

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Test Year Wages - 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	11.13%					
20							
21							
22		2022 Total Per	Conservation	Adjusted 2022 Per	Remove Financial	Adjusted	Total Pro Forma
23		Books	Labor	Books Total	Based Incentive	Labor Total	Labor Expense
24	Other Gas Supply						
25	Straight Time	\$ 73,248		\$ 73,248	\$ -	\$ 73,248	\$ 76,148
26	Premium Time	\$ 138		\$ 138	\$ -	\$ 138	\$ 143
27	Incentive Compensation	\$ 1,886		\$ 1,886	\$ -	\$ 6,132	\$ 6,375
28	Vacation/Other Non-Prod.	\$ 898		\$ 898	\$ -	\$ 898	\$ 934
29	Other Gas Supply Total	\$ 76,170	\$ -	\$ 76,170	\$ -	\$ 80,416	\$ 83,600
30							
31	Distribution						
32	Straight Time	\$ 3,212,547		\$ 3,212,547		\$ 3,212,547	\$ 3,339,722
33	Premium Time	\$ 359,980		\$ 359,980		\$ 359,980	\$ 374,231
34	Bonuses & Commissions	\$ 14,213		\$ 14,213	\$ 12,630	\$ 1,583	\$ 1,583
35	Incentive Compensation	\$ 109,294		\$ 109,294		\$ 269,288	\$ 279,948
36	Moving Allowance	\$ 2,959		\$ 2,959		\$ 2,959	\$ 2,959
37	Taxable Meals	\$ 597		\$ 597		\$ 597	\$ 597
38	Vacation/Other Non-Prod.	\$ 43,656		\$ 43,656		\$ 43,656	\$ 45,384
39	Distribution Total	\$ 3,743,246	\$ -	\$ 3,743,246	\$ 12,630	\$ 3,890,610	\$ 4,044,424
40							
41	Customer Accounts						
42	Straight Time	\$ 724,660		\$ 724,660		\$ 724,660	\$ 753,347
43	Premium Time	\$ 16,751		\$ 16,751		\$ 16,751	\$ 17,414
44	Bonuses & Commissions	\$ 4,768		\$ 4,768	\$ 4,237	\$ 531	\$ 531
45	Incentive Compensation	\$ 20,183		\$ 20,183		\$ 60,673	\$ 63,075
46	Moving Allowance	\$ 200		\$ 200		\$ 200	\$ 200
47	Taxable Meals	\$ 2		\$ 2		\$ 2	\$ 2
48	Vacation/Other Non-Prod.	\$ 8,996		\$ 8,996		\$ 8,996	\$ 9,352
49	Customer Accounts Total	\$ 775,560	\$ -	\$ 775,560	\$ 4,237	\$ 811,813	\$ 843,921
50							
51	Customer Service						
52	Straight Time	\$ 113,396	\$ 7,977	\$ 105,419		\$ 105,419	\$ 109,592
53	Bonuses & Commissions	\$ 421		\$ 421	\$ 374	\$ 47	\$ 47
54	Incentive Compensation	\$ 2,717	\$ 490	\$ 2,227		\$ 8,828	\$ 9,178
55	Vacation/Other Non-Prod.	\$ 1,420	\$ 90	\$ 1,330		\$ 1,330	\$ 1,383
56	Customer Service Total	\$ 117,954	\$ 8,557	\$ 109,397	\$ 374	\$ 115,624	\$ 120,200
57							
58	Sales						
59	Straight Time	\$ 61,112		\$ 61,112		\$ 61,112	\$ 63,531
60	Bonuses & Commissions	\$ 421		\$ 421	\$ 374	\$ 47	\$ 47
61	Incentive Compensation	\$ 1,594		\$ 1,594		\$ 5,117	\$ 5,320
62	Vacation/Other Non-Prod.	\$ 766		\$ 766		\$ 766	\$ 796
63	Sales Total	\$ 63,893	\$ -	\$ 63,893	\$ 374	\$ 67,042	\$ 69,694
64							
65	A&G						
66	Straight Time	\$ 1,265,873		\$ 1,265,873		\$ 1,265,873	\$ 1,315,985
67	Premium Time	\$ 2,001		\$ 2,001		\$ 2,001	\$ 2,080
68	Bonuses & Commissions	\$ 205,899		\$ 205,899	\$ 182,972	\$ 22,927	\$ 22,927
69	Incentive Compensation	\$ 129,258		\$ 129,258		\$ 106,349	\$ 110,559
70	Moving Allowance	\$ 202		\$ 202		\$ 202	\$ 202
71	Taxable Meals	\$ 36		\$ 36		\$ 36	\$ 36
72	Vacation/Other Non-Prod.	\$ 20,088		\$ 20,088		\$ 20,088	\$ 20,883
73	A&G Total	\$ 1,623,357	\$ -	\$ 1,623,357	\$ 182,972	\$ 1,417,476	\$ 1,472,672
74							
75	Totals						
76	Straight Time	\$ 5,450,836	\$ 7,977	\$ 5,442,859	\$ -	\$ 5,442,859	\$ 5,658,325
77	Premium Time	\$ 378,870	\$ -	\$ 378,870	\$ -	\$ 378,870	\$ 393,868
78	Bonuses & Commissions	\$ 225,722	\$ -	\$ 225,722	\$ 200,588	\$ 25,134	\$ 25,134
79	Incentive Compensation	\$ 264,932	\$ 490	\$ 264,442	\$ -	\$ 456,388	\$ 474,455
80	Moving Allowance	\$ 3,361	\$ -	\$ 3,361	\$ -	\$ 3,361	\$ 3,361
81	Taxable Meals	\$ 635	\$ -	\$ 635	\$ -	\$ 635	\$ 635
82	Vacation/Other Non-Prod.	\$ 75,824	\$ 90	\$ 75,734	\$ -	\$ 75,734	\$ 78,732
83	Total	\$ 6,400,180	\$ 8,557	\$ 6,391,623	\$ 200,588	\$ 6,382,981	\$ 6,634,510
84							
85	Other Gas Supply	\$ 76,170	\$ -	\$ 76,170	\$ -	\$ 80,416	\$ 83,600
86	Distribution	\$ 3,743,246	\$ -	\$ 3,743,246	\$ 12,630	\$ 3,890,610	\$ 4,044,424
87	Customer Accounts	\$ 775,560	\$ -	\$ 775,560	\$ 4,237	\$ 811,813	\$ 843,921
88	Customer Service	\$ 117,954	\$ 8,557	\$ 109,397	\$ 374	\$ 115,624	\$ 120,200
89	Sales	\$ 63,893	\$ -	\$ 63,893	\$ 374	\$ 67,042	\$ 69,694
90	A&G	\$ 1,623,357	\$ -	\$ 1,623,357	\$ 182,972	\$ 1,417,476	\$ 1,472,672
91	Total	\$ 6,400,180	\$ 8,557	\$ 6,391,623	\$ 200,588	\$ 6,382,981	\$ 6,634,510

Sources

Column b lines 2-3 and 7-8: Statement H Schedule H-1 page 6  
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 2-9 (25134/225722)

Column b lines 25-28: Schedule H-1 page 5  
Column b, c, d, e, f, and g line 29: Sum of lines 25 through 28  
Column b lines 32-38: Schedule H-1 page 5  
Column b, c, d, e, f, and g line 39: Sum of lines 32 through 38  
Column b lines 42-48: Schedule H-1 page 5  
Column b, c, d, e, f, and g line 49: Sum of lines 42 through 48  
Column b lines 52-55: Schedule H-1 page 5  
Column b, c, d, e, f, and g line 56: Sum of lines 52 through 55  
Column b lines 59-62: Schedule H-1 page 5  
Column b, c, d, e, f, and g line 63: Sum of lines 59 through 62  
Column b lines 66-72: Schedule H-1 page 5  
Column b, c, d, e, f, and g line 73: Sum of lines 66 through 72

Column b, c, d, e, f, and g line 76: sum of lines 25, 32, 42, 52, 59, and 66  
Column b, c, d, e, f, and g line 77: sum of lines 26, 33, 43, and 67  
Column b, c, d, e, f, and g line 78: sum of lines 34, 44, 53, 60, and 68  
Column b, c, d, e, f, and g line 79: sum of lines 27, 35, 45, 54, 61, and 69  
Column b, c, d, e, f, and g line 80: sum of lines 36, 46, and 70  
Column b, c, d, e, f, and g line 81: sum of lines 37, 47, and 71  
Column b, c, d, e, f, and g line 82: sum of lines 28, 38, 48, 55, 62, and 72  
Column b, c, d, e, f, and g line 83: sum of lines 76 through 82

Column b, c, d, e, f, and g line 85: line 30  
Column b, c, d, e, f, and g line 86: line 39  
Column b, c, d, e, f, and g line 87: line 49  
Column b, c, d, e, f, and g line 88: line 56  
Column b, c, d, e, f, and g line 89: line 63  
Column b, c, d, e, f, and g line 90: line 73  
Column b, c, d, e, f, and g line 91: sum of lines 85 through 90

Column c lines 25 through 73: Schedule H-1 page 5

Column d lines 25-28, 32-38, 42-48, 52-55, 59-62, and 66-72: Column b - Column c

Column e lines 34, 44, 53, 60, and 68: Column d \* Column b line 19

Column f lines 25-26, 28, 32-34, 36-38, 42-44, 46-48, 52-53, 55, 59-60, 62, 66-68, and 7072 : Column b - Column c - Column e  
Column f line 27: (line 25 + line 28) \* Column b line 17  
Column f line 35: (line 32 + line 38) \* Column b line 17  
Column f line 45: (line 42 + line 48) \* Column b line 17  
Column f line 54: (line 52 + line 55) \* Column b line 17  
Column f line 61: (line 59 + line 62) \* Column b line 17  
Column f line 69: (line 66 + line 72) \* Column b line 17

Column g lines 25-28, 32-33, 35, 38, 42-43, 45, 48, 52, 54-55, 59, 61-62, 66-67, 69, and 72 : column e \* column b line 15  
Column g lines 34, 36-37, 44, 46-47, 53, 60, 68, and 70-71: column f