

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Test Year Straight Time - Total Utility								
2	Union	\$ 33,924,328							
3	Non-Union	\$ 60,083,452							
4	Total	\$ 94,007,780							
5									
6	Wage Increases								
7	Union	3.00%							
8	Non-Union	4.50%							
9									
10	Pro Forma Straight Time - Total Utility								
11	Union	\$ 34,942,058							
12	Non-Union	\$ 62,787,207							
13	Total	\$ 97,729,265							
14									
15	Overall % Increase	3.96%							
16									
17	Incentive Compensation	8.27%							
18									
19	Other Bonus % of Total	7.43%							
20									
21									
22		2022 Total Per	Heskett Units I	Adjusted 2022 Per	Remove Financial Based	Adjusted Labor	Pro Forma Labor	Distribution Outage	Total Pro Forma
23		Books	& II	Books Total	Incentive Compensation	Expense	Expense	Management System	Labor Expense
24	Fuel & Purchased Power								
25	Straight Time	\$ 6,324	\$ 6,324	\$ -	\$ -	\$ -	\$ -		\$ -
26	Premium Time	\$ 1,177	\$ 1,177	\$ -	\$ -	\$ -	\$ -		\$ -
27	Bonuses & Commissions	\$ 56	\$ 56	\$ -	\$ -	\$ -	\$ -		\$ -
28	Incentive Compensation	\$ 101	\$ 101	\$ -	\$ -	\$ -	\$ -		\$ -
29	Vacation/Other Non-Prod.	\$ 18	\$ 18	\$ -	\$ -	\$ -	\$ -		\$ -
30	Fuel & Purchased Power Total	\$ 7,676	\$ 7,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31									
32	Production								
33	Straight Time	\$ 235,390	\$ 29,082	\$ 206,308	\$ -	\$ 206,308	\$ 214,475		\$ 214,475
34	Premium Time	\$ 11,760	\$ 4,763	\$ 6,997	\$ -	\$ 6,997	\$ 7,274		\$ 7,274
35	Bonuses & Commissions	\$ 972	\$ 15	\$ 957	\$ 886	\$ 71	\$ 71		\$ 71
36	Incentive Compensation	\$ 6,493	\$ 610	\$ 5,883	\$ -	\$ 5,883	\$ 17,963		\$ 17,963
37	Moving Allowance	\$ 261	\$ -	\$ 261	\$ -	\$ 261	\$ 261		\$ 261
38	Taxable Meals	\$ 3	\$ -	\$ 3	\$ -	\$ 3	\$ 3		\$ 3
39	Vacation/Other Non-Prod.	\$ 3,018	\$ 391	\$ 2,627	\$ -	\$ 2,627	\$ 2,731		\$ 2,731
40	Production Total	\$ 257,897	\$ 34,861	\$ 223,036	\$ 886	\$ 222,150	\$ 242,778	\$ -	\$ 242,778
41									
42	Transmission								
43	Straight Time	\$ 321,555		\$ 321,555	\$ -	\$ 321,555	\$ 334,284		\$ 334,284
44	Premium Time	\$ 39,459		\$ 39,459	\$ -	\$ 39,459	\$ 41,021		\$ 41,021
45	Bonuses & Commissions	\$ 2,007		\$ 2,007	\$ 1,858	\$ 149	\$ 149		\$ 149
46	Incentive Compensation	\$ 7,618		\$ 7,618	\$ -	\$ 7,618	\$ 28,029		\$ 28,029
47	Taxable Meals	\$ 246		\$ 246	\$ -	\$ 246	\$ 246		\$ 246
48	Vacation/Other Non-Prod.	\$ 4,461		\$ 4,461	\$ -	\$ 4,461	\$ 4,638		\$ 4,638
49	Transmission Total	\$ 375,346		\$ 375,346	\$ 1,858	\$ 373,488	\$ 408,367	\$ -	\$ 408,367
50									
51	Distribution								
52	Straight Time	\$ 797,066		\$ 797,066	\$ -	\$ 797,066	\$ 828,619	\$ 29,529	\$ 858,148
53	Premium Time	\$ 97,077		\$ 97,077	\$ -	\$ 97,077	\$ 100,920		\$ 100,920
54	Bonuses & Commissions	\$ 561		\$ 561	\$ 519	\$ 42	\$ 42		\$ 42
55	Incentive Compensation	\$ 37,499		\$ 37,499	\$ -	\$ 37,499	\$ 69,437	\$ 2,442	\$ 71,879
56	Moving Allowance	\$ 1,470		\$ 1,470	\$ -	\$ 1,470	\$ 1,470		\$ 1,470
57	Taxable Meals	\$ 83		\$ 83	\$ -	\$ 83	\$ 83		\$ 83
58	Vacation/Other Non-Prod.	\$ 10,584		\$ 10,584	\$ -	\$ 10,584	\$ 11,003		\$ 11,003
59	Distribution Total	\$ 944,340		\$ 944,340	\$ 519	\$ 943,821	\$ 1,011,573	\$ 31,971	\$ 1,043,544
60									
61	Customer Accounts								
62	Straight Time	\$ 140,675		\$ 140,675	\$ -	\$ 140,675	\$ 146,244		\$ 146,244
63	Premium Time	\$ 2,852		\$ 2,852	\$ -	\$ 2,852	\$ 2,965		\$ 2,965
64	Bonuses & Commissions	\$ 637		\$ 637	\$ 590	\$ 47	\$ 47		\$ 47
65	Incentive Compensation	\$ 4,739		\$ 4,739	\$ -	\$ 4,739	\$ 12,242		\$ 12,242
66	Taxable Meals	\$ 2		\$ 2	\$ -	\$ 2	\$ 2		\$ 2
67	Vacation/Other Non-Prod.	\$ 1,723		\$ 1,723	\$ -	\$ 1,723	\$ 1,791		\$ 1,791
68	Customer Accounts Total	\$ 150,628		\$ 150,628	\$ 590	\$ 150,038	\$ 163,292	\$ -	\$ 163,292
69									
70	Customer Service								
71	Straight Time	\$ 13,556		\$ 13,556	\$ -	\$ 13,556	\$ 14,093		\$ 14,093
72	Bonuses & Commissions	\$ 57		\$ 57	\$ 53	\$ 4	\$ 4		\$ 4
73	Incentive Compensation	\$ 306		\$ 306	\$ -	\$ 306	\$ 1,180		\$ 1,180
74	Vacation/Other Non-Prod.	\$ 170		\$ 170	\$ -	\$ 170	\$ 177		\$ 177
75	Customer Service Total	\$ 14,089		\$ 14,089	\$ 53	\$ 14,036	\$ 15,454	\$ -	\$ 15,454
76									
77	Sales								
78	Straight Time	\$ 7,601		\$ 7,601	\$ -	\$ 7,601	\$ 7,902		\$ 7,902
79	Bonuses & Commissions	\$ 57		\$ 57	\$ 53	\$ 4	\$ 4		\$ 4
80	Incentive Compensation	\$ 191		\$ 191	\$ -	\$ 191	\$ 662		\$ 662
81	Vacation/Other Non-Prod.	\$ 95		\$ 95	\$ -	\$ 95	\$ 99		\$ 99
82	Sales Total	\$ 7,944		\$ 7,944	\$ 53	\$ 7,891	\$ 8,667	\$ -	\$ 8,667
83									
84	A&G								
85	Straight Time	\$ 436,800		\$ 436,800	\$ -	\$ 436,800	\$ 454,092		\$ 454,092
86	Premium Time	\$ 746		\$ 746	\$ -	\$ 746	\$ 776		\$ 776
87	Bonuses & Commissions	\$ 77,382		\$ 77,382	\$ 71,635	\$ 5,747	\$ 5,747		\$ 5,747
88	Incentive Compensation	\$ 44,547		\$ 44,547	\$ -	\$ 44,547	\$ 38,163		\$ 38,163
89	Moving Allowance	\$ 495		\$ 495	\$ -	\$ 495	\$ 495		\$ 495
90	Taxable Meals	\$ 9		\$ 9	\$ -	\$ 9	\$ 9		\$ 9
91	Vacation/Other Non-Prod.	\$ 7,092		\$ 7,092	\$ -	\$ 7,092	\$ 7,373		\$ 7,373
92	A&G Total	\$ 567,071		\$ 567,071	\$ 71,635	\$ 495,436	\$ 506,655	\$ -	\$ 506,655
93									
94	Totals								
95	Straight Time	\$ 1,958,967	\$ 35,406	\$ 1,923,561	\$ -	\$ 1,923,561	\$ 1,999,709	\$ 29,529	\$ 2,029,238
96	Premium Time	\$ 153,071	\$ 5,940	\$ 147,131	\$ -	\$ 147,131	\$ 152,956	\$ -	\$ 152,956
97	Bonuses & Commissions	\$ 81,729	\$ 71	\$ 81,658	\$ 75,593	\$ 6,065	\$ 6,065	\$ -	\$ 6,065
98	Incentive Compensation	\$ 101,494	\$ 711	\$ 100,783	\$ -	\$ 100,783	\$ 167,676	\$ 2,442	\$ 170,118
99	Moving Allowance	\$ 2,226	\$ -	\$ 2,226	\$ -	\$ 2,226	\$ 2,226	\$ -	\$ 2,226
100	Taxable Meals	\$ 343	\$ -	\$ 343	\$ -	\$ 343	\$ 343	\$ -	\$ 343
101	Vacation/Other Non-Prod.	\$ 27,161	\$ 409	\$ 26,752	\$ -	\$ 26,752	\$ 27,812	\$ -	\$ 27,812
102	Total	\$ 2,324,991	\$ 42,537	\$ 2,282,454	\$ 75,593	\$ 2,206,861	\$ 2,356,787	\$ 31,971	\$ 2,388,758
103									
104	Fuel and Purchased Power	\$ 7,676	\$ 7,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Production	\$ 257,897	\$ 34,861	\$ 223,036	\$ 886	\$ 222,150	\$ 242,778	\$ -	\$ 242,778

106	Transmission	\$ 375,346	\$ -	\$ 375,346	\$ 1,858	\$ 373,488	\$ 408,367	\$ -	\$ 408,367
107	Distribution	\$ 944,340	\$ -	\$ 944,340	\$ 519	\$ 943,821	\$ 1,011,573	\$ 31,971	\$ 1,043,544
108	Customer Accounts	\$ 150,628	\$ -	\$ 150,628	\$ 590	\$ 150,038	\$ 163,292	\$ -	\$ 163,292
109	Customer Service	\$ 14,089	\$ -	\$ 14,089	\$ 53	\$ 14,036	\$ 15,454	\$ -	\$ 15,454
110	Sales	\$ 7,944	\$ -	\$ 7,944	\$ 53	\$ 7,891	\$ 8,667	\$ -	\$ 8,667
111	A&G	\$ 567,071	\$ -	\$ 567,071	\$ 71,635	\$ 495,436	\$ 506,655	\$ -	\$ 506,655
112	Total	\$ 2,324,991	\$ 42,537	\$ 2,282,454	\$ 75,593	\$ 2,206,861	\$ 2,356,787	\$ 31,971	\$ 2,388,758

Sources:

Column b lines 2-3 and 7-8: Schedule H-1 page 7
Column b line 4: line 2 + line 3
Column b line 11: line 2 * line 7
Column b line 12: line 3 * line 8
Column b line 13: line 11 + line 12
Column b line 15: (line 13 / line 4) - 1
Column b line 17: Staff Determined Number
Column b line 19: DR 2-14 (6070/81729)

Columns b and c lines 25-29: Schedule H-1 page 5
Column b, c, d, e, f, g, h, and i line 30: Sum of lines 25 through 29
Columns b and c lines 33-39: Schedule H-1 page 5
Column b, c, d, e, f, g, h, and i line 40: Sum of lines 33 through 39
Columns b and c lines 43-48: Schedule H-1 page 5
Column b, c, d, e, f, g, h, and i line 49: Sum of lines 43 through 48
Columns b and c lines 52-58: Schedule H-1 page 5
Column b, c, d, e, f, g, h, and i line 59: Sum of lines 52 through 58
Columns b and c lines 62-67: Schedule H-1 page 5
Column b, c, d, e, f, g, h, and i line 68: Sum of lines 62 through 67
Columns b and c lines 71-74: Schedule H-1 page 5
Column b, c, d, e, f, g, h, and i line 75: Sum of lines 71 through 74
Columns b and c lines 78-81: Schedule H-1 page 5
Column b, c, d, e, f, g, h, and i line 82: Sum of lines 78 through 81
Columns b and c lines 85-91: Schedule H-1 page 6
Column b, c, d, e, f, g, h, and i line 92: Sum of lines 85 through 91

Column b, c, d, e, f, g, h, and i line 95: Sum of lines 25, 33, 43, 52, 62, 71, 78, and 85
Column b, c, d, e, f, g, h, and i line 96: Sum of lines 26, 34, 44, 53, 63, and 86
Column b, c, d, e, f, g, h, and i line 97: Sum of lines 27, 35, 45, 54, 64, 72, 79 and 87
Column b, c, d, e, f, g, h, and i line 98: Sum of lines 28, 36, 46, 55, 65, 73, 80, and 88
Column b, c, d, e, f, g, h, and i line 99: Sum of lines 37, 56, and 89
Column b, c, d, e, f, g, h, and i line 100: Sum of lines 38, 47, 57, 66, and 90
Column b, c, d, e, f, g, h, and i line 101: Sum of lines 29, 39, 48, 58, 67, 74, 81, and 91
Column b, c, d, e, f, g, h, and i line 102: Sum of lines 95 through 101

Column b, c, d, e, f, g, h, and i line 104: Line 30
Column b, c, d, e, f, g, h, and i line 105: Line 40
Column b, c, d, e, f, g, h, and i line 106: Line 49
Column b, c, d, e, f, g, h, and i line 107: Line 59
Column b, c, d, e, f, g, h, and i line 108: Line 68
Column b, c, d, e, f, g, h, and i line 109: Line 75
Column b, c, d, e, f, g, h, and i line 110: Line 82
Column b, c, d, e, f, g, h, and i line 111: Line 92
Column b, c, d, e, f, g, h, and i line 112: Sum of lines 104 through 111

Column d lines 25-29, 33-39, 43-48, 52-58, 62-67, 71-74, 78-81, 85-91: Column b - Column c

Column e lines 25-29, 33-39, 43-48, 52-58, 62-67, 71-74, 78-81, 85-91: Column d * (1 - Ccolumn b line 19)

Column f lines 25-29, 33-39, 43-48, 52-58, 62-67, 71-74, 78-81, 85-91: Column d - Column e

Column g lines 25-29: Column f
Column g line 33: Column f * (1 + Column b line 15)
Column g line 34: Column f * (1 + Column b line 15)
Column g line 35: Column f
Column g line 36: (Column g line 33 + line 39) * Column b line 17
Column g line 37: Column f
Column g line 38: Column f
Column g line 39: Column f * (1 + Column b line 15)
Column g line 43: Column f * (1 + Column b line 15)
Column g line 44: Column f * (1 + Column b line 15)
Column g line 45: Column f
Column g line 46: (Column g line 43 + line 48) * Column b line 17
Column g line 47: Column f
Column g line 48: Column f * (1 + Column b line 15)
Column g line 52: Column f * (1 + Column b line 15)
Column g line 53: column f * (1 + Column b line 15)
Column g line 54: column f
Column g line 55: (Column g line 52 + line 58) * Column b line 17
Column g line 56: Column f
Column g line 57: Column f
Column g line 58: Column f * (1 + Column b line 15)
Column g line 62: Column f * (1 + Column b line 15)
Column g line 63: Column f * (1 + Column b line 15)
Column g line 64: Column f
Column g line 65: (Column g line 52 + line 67) * Column b line 17
Column g line 66: Column f
Column g line 67: Column f * (1 + column b line 15)
Column g line 71: Column f * (1 + Column b line 15)
Column g line 72: Column f
Column g line 73: (Column g line 71 + line 74) * Column b line 17
Column g line 74: Column f * (1 + Column b line 15)
Column g line 78: Column f * (1 + Column b line 15)
Column g line 79: Column f
Column g line 80: (Column g line 78 + line 81) * Column b line 17
Column g line 81: Column f * (1 + Column b line 15)
Column g line 85: Column f * (1 + Column b line 15)
Column g line 86: Column f * (1 + Column b line 15)
Column g line 87: Column f
Column g line 88: (Column g line 85 + line 91) * Column b line 17
Column g line 89: Column f
Column g line 90: Column f
Column g line 91: Column f * (1 + Column b line 15)
Column h line 52: Statement H Schedule H-1 page 5
Column h line 55: Column h line 52 * column b line 17
Column i lines 25-29, 33-39, 43-48, 52-58, 62-67, 71-74, 78-81, 85-91: Column f + Column g