		740,382,836	6,382,281	341,070,038	183,752,356	236,960,470	46,818,743	75,093,825	619,557	1,273,720
Operating Expense											
Operation & Maintenance Expense	485,044,895		252,176,194	2,031,910	83,243,274	41,489,770	59,456,176	14,399,803	30,305,214	127,418	1,815,136
Depreciation & Amortization Expense	471,321,664		209,048,630	1,488,395	84,504,747	48,633,112	68,724,689	17,794,925	35,463,646	223,908	5,439,612
Taxes Other Than Income Taxes	158,042,686		70,638,164	508,249	28,296,785	16,174,142	22,838,747	5,929,541	11,789,679	74,170	1,793,209
Amort. Regulatory Debits & Credits	(8,896,795)		(3,059,954)	(29,529)	(1,609,122)	(1,102,811)	(1,787,056)	(294,812)	(964,549)	(2,569)	(46,392)
Gain/Loss From Disp of Allowances	0		0	0	0	0	0	0	0	0	0
Total Expenses Before Income Tax	1,105,512,450		528,803,034	3,999,025	194,435,683	105,194,213	149,232,556	37,829,458	76,593,991	422,926	9,001,564
Operating Income Before Tax	526,841,377		211,579,802	2,383,256	146,634,355	78,558,144	87,727,914	8,989,285	(1,500,166)	196,631	(7,727,844)
Income Taxes - Current	72,055,226		27,188,384	365,586	23,748,517	12,514,152	12,914,099	456,001	(3,022,288)	20,881	(2,130,105)
Provision For Deferred Income Taxes	(18,466,941)		(8,354,881)	(64,373)	(3,282,836)	(1,851,047)	(2,578,326)	(710,435)	(1,345,062)	(10,027)	(269,955)
Investment Tax Credit	(2,608,400)		(1,180,102)	(9,093)	(463,691)	(261,455)	(364,181)	(100,347)	(189,986)	(1,416)	(38,130)
Total Taxes	50,979,885		17,653,402	292,120	20,001,990	10,401,650	9,971,592	(354,781)	(4,557,336)	9,437	(2,438,190)
Total Operating Expense After Income Tax	1,156,492,335		546,456,436	4,291,145	214,437,673	115,595,863	159,204,148	37,474,677	72,036,655	432,364	6,563,373
Net Operating Income After Tax	475,861,492		193,926,401	2,091,136	126,632,365	68,156,493	77,756,322	9,344,065	3,057,170	187,193	(5,289,654)
Rate Base	7,044,157,372		3,172,364,878	24,535,058	1,251,058,788	708,380,867	992,070,607	268,825,787	517,794,666	3,841,581	105,285,140
KCC-CCOS Return on Rate Base-Existing	6.76%		6.11%	8.52%	10.12%	9.62%	7.84%	3.48%	0.59%	4.87%	-5.02%
KCC Relative Rate of Return Existing	1.00		0.9049	1.2617	1.4984	1.4243	1.1602	0.5145	0.0874	0.7213	(0.7437)
EKC CCOS Return on Rate Base-Existing	7.33%		5.61%	1.17%	7.94%	9.12%	12.61%	1.04%	7.50%	20.92%	20.92%
EKC Relative Rate of Return Existing	1.00		0.77	0.16	1.08	1.24	1.72	0.14	1.02	2.85	2.85

Plant In Service	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Production Plant												
Steam Production												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		2,181,088,479	3	1,033,992,668	1,819,064	409,564,914	226,462,707	293,226,045	84,644,245	130,788,560	590,276	0
Energy		2,104,288,763	4	723,746,711	6,984,351	380,592,998	260,839,265	422,678,324	69,729,524	228,137,082	607,735	10,972,774
Total	C-4.0	4,285,377,242		1,757,739,379	8,803,416	790,157,912	487,301,972	715,904,369	154,373,769	358,925,642	1,198,010	10,972,774
Nuclear Production												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		1,068,215,206	3	506,410,768	890,909	200,589,510	110,912,927	143,611,102	41,455,572	64,055,324	289,095	0
Energy		1,030,601,590	4	354,463,952	3,420,673	186,400,154	127,749,274	207,011,965	34,150,901	111,732,973	297,646	5,374,052
Total	C-4.0	2,098,816,796		860,874,720	4,311,582	386,989,663	238,662,201	350,623,067	75,606,473	175,788,297	586,740	5,374,052
Turbine Production												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		356,844,260	3	169,169,821	297,614	67,008,235	37,051,187	47,974,226	13,848,504	21,398,099	96,574	0
Energy		344,279,186	4	118,410,996	1,142,698	62,268,188	42,675,478	69,153,698	11,408,331	37,325,129	99,430	1,795,237
Total	C-4.0	701,123,446		287,580,818	1,440,312	129,276,422	79,726,665	117,127,924	25,256,836	58,723,228	196,004	1,795,237
CT Production												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		952,038	3	451,335	794	178,774	98,850	127,992	36,947	57,089	258	0
Energy		918,515	4	315,913	3,049	166,128	113,856	184,498	30,437	99,581	265	4,790
Total	C-4.0	1,870,554		767,248	3,843	344,901	212,706	312,490	67,384	156,670	523	4,790
Battery Production												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-4.0	0		0	0	0	0	0	0	0	0	0
XXXXX												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-4.0	0		0	0	0	0	0	0	0	0	0
Wind Production												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		147,674,775	3	70,008,455	123,163	27,730,377	15,333,091	19,853,431	5,731,001	8,855,290	39,966	0
Energy		142,474,903	4	49,002,658	472,889	25,768,778	17,660,622	28,618,246	4,721,171	15,446,458	41,148	742,933
Total	C-4.0	290,149,677		119,011,113	596,052	53,499,155	32,993,714	48,471,677	10,452,172	24,301,748	81,114	742,933
Total Production Plant												
Customer		0		0	0	0	0	0	0	0	0	0
Demand		3,754,774,758		1,780,033,046	3,131,545	705,071,809	389,858,762	504,792,797	145,716,268	225,154,362	1,016,168	0
Energy		3,622,562,958		1,245,940,231	12,023,660	655,196,245	449,038,495	727,646,730	120,040,364	392,741,223	1,046,224	18,889,786
Total		<u>7,377,337,716</u>		<u>3,025,973,277</u>	<u>15,155,205</u>	<u>1,360,268,054</u>	<u>838,897,257</u>	<u>1,232,439,527</u>	<u>265,756,633</u>	<u>617,895,585</u>	<u>2,062,392</u>	<u>18,889,786</u>
Total Transmission Plant												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		5,373,429	9	2,328,023	9,470	997,654	596,170	816,996	199,554	418,686	1,644	5,233
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	<u>5,373,429</u>		<u>2,328,023</u>	<u>9,470</u>	<u>997,654</u>	<u>596,170</u>	<u>816,996</u>	<u>199,554</u>	<u>418,686</u>	<u>1,644</u>	<u>5,233</u>

Plant In Service	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Distribution Plant												
Structures & Improvements												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		37,904,371	2	17,863,847	182,534	6,685,799	3,717,247	4,708,835	1,844,052	2,647,200	19,097	235,760
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	37,904,371		17,863,847	182,534	6,685,799	3,717,247	4,708,835	1,844,052	2,647,200	19,097	235,760
Station Equipment												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		656,284,334	2	309,298,441	3,160,429	115,759,344	64,361,208	81,529,773	31,928,301	45,834,188	330,650	4,082,000
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	656,284,334		309,298,441	3,160,429	115,759,344	64,361,208	81,529,773	31,928,301	45,834,188	330,650	4,082,000
Storage Battery Equipment												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		17,778,989	2	8,379,011	85,617	3,135,964	1,743,569	2,208,672	864,950	1,241,665	8,957	110,583
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	17,778,989		8,379,011	85,617	3,135,964	1,743,569	2,208,672	864,950	1,241,665	8,957	110,583
Poles, Towers & Fixtures												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		855,241,854	2	403,064,584	4,118,537	150,852,658	83,872,791	106,246,136	41,607,605	59,729,166	430,889	5,319,488
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	855,241,854		403,064,584	4,118,537	150,852,658	83,872,791	106,246,136	41,607,605	59,729,166	430,889	5,319,488
Overhead Conductors & Devices												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		479,694,315	2	226,073,816	2,310,035	84,611,344	47,043,185	59,592,111	23,337,178	33,501,332	241,680	2,983,634
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	479,694,315		226,073,816	2,310,035	84,611,344	47,043,185	59,592,111	23,337,178	33,501,332	241,680	2,983,634
Underground Conduit												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		138,644,214	2	65,341,251	667,661	24,454,893	13,596,712	17,223,680	6,745,055	9,682,762	69,852	862,348
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	138,644,214		65,341,251	667,661	24,454,893	13,596,712	17,223,680	6,745,055	9,682,762	69,852	862,348
Underground Conductors & Devices												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		417,809,142	2	196,908,123	2,012,018	73,695,668	40,974,162	51,904,156	20,326,458	29,179,339	210,501	2,598,716
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	417,809,142		196,908,123	2,012,018	73,695,668	40,974,162	51,904,156	20,326,458	29,179,339	210,501	2,598,716
Line Transformers												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		734,086,592	2	345,965,653	3,535,097	129,482,571	71,991,204	91,195,097	35,713,389	51,267,814	369,848	4,565,919
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	734,086,592		345,965,653	3,535,097	129,482,571	71,991,204	91,195,097	35,713,389	51,267,814	369,848	4,565,919
Services												
Customer		217,245,902	7	187,572,952	2,148,496	26,546,601	411,596	0	549,837	0	16,421	0
Demand		0	2	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	217,245,902		187,572,952	2,148,496	26,546,601	411,596	0	549,837	0	16,421	0

Plant In Service	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Meters												
Customer		200,543,673	8	155,666,286	1,783,031	40,785,705	782,676	121,674	1,045,266	215,739	7,923	135,373
Demand		0	2	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	200,543,673		155,666,286	1,783,031	40,785,705	782,676	121,674	1,045,266	215,739	7,923	135,373
Installations on Customer Premises												
Customer		1,784,291	64	0	0	0	0	0	0	0	1,784,291	0
Demand		0	64	0	0	0	0	0	0	0	0	0
Energy		0	64	0	0	0	0	0	0	0	0	0
Total	C-1.0	1,784,291		0	0	0	0	0	0	0	1,784,291	0
Leased Customer Property												
Customer		41,602,993	1	35,848,970	410,621	5,073,590	78,664	12,255	105,085	910	3,145	69,752
Demand		0	1	0	0	0	0	0	0	0	0	0
Energy		0	1	0	0	0	0	0	0	0	0	0
Total	C-1.0	41,602,993		35,848,970	410,621	5,073,590	78,664	12,255	105,085	910	3,145	69,752
Street Lighting & Signal Systems												
Customer		98,555,099	65	0	0	0	0	0	0	0	0	98,555,099
Demand		0	65	0	0	0	0	0	0	0	0	0
Energy		0	65	0	0	0	0	0	0	0	0	0
Total	C-1.0	98,555,099		0	0	0	0	0	0	0	0	98,555,099
Distribution Plant w/o Land & Rights												
Customer		559,731,957		379,088,208	4,342,147	72,405,896	1,272,937	133,929	1,700,187	216,649	1,811,781	98,760,223
Demand		3,337,443,810		1,572,894,725	16,071,928	588,678,242	327,300,078	414,608,461	162,366,986	233,083,467	1,681,475	20,758,448
Energy		0		0	0	0	0	0	0	0	0	0
Total		3,897,175,767		1,951,982,933	20,414,075	661,084,137	328,573,015	414,742,391	164,067,174	233,300,117	3,493,255	119,518,671
Distribution Land & Rights												
Customer		5,787,483	11	3,919,674	44,897	748,658	13,162	1,385	17,579	2,240	18,733	1,021,155
Demand		34,508,303	12	16,263,324	166,180	6,086,780	3,384,198	4,286,944	1,678,833	2,410,023	17,386	214,637
Energy		0	13	0	0	0	0	0	0	0	0	0
Total	C-5.0	40,295,787		20,182,997	211,076	6,835,439	3,397,360	4,288,329	1,696,412	2,412,263	36,119	1,235,792
Total Distribution Plant												
Customer		565,519,440		383,007,881	4,387,044	73,154,554	1,286,098	135,314	1,717,767	218,890	1,830,514	99,781,378
Demand		3,371,952,114		1,589,158,049	16,238,107	594,765,022	330,684,276	418,895,405	164,045,819	235,493,490	1,698,861	20,973,085
Energy		0		0	0	0	0	0	0	0	0	0
Total		3,937,471,554		1,972,165,930	20,625,151	667,919,576	331,970,375	419,030,719	165,763,586	235,712,380	3,529,375	120,754,463
Energy Storage Plant												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		2,545,308	3	1,206,659	2,123	477,958	264,280	342,192	98,779	152,629	689	0
Energy		2,455,683	4	844,605	8,151	444,148	304,397	493,261	81,374	266,234	709	12,805
Total	C-4.0	5,000,991		2,051,264	10,273	922,106	568,676	835,453	180,153	418,863	1,398	12,805
Subtotal Plant (Production, Transmission, & Distribution)												
Customer		565,519,440		383,007,881	4,387,044	73,154,554	1,286,098	135,314	1,717,767	218,890	1,830,514	99,781,378
Demand		7,134,645,608		3,372,725,777	19,381,244	1,301,312,443	721,403,488	924,847,390	310,060,420	461,219,167	2,717,361	20,978,317
Energy		3,625,018,641		1,246,784,836	12,031,811	655,640,393	449,342,891	728,139,991	120,121,738	393,007,457	1,046,933	18,902,591
Total		11,325,183,689		5,002,518,494	35,800,099	2,030,107,390	1,172,032,477	1,653,122,696	431,899,925	854,445,513	5,594,808	139,662,287

Plant In Service	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
General Plant-Plant Related												
Customer		13,703,103	20	9,280,665	106,302	1,772,608	31,163	3,279	41,623	5,304	44,355	2,417,803
Demand		172,879,621	21	81,724,529	469,627	31,532,106	17,480,330	22,409,980	7,513,075	11,175,803	65,844	508,326
Energy		87,837,838	22	30,210,847	291,543	15,886,824	10,888,029	17,643,562	2,910,670	9,522,965	25,368	458,029
Total	C-5.5	274,420,562		121,216,042	867,472	49,191,539	28,399,523	40,056,821	10,465,368	20,704,072	135,568	3,384,157
General Plant-Payroll Related												
Customer		92,222,328	31	76,407,889	875,190	13,626,962	233,827	36,389	312,319	33,708	5,844	690,199
Demand		306,454,357	32	143,785,766	631,423	56,487,090	31,535,014	40,849,176	12,700,268	19,788,764	104,364	572,492
Energy		181,892,574	33	62,559,927	603,720	32,898,070	22,546,680	36,535,883	6,027,349	19,719,937	52,532	948,475
Total	C-9.0	580,569,259		282,753,583	2,110,333	103,012,122	54,315,521	77,421,448	19,039,937	39,542,409	162,740	2,211,166
Total General Plant												
Customer		105,925,431		85,688,554	981,493	15,399,570	264,991	39,668	353,943	39,012	50,199	3,108,002
Demand		479,333,977		225,510,295	1,101,050	88,019,196	49,015,344	63,259,156	20,213,343	30,964,567	170,208	1,080,817
Energy		269,730,412		92,770,775	895,263	48,784,895	33,434,709	54,179,446	8,938,019	29,242,902	77,900	1,406,504
Total		854,989,821		403,969,624	2,977,806	152,203,661	82,715,044	117,478,269	29,505,305	60,246,481	298,308	5,595,324
Intangible Plant (301-303)												
Customer		1,194,440	20	808,955	9,266	154,511	2,716	286	3,628	462	3,866	210,749
Demand		15,069,168	21	7,123,573	40,935	2,748,517	1,523,685	1,953,381	654,882	974,146	5,739	44,309
Energy		7,656,444	22	2,633,349	25,413	1,384,786	949,062	1,537,913	253,711	830,076	2,211	39,924
Total	C-5.5	23,920,052		10,565,877	75,614	4,287,813	2,475,463	3,491,580	912,221	1,804,684	11,817	294,982
Total Plant in Service												
Customer		672,639,312		469,505,391	5,377,803	88,708,634	1,553,806	175,268	2,075,338	258,364	1,884,579	103,100,130
Demand		7,629,048,753		3,605,359,646	20,523,230	1,392,080,157	771,942,516	990,059,927	330,928,645	493,157,880	2,893,309	22,103,443
Energy		3,902,405,498		1,342,188,959	12,952,486	705,810,074	483,726,663	783,857,350	129,313,468	423,080,434	1,127,044	20,349,020
Total		12,204,093,562		5,417,053,996	38,853,519	2,186,598,865	1,257,222,985	1,774,092,545	462,317,450	916,496,678	5,904,933	145,552,593

Description	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
<b>Accumulated Reserve</b>												
Production-Accumulated Reserve												
Customer		0	73	0	0	0	0	0	0	0	0	0
Demand		(1,774,240,105)	74	(841,117,303)	(1,479,746)	(333,166,904)	(184,219,586)	(238,529,255)	(68,855,168)	(106,391,974)	(480,169)	0
Energy		(1,711,766,191)	75	(588,742,939)	(5,681,529)	(309,599,252)	(212,183,728)	(343,834,210)	(56,722,558)	(185,581,632)	(494,371)	(8,925,972)
Total	C-5.6	(3,486,006,296)		(1,429,860,243)	(7,161,274)	(642,766,156)	(396,403,314)	(582,363,464)	(125,577,726)	(291,973,606)	(974,540)	(8,925,972)
Transmission-Accumulated Reserve												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		(1,504,100)	9	(651,647)	(2,651)	(279,258)	(166,876)	(228,689)	(55,858)	(117,196)	(460)	(1,465)
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	(1,504,100)		(651,647)	(2,651)	(279,258)	(166,876)	(228,689)	(55,858)	(117,196)	(460)	(1,465)
Distribution-Accumulated Reserve												
Customer		(107,109,453)	11	(72,541,741)	(830,907)	(13,855,482)	(243,587)	(25,628)	(325,345)	(41,458)	(346,700)	(18,898,606)
Demand		(638,648,153)	12	(300,986,734)	(3,075,500)	(112,648,570)	(62,631,643)	(79,338,842)	(31,070,299)	(44,602,497)	(321,764)	(3,972,305)
Energy		0	13	0	0	0	0	0	0	0	0	0
Total	C-5.0	(745,757,606)		(373,528,475)	(3,906,406)	(126,504,051)	(62,875,231)	(79,364,471)	(31,395,644)	(44,643,954)	(668,464)	(22,870,910)
Energy Storage Accumulated Reserve												
Customer		0	73	0	0	0	0	0	0	0	0	0
Demand		(218,488)	74	(103,579)	(182)	(41,028)	(22,686)	(29,374)	(8,479)	(13,102)	(59)	0
Energy		(210,794)	75	(72,500)	(700)	(38,125)	(26,129)	(42,341)	(6,985)	(22,853)	(61)	(1,099)
Total	C-5.6	(429,282)		(176,079)	(882)	(79,153)	(48,815)	(71,715)	(15,464)	(35,955)	(120)	(1,099)
General-Accumulated Reserve												
Customer		(42,320,013)	35	(34,234,845)	(392,132)	(6,152,536)	(105,871)	(15,848)	(141,409)	(15,586)	(20,056)	(1,241,729)
Demand		(191,506,608)	36	(90,097,330)	(439,899)	(35,165,998)	(19,582,927)	(25,273,707)	(8,075,766)	(12,371,164)	(68,003)	(431,815)
Energy		(107,764,437)	37	(37,064,379)	(357,681)	(19,490,856)	(13,358,051)	(21,646,122)	(3,570,975)	(11,683,313)	(31,123)	(561,936)
Total	C-5.8	(341,591,057)		(161,396,554)	(1,189,712)	(60,809,390)	(33,046,849)	(46,935,677)	(11,788,150)	(24,070,063)	(119,182)	(2,235,480)
Amortization & Intangible												
Customer		(50,208)	20	(34,004)	(389)	(6,495)	(114)	(12)	(153)	(19)	(163)	(8,859)
Demand		(633,426)	21	(299,436)	(1,721)	(115,533)	(64,047)	(82,110)	(27,528)	(40,948)	(241)	(1,862)
Energy		(321,835)	22	(110,692)	(1,068)	(58,209)	(39,893)	(64,646)	(10,665)	(34,892)	(93)	(1,678)
Total	C-5.5	(1,005,469)		(444,132)	(3,178)	(180,236)	(104,055)	(146,767)	(38,345)	(75,859)	(497)	(12,399)
Total -Accumulated Reserve												
Customer		(149,479,673)		(106,810,590)	(1,223,429)	(20,014,512)	(349,572)	(41,489)	(466,907)	(57,063)	(366,918)	(20,149,193)
Demand		(2,606,750,880)		(1,233,256,030)	(4,999,698)	(481,417,290)	(266,687,766)	(343,481,976)	(108,093,097)	(163,536,880)	(870,697)	(4,407,447)
Energy		(1,820,063,257)		(625,990,510)	(6,040,978)	(329,186,442)	(225,607,802)	(365,587,319)	(60,311,183)	(197,322,691)	(525,648)	(9,490,685)
Total		(4,576,293,811)		(1,966,057,130)	(12,264,104)	(830,618,244)	(492,645,140)	(709,110,783)	(168,871,187)	(360,916,634)	(1,763,263)	(34,047,326)



Cash Working Capital	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
<b>Payroll Related</b>												
Customer		53,875	31	44,637	511	7,961	137	21	182	20	3	403
Demand		179,027	32	83,998	369	32,999	18,422	23,864	7,419	11,560	61	334
Energy		106,260	33	36,547	353	19,219	13,172	21,344	3,521	11,520	31	554
Total	C-9.0	339,162		165,181	1,233	60,179	31,731	45,229	11,123	23,100	95	1,292
<b>Cash Vouchers</b>												
Customer		1,908,980	124	1,611,839	18,462	256,650	4,208	654	5,621	363	178	11,006
Demand		3,654,904	125	1,722,119	7,027	675,036	375,372	485,035	150,907	232,066	1,218	6,123
Energy		2,507,782	126	862,524	8,324	453,571	310,855	503,726	83,100	271,882	724	13,077
Total	C-9.3	8,071,666		4,196,482	33,813	1,385,257	690,434	989,414	239,628	504,311	2,120	30,206
<b>Nuclear Excluding Fuel &amp; Payroll</b>												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		(462,221)	3	(219,126)	(386)	(86,796)	(47,992)	(62,141)	(17,938)	(27,717)	(125)	0
Energy		(445,945)	4	(153,378)	(1,480)	(80,656)	(55,278)	(89,575)	(14,777)	(48,347)	(129)	(2,325)
Total	C-4.0	(908,167)		(372,504)	(1,866)	(167,452)	(103,270)	(151,716)	(32,715)	(76,064)	(254)	(2,325)
<b>Interest Expense</b>												
Customer		26,001,088	17	18,025,969	206,473	3,414,105	59,851	6,649	79,939	10,005	75,428	4,122,670
Demand		2,598,299	18	1,227,214	8,031	471,134	261,395	334,509	115,285	170,530	1,046	9,155
Energy		0	19	0	0	0	0	0	0	0	0	0
Total	C-7.0	28,599,387		19,253,183	214,504	3,885,239	321,245	341,158	195,224	180,535	76,474	4,131,825
<b>Currently Payable Income Tax</b>												
Customer		2,467,801	17	1,710,871	19,597	324,038	5,680	631	7,587	950	7,159	391,289
Demand		246,608	18	116,477	762	44,716	24,809	31,749	10,942	16,185	99	869
Energy		0	19	0	0	0	0	0	0	0	0	0
Total	C-7.0	2,714,409		1,827,347	20,359	368,754	30,490	32,380	18,529	17,135	7,258	392,158
<b>Ad Valorem/Property Tax</b>												
Customer		13,238,636	100	8,966,096	102,699	1,712,526	30,107	3,168	40,212	5,124	42,852	2,335,851
Demand		78,936,359	101	37,315,157	214,483	14,397,321	7,981,394	10,232,200	3,430,580	5,102,973	30,067	232,183
Energy		0	102	0	0	0	0	0	0	0	0	0
Total	C-5.0	92,174,995		46,281,254	317,183	16,109,847	8,011,501	10,235,367	3,470,793	5,108,097	72,919	2,568,034
<b>Employer's FICA Taxes</b>												
Customer		(52,745)	31	(43,700)	(501)	(7,794)	(134)	(21)	(179)	(19)	(3)	(395)
Demand		(175,272)	32	(82,236)	(361)	(32,307)	(18,036)	(23,363)	(7,264)	(11,318)	(60)	(327)
Energy		(104,031)	33	(35,780)	(345)	(18,816)	(12,895)	(20,896)	(3,447)	(11,279)	(30)	(542)
Total	C-9.0	(332,048)		(161,717)	(1,207)	(58,916)	(31,065)	(44,280)	(10,890)	(22,616)	(93)	(1,265)
<b>Kansas Franchise Taxes</b>												
Customer		0	110	0	0	0	0	0	0	0	0	0
Demand		0	111	0	0	0	0	0	0	0	0	0
Energy		(719,651)	112	(247,516)	(2,389)	(130,160)	(89,205)	(144,553)	(23,847)	(78,021)	(208)	(3,753)
Total	C-3.0	(719,651)		(247,516)	(2,389)	(130,160)	(89,205)	(144,553)	(23,847)	(78,021)	(208)	(3,753)
<b>Kansas Sales &amp; Use Taxes</b>												
Customer		149,545	110	104,383	1,196	19,722	345	39	461	57	419	22,922
Demand		286,317	111	135,309	770	52,245	28,971	37,157	12,420	18,508	109	830
Energy		196,454	112	67,568	652	35,532	24,352	39,461	6,510	21,299	57	1,024
Total	C-9.3	632,316		307,260	2,618	107,499	53,668	76,657	19,391	39,864	584	24,776
<b>Revenue Related</b>												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		(342,745)	3	(162,486)	(286)	(64,361)	(35,587)	(46,079)	(13,301)	(20,553)	(93)	0
Energy		(330,676)	4	(113,732)	(1,098)	(59,808)	(40,989)	(66,421)	(10,958)	(35,850)	(96)	(1,724)
Total	C-4.0	(673,421)		(276,218)	(1,383)	(124,168)	(76,577)	(112,500)	(24,259)	(56,403)	(188)	(1,724)
<b>Total Cash Working Capital</b>												
Customer		43,767,180		30,420,095	348,437	5,727,207	100,194	11,140	133,825	16,499	126,035	6,883,746
Demand		84,921,277		40,136,426	230,411	15,489,987	8,588,748	11,012,929	3,689,050	5,492,236	32,324	249,167
Energy		1,210,192		416,232	4,017	218,882	150,011	243,085	40,102	131,203	350	6,311
Total		129,898,649		70,972,753	582,865	21,436,077	8,838,953	11,267,155	3,862,977	5,639,938	158,709	7,139,223

	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
<b>Other Working Capital</b>												
Customer Deposits (235)												
Customer		(3,999,985)	15	(2,480,870)	(9,139)	(1,452,607)	(22,818)	(3,445)	(30,990)	(115)	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	(3,999,985)		(2,480,870)	(9,139)	(1,452,607)	(22,818)	(3,445)	(30,990)	(115)	0	0
Customer Advances (252)												
Customer		(617,954)	11	(418,520)	(4,794)	(79,937)	(1,405)	(148)	(1,877)	(239)	(2,000)	(109,033)
Demand		(3,684,595)	12	(1,736,503)	(17,744)	(649,911)	(361,345)	(457,735)	(179,256)	(257,328)	(1,856)	(22,918)
Energy		0	13	0	0	0	0	0	0	0	0	0
Total	C-5.0	(4,302,549)		(2,155,023)	(22,537)	(729,848)	(362,750)	(457,883)	(181,133)	(257,567)	(3,857)	(131,951)
ILOC Deposits (253)												
Customer		(106,980)	11	(72,454)	(830)	(13,839)	(243)	(26)	(325)	(41)	(346)	(18,876)
Demand		(637,874)	12	(300,622)	(3,072)	(112,512)	(62,556)	(79,243)	(31,033)	(44,548)	(321)	(3,967)
Energy		0	13	0	0	0	0	0	0	0	0	0
Total	C-5.0	(744,854)		(373,076)	(3,902)	(126,351)	(62,799)	(79,268)	(31,358)	(44,590)	(668)	(22,843)
Accum. Def. Income Taxes												
Customer		(88,748,423)	17	(61,527,284)	(704,745)	(11,653,221)	(204,285)	(22,694)	(272,853)	(34,148)	(257,455)	(14,071,737)
Demand		(851,978,984)	18	(402,401,944)	(2,633,401)	(154,484,191)	(85,711,051)	(109,685,017)	(37,801,661)	(55,916,668)	(343,115)	(3,001,936)
Energy		(353,247,034)	19	(121,495,388)	(1,172,463)	(63,890,161)	(43,787,097)	(70,955,026)	(11,705,498)	(38,297,381)	(102,020)	(1,842,000)
Total	C-6.3	(1,293,974,440)		(585,424,616)	(4,510,609)	(230,027,573)	(129,702,433)	(180,662,737)	(49,780,012)	(94,248,197)	(702,590)	(18,915,673)
Regulatory Liability												
Customer		(109,114)	17	(75,646)	(866)	(14,327)	(251)	(28)	(335)	(42)	(317)	(17,301)
Demand		(1,047,487)	18	(494,743)	(3,238)	(189,935)	(105,380)	(134,855)	(46,476)	(68,748)	(422)	(3,691)
Energy		(434,309)	19	(149,376)	(1,442)	(78,551)	(53,835)	(87,237)	(14,392)	(47,086)	(125)	(2,265)
Total	C-6.3	(1,590,910)		(719,765)	(5,546)	(282,813)	(159,466)	(222,120)	(61,203)	(115,876)	(864)	(23,256)
Total Cost Free Rate Base Items												
Customer		(93,582,456)		(64,574,774)	(720,374)	(13,213,932)	(229,003)	(26,341)	(306,380)	(34,586)	(260,118)	(14,216,947)
Demand		(857,348,941)		(404,933,812)	(2,657,454)	(155,436,548)	(86,240,331)	(110,356,849)	(38,058,426)	(56,287,293)	(345,714)	(3,032,512)
Energy		(353,681,342)		(121,644,763)	(1,173,905)	(63,968,712)	(43,840,932)	(71,042,263)	(11,719,889)	(38,344,466)	(102,146)	(1,844,265)
Total		(1,304,612,739)		(591,153,350)	(4,551,733)	(232,619,193)	(130,310,267)	(181,425,454)	(50,084,696)	(94,666,346)	(707,978)	(19,093,723)
<b>Other Working Capital</b>												
Fuel Stock-Includes Nuclear (151)												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		194,177,523	4	66,785,199	644,495	35,119,992	24,069,473	39,003,501	6,434,434	21,051,813	56,080	1,012,535
Total	C-3.0	194,177,523		66,785,199	644,495	35,119,992	24,069,473	39,003,501	6,434,434	21,051,813	56,080	1,012,535
Materials & Supplies-Production												
Customer		8,095,061	20	5,482,521	62,798	1,047,162	18,410	1,937	24,589	3,133	26,203	1,428,309
Demand		102,128,045	21	48,278,486	277,431	18,627,484	10,326,445	13,238,619	4,438,323	6,602,067	38,897	300,292
Energy		51,889,903	22	17,846,955	172,228	9,385,087	6,432,066	10,422,874	1,719,468	5,625,659	14,986	270,579
Total	C-5.5	162,113,009		71,607,962	512,456	29,059,733	16,776,921	23,663,430	6,182,381	12,230,860	80,086	1,999,179
Materials & Supplies-Transportation & Distribution												
Customer		6,416,959	20	4,345,997	49,780	830,086	14,593	1,535	19,492	2,484	20,771	1,132,221
Demand		80,956,954	21	38,270,381	219,919	14,766,016	8,185,779	10,494,260	3,518,261	5,233,462	30,834	238,041
Energy		41,133,153	22	14,147,290	136,525	7,439,564	5,098,702	8,262,218	1,363,024	4,459,463	11,880	214,488
Total	C-5.5	128,507,066		56,763,669	406,224	23,035,666	13,299,074	18,758,013	4,900,776	9,695,409	63,484	1,584,751

	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
<b>Other Working Capital</b>												
Prepayments (165)												
Customer		1,436,365	17	995,800	11,406	188,604	3,306	367	4,416	553	4,167	227,747
Demand		13,789,011	18	6,512,749	42,621	2,500,278	1,387,206	1,775,217	611,808	904,994	5,553	48,585
Energy		5,717,192	19	1,966,365	18,976	1,034,042	708,680	1,148,385	189,450	619,831	1,651	29,812
Total	C-6.3	20,942,568		9,474,913	73,003	3,722,924	2,099,193	2,923,969	805,674	1,525,377	11,371	306,144
<b>Construction Work in Progress</b>												
Customer		0	110	0	0	0	0	0	0	0	0	0
Demand		19,988,566	111	9,446,259	53,772	3,647,334	2,022,536	2,594,017	867,053	1,292,103	7,581	57,912
Energy		19,284,736	112	6,632,770	64,008	3,487,941	2,390,459	3,873,632	639,036	2,090,760	5,570	100,560
Total	C-4.0	39,273,302		16,079,029	117,780	7,135,275	4,412,995	6,467,648	1,506,089	3,382,864	13,150	158,472
<b>Regulatory Assets</b>												
Customer		3,158,947	17	2,190,027	25,085	414,789	7,271	808	9,712	1,215	9,164	500,875
Demand		30,325,680	18	14,323,256	93,734	5,498,772	3,050,833	3,904,172	1,345,527	1,990,320	12,213	106,852
Energy		12,573,616	19	4,324,555	41,733	2,274,132	1,558,575	2,525,602	416,650	1,363,172	3,631	65,565
Total	C-6.3	46,058,243		20,837,838	160,552	8,187,693	4,616,680	6,430,582	1,771,890	3,354,708	25,008	673,292
<b>Total Other Working Capital</b>												
Customer		19,107,333		13,014,345	149,069	2,480,641	43,581	4,647	58,208	7,385	60,304	3,289,152
Demand		247,188,257		116,831,130	687,477	45,039,883	24,972,799	32,006,286	10,780,973	16,022,947	95,078	751,683
Energy		324,776,122		111,703,134	1,077,965	58,740,758	40,257,956	65,236,211	10,762,061	35,210,698	93,798	1,693,539
Total		591,071,711		241,548,610	1,914,511	106,261,283	65,274,336	97,247,144	21,601,242	51,241,030	249,180	5,734,373

<b>Rate Base Summary</b>	<b>Total Jurisdiction</b>	<b>Residential</b>	<b>Residential Distributed Generation</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>	<b>Schools &amp; Churches</b>	<b>ILP, LTM, &amp; ICS</b>	<b>Electric Vehicles</b>	<b>Lighting</b>
Customer Rate Base										
Plant In Service	672,639,312	469,505,391	5,377,803	88,708,634	1,553,806	175,268	2,075,338	258,364	1,884,579	103,100,130
Accumulated Depreciation & Amortization	(149,479,673)	(106,810,590)	(1,223,429)	(20,014,512)	(349,572)	(41,489)	(466,907)	(57,063)	(366,918)	(20,149,193)
Cash Working Capital	43,767,180	30,420,095	348,437	5,727,207	100,194	11,140	133,825	16,499	126,035	6,883,746
Cost Free Rate Base Items	(93,582,456)	(64,574,774)	(720,374)	(13,213,932)	(229,003)	(26,341)	(306,380)	(34,586)	(260,118)	(14,216,947)
Other Working Capital	19,107,333	13,014,345	149,069	2,480,641	43,581	4,647	58,208	7,385	60,304	3,289,152
Total Customer Rate Base	<u>492,451,695</u>	<u>341,554,467</u>	<u>3,931,506</u>	<u>63,688,039</u>	<u>1,119,005</u>	<u>123,226</u>	<u>1,494,083</u>	<u>190,598</u>	<u>1,443,883</u>	<u>78,906,887</u>
Demand Rate Base										
Plant In Service	7,629,048,753	3,605,359,646	20,523,230	1,392,080,157	771,942,516	990,059,927	330,928,645	493,157,880	2,893,309	22,103,443
Accumulated Depreciation & Amortization	(2,606,750,880)	(1,233,256,030)	(4,999,698)	(481,417,290)	(266,687,766)	(343,481,976)	(108,093,097)	(163,536,880)	(870,697)	(4,407,447)
Cash Working Capital	84,921,277	40,136,426	230,411	15,489,987	8,588,748	11,012,929	3,689,050	5,492,236	32,324	249,167
Cost Free Rate Base Items	(857,348,941)	(404,933,812)	(2,657,454)	(155,436,548)	(86,240,331)	(110,356,849)	(38,058,426)	(56,287,293)	(345,714)	(3,032,512)
Other Working Capital	247,188,257	116,831,130	687,477	45,039,883	24,972,799	32,006,286	10,780,973	16,022,947	95,078	751,683
Total Demand Rate Base	<u>4,497,058,465</u>	<u>2,124,137,359</u>	<u>13,783,966</u>	<u>815,756,189</u>	<u>452,575,966</u>	<u>579,240,317</u>	<u>199,247,145</u>	<u>294,848,889</u>	<u>1,804,300</u>	<u>15,664,334</u>
Energy Rate Base										
Plant In Service	3,902,405,498	1,342,188,959	12,952,486	705,810,074	483,726,663	783,857,350	129,313,468	423,080,434	1,127,044	20,349,020
Accumulated Depreciation & Amortization	(1,820,063,257)	(625,990,510)	(6,040,978)	(329,186,442)	(225,607,802)	(365,587,319)	(60,311,183)	(197,322,691)	(525,648)	(9,490,685)
Cash Working Capital	1,210,192	416,232	4,017	218,882	150,011	243,085	40,102	131,203	350	6,311
Cost Free Rate Base Items	(353,681,342)	(121,644,763)	(1,173,905)	(63,968,712)	(43,840,932)	(71,042,263)	(11,719,889)	(38,344,466)	(102,146)	(1,844,265)
Other Working Capital	324,776,122	111,703,134	1,077,965	58,740,758	40,257,956	65,236,211	10,762,061	35,210,698	93,798	1,693,539
Total Energy Rate Base	<u>2,054,647,212</u>	<u>706,673,052</u>	<u>6,819,586</u>	<u>371,614,560</u>	<u>254,685,896</u>	<u>412,707,065</u>	<u>68,084,559</u>	<u>222,755,179</u>	<u>593,398</u>	<u>10,713,919</u>
<b>Total Rate Base</b>	<b><u>7,044,157,372</u></b>	<b><u>3,172,364,878</u></b>	<b><u>24,535,058</u></b>	<b><u>1,251,058,788</u></b>	<b><u>708,380,867</u></b>	<b><u>992,070,607</u></b>	<b><u>268,825,787</u></b>	<b><u>517,794,666</u></b>	<b><u>3,841,581</u></b>	<b><u>105,285,140</u></b>

Operating Revenue	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Existing Base Rate Revenue											
Residential	639,387,548	55	639,387,548	0	0	0	0	0	0	0	0
Residential Distributed Generation	5,486,471	56	0	5,486,471	0	0	0	0	0	0	0
Small General Service	291,903,049	57	0	0	291,903,049	0	0	0	0	0	0
Medium General Service	153,907,906	58	0	0	0	153,907,906	0	0	0	0	0
Large General Service	193,304,570	60	0	0	0	0	193,304,570	0	0	0	0
Schools & Churches	38,672,353	62	0	0	0	0	0	38,672,353	0	0	0
ILP, ICS, LTM	55,114,447	63	0	0	0	0	0	0	55,114,447	0	0
Electric Vehicles	531,957	64	0	0	0	0	0	0	0	531,957	0
Lighting	517,794	65	0	0	0	0	0	0	0	0	517,794
Special Contract	34,068,669	4	11,717,540	113,077	6,161,843	4,223,017	6,843,209	1,128,929	3,693,565	9,839	177,650
Base Rate Sales to Ultimate Customers	1,412,894,764		651,105,087	5,599,548	298,064,892	158,130,923	200,147,779	39,801,282	58,808,012	541,796	695,445
Staff Revenue Adjustments											
Rate Annualization Adjustment	0	Direct	0	0	0	0	0	0	0	0	0
Weather Normalization	(2,289,857)	4	(787,571)	(7,600)	(414,156)	(283,842)	(459,952)	(75,879)	(248,255)	(661)	(11,940)
Special Contract	(405,202)	4	(139,365)	(1,345)	(73,287)	(50,227)	(81,391)	(13,427)	(43,930)	(117)	(2,113)
Customer Annualization	235,605	4	81,034	782	42,613	29,205	47,325	7,807	25,543	68	1,229
Post Test Year Growth	0	4	0	0	0	0	0	0	0	0	0
Staff Changes to Book Revenue	0	4	0	0	0	0	0	0	0	0	0
Total Staff Revenue Adjustments	(2,459,454)		(845,902)	(8,163)	(444,830)	(304,864)	(494,019)	(81,499)	(266,642)	(710)	(12,825)
Difference Between Book and Test Year Revenue	980,016	4	337,065	3,253	177,251	121,479	196,851	32,475	106,249	283	5,110
Sales for Resale-Capacity	43,751,548	4	15,047,858	145,216	7,913,141	5,423,268	8,788,162	1,449,789	4,743,337	12,636	228,142
Sales For Resale-Municipality	44,137,981	4	15,180,768	146,499	7,983,033	5,471,169	8,865,783	1,462,594	4,785,232	12,747	230,157
Sales for Resale Revenue	87,889,529		30,228,626	291,714	15,896,174	10,894,436	17,653,945	2,912,383	9,528,569	25,383	458,298
Provision for Rate Refund	(2)	4	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Forfeited Discounts	6,447,165	3	3,056,419	5,377	1,210,649	669,410	866,758	250,203	386,603	1,745	0
Miscellaneous Service Revenues	1,801,132	4	619,479	5,978	325,762	223,261	361,785	59,684	195,270	520	9,392
Rent from Electric Property	803,435	4	276,333	2,667	145,314	99,591	161,382	26,623	87,105	232	4,189
Rent from Electric Property (Prod)	1,417,969	4	487,695	4,706	256,462	175,766	284,821	46,987	153,730	410	7,394
Rent from Electric Property (Dist)	2,099,360	4	722,052	6,968	379,702	260,228	421,688	69,566	227,603	606	10,947
Rent from Electric Property (Trans)	516,574	4	177,670	1,715	93,430	64,032	103,762	17,118	56,005	149	2,694
Transmission for Others	6,192,687	4	2,129,906	20,554	1,120,043	767,621	1,243,895	205,206	671,382	1,788	32,292
Total Other Electric Revenues	19,278,320		7,469,552	47,965	3,531,361	2,259,909	3,444,090	675,387	1,777,696	5,451	66,908
Total Operating Revenue	1,518,583,174		688,294,429	5,934,317	317,224,847	171,101,883	220,948,647	43,340,028	69,953,883	572,203	1,212,936

	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
<b>Operations and Maintenance Expenses</b>												
<b>Production Operations &amp; Maintenance</b>												
Steam Generation-Non Fuel												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		49,841,975	3	23,628,678	41,569	9,359,329	5,175,099	6,700,767	1,934,280	2,988,765	13,489	0
Energy		48,086,957	4	16,538,974	159,606	8,697,266	5,960,668	9,658,995	1,593,451	5,213,362	13,888	250,749
Total	C-4.0	97,928,933		40,167,652	201,175	18,056,595	11,135,767	16,359,762	3,527,731	8,202,126	27,377	250,749
Nuclear Generation-Non Fuel												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		32,542,877	3	15,427,662	27,141	6,110,903	3,378,931	4,375,072	1,262,932	1,951,427	8,807	0
Energy		31,396,988	4	10,798,645	104,210	5,678,628	3,891,846	6,306,561	1,040,398	3,403,914	9,068	163,719
Total	C-4.0	63,939,865		26,226,307	131,351	11,789,532	7,270,777	10,681,633	2,303,330	5,355,341	17,875	163,719
Other Generation												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		4,370,336	3	2,071,853	3,645	820,662	453,773	587,549	169,605	262,066	1,183	0
Energy		4,216,449	4	1,450,201	13,995	762,610	522,654	846,938	139,720	457,128	1,218	21,987
Total	C-4.0	8,586,785		3,522,054	17,640	1,583,272	976,427	1,434,487	309,325	719,194	2,401	21,987
Total Production Operations & Maintenance												
Customer		0		0	0	0	0	0	0	0	0	0
Demand		86,755,188		41,128,193	72,355	16,290,894	9,007,803	11,663,388	3,366,818	5,202,259	23,479	0
Energy		83,700,395		28,787,820	277,810	15,138,504	10,375,168	16,812,494	2,773,568	9,074,403	24,173	436,454
Total		170,455,583		69,916,013	350,166	31,429,398	19,382,971	28,475,882	6,140,386	14,276,661	47,652	436,454
<b>Production-Fuel</b>												
Steam Fuel												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		5,159,964	4	1,774,712	17,126	933,259	639,609	1,036,457	170,985	559,419	1,490	26,907
Total	C-3.0	5,159,964		1,774,712	17,126	933,259	639,609	1,036,457	170,985	559,419	1,490	26,907
Nuclear Fuel												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		(0)	4	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Total	C-3.0	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Other Fuel												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		84,905	4	29,202	282	15,356	10,525	17,055	2,814	9,205	25	443
Total	C-3.0	84,905		29,202	282	15,356	10,525	17,055	2,814	9,205	25	443
Total Production-Fuel												
Customer		0		0	0	0	0	0	0	0	0	0
Demand		0		0	0	0	0	0	0	0	0	0
Energy		5,244,870		1,803,915	17,408	948,615	650,133	1,053,512	173,799	568,624	1,515	27,349
Total		5,244,870		1,803,915	17,408	948,615	650,133	1,053,512	173,799	568,624	1,515	27,349
Total Production With Fuel												
Customer		0		0	0	0	0	0	0	0	0	0
Demand		86,755,188		41,128,193	72,355	16,290,894	9,007,803	11,663,388	3,366,818	5,202,259	23,479	0
Energy		88,945,265		30,591,734	295,219	16,087,120	11,025,301	17,866,006	2,947,367	9,643,027	25,688	463,803

Operations and Maintenance Expenses	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Total		175,700,453		71,719,928	367,574	32,378,014	20,033,104	29,529,394	6,314,185	14,845,285	49,167	463,803
<b>Purchased Power &amp; Other Power Supply</b>												
Purchased Power-Unspecified												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		11,209,221	3	5,313,976	9,349	2,104,868	1,163,855	1,506,970	435,010	672,159	3,034	0
Energy		10,814,526	4	3,719,536	35,895	1,955,973	1,340,526	2,172,262	358,359	1,172,460	3,123	56,392
Total	C-4.0	22,023,748		9,033,512	45,243	4,060,842	2,504,381	3,679,232	793,370	1,844,619	6,157	56,392
System Control & Load Dispatch												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		535,345	3	253,792	446	100,527	55,585	71,972	20,776	32,102	145	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	535,345		253,792	446	100,527	55,585	71,972	20,776	32,102	145	0
Other Power Supply												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		622,819	4	214,212	2,067	112,646	77,202	125,103	20,638	67,523	180	3,248
Total	C-3.0	622,819		214,212	2,067	112,646	77,202	125,103	20,638	67,523	180	3,248
Total Purchase Power & Other Power Supply												
Customer		0		0	0	0	0	0	0	0	0	0
Demand		11,744,566		5,567,768	9,795	2,205,395	1,219,440	1,578,942	455,786	704,261	3,178	0
Energy		11,437,345		3,933,748	37,962	2,068,620	1,417,728	2,297,364	378,998	1,239,983	3,303	59,640
Total		23,181,911		9,501,516	47,757	4,274,015	2,637,168	3,876,306	834,784	1,944,244	6,482	59,640
Total Production Operation & Maintenance Expense												
Customer		0		0	0	0	0	0	0	0	0	0
Demand		98,499,754		46,695,962	82,150	18,496,289	10,227,243	13,242,330	3,822,604	5,906,519	26,657	0
Energy		100,382,610		34,525,482	333,180	18,155,739	12,443,029	20,163,370	3,326,365	10,883,010	28,991	523,443
Total		198,882,364		81,221,444	415,331	36,652,029	22,670,272	33,405,700	7,148,968	16,789,529	55,649	523,443
<b>Transmission</b>												
Transmission Dispatching												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		4,147,638	9	1,796,953	7,309	770,068	460,171	630,623	154,031	323,175	1,269	4,039
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	4,147,638		1,796,953	7,309	770,068	460,171	630,623	154,031	323,175	1,269	4,039
Transmission By Others												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		278,418	9	120,624	491	51,692	30,890	42,332	10,340	21,694	85	271
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	278,418		120,624	491	51,692	30,890	42,332	10,340	21,694	85	271
Total Transmission Operations and Maintenance												
Customer		0		0	0	0	0	0	0	0	0	0
Demand		4,426,056		1,917,577	7,800	821,760	491,061	672,954	164,371	344,869	1,354	4,310
Energy		0		0	0	0	0	0	0	0	0	0
Total	C-2.0	4,426,056		1,917,577	7,800	821,760	491,061	672,954	164,371	344,869	1,354	4,310
<b>Distrubution Expenses</b>												
Load Dispatching												

Operations and Maintenance Expenses	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		2,651,501	2	1,249,619	12,769	467,688	260,030	329,394	128,996	185,178	1,336	16,492
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	2,651,501		1,249,619	12,769	467,688	260,030	329,394	128,996	185,178	1,336	16,492
Station Expenses												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		455,841	2	214,832	2,195	80,404	44,704	56,629	22,177	31,835	230	2,835
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	455,841		214,832	2,195	80,404	44,704	56,629	22,177	31,835	230	2,835
Overhead Line Expenses												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		(3,646,612)	2	(1,718,602)	(17,561)	(643,211)	(357,620)	(453,016)	(177,408)	(254,675)	(1,837)	(22,681)
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	(3,646,612)		(1,718,602)	(17,561)	(643,211)	(357,620)	(453,016)	(177,408)	(254,675)	(1,837)	(22,681)
Underground Line Expenses												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		658,688	2	310,431	3,172	116,183	64,597	81,828	32,045	46,002	332	4,097
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	658,688		310,431	3,172	116,183	64,597	81,828	32,045	46,002	332	4,097
Street Lighting & Signal System Expenses												
Customer		12,874	65	0	0	0	0	0	0	0	0	12,874
Demand		0	65	0	0	0	0	0	0	0	0	0
Energy		0	65	0	0	0	0	0	0	0	0	0
Total	C-1.0	12,874		0	0	0	0	0	0	0	0	12,874
Meter Expenses												
Customer		1,169,163	8	907,529	10,395	237,779	4,563	709	6,094	1,258	46	789
Demand		0	2	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	1,169,163		907,529	10,395	237,779	4,563	709	6,094	1,258	46	789
Customer Installations Expense												
Customer		12,975	1	11,180	128	1,582	25	4	33	0	1	22
Demand		0	1	0	0	0	0	0	0	0	0	0
Energy		0	1	0	0	0	0	0	0	0	0	0
Total	C-1.0	12,975		11,180	128	1,582	25	4	33	0	1	22
Subtotal-Distribution Operations												
Customer		1,195,012		918,710	10,523	239,362	4,588	713	6,127	1,258	47	13,685
Demand		119,418		56,280	575	21,064	11,711	14,835	5,810	8,340	60	743
Energy		0		0	0	0	0	0	0	0	0	0
Total		1,314,430		974,990	11,098	260,425	16,299	15,548	11,936	9,598	107	14,428
Operations Supervision & Engineering & Misc. Distribution Expense												
Customer		9,498,663	38	7,302,449	83,644	1,902,588	36,464	5,669	48,698	10,000	375	108,776
Demand		949,205	39	447,348	4,571	167,426	93,088	117,919	46,179	66,291	478	5,904
Energy		0	40	0	0	0	0	0	0	0	0	0
Total	C-7.0	10,447,868		7,749,798	88,215	2,070,015	129,552	123,588	94,877	76,291	853	114,680
Miscellaneous & Rents												



Operations and Maintenance Expenses	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Customer		(96,971)	38	(74,550)	(854)	(19,423)	(372)	(58)	(497)	(102)	(4)	(1,110)
Demand		(9,690)	39	(4,567)	(47)	(1,709)	(950)	(1,204)	(471)	(677)	(5)	(60)
Energy		0	40	0	0	0	0	0	0	0	0	0
Total	C-7.0	(106,661)		(79,117)	(901)	(21,133)	(1,323)	(1,262)	(969)	(779)	(9)	(1,171)
Total Distribution Operations												
Customer		10,596,704		8,146,609	93,313	2,122,526	40,679	6,324	54,328	11,156	418	121,351
Demand		1,058,933		499,062	5,099	186,781	103,849	131,551	51,517	73,955	534	6,586
Energy		0		0	0	0	0	0	0	0	0	0
Total		11,655,637		8,645,671	98,412	2,309,307	144,528	137,875	105,845	85,110	952	127,937
Maintenance Structures												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		(86,583)	2	(40,805)	(417)	(15,272)	(8,491)	(10,756)	(4,212)	(6,047)	(44)	(539)
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	(86,583)		(40,805)	(417)	(15,272)	(8,491)	(10,756)	(4,212)	(6,047)	(44)	(539)
Maintenance Station Equipment												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		3,695,229	2	1,741,514	17,795	651,787	362,388	459,056	179,773	258,071	1,862	22,984
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	3,695,229		1,741,514	17,795	651,787	362,388	459,056	179,773	258,071	1,862	22,984
Maintenance of Overhead Lines												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		30,931,373	2	14,577,562	148,954	5,455,860	3,033,412	3,842,584	1,504,814	2,160,214	15,584	192,389
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	30,931,373		14,577,562	148,954	5,455,860	3,033,412	3,842,584	1,504,814	2,160,214	15,584	192,389
Maintenance of Underground Lines												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		3,261,353	2	1,537,034	15,706	575,257	319,838	405,156	158,665	227,769	1,643	20,285
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	3,261,353		1,537,034	15,706	575,257	319,838	405,156	158,665	227,769	1,643	20,285
Maintenance of Line Transformers												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		596,198	2	280,981	2,871	105,161	58,469	74,065	29,005	41,638	300	3,708
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	596,198		280,981	2,871	105,161	58,469	74,065	29,005	41,638	300	3,708
Maintenance Street Lighting & Signal Systems												
Customer		112,777	65	0	0	0	0	0	0	0	0	112,777
Demand		0	65	0	0	0	0	0	0	0	0	0
Energy		0	65	0	0	0	0	0	0	0	0	0
Total	C-1.0	112,777		0	0	0	0	0	0	0	0	112,777
Maintenance of Meters												
Customer		501,054	8	388,929	4,455	101,902	1,955	304	2,612	539	20	338
Demand		0	2	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	501,054		388,929	4,455	101,902	1,955	304	2,612	539	20	338

Subtotal-Distribution Maintenance

Operations and Maintenance Expenses	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Customer		613,831		388,929	4,455	101,902	1,955	304	2,612	539	20	113,115
Demand		38,397,570		18,096,285	184,909	6,772,792	3,765,615	4,770,105	1,868,046	2,681,645	19,346	238,828
Energy		0		0	0	0	0	0	0	0	0	0
Total		39,011,401		18,485,214	189,364	6,874,695	3,767,570	4,770,409	1,870,657	2,682,184	19,365	351,943
Maintenance Supervision & Engineering & Misc Distribution Plant												
Customer		(131,871)	41	(83,554)	(957)	(21,892)	(420)	(65)	(561)	(116)	(4)	(24,301)
Demand		(8,249,026)	42	(3,887,661)	(39,724)	(1,455,012)	(808,974)	(1,024,771)	(401,316)	(576,103)	(4,156)	(51,308)
Energy		0	43	0	0	0	0	0	0	0	0	0
Total	C-7.1	(8,380,896)		(3,971,215)	(40,681)	(1,476,904)	(809,395)	(1,024,836)	(401,877)	(576,219)	(4,160)	(75,609)
Total Distribution Maintenance												
Customer		481,960		305,374	3,498	80,010	1,535	239	2,051	423	16	88,814
Demand		30,148,544		14,208,625	145,185	5,317,780	2,956,640	3,745,334	1,466,730	2,105,542	15,189	187,520
Energy		0		0	0	0	0	0	0	0	0	0
Total		30,630,505		14,513,999	148,682	5,397,790	2,958,176	3,745,573	1,468,780	2,105,965	15,205	276,334
Total Distribution Operations & Maintenance												
Customer		11,078,665		8,451,984	96,811	2,202,537	42,215	6,563	56,378	11,579	434	210,165
Demand		31,207,477		14,707,686	150,284	5,504,561	3,060,489	3,876,884	1,518,247	2,179,496	15,723	194,106
Energy		0		0	0	0	0	0	0	0	0	0
Total		42,286,142		23,159,670	247,095	7,707,098	3,102,704	3,883,447	1,574,625	2,191,075	16,157	404,272
Customer Accounts Expenses												
Customer Accounts												
Customer		71,107,553	1	61,272,817	701,830	8,671,746	134,453	20,946	179,610	1,556	5,376	119,219
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	71,107,553		61,272,817	701,830	8,671,746	134,453	20,946	179,610	1,556	5,376	119,219
Meter Reading												
Customer		2,875,198	1	2,477,536	28,378	350,638	5,437	847	7,262	63	217	4,821
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	2,875,198		2,477,536	28,378	350,638	5,437	847	7,262	63	217	4,821
Total Customer Account Expenses												
Customer		73,982,752		63,750,353	730,208	9,022,384	139,889	21,793	186,873	1,619	5,594	124,040
Demand		0		0	0	0	0	0	0	0	0	0
Energy		0		0	0	0	0	0	0	0	0	0
Total		73,982,752		63,750,353	730,208	9,022,384	139,889	21,793	186,873	1,619	5,594	124,040
Total Customer Service & Information Expense												
Customer		3,241,381	1	2,793,073	31,992	395,295	6,129	955	8,187	71	245	5,435
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	3,241,381		2,793,073	31,992	395,295	6,129	955	8,187	71	245	5,435
Sales Expenses												
Customer		1,515,125	1	1,305,571	14,954	184,773	2,865	446	3,827	33	115	2,540
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	1,515,125		1,305,571	14,954	184,773	2,865	446	3,827	33	115	2,540

Operations and Maintenance Expenses	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Total Production, Transmission, Distribution, Customer Account, Customer Service, Sales												
Customer		89,817,923		76,300,980	873,966	11,804,989	191,098	29,757	255,265	13,302	6,387	342,180
Demand		134,133,288		63,321,225	240,234	24,822,611	13,778,792	17,792,169	5,505,222	8,430,884	43,735	198,416
Energy		100,382,610		34,525,482	333,180	18,155,739	12,443,029	20,163,370	3,326,365	10,883,010	28,991	523,443
Total		324,333,820		174,147,687	1,447,380	54,783,338	26,412,919	37,985,296	9,086,852	19,327,196	79,113	1,064,039
Administrative & General Expenses												
Supervision & Supplies												
Customer		6,410,784	31	5,311,452	60,838	947,271	16,254	2,530	21,711	2,343	406	47,979
Demand		21,303,005	32	9,995,188	43,893	3,926,669	2,192,139	2,839,608	882,852	1,375,605	7,255	39,796
Energy		12,644,162	33	4,348,819	41,967	2,286,891	1,567,320	2,539,772	418,988	1,370,820	3,652	65,933
Total	C-9.0	40,357,950		19,655,459	146,699	7,160,831	3,775,713	5,381,909	1,323,551	2,748,769	11,313	153,708
Outside Services												
Customer		8,282,472	31	6,862,180	78,601	1,223,835	21,000	3,268	28,049	3,027	525	61,987
Demand		27,522,614	32	12,913,376	56,708	5,073,096	2,832,154	3,668,658	1,140,609	1,777,226	9,373	51,415
Energy		16,335,742	33	5,618,497	54,220	2,954,570	2,024,914	3,281,282	541,315	1,771,044	4,718	85,182
Total	C-9.0	52,140,828		25,394,052	189,529	9,251,501	4,878,068	6,953,207	1,709,974	3,551,297	14,616	198,584
Property Insurances												
Customer		438,163	25	305,840	3,503	57,786	1,012	114	1,352	168	1,228	67,160
Demand		4,969,630	26	2,348,563	13,369	906,813	502,850	644,934	215,570	321,247	1,885	14,398
Energy		2,542,062	27	874,314	8,437	459,771	315,104	510,612	84,236	275,598	734	13,256
Total	C-6.0	7,949,855		3,528,717	25,310	1,424,370	818,966	1,155,660	301,158	597,014	3,847	94,814
Injuries & Damages												
Customer		1,324,744	31	1,097,575	12,572	195,747	3,359	523	4,486	484	84	9,914
Demand		4,402,117	32	2,065,436	9,070	811,419	452,990	586,785	182,435	284,259	1,499	8,224
Energy		2,612,828	33	898,653	8,672	472,570	323,876	524,826	86,581	283,270	755	13,625
Total	C-9.0	8,339,689		4,061,663	30,314	1,479,736	780,225	1,112,134	273,503	568,014	2,338	31,763
Pensions & Benefits												
Customer		2,026,867	31	1,679,297	19,235	299,494	5,139	800	6,864	741	128	15,169
Demand		6,735,270	32	3,160,131	13,877	1,241,476	693,078	897,785	279,127	434,918	2,294	12,582
Energy		3,997,644	33	1,374,945	13,269	723,036	495,532	802,988	132,469	433,406	1,155	20,846
Total	C-9.0	12,759,781		6,214,373	46,381	2,264,006	1,193,749	1,701,573	418,461	869,065	3,577	48,597
Regulatory Expense												
Customer		1,035,435	48	879,609	10,075	136,090	2,203	343	2,943	153	74	3,945
Demand		1,546,309	49	729,977	2,769	286,159	158,844	205,111	63,465	97,193	504	2,287
Energy		1,096,762	50	377,219	3,640	198,366	135,950	220,301	36,343	118,906	317	5,719
Total	C-8.0	3,678,506		1,986,805	16,485	620,615	296,997	425,755	102,751	216,252	895	11,951
Miscellaneous & Rents												
Customer		1,729,699	48	1,469,392	16,831	227,339	3,680	573	4,916	256	123	6,590
Demand		2,583,117	49	1,219,430	4,626	478,030	265,350	342,639	106,019	162,361	842	3,821
Energy		1,832,147	50	630,147	6,081	331,372	227,106	368,015	60,712	198,633	529	9,554
Total	C-8.0	6,144,963		3,318,968	27,538	1,036,740	496,136	711,226	171,646	361,250	1,494	19,964
Transportation Expense												
Customer		24,985	48	21,225	243	3,284	53	8	71	4	2	95
Demand		37,312	49	17,614	67	6,905	3,833	4,949	1,531	2,345	12	55
Energy		26,465	50	9,102	88	4,787	3,280	5,316	877	2,869	8	138
Total	C-8.0	88,762		47,942	398	14,975	7,167	10,273	2,479	5,218	22	288

Operations and Maintenance Expenses	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Subtotal Administrative & General												
Customer		21,273,149		17,626,569	201,898	3,090,845	52,701	8,159	70,392	7,177	2,569	212,839
Demand		69,099,375		32,449,715	144,380	12,730,567	7,101,239	9,190,469	2,871,608	4,455,154	23,664	132,580
Energy		41,087,811		14,131,696	136,375	7,431,363	5,093,082	8,253,110	1,361,521	4,454,547	11,866	214,252
Total		<u>131,460,335</u>		<u>64,207,979</u>	<u>482,653</u>	<u>23,252,774</u>	<u>12,247,021</u>	<u>17,451,738</u>	<u>4,303,522</u>	<u>8,916,878</u>	<u>38,100</u>	<u>559,670</u>
Maintenance of General Plant												
Customer		3,623,900	35	2,931,560	33,579	526,847	9,066	1,357	12,109	1,335	1,717	106,330
Demand		16,398,878	36	7,715,113	37,669	3,011,295	1,676,903	2,164,210	691,535	1,059,354	5,823	36,977
Energy		9,227,963	37	3,173,855	30,629	1,669,019	1,143,862	1,853,576	305,786	1,000,452	2,665	48,119
Total	C-5.8	<u>29,250,740</u>		<u>13,820,528</u>	<u>101,876</u>	<u>5,207,161</u>	<u>2,829,830</u>	<u>4,019,143</u>	<u>1,009,430</u>	<u>2,061,141</u>	<u>10,206</u>	<u>191,426</u>
Total Administrative & General												
Customer		24,897,048		20,558,129	235,477	3,617,692	61,767	9,516	82,501	8,512	4,287	319,169
Demand		85,498,253		40,164,828	182,049	15,741,862	8,778,142	11,354,678	3,563,143	5,514,508	29,487	169,556
Energy		50,315,774		17,305,551	167,003	9,100,382	6,236,943	10,106,687	1,667,307	5,454,999	14,532	262,371
Total		<u>160,711,075</u>		<u>78,028,507</u>	<u>584,529</u>	<u>28,459,935</u>	<u>15,076,852</u>	<u>21,470,881</u>	<u>5,312,951</u>	<u>10,978,019</u>	<u>48,305</u>	<u>751,097</u>
Total Operation & Maintenance Expenses												
Customer		114,714,971		96,859,109	1,109,442	15,422,680	252,864	39,273	337,767	21,813	10,674	661,349
Demand		219,631,541		103,486,052	422,284	40,564,473	22,556,934	29,146,847	9,068,365	13,945,392	73,222	367,973
Energy		150,698,384		51,831,033	500,183	27,256,121	18,679,972	30,270,057	4,993,671	16,338,009	43,523	785,814
Total		<u>485,044,895</u>		<u>252,176,194</u>	<u>2,031,910</u>	<u>83,243,274</u>	<u>41,489,770</u>	<u>59,456,176</u>	<u>14,399,803</u>	<u>30,305,214</u>	<u>127,418</u>	<u>1,815,136</u>

Payroll	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
<b>Production Payroll</b>												
Customer		0	70	0	0	0	0	0	0	0	0	0
Demand		40,277,809	71	19,094,576	33,592	7,563,369	4,182,050	5,414,958	1,563,112	2,415,251	10,901	0
Energy		38,859,561	72	13,365,314	128,979	7,028,349	4,816,877	7,805,532	1,287,684	4,212,971	11,223	202,632
Total	C-7.3	79,137,370		32,459,889	162,571	14,591,719	8,998,927	13,220,490	2,850,795	6,628,222	22,123	202,632
<b>Transmission Payroll</b>												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		6,555,519	9	2,840,161	11,553	1,217,126	727,320	996,726	243,453	510,792	2,006	6,384
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	6,555,519		2,840,161	11,553	1,217,126	727,320	996,726	243,453	510,792	2,006	6,384
<b>Distribution Payroll</b>												
Customer		6,616,366	45	5,047,668	57,817	1,315,392	25,211	3,919	33,670	6,915	259	125,514
Demand		18,637,634	46	8,783,679	89,752	3,287,417	1,827,776	2,315,341	906,723	1,301,632	9,390	115,924
Energy		0	47	0	0	0	0	0	0	0	0	0
Total	C-7.2	25,254,000		13,831,347	147,569	4,602,809	1,852,987	2,319,260	940,393	1,308,547	9,649	241,438
<b>Sales Payroll</b>												
Customer		1,517,647	1	1,307,744	14,979	185,081	2,870	447	3,833	33	115	2,544
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	1,517,647		1,307,744	14,979	185,081	2,870	447	3,833	33	115	2,544
<b>Customer Accounting Payroll</b>												
Customer		10,074,987	1	8,681,537	99,440	1,228,670	19,050	2,968	25,448	220	762	16,892
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	10,074,987		8,681,537	99,440	1,228,670	19,050	2,968	25,448	220	762	16,892
<b>Customer Assist &amp; Service Payroll</b>												
Customer		1,493,394	1	1,286,846	14,740	182,123	2,824	440	3,772	33	113	2,504
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-1.0	1,493,394		1,286,846	14,740	182,123	2,824	440	3,772	33	113	2,504
<b>Subtotal Payroll</b>												
Customer		19,702,394		16,323,795	186,976	2,911,266	49,955	7,774	66,724	7,201	1,248	147,454
Demand		65,470,962		30,718,416	134,897	12,067,912	6,737,146	8,727,025	2,713,288	4,227,675	22,296	122,307
Energy		38,859,561		13,365,314	128,979	7,028,349	4,816,877	7,805,532	1,287,684	4,212,971	11,223	202,632
Total		124,032,917		60,407,524	450,852	22,007,528	11,603,977	16,540,332	4,067,695	8,447,847	34,768	472,394
<b>Administrative &amp; General Payroll</b>												
Customer		4,821,251	31	3,994,495	45,754	712,398	12,224	1,902	16,328	1,762	306	36,083
Demand		16,020,995	32	7,516,914	33,010	2,953,064	1,648,605	2,135,536	663,952	1,034,528	5,456	29,929
Energy		9,509,083	33	3,270,543	31,562	1,719,864	1,178,708	1,910,044	315,101	1,030,930	2,746	49,585
Total	C-9.0	30,351,329		14,781,952	110,325	5,385,326	2,839,538	4,047,482	995,381	2,067,220	8,508	115,597
<b>Total Payroll</b>												
Customer		24,523,645		20,318,290	232,729	3,623,665	62,179	9,677	83,052	8,964	1,554	183,537
Demand		81,491,956		38,235,330	167,907	15,020,976	8,385,751	10,862,561	3,377,239	5,262,203	27,752	152,236
Energy		48,368,644		16,635,857	160,541	8,748,213	5,995,585	9,715,576	1,602,785	5,243,901	13,969	252,217
Total		154,384,246		75,189,476	561,177	27,392,854	14,443,515	20,587,814	5,063,076	10,515,068	43,276	587,991

Depreciation	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Production Plant Current Depreciation												
Customer		0	73	0	0	0	0	0	0	0	0	0
Demand		108,666,378	74	51,515,672	90,630	20,405,378	11,282,845	14,609,133	4,217,153	6,516,159	29,409	0
Energy		104,840,056	75	36,058,571	347,975	18,961,937	12,995,556	21,058,716	3,474,070	11,366,265	30,279	546,686
Total	C-5.6	213,506,435		87,574,243	438,605	39,367,316	24,278,401	35,667,849	7,691,223	17,882,424	59,687	546,686
Transmission Plant Current Depreciation												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		179,825	9	77,909	317	33,387	19,951	27,341	6,678	14,012	55	175
Energy		0	4	0	0	0	0	0	0	0	0	0
Total	C-2.0	179,825		77,909	317	33,387	19,951	27,341	6,678	14,012	55	175
Total Distribution Plant												
Customer		15,327,005	11	10,380,481	118,900	1,982,673	34,857	3,667	46,556	5,932	49,612	2,704,327
Demand		91,388,421	12	43,070,198	440,094	16,119,635	8,962,379	11,353,124	4,446,056	6,382,468	46,043	568,424
Energy		0	13	0	0	0	0	0	0	0	0	0
Total	C-5.0	106,715,426		53,450,679	558,994	18,102,308	8,997,236	11,356,791	4,492,612	6,388,401	95,655	3,272,751
Energy Storage Plant Depreciation												
Customer		41,326	35	33,431	383	6,008	103	15	138	15	20	1,213
Demand		187,008	36	87,981	430	34,340	19,123	24,680	7,886	12,081	66	422
Energy		105,233	37	36,194	349	19,033	13,044	21,138	3,487	11,409	30	549
Total	C-5.8	333,566		157,605	1,162	59,381	32,270	45,833	11,511	23,505	116	2,183
General Plant & Intangible												
Customer		5,120,654	35	4,142,361	47,447	744,447	12,810	1,918	17,110	1,886	2,427	150,247
Demand		23,171,992	36	10,901,632	53,227	4,255,029	2,369,503	3,058,078	977,155	1,496,891	8,228	52,249
Energy		13,039,324	37	4,484,730	43,279	2,358,362	1,616,303	2,619,146	432,082	1,413,662	3,766	67,993
Total	C-5.8	41,331,970		19,528,724	143,953	7,357,839	3,998,616	5,679,142	1,426,347	2,912,439	14,421	270,489
Total Depreciation Expense												
Customer		20,488,985		14,556,273	166,730	2,733,128	47,770	5,600	63,804	7,834	52,058	2,855,787
Demand		223,593,624		105,653,391	584,697	40,847,769	22,653,801	29,072,356	9,654,928	14,421,611	83,802	621,269
Energy		117,984,613		40,579,495	391,603	21,339,332	14,624,903	23,699,000	3,909,640	12,791,336	34,075	615,229
Total		362,067,222		160,789,159	1,143,030	64,920,230	37,326,474	52,776,956	13,628,372	27,220,780	169,935	4,092,285
Amortization												
Customer		5,455,586	20	3,694,890	42,322	705,725	12,407	1,305	16,571	2,112	17,659	962,594
Demand		68,828,175	21	32,536,803	186,972	12,553,807	6,959,405	8,922,035	2,991,164	4,449,397	26,214	202,379
Energy		34,970,681	22	12,027,777	116,071	6,324,986	4,334,827	7,024,392	1,158,819	3,791,357	10,100	182,354
Total	C-5.5	109,254,443		48,259,471	345,365	19,584,517	11,306,638	15,947,732	4,166,554	8,242,866	53,973	1,347,327
Total Depreciation & Amortization Expense												
Customer		25,944,571		18,251,163	209,052	3,438,853	60,177	6,906	80,376	9,945	69,717	3,818,382
Demand		292,421,799		138,190,195	771,668	53,401,576	29,613,205	37,994,391	12,646,092	18,871,008	110,016	823,648
Energy		152,955,294		52,607,272	507,674	27,664,318	18,959,730	30,723,391	5,068,458	16,582,693	44,175	797,582
Total		471,321,664		209,048,630	1,488,395	84,504,747	48,633,112	68,724,689	17,794,925	35,463,646	223,908	5,439,612

Taxes Other Than Income Taxes	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Payroll Related												
Customer		1,794,223	31	1,486,547	17,027	265,118	4,549	708	6,076	656	114	13,428
Demand		5,962,196	32	2,797,411	12,285	1,098,980	613,527	794,738	247,089	384,999	2,030	11,138
Energy		3,538,795	33	1,217,129	11,746	640,046	438,655	710,821	117,265	383,659	1,022	18,453
Total	C-9.0	11,295,214		5,501,087	41,057	2,004,143	1,056,731	1,506,266	370,430	769,314	3,166	43,019
Real Estate & Personal Property												
Customer		8,085,778	25	5,643,911	64,646	1,066,364	18,678	2,107	24,948	3,106	22,654	1,239,364
Demand		91,708,582	26	43,339,928	246,709	16,734,157	9,279,499	11,901,483	3,978,084	5,928,237	34,780	265,705
Energy		46,910,708	27	16,134,416	155,701	8,484,523	5,814,865	9,422,727	1,554,474	5,085,838	13,548	244,615
Total	C-6.0	146,705,068		65,118,255	467,057	26,285,044	15,113,042	21,326,317	5,557,505	11,017,181	70,983	1,749,684
Other Taxes												
Customer		2,337	25	1,631	19	308	5	1	7	1	7	358
Demand		26,508	26	12,527	71	4,837	2,682	3,440	1,150	1,714	10	77
Energy		13,559	27	4,664	45	2,452	1,681	2,724	449	1,470	4	71
Total	C-6.0	42,404		18,822	135	7,597	4,368	6,164	1,606	3,184	21	506
Total Taxes Other Than Income												
Customer		9,882,339		7,132,089	81,692	1,331,790	23,233	2,815	31,031	3,762	22,775	1,253,150
Demand		97,697,285		46,149,866	259,065	17,837,973	9,895,708	12,699,660	4,226,323	6,314,949	36,821	276,920
Energy		50,463,062		17,356,209	167,492	9,127,021	6,255,200	10,136,272	1,672,187	5,470,968	14,574	263,139
Total		158,042,686		70,638,164	508,249	28,296,785	16,174,142	22,838,747	5,929,541	11,789,679	74,170	1,793,209

Income Tax Calculation - Current Rates	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Operating Revenue												
Base Rate Sales to Ultimate Customers		1,412,894,764		651,105,087	5,599,548	298,064,892	158,130,923	200,147,779	39,801,282	58,808,012	541,796	695,445
Difference Between Book & Test Year Revenue		980,016		337,065	3,253	177,251	121,479	196,851	32,475	106,249	283	5,110
Credit to Other Customers		0		0	0	0	0	0	0	0	0	0
Staff Adjustments		(2,459,454)		(845,902)	(8,163)	(444,830)	(304,864)	(494,019)	(81,499)	(266,642)	(710)	(12,825)
Total Sales to Ultimate Customers		1,411,415,326		650,596,251	5,594,638	297,797,313	157,947,537	199,850,612	39,752,258	58,647,618	541,369	687,730
Sales for Resale		87,889,529		30,228,626	291,714	15,896,174	10,894,436	17,653,945	2,912,383	9,528,569	25,383	458,298
Other Electric Revenue		19,278,320		7,469,552	47,965	3,531,361	2,259,909	3,444,090	675,387	1,777,696	5,451	66,908
Total Other Revenues		107,167,849		37,698,178	339,679	19,427,534	13,154,345	21,098,036	3,587,771	11,306,265	30,834	525,206
<b>Total Operating Revenue</b>		<b>1,518,583,174</b>		<b>688,294,429</b>	<b>5,934,317</b>	<b>317,224,847</b>	<b>171,101,883</b>	<b>220,948,647</b>	<b>43,340,028</b>	<b>69,953,883</b>	<b>572,203</b>	<b>1,212,936</b>
Operating Expense												
Operation & Maintenance Expense		485,044,895		252,176,194	2,031,910	83,243,274	41,489,770	59,456,176	14,399,803	30,305,214	127,418	1,815,136
Depreciation & Amortization Expense		471,321,664		209,048,630	1,488,395	84,504,747	48,633,112	68,724,689	17,794,925	35,463,646	223,908	5,439,612
Taxes Other Than Income Taxes		158,042,686		70,638,164	508,249	28,296,785	16,174,142	22,838,747	5,929,541	11,789,679	74,170	1,793,209
Amort. Regulatory Debits & Credits		(8,896,795)		(3,059,954)	(29,529)	(1,609,122)	(1,102,811)	(1,787,056)	(294,812)	(964,549)	(2,569)	(46,392)
Gain From Disp Of Allowances		0	3	0	0	0	0	0	0	0	0	0
Total Expenses Before Income Tax		1,105,512,450		528,803,034	3,999,025	194,435,683	105,194,213	149,232,556	37,829,458	76,593,991	422,926	9,001,564
<b>Operating Income Before Taxes</b>		<b>2,624,095,624</b>		<b>1,217,097,463</b>	<b>9,933,342</b>	<b>511,660,530</b>	<b>276,296,095</b>	<b>370,181,203</b>	<b>81,169,486</b>	<b>146,547,875</b>	<b>995,129</b>	<b>10,214,500</b>
Increases/Decreases For Income Tax:												
Plant Related												
Customer		1,254,868	25	875,904	10,033	165,494	2,899	327	3,872	482	3,516	192,342
Demand		14,232,669	26	6,726,119	38,288	2,597,049	1,440,127	1,847,045	617,377	920,030	5,398	41,236
Energy		7,280,284	27	2,503,973	24,164	1,316,751	902,435	1,462,356	241,246	789,294	2,103	37,963
Total	C-6.0	22,767,822		10,105,996	72,485	4,079,295	2,345,461	3,309,727	862,494	1,709,806	11,016	271,541
Meals & Entertainment												
Customer		(30,069)	25	(20,988)	(240)	(3,966)	(69)	(8)	(93)	(12)	(84)	(4,609)
Demand		(341,043)	26	(161,171)	(917)	(62,230)	(34,508)	(44,259)	(14,794)	(22,046)	(129)	(988)
Energy		(174,450)	27	(60,000)	(579)	(31,552)	(21,624)	(35,041)	(5,781)	(18,913)	(50)	(910)
Total	C-6.0	(545,562)		(242,160)	(1,737)	(97,748)	(56,202)	(79,308)	(20,667)	(40,970)	(264)	(6,507)
Rate Base Related												
Customer		10,846,535	28	7,522,936	86,594	1,402,766	24,647	2,714	32,908	4,198	31,802	1,737,970
Demand		99,050,330	29	46,785,361	303,600	17,967,505	9,968,249	12,758,105	4,388,534	6,494,218	39,741	345,016
Energy		45,254,801	30	15,564,885	150,205	8,185,027	5,609,605	9,090,113	1,499,602	4,906,312	13,070	235,980
Total	C-6.5	155,151,666		69,873,183	540,399	27,555,298	15,602,501	21,850,932	5,921,044	11,404,729	84,613	2,318,966
Payroll Related												
Customer		0	1	0	0	0	0	0	0	0	0	0
Demand		0	3	0	0	0	0	0	0	0	0	0
Energy		576,765	4	198,372	1,914	104,317	71,493	115,852	19,112	62,530	167	3,008
Total	C-3.0	576,765		198,372	1,914	104,317	71,493	115,852	19,112	62,530	167	3,008
Total Pretax Adjustments												
Customer		12,071,334		8,377,852	96,386	1,564,294	27,476	3,033	36,687	4,668	35,234	1,925,704
Demand		112,941,956		53,350,309	340,970	20,502,324	11,373,868	14,560,891	4,991,118	7,392,203	45,009	385,264
Energy		52,937,400		18,207,230	175,705	9,574,543	6,561,909	10,633,280	1,754,179	5,739,224	15,289	276,041
Total		177,950,690		79,935,391	613,061	31,641,161	17,963,254	25,197,204	6,781,984	13,136,095	95,532	2,587,009
Federal Taxable Income		235,120,035		79,556,004	1,322,232	91,148,003	47,944,416	46,518,887	(1,271,413)	(19,776,202)	53,745	(10,375,636)
Federal Income Tax	21.00%	(49,375,207)		(16,706,761)	(277,669)	(19,141,081)	(10,068,327)	(9,768,966)	266,997	4,153,002	(11,286)	2,178,884
Adjustments		1,216,123		411,491	6,839	471,449	247,985	240,612	(6,576)	(102,289)	278	(53,666)
Federal Current Income Tax		(48,159,084)		(16,295,269)	(270,830)	(18,669,631)	(9,820,342)	(9,528,354)	260,421	4,050,713	(11,008)	2,125,217
<b>Summary:</b>												
Total Current Income Tax		48,159,084		16,295,269	270,830	18,669,631	9,820,342	9,528,354	(260,421)	(4,050,713)	11,008	(2,125,217)
Income Taxes Deferred		(18,466,941)		(8,354,881)	(64,373)	(3,282,836)	(1,851,047)	(2,578,326)	(710,435)	(1,345,062)	(10,027)	(269,955)
Investment Tax Credit		(2,608,400)		(1,180,102)	(9,093)	(463,691)	(261,455)	(364,181)	(100,347)	(189,986)	(1,416)	(38,130)
Total		(21,075,341)		(9,534,982)	(73,466)	(3,746,527)	(2,112,502)	(2,942,507)	(810,782)	(1,535,048)	(11,443)	(308,085)



Income Tax Calculation - Proposed Rates	Class Basis	Total Jurisdiction	Allocator	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Operating Revenue												
Base Rate Sales to Ultimate Customers		1,412,894,764		651,105,087	5,599,548	298,064,892	158,130,923	200,147,779	39,801,282	58,808,012	541,796	695,445
Difference Between Book & Test Year Revenue		980,016		337,065	3,253	177,251	121,479	196,851	32,475	106,249	283	5,110
Proposed Increase		113,770,652		52,088,407	447,964	23,845,191	12,650,474	16,011,822	3,478,714	5,139,942	47,354	60,783
Credit to Other Customers		0		0	0	0	0	0	0	0	0	0
Staff Adjustments		(2,459,454)		(845,902)	(8,163)	(444,830)	(304,864)	(494,019)	(81,499)	(266,642)	(710)	(12,825)
Total Sales to Ultimate Customers		1,525,185,978		702,684,658	6,042,602	321,642,504	170,598,011	215,862,434	43,230,972	63,787,560	588,723	748,514
Sales for Resale		87,889,529		30,228,626	291,714	15,896,174	10,894,436	17,653,945	2,912,383	9,528,569	25,383	458,298
Other Electric Revenue		19,278,320		7,469,552	47,965	3,531,361	2,259,909	3,444,090	675,387	1,777,696	5,451	66,908
Total Other Revenues		107,167,849		37,698,178	339,679	19,427,534	13,154,345	21,098,036	3,587,771	11,306,265	30,834	525,206
Total Operating Revenue		1,632,353,826		740,382,836	6,382,281	341,070,038	183,752,356	236,960,470	46,818,743	75,093,825	619,557	1,273,720
Operating Expense												
Operation & Maintenance Expense		485,044,895		252,176,194	2,031,910	83,243,274	41,489,770	59,456,176	14,399,803	30,305,214	127,418	1,815,136
Depreciation & Amortization Expense		471,321,664		209,048,630	1,488,395	84,504,747	48,633,112	68,724,689	17,794,925	35,463,646	223,908	5,439,612
Taxes Other Than Income Taxes		158,042,686		70,638,164	508,249	28,296,785	16,174,142	22,838,747	5,929,541	11,789,679	74,170	1,793,209
Amort. Regulatory Debits & Credits		(8,896,795)	4	(3,059,954)	(29,529)	(1,609,122)	(1,102,811)	(1,787,056)	(294,812)	(964,549)	(2,569)	(46,392)
Gain From Disp Of Allowances		0	3	0	0	0	0	0	0	0	0	0
Total Expenses Before Income Tax		1,105,512,450		528,803,034	3,999,025	194,435,683	105,194,213	149,232,556	37,829,458	76,593,991	422,926	9,001,564
Operating Income Before Taxes		526,841,377		211,579,802	2,383,256	146,634,355	78,558,144	87,727,914	8,989,285	(1,500,166)	196,631	(7,727,844)
Pretax Adjustments		177,930,192	RATIO	79,926,183	612,990	31,637,517	17,961,185	25,194,302	6,781,203	13,134,582	95,521	2,586,711
Federal Taxable Income		348,911,184		131,653,619	1,770,266	114,996,839	60,596,959	62,533,612	2,208,082	(14,634,747)	101,110	(10,314,555)
Federal Income Tax	21.00%	(73,271,349)	RATIO	(27,647,260)	(371,756)	(24,149,336)	(12,725,361)	(13,132,059)	(463,697)	3,073,297	(21,233)	2,166,057
Adjustments		1,216,123	RATIO	458,876	6,170	400,819	211,209	217,960	7,696	(51,009)	352	(35,951)
Federal Current Income Tax		(72,055,226)		(27,188,384)	(365,586)	(23,748,517)	(12,514,152)	(12,914,099)	(456,001)	3,022,288	(20,881)	2,130,105
<u>Summary:</u>												
Total Current Income Tax		72,055,226		27,188,384	365,586	23,748,517	12,514,152	12,914,099	456,001	(3,022,288)	20,881	(2,130,105)
Income Taxes Deferred		(18,466,941)	RATIO	(8,354,881)	(64,373)	(3,282,836)	(1,851,047)	(2,578,326)	(710,435)	(1,345,062)	(10,027)	(269,955)
Investment Tax Credit		(2,608,400)	RATIO	(1,180,102)	(9,093)	(463,691)	(261,455)	(364,181)	(100,347)	(189,986)	(1,416)	(38,130)
Total		(21,075,341)		(9,534,982)	(73,466)	(3,746,527)	(2,112,502)	(2,942,507)	(810,782)	(1,535,048)	(11,443)	(308,085)

	Total Company	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	School & Churh	ILP, LTM, ICS	Electric Vehicle	Lighting
<b>KCC Energy</b>										
KCC Per Book Annual Energy (kWh)	19,045,086,110	6,452,610,102	63,541,948	3,471,205,844	2,378,989,591	3,855,045,876	635,969,479	2,080,728,696	5,542,856	101,451,719
<b>KCC Pro Forma kWh Adjustments</b>										
KCC Weather Normalization	0	0		0		0	0	0	0	0
Customer Annualization kWh	0	0		0		0	0	0	0	0
Customer Growth kWh	0	0		0		0	0	0	0	0
KCC Total Proforma Adjustments	0	0	0	0	0	0	0	0	0	0
KCC Adjusted Annual Energy	19,045,086,110	6,452,610,102	63,541,948	3,471,205,844	2,378,989,591	3,855,045,876	635,969,479	2,080,728,696	5,542,856	101,451,719
<b>KCC Year Annual Bills</b>	0	0		0		0	0	0	0	0
<b>KCC Customer Annualization</b>	0	0		0		0	0	0	0	0
<b>Customer Growth</b>	0	0		0		0	0	0	0	0
<b>Total Avg. No. of Customers</b>	0	0	0	0	0	0	0	0	0	0
EKC Annual Bills	8,775,496	7,561,776	86,614	1,070,194	16,593	2,585	22,166	192	663	14,713
<b>KCC Customer Annual Bills</b>	8,775,496	7,561,776	86,614	1,070,194	16,593	2,585	22,166	192	663	14,713
Annual Bill Adjustment	0	0	0	0	0	0	0	0	0	0

Classification Ratios	Total	Customer	Demand	Energy
C-1.0 Customer Classifier	1.0000	1.0000	0.0000	0.0000
C-2.0 Demand Classifier	1.0000	0.0000	1.0000	0.0000
C-3.0 Energy Classifier	1.0000	0.0000	0.0000	1.0000
C-4.0 Retail Annual Load Factor	100 1.0000	0.00 0.0000	50.90 0.5090	49.10 0.4910
C-5.0 Distribution Plant w/o Land	3,897,175,767 1.0000	559,731,957 0.1436	3,337,443,810 0.8564	0 0.0000
C-5.5 Production, Transmission, & Distribution Plant	11,325,183,689 1.0000	565,519,440 0.0499	7,134,645,608 0.6300	3,625,018,641 0.3201
C-5.6 Production Plant	7,377,337,716 1.0000	0 0.0000	3,754,774,758 0.5090	3,622,562,958 0.4910
C-5.8 General Plant	854,989,821 1.0000	105,925,431 0.1239	479,333,977 0.5606	269,730,412 0.3155
C-6.0 Total Plant	12,204,093,562 1.0000	672,639,312 0.0551	7,629,048,753 0.6251	3,902,405,498 0.3198
C-6.3 Net Plant	7,627,799,751 1.0000	523,159,638 0.0686	5,022,297,872 0.6584	2,082,342,240 0.2730
C-6.5 Rate Base	7,044,157,372 1.0000	492,451,695 0.0699	4,497,058,465 0.6384	2,054,647,212 0.2917
C-7.0 Distribution Operations & Maintenance-Subtotal Operations	1,314,430 1.0000	1,195,012 0.9091	119,418 0.0909	0 0.0000
C-7.1 Distribution Operations & Maintenance-Subtotal Maintenance	39,011,401 1.0000	613,831 0.0157	38,397,570 0.9843	0 0.0000
C-7.2 Total Distribution Operations & Maintenance	42,286,142 1.0000	11,078,665 0.2620	31,207,477 0.7380	0 0.0000
C-7.3 Production Operations & Maintenance Less Fuel & Purchase Power	170,455,583 1.0000	0 0.0000	86,755,188 0.5090	83,700,395 0.4910
C-8.0 Operations & Maintenance less fuel	319,088,950 1.0000	89,817,923 0.2815	134,133,288 0.4204	95,137,740 0.2982
C-9.0 Payroll	124,032,917 1.0000	19,702,394 0.1588	65,470,962 0.5279	38,859,561 0.3133
C-9.3 Operations & Maintenance	485,044,895 1.0000	114,714,971 0.2365	219,631,541 0.4528	150,698,384 0.3107

Allocator		Total Jurisdiction	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Average Annual Customers	1	731,291 1.0000	630,148 0.8617	7,218 0.0099	89,183 0.1220	1,383 0.0019	215 0.0003	1,847 0.0025	16 0.0000	55 0.0001	1,226 0.0017
Demand - NCP	2	4,942 1.0000	2,329 0.4713	24 0.0048	872 0.1764	485 0.0981	614 0.1242	240 0.0487	345 0.0698	2 0.0005	31 0.0062
Demand - 4CP	3	4,295 1.0000	2,036 0.4741	4 0.0008	807 0.1878	446 0.1038	577 0.1344	167 0.0388	258 0.0600	1 0.0003	0 0.0000
Energy (MWh) @ Generation	4	21,564,277,101 1.0000	7,416,793,221 0.3439	71,574,060 0.0033	3,900,231,286 0.1809	2,673,022,012 0.1240	4,331,512,220 0.2009	714,572,448 0.0331	2,337,897,411 0.1084	6,227,928 0.0003	112,446,514 0.0052
Energy (MWh) Sales	5	19,045,086,110 1.0000	6,452,610,102 0.3388	63,541,948 0.0033	3,471,205,844 0.1823	2,378,989,591 0.1249	3,855,045,876 0.2024	635,969,479 0.0334	2,080,728,696 0.1093	5,542,856 0.0003	101,451,719 0.0053
Services - Account 369	7	729,834 1.0000	630,148 0.8634	7,218 0.0099	89,183 0.1222	1,383 0.0019	0 0.0000	1,847 0.0025	0 0.0000	55 0.0001	0 0.0000
Meters - Account 370	8	89,299,628 1.0000	69,316,280 0.7762	793,962 0.0089	18,161,372 0.2034	348,516 0.0039	54,180 0.0006	465,444 0.0052	96,066 0.0011	3,528 0.0000	60,280 0.0007
Demand - 12CP	9	3,355 1.0000	1,454 0.4332	6 0.0018	623 0.1857	372 0.1109	510 0.1520	125 0.0371	261 0.0779	1 0.0003	3 0.0010
Distribution Plant w/o Land - Customer	11	559,731,957 1.0000	379,088,208 0.6773	4,342,147 0.0078	72,405,896 0.1294	1,272,937 0.0023	133,929 0.0002	1,700,187 0.0030	216,649 0.0004	1,811,781 0.0032	98,760,223 0.1764
Distribution Plant w/o Land - Demand	12	3,337,443,810 1.0000	1,572,894,725 0.4713	16,071,928 0.0048	588,678,242 0.1764	327,300,078 0.0981	414,608,461 0.1242	162,366,986 0.0487	233,083,467 0.0698	1,681,475 0.0005	20,758,448 0.0062
Distribution Plant w/o Land - Energy	13	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Customer Deposits - Acct 235	15	3,999,985 1.0000	2,480,870 0.6202	9,139 0.0023	1,452,607 0.3632	22,818 0.0057	3,445 0.0009	30,990 0.0077	115 0.00003	0 0.0000	0 0.0000
Net Plant - Customer	17	523,159,638 1.0000	362,694,801 0.6933	4,154,374 0.0079	68,694,122 0.1313	1,204,233 0.0023	133,779 0.0003	1,608,430 0.0031	201,300 0.0004	1,517,661 0.0029	82,950,937 0.1586
Net Plant - Demand	18	5,022,297,872 1.0000	2,372,103,615 0.4723	15,523,532 0.0031	910,662,867 0.1813	505,254,750 0.1006	646,577,951 0.1287	222,835,548 0.0444	329,621,000 0.0656	2,022,613 0.0004	17,695,996 0.0035
Net Plant - Energy	19	2,082,342,240 1.0000	716,198,449 0.3439	6,911,509 0.0033	376,623,632 0.1809	258,118,861 0.1240	418,270,031 0.2009	69,002,285 0.0331	225,757,743 0.1084	601,396 0.0003	10,858,334 0.0052
Production, Transmission, Distribution Plant - Customer	20	565,519,440 1.0000	383,007,881 0.6773	4,387,044 0.0078	73,154,554 0.1294	1,286,098 0.0023	135,314 0.0002	1,717,767 0.0030	218,890 0.0004	1,830,514 0.0032	99,781,378 0.1764
Production, Transmission, Distribution Plant - Demand	21	7,134,645,608 1.0000	3,372,725,777 0.4727	19,381,244 0.0027	1,301,312,443 0.1824	721,403,488 0.1011	924,847,390 0.1296	310,060,420 0.0435	461,219,167 0.0646	2,717,361 0.0004	20,978,317 0.0029
Production, Transmission, Distribution Plant - Energy	22	3,625,018,641 1.0000	1,246,784,836 0.3439	12,031,811 0.0033	655,640,393 0.1809	449,342,891 0.1240	728,139,991 0.2009	120,121,738 0.0331	393,007,457 0.1084	1,046,933 0.0003	18,902,591 0.0052

Allocator		Total Jurisdiction	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Total Plant - Customer	25	672,639,312 1.0000	469,505,391 0.6980	5,377,803 0.0080	88,708,634 0.1319	1,553,806 0.0023	175,268 0.0003	2,075,338 0.0031	258,364 0.0004	1,884,579 0.0028	103,100,130 0.1533
Total Plant - Demand	26	7,629,048,753 1.0000	3,605,359,646 0.4726	20,523,230 0.0027	1,392,080,157 0.1825	771,942,516 0.1012	990,059,927 0.1298	330,928,645 0.0434	493,157,880 0.0646	2,893,309 0.0004	22,103,443 0.0029
Total Plant - Energy	27	3,902,405,498 1.0000	1,342,188,959 0.3439	12,952,486 0.0033	705,810,074 0.1809	483,726,663 0.1240	783,857,350 0.2009	129,313,468 0.0331	423,080,434 0.1084	1,127,044 0.0003	20,349,020 0.0052
Rate Base - Customer	28	492,451,695 1.0000	341,554,467 0.6936	3,931,506 0.0080	63,688,039 0.1293	1,119,005 0.0023	123,226 0.0003	1,494,083 0.0030	190,598 0.0004	1,443,883 0.0029	78,906,887 0.1602
Rate Base - Demand	29	4,497,058,465 1.0000	2,124,137,359 0.4723	13,783,966 0.0031	815,756,189 0.1814	452,575,966 0.1006	579,240,317 0.1288	199,247,145 0.0443	294,848,889 0.0656	1,804,300 0.0004	15,664,334 0.0035
Rate Base - Energy	30	2,054,647,212 1.0000	706,673,052 0.3439	6,819,586 0.0033	371,614,560 0.1809	254,685,896 0.1240	412,707,065 0.2009	68,084,559 0.0331	222,755,179 0.1084	593,398 0.0003	10,713,919 0.0052
Payroll less Administraive & General - Customer	31	19,702,394 1.0000	16,323,795 0.8285	186,976 0.0095	2,911,266 0.1478	49,955 0.0025	7,774 0.0004	66,724 0.0034	7,201 0.0004	1,248 0.0001	147,454 0.0075
Payroll less Administraive & General - Demand	32	65,470,962 1.0000	30,718,416 0.4692	134,897 0.0021	12,067,912 0.1843	6,737,146 0.1029	8,727,025 0.1333	2,713,288 0.0414	4,227,675 0.0646	22,296 0.0003	122,307 0.0019
Payroll less Administraive & General - Energy	33	38,859,561 1.0000	13,365,314 0.3439	128,979 0.0033	7,028,349 0.1809	4,816,877 0.1240	7,805,532 0.2009	1,287,684 0.0331	4,212,971 0.1084	11,223 0.0003	202,632 0.0052
General Plant - Customer	35	105,925,431 1.0000	85,688,554 0.8090	981,493 0.0093	15,399,570 0.1454	264,991 0.0025	39,668 0.0004	353,943 0.0033	39,012 0.0004	50,199 0.0005	3,108,002 0.0293
General Plant - Demand	36	479,333,977 1.0000	225,510,295 0.4705	1,101,050 0.0023	88,019,196 0.1836	49,015,344 0.1023	63,259,156 0.1320	20,213,343 0.0422	30,964,567 0.0646	170,208 0.0004	1,080,817 0.0023
General Plant - Energy	37	269,730,412 1.0000	92,770,775 0.3439	895,263 0.0033	48,784,895 0.1809	33,434,709 0.1240	54,179,446 0.2009	8,938,019 0.0331	29,242,902 0.1084	77,900 0.0003	1,406,504 0.0052
Distribution Operations Expense - Customer	38	(1,195,012) 1.0000	(918,710) 0.7688	(10,523) 0.0088	(239,362) 0.2003	(4,588) 0.0038	(713) 0.0006	(6,127) 0.0051	(1,258) 0.0011	(47) 0.0000	(13,685) 0.0115
Distribution Operations Expense - Demand	39	(119,418) 1.0000	(56,280) 0.4713	(575) 0.0048	(21,064) 0.1764	(11,711) 0.0981	(14,835) 0.1242	(5,810) 0.0487	(8,340) 0.0698	(60) 0.0005	(743) 0.0062
Distribution Operations Expense - Energy	40	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Distribution Maintenance Expense - Customer	41	(613,831) 1.0000	(388,929) 0.6336	(4,455) 0.0073	(101,902) 0.1660	(1,955) 0.0032	(304) 0.0005	(2,612) 0.0043	(539) 0.0009	(20) 0.0000	(113,115) 0.1843
Distribution Maintenance Expense - Demand	42	(38,397,570) 1.0000	(18,096,285) 0.4713	(184,909) 0.0048	(6,772,792) 0.1764	(3,765,615) 0.0981	(4,770,105) 0.1242	(1,868,046) 0.0487	(2,681,645) 0.0698	(19,346) 0.0005	(238,828) 0.0062
Distribution Maintenance Expense - Energy	43	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000

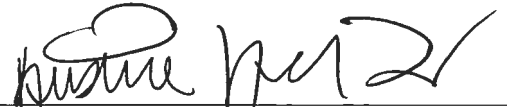
Allocator	Total Jurisdiction	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting	
Distribution Operations & Maintenance - Customer	45	(11,078,665) 1.0000	(8,451,984) 0.7629	(96,811) 0.0087	(2,202,537) 0.1988	(42,215) 0.0038	(6,563) 0.0006	(56,378) 0.0051	(11,579) 0.0010	(434) 0.0000	(210,165) 0.0190
Distribution Operations & Maintenance - Demand	46	(31,207,477) 1.0000	(14,707,686) 0.4713	(150,284) 0.0048	(5,504,561) 0.1764	(3,060,489) 0.0981	(3,876,884) 0.1242	(1,518,247) 0.0487	(2,179,496) 0.0698	(15,723) 0.0005	(194,106) 0.0062
Distribution Operations & Maintenance - Energy	47	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Oper. & Main. Less Admin. & Gen. & Fuel - Customer	48	(89,817,923) 1.0000	(76,300,980) 0.8495	(873,966) 0.0097	(11,804,989) 0.1314	(191,098) 0.0021	(29,757) 0.0003	(255,265) 0.0028	(13,302) 0.0001	(6,387) 0.0001	(342,180) 0.0038
Oper. & Main. Less Admin. & Gen. & Fuel - Demand	49	(134,133,288) 1.0000	(63,321,225) 0.4721	(240,234) 0.0018	(24,822,611) 0.1851	(13,778,792) 0.1027	(17,792,169) 0.1326	(5,505,222) 0.0410	(8,430,884) 0.0629	(43,735) 0.0003	(198,416) 0.0015
Oper. & Main. Less Admin. & Gen. & Fuel - Energy	50	(95,137,740) 1.0000	(32,721,567) 0.3439	(315,772) 0.0033	(17,207,124) 0.1809	(11,792,896) 0.1240	(19,109,858) 0.2009	(3,152,566) 0.0331	(10,314,386) 0.1084	(27,477) 0.0003	(496,094) 0.0052
Residential	55	1 1.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Residential Distributed Generation	56	1 1.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Small General Service	57	1 1.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Medium General Service	58	1 1.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Large General Service	60	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Schools & Churches	62	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000
ILP, LP, LTM, ICS	63	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000
Electric Vehicle	64	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000
Lighting	65	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000
Generation Operations & Maintenance - Customer	70	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Generation Operations & Maintenance - Demand	71	86,755,188 1.0000	41,128,193 0.4741	72,355 0.0008	16,290,894 0.1878	9,007,803 0.1038	11,663,388 0.1344	3,366,818 0.0388	5,202,259 0.0600	23,479 0.0003	0 0.0000
Generation Operations & Maintenance - Energy	72	83,700,395 1.0000	28,787,820 0.3439	277,810 0.0033	15,138,504 0.1809	10,375,168 0.1240	16,812,494 0.2009	2,773,568 0.0331	9,074,403 0.1084	24,173 0.0003	436,454 0.0052

Allocator		Total Jurisdiction	Residential	Residential Distributed Generation	Small General Service	Medium General Service	Large General Service	Schools & Churches	ILP, LTM, & ICS	Electric Vehicles	Lighting
Production Plant - Customer	73	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
Production Plant - Demand	74	3,754,774,758 1.0000	1,780,033,046 0.4741	3,131,545 0.0008	705,071,809 0.1878	389,858,762 0.1038	504,792,797 0.1344	145,716,268 0.0388	225,154,362 0.0600	1,016,168 0.0003	0 0.0000
Production Plant - Energy	75	3,622,562,958 1.0000	1,245,940,231 0.3439	12,023,660 0.0033	655,196,245 0.1809	449,038,495 0.1240	727,646,730 0.2009	120,040,364 0.0331	392,741,223 0.1084	1,046,224 0.0003	18,889,786 0.0052
Total Rate Base	78	7,044,157,372 1.0000	3,172,364,878 0.4504	24,535,058 0.0035	1,251,058,788 0.1776	708,380,867 0.1006	992,070,607 0.1408	268,825,787 0.0382	517,794,666 0.0735	3,841,581 0.0005	105,285,140 0.0149
Gross Plant, Transmission, Distribution - Customer	100	565,519,440 1.0000	383,007,881 0.6773	4,387,044 0.0078	73,154,554 0.1294	1,286,098 0.0023	135,314 0.0002	1,717,767 0.0030	218,890 0.0004	1,830,514 0.0032	99,781,378 0.1764
Gross Plant, Transmission, Distribution - Demand	101	7,132,100,300 1.0000	3,371,519,118 0.4727	19,379,122 0.0027	1,300,834,485 0.1824	721,139,208 0.1011	924,505,199 0.1296	309,961,641 0.0435	461,066,538 0.0646	2,716,673 0.0004	20,978,317 0.0029
Gross Plant, Transmission, Distribution - Energy	102	3,622,562,958 1.0000	1,245,940,231 0.3439	12,023,660 0.0033	655,196,245 0.1809	449,038,495 0.1240	727,646,730 0.2009	120,040,364 0.0331	392,741,223 0.1084	1,046,224 0.0003	18,889,786 0.0052
Total Plant - Customer	110	672,639,312 1.0000	469,505,391 0.6980	5,377,803 0.0080	88,708,634 0.1319	1,553,806 0.0023	175,268 0.0003	2,075,338 0.0031	258,364 0.0004	1,884,579 0.0028	103,100,130 0.1533
Total Plant - Demand	111	7,629,048,753 1.0000	3,605,359,646 0.4726	20,523,230 0.0027	1,392,080,157 0.1825	771,942,516 0.1012	990,059,927 0.1298	330,928,645 0.0434	493,157,880 0.0646	2,893,309 0.0004	22,103,443 0.0029
Total Plant - Energy	112	3,902,405,498 1.0000	1,342,188,959 0.3439	12,952,486 0.0033	705,810,074 0.1809	483,726,663 0.1240	783,857,350 0.2009	129,313,468 0.0331	423,080,434 0.1084	1,127,044 0.0003	20,349,020 0.0052
Operations & Maintenance - Customer	124	114,714,971 1.0000	96,859,109 0.8443	1,109,442 0.0097	15,422,680 0.1344	252,864 0.0022	39,273 0.0003	337,767 0.0029	21,813 0.0002	10,674 0.0001	661,349 0.0058
Operations & Maintenance - Demand	125	219,631,541 1.0000	103,486,052 0.4712	422,284 0.0019	40,564,473 0.1847	22,556,934 0.1027	29,146,847 0.1327	9,068,365 0.0413	13,945,392 0.0635	73,222 0.0003	367,973 0.0017
Operations & Maintenance - Energy	126	150,698,384 1.0000	51,831,033 0.3439	500,183 0.0033	27,256,121 0.1809	18,679,972 0.1240	30,270,057 0.2009	4,993,671 0.0331	16,338,009 0.1084	43,523 0.0003	785,814 0.0052

STATE OF KANSAS                     )  
  ) ss.  
COUNTY OF SHAWNEE            )

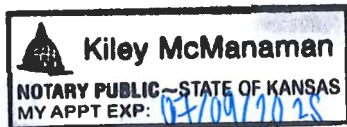
**VERIFICATION**

Kristina Luke-Fry, being duly sworn upon his oath deposes and states that she is a Managing Auditor of the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that she 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 her knowledge, information and belief.

  
\_\_\_\_\_  
Kristina Luke-Fry  
Managing Auditor  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 4th day of June, 2025.

  
\_\_\_\_\_  
Notary Public





## **CERTIFICATE OF SERVICE**

25-EKCE-294-RTS

I, the undersigned, certify that a true copy of the attached Direct Testimony has been served to the following by means of electronic service on June 6, 2025.

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