

Line	Description	Staff Calculated			
		Actual 2023	Actual 2024	2024	Adjustment
	(a)	(b)	(c)	(d)	(e)
1	Lost Time - Holidays and Floaters Total Company Cost	\$ 3,033,145	\$ 3,330,241	\$ 3,174,039	\$ (156,202)
2	Estimated Costs Going to Capital Projects (20.54%)	\$ 623,086	\$ 684,117	\$ 652,029	\$ (32,088)
3	Estimated Costs Going to O&M Expense	\$ 2,410,059	\$ 2,646,124	\$ 2,522,010	\$ (124,114)
4	Average Payroll Loading SD Percentage	9.527%	9.627%	9.627%	
5	SD O&M Expense Adjustment	\$ 229,609	\$ 254,734	\$ 242,786	\$ (11,948)
6	Capitalized Amount				\$ (3,089)
7	Depreciation Rate				4.90%
8	Depreciation Adjustment				\$ (151)
9	Rate Base Adjustment				\$ (2,938)
10	Average Number of Employees - 2024	811			
11	Average Number of Employees - 2023	775			
12	Percentage Increase	4.65%			

SOURCES:

Columns b & c, line 1: OTP's response to DR 2.15, Attachment 1
Column d, line 1: Column b, line 1 * (1 + Column b, line 12)
Columns b, c, & d, line 2: line 1 * 20.54% (OTP's response to DR 2.15, Attachment 1)
Columns b, c, & d, line 3: line 1 less line 2
Line 4: OTP's response to DR 2.15, Attachment 1
Columns b, c, & d, line 5: line 3 * line 4
Column e, lines 1, 2, 3, & 5: Column d less column c
Column e, line 6: column e, line 2 * column d, line 4
Column e, line 7: DR 2-1, Attachment 1, page 4
Column e, line 8: line 6 * line 7
Column e, line 9: line 6 less line 8
Column b, lines 10 & 11: OTP's response to DR 5.08
Column b, line 12: (line 10 less line 11)/line 11