

<u>Line</u>	<u>Description</u>	<u>Test Year Labor</u>	<u>2023 Increase</u>	<u>2023 Labor</u>	<u>2024 Increase</u>	<u>2024 Labor</u>
	(a)	(b)	(c)	(d)	(e)	(f)
1	Union	\$ 4,881,181	2.77%	\$ 5,016,268	3.02%	\$ 5,167,759
2	Non-union	\$ 4,807,299	4.29%	\$ 5,013,532	not known	\$ 5,013,532
3						\$ 10,181,291
4	Test Year Labor					\$ 9,688,480
5						<u>\$ 492,811</u>
6	Production					\$ 43,262
7	Transmission					\$ 40,979
8	Distribution					\$ 204,088
9	Customer Accounting					\$ 19,438
10	Customer Service					\$ 54,789
11	Sales					\$ -
12	Administrative & General					\$ 130,255
13						<u>\$ 492,811</u>

SOURCES:

Column b, line 1: Statement H-5, page 1, column b, line 1
Column b, line 2: Statement H-5, page 1, column b, line 2
Column c, line 1: Statement H-5, page 1, column b, line 2
Column c, line 2: DR 2-35
Column d, lines 1 & 2: (Column b * column c) + column b
Column c, line 1: Statement H-5, page 1, column e, line 1
Column f, lines 1 & 2: (Column d * column e) + column d
Column f, line 3: Line 1 + line 2
Column f, line 4: Statement H-5, page 1, column f, line 4
Column f, line 5: Line 3 - line 4
Column f, line 6-12: DR 5-8 Labor Increase by Function
Column f, line 13: Sum of lines 6 through 12