

**Inter-County Energy Cooperative  
 Case No. 2018-00129  
 Work Paper 1 - Adjustment to Payroll Expense**

1. Adjustments to Payroll Expense

			Regular		
			Wages Booked	Regular	
			Historical	Wages	
<u>A.</u>	Employees Added during Test Year		Test Year	Adjusted	Adjustment
1.	H5	Hourly	\$ 24,638	\$ 31,990	\$ 7,353
2.	H7	Hourly	\$ 20,596	\$ 63,024	\$ 42,428
3.	H25	Hourly	\$ 11,043	\$ 42,016	\$ 30,973
4.	H42	Hourly	\$ 2,367	\$ 40,997	\$ 38,630
5.	PT/S 1	PT/Summer	\$ 3,289	\$ 5,003	\$ 1,713
6.	PT/S 2	PT/Summer	\$ 5,120	\$ 17,662	\$ 12,542
			\$ 67,052	\$ 200,691	\$ 133,639
<u>B.</u>	Employees Leaving during Test Year		Historical TY	Normalized TY	Adjustment
1.	R1		\$ 23,302	\$ -	\$ (23,302)
2.	R2		\$ 90,422	\$ -	\$ (90,422)
3.	R3		\$ 54,385	\$ -	\$ (54,385)
4.	R4		\$ 55,676	\$ -	\$ (55,676)
5.	R5		\$ 90,144	\$ -	\$ (90,144)
Total			\$ 313,930	\$ -	\$ (313,930)

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<u>1. Adjustments to Payroll Expense - continued</u>			Test Year Wages	Wage	Normalized	Adjustment
<u>C.</u>	Normalized Increase in Regular Wages		From Regular	Rate	Wages	[c - a]
Line No.	Employee Designation:	Notes	Hours	11/1/2017	@ 2080 Hours	(d)
			(a)	(b)	(c)	
1	S1	Salaried	\$ 100,975	\$ 47.65	\$ 99,112	\$ (1,863)
2	S2	Salaried	\$ 89,111	\$ 44.55	\$ 92,664	\$ 3,553
3	S3	Salaried	\$ 130,861	\$ 61.77	\$ 128,482	\$ (2,379)
4	S4	Salaried	\$ 48,935	\$ 24.38	\$ 50,710	\$ 1,776
5	S5	Salaried	\$ 68,296	\$ 34.35	\$ 71,448	\$ 3,152
6	S6	Salaried	\$ 61,402	\$ 30.16	\$ 62,733	\$ 1,330
7	S7	Salaried	\$ 113,120	\$ 53.71	\$ 111,717	\$ (1,404)
8	S8	Salaried	\$ 86,940	\$ 41.52	\$ 86,362	\$ (579)
9	S9	Salaried	\$ 106,141	\$ 52.86	\$ 109,949	\$ 3,808
10	S10	Salaried	\$ 214,182	\$ 96.37	\$ 200,450	\$ (13,732)
11	S11	Salaried	\$ 77,651	\$ 37.68	\$ 78,374	\$ 723
12	H1	Hourly	\$ 70,599	\$ 34.57	\$ 71,906	\$ 1,307
13	H2	Hourly	\$ 46,672	\$ 25.92	\$ 53,914	\$ 7,241
14	H3	Hourly	\$ 66,966	\$ 32.05	\$ 66,664	\$ (302)
15	H4	Hourly	\$ 52,385	\$ 27.18	\$ 56,534	\$ 4,150
16	H6	Hourly	\$ 51,523	\$ 27.78	\$ 57,782	\$ 6,260
17	H8	Hourly	\$ 39,318	\$ 20.06	\$ 41,725	\$ 2,407
18	H9	Hourly	\$ 56,193	\$ 28.00	\$ 58,240	\$ 2,047
19	H10	Hourly	\$ 78,401	\$ 36.84	\$ 76,627	\$ (1,774)
20	H11	Hourly	\$ 71,772	\$ 34.57	\$ 71,906	\$ 133
21	H12	Hourly	\$ 64,151	\$ 31.98	\$ 66,518	\$ 2,367
22	H13	Hourly	\$ 64,547	\$ 30.20	\$ 62,816	\$ (1,731)
23	H14	Hourly	\$ 49,228	\$ 24.25	\$ 50,440	\$ 1,212
24	H15	Hourly	\$ 57,481	\$ 28.34	\$ 58,947	\$ 1,467
25	H16	Hourly	\$ 69,473	\$ 33.67	\$ 70,034	\$ 560
26	H17	Hourly	\$ 78,676	\$ 36.84	\$ 76,627	\$ (2,049)
27	H18	Hourly	\$ 32,604	\$ 17.12	\$ 35,610	\$ 3,006
28	H19	Hourly	\$ 68,693	\$ 33.67	\$ 70,034	\$ 1,340
29	H20	Hourly	\$ 75,309	\$ 35.33	\$ 73,486	\$ (1,823)
30	H21	Hourly	\$ 30,156	\$ 18.07	\$ 37,586	\$ 7,429
31	H22	Hourly	\$ 47,123	\$ 25.25	\$ 52,520	\$ 5,397
32	H23	Hourly	\$ 61,645	\$ 31.98	\$ 66,518	\$ 4,873
33	H24	Hourly	\$ 46,361	\$ 21.91	\$ 45,573	\$ (788)
34	H26	Hourly	\$ 31,351	\$ 16.79	\$ 34,923	\$ 3,572
35	H27	Hourly	\$ 68,991	\$ 33.69	\$ 70,075	\$ 1,084
36	H28	Hourly	\$ 66,449	\$ 33.22	\$ 69,098	\$ 2,649
37	H29	Hourly	\$ 72,766	\$ 34.57	\$ 71,906	\$ (861)
38	H30	Hourly	\$ 36,236	\$ 18.41	\$ 38,293	\$ 2,057
39	H31	Hourly	\$ 39,338	\$ 19.82	\$ 41,226	\$ 1,888
40	H32	Hourly	\$ 77,590	\$ 38.08	\$ 79,206	\$ 1,616
41	H33	Hourly	\$ 73,088	\$ 35.89	\$ 74,651	\$ 1,563
42	H34	Hourly	\$ 57,543	\$ 30.77	\$ 64,002	\$ 6,458
43	H35	Hourly	\$ 75,075	\$ 36.84	\$ 76,627	\$ 1,553
44	H36	Hourly	\$ 68,121	\$ 33.67	\$ 70,034	\$ 1,912
45	H37	Hourly	\$ 34,643	\$ 17.13	\$ 35,630	\$ 988
46	H38	Hourly	\$ 53,289	\$ 27.78	\$ 57,782	\$ 4,493
47	H39	Hourly	\$ 62,926	\$ 30.50	\$ 63,440	\$ 514
48	H40	Hourly	\$ 68,370	\$ 33.67	\$ 70,034	\$ 1,664
49	H41	Hourly	\$ 39,324	\$ 20.37	\$ 42,370	\$ 3,046
50	H43	Hourly	\$ 56,655	\$ 27.83	\$ 57,886	\$ 1,232
51	H44	Hourly	\$ 59,450	\$ 30.20	\$ 62,816	\$ 3,366
52	H45	Hourly	\$ 70,408	\$ 35.18	\$ 73,174	\$ 2,767
53	H46	Hourly	\$ 49,336	\$ 25.25	\$ 52,520	\$ 3,184
54	H47	Hourly	\$ 49,341	\$ 25.25	\$ 52,520	\$ 3,179
55	H48	Hourly	\$ 42,607	\$ 20.99	\$ 43,659	\$ 1,052
56	H49	Hourly	\$ 67,405	\$ 33.69	\$ 70,075	\$ 2,670
57	H50	Hourly	\$ 74,147	\$ 34.57	\$ 71,906	\$ (2,241)
58	H51	Hourly	\$ 60,204	\$ 30.73	\$ 63,918	\$ 3,714
59	H52	Hourly	\$ 51,054	\$ 27.03	\$ 56,222	\$ 5,168
60	H53	Hourly	\$ 38,633	\$ 19.82	\$ 41,226	\$ 2,593
61		Total	\$ 3,921,228		\$ 4,019,226	\$ 97,998

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1. Adjustments to Payroll Expense - continued			Test Year Wages	Test Year	Test Year	Wage	Normalized	Adjustment
D.	Normalized Increase in Over Time Wages		From OT	Average	OT	Rate	OT Wages	[e - a]
Line No.	Employee Designation:	Notes	Hours	Wage Rate	Hours Worked	11/1/2017	(e)	(f)
			(a)	(b)	(c)	(d)		
1	S1	Salaried	\$ -	46.40	0	\$ 47.65	\$ -	\$ -
2	S2	Salaried	\$ -	42.84	0	\$ 44.55	\$ -	\$ -
3	S3	Salaried	\$ -	60.14	0	\$ 61.77	\$ -	\$ -
4	S4	Salaried	\$ -	23.53	0	\$ 24.38	\$ -	\$ -
5	S5	Salaried	\$ 3,496	32.83	71	\$ 34.35	\$ -	\$ (3,496)
6	S6	Salaried	\$ -	29.52	0	\$ 30.16	\$ -	\$ -
7	S7	Salaried	\$ -	51.99	0	\$ 53.71	\$ -	\$ -
8	S8	Salaried	\$ -	39.95	0	\$ 41.52	\$ -	\$ -
9	S9	Salaried	\$ -	51.03	0	\$ 52.86	\$ -	\$ -
10	S10	Salaried	\$ -	98.43	0	\$ 96.37	\$ -	\$ -
11	S11	Salaried	\$ 1,741	35.69	34	\$ 37.68	\$ -	\$ (1,741)
12	H1	Hourly	\$ 5,111	33.94	101	\$ 34.57	\$ 5,237	\$ 127
13	H2	Hourly	\$ 247	24.20	7	\$ 25.92	\$ 253	\$ 6
14	H3	Hourly	\$ -	30.89	0	\$ 32.05	\$ -	\$ -
15	H4	Hourly	\$ 2,959	25.18	75	\$ 27.18	\$ 3,058	\$ 98
16	H5	Hourly (New)	\$ 439	15.02	20	\$ 15.38	\$ 450	\$ 11
17	H6	Hourly	\$ 7,929	25.63	204	\$ 27.78	\$ 8,511	\$ 582
18	H7	Hourly (New)	\$ 935	28.61	22	\$ 30.30	\$ 977	\$ 42
19	H8	Hourly	\$ 341	18.90	12	\$ 20.06	\$ 361	\$ 20
20	H9	Hourly	\$ 203	27.02	5	\$ 28.00	\$ 210	\$ 7
21	H10	Hourly	\$ 458	36.03	9	\$ 36.84	\$ 470	\$ 11
22	H11	Hourly	\$ 8,956	33.89	177	\$ 34.57	\$ 9,178	\$ 223
23	H12	Hourly	\$ 5,996	30.84	129	\$ 31.98	\$ 6,188	\$ 192
24	H13	Hourly	\$ 287	30.01	7	\$ 30.20	\$ 294	\$ 7
25	H14	Hourly	\$ 71	23.67	2	\$ 24.25	\$ 73	\$ 2
26	H15	Hourly	\$ 83	27.63	2	\$ 28.34	\$ 85	\$ 2
27	H16	Hourly	\$ 19,094	33.01	388	\$ 33.67	\$ 19,571	\$ 477
28	H17	Hourly	\$ 270	36.16	5	\$ 36.84	\$ 276	\$ 7
29	H18	Hourly	\$ 105	15.67	5	\$ 17.12	\$ 116	\$ 11
30	H19	Hourly	\$ 13,267	33.03	269	\$ 33.67	\$ 13,598	\$ 332
31	H20	Hourly	\$ 52	34.61	1	\$ 35.33	\$ 53	\$ 1
32	H21	Hourly	\$ 84	17.53	3	\$ 18.07	\$ 88	\$ 4
33	H22	Hourly	\$ 3,830	22.66	115	\$ 25.25	\$ 4,356	\$ 525
34	H23	Hourly	\$ 11,152	29.64	253	\$ 31.98	\$ 12,148	\$ 996
35	H24	Hourly	\$ 7,500	21.46	234	\$ 21.91	\$ 7,690	\$ 191
36	H25	Hourly (New)	\$ 458	19.72	16	\$ 20.20	\$ 470	\$ 11
37	H26	Hourly	\$ 93	15.07	4	\$ 16.79	\$ 101	\$ 8
38	H27	Hourly	\$ 4,364	33.17	89	\$ 33.69	\$ 4,472	\$ 108
39	H28	Hourly	\$ 16,082	31.95	333	\$ 33.22	\$ 16,581	\$ 499
40	H29	Hourly	\$ 14,875	33.75	294	\$ 34.57	\$ 15,245	\$ 370
41	H30	Hourly	\$ 80	17.42	3	\$ 18.41	\$ 83	\$ 3
42	H31	Hourly	\$ 148	18.91	5	\$ 19.82	\$ 156	\$ 8
43	H32	Hourly	\$ 6,911	37.30	124	\$ 38.08	\$ 7,083	\$ 172
44	H33	Hourly	\$ 5,892	34.35	116	\$ 35.89	\$ 6,218	\$ 326
45	H34	Hourly	\$ 876	27.67	21	\$ 30.77	\$ 969	\$ 93
46	H35	Hourly	\$ 458	36.09	9	\$ 36.84	\$ 470	\$ 11
47	H36	Hourly	\$ 6,303	31.54	134	\$ 33.67	\$ 6,780	\$ 477
48	H37	Hourly	\$ 63	16.66	3	\$ 17.13	\$ 64	\$ 2
49	H38	Hourly	\$ 6,599	25.62	171	\$ 27.78	\$ 7,136	\$ 537
50	H39	Hourly	\$ 190	29.80	4	\$ 30.50	\$ 194	\$ 5
51	H40	Hourly	\$ 5,639	32.87	115	\$ 33.67	\$ 5,783	\$ 144
52	H41	Hourly	\$ 56	18.91	2	\$ 20.37	\$ 61	\$ 5
53	H42	Hourly (New)	\$ -	19.72	0	\$ 19.71	\$ -	\$ -
54	H43	Hourly	\$ 204	27.24	5	\$ 27.83	\$ 209	\$ 5
55	H44	Hourly	\$ 88	28.58	2	\$ 30.20	\$ 91	\$ 2
56	H45	Hourly	\$ 8,379	34.21	163	\$ 35.18	\$ 8,602	\$ 223
57	H46	Hourly	\$ 1,771	23.72	49	\$ 25.25	\$ 1,865	\$ 94
58	H47	Hourly	\$ 2,334	23.72	64	\$ 25.25	\$ 2,405	\$ 71
59	H48	Hourly	\$ 61	20.48	61	\$ 20.99	\$ 1,934	\$ 1,873
60	H49	Hourly	\$ 6,826	32.41	139	\$ 33.69	\$ 6,999	\$ 173
61	H50	Hourly	\$ 9,108	34.07	180	\$ 34.57	\$ 9,334	\$ 226
62	H51	Hourly	\$ 1,090	28.94	25	\$ 30.73	\$ 1,152	\$ 63
63	H52	Hourly	\$ 278	24.55	8	\$ 27.03	\$ 314	\$ 37
64	H53	Hourly	\$ 229	17.02	8	\$ 19.82	\$ 245	\$ 16
65	PT/S 1	PT/Summer (New)	\$ -	19.52	0	\$ 20.01	\$ -	\$ -
66	PT/S 2	PT/Summer (New)	\$ -	17.40	0	\$ 17.84	\$ -	\$ -

