## Jacksonville Village Electric Utility

JEC-Jurczyk-3

## Rate Case Study

***Summary of Adjustments***

Test Year: 12 months ending December 31, 2025
Rate Year: July 5, 2026 - July 4, 2027
Filed: 21-May-26

| Line No. | Adjustments | Power Supply/Gen | Distrib. | Cust/Sales | Admin & General | Taxes | Interest | Revenues | Total of Adjustments |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Purchased Power Adj | $ 35,546 | | | | | | | $ 35,546 |
| 2 | Labor Expense Adj | | | | $ 12,803 | | | | $ 12,803 |
| 3 | Materials, Maintenance, Other Expense Adj | | $ (88) | | $ 107,141 | | | | $ 107,053 |
| 4 | Insurance/Benefits Adj | | | | $ (1,933) | | | | $ (1,933) |
| 5 | Gross Revenue Tax | | | | | $ 1,270 | | | $ 1,270 |
| 6 | Payroll Tax | | | | | $ 1,001 | | | $ 1,001 |
| 7 | Fuel Tax | | | | | $ 1,210 | | | $ 1,210 |
| 8 | Childcare Tax | | | | | $ 56 | | | $ 56 |
| 9 | Interest Expense Adj. | | | | | | $ (13,330) | | $ (13,330) |
| 10 | Tier | | | | | | $ 204,078 | | $ 204,078 |
| 11 | Partial Rate Case Adjustment | | | | | | | $ (105,797) | $ (105,797) |
| 12 | Totals | $ 35,546 | $ (88) | $ - | $ 118,011 | $ 3,537 | $ 190,748 | $ (105,797) | $ 241,957 |