Jacksonville Electric Company
Exhibit JEC-JTJ-10: RES Adjustments

TIER 1	2025 Actual	2026 Budget	K&M Adj.
REC Purchases	$ 8,492	$ 6,605	-$ 1,887
VPPSA Admin Alloc	$ 2,786	$ 2,635	-$ 151
Prior Yr. True Up - Charges (Credits)	$ 2,537	$ 0	-$ 2,537
TIER 1 Total	**$ 13,814**	**$ 9,240**	**-$ 4,574**

TIER 2	2025 Actual	2026 Budget	K&M Adj.
REC Purchases	$ 7,245	$ 10,075	$ 2,830
VPPSA Admin Alloc	$ 2,376	$ 4,018	$ 1,641
Prior Yr. True Up - Charges (Credits)	-$ 2,021	-$ 3,041	-$ 1,020
TIER 2 Total	**$ 7,600**	**$ 11,052**	**$ 3,452**

TIER 3	2025 Actual	2026 Budget	K&M Adj.
Marketing	$ 206	$ 228	$ 22
Incentive Payments	$ 4,405	$ 6,161	$ 1,757
Custom Incentive Payments	$ 731	$ 1,319	$ 588
Computer & Legal	$ 282	$ 364	$ 82
VPPSA Admin Alloc	$ 1,845	$ 3,222	$ 1,378
Prior Yr Charges (Credits)	$ 1,099	-$ 1,641	-$ 2,740
Tier 3 Total	**$ 8,567**	**$ 9,653**	**$ 1,086**

TIER 4	2025 Actual	2026 Budget	K&M Adj.
REC Purchases	$ 0	$ 0	$ 0
VPPSA Admin Alloc	$ 0	$ 0	$ 0
Prior Yr. True Up - Charges (Credits)	$ 0	$ 0	$ 0
TIER 4 Total	**$ 0**	**$ 0**	**$ 0**

	2025	**2026**	**adjustment**
Subtotal Direct Costs	**$ 20,873**	**$ 24,161**	**$ 2,701**
GRAND TOTAL RES COSTS	**$ 29,981**	**$ 29,945**	**-$ 36**