**Section 285.3105 Schedule C-11.1: Direct Payroll by Function**

Provide the total direct payroll charged to the following categories for the three consecutive years immediately preceding the test year and the test year ("(E)" denotes information applicable to electric utilities; "(G)" denotes information applicable to gas utilities; "(W)" denotes information applicable to water and/or sewer utilities; and "(All)" denotes information applicable to all utilities):

a) Power production (E), Gas supply (G), Source of supply (W);

b) Transmission (E), Storage (G), Water treatment (W);

c) Distribution (E & G), Transmission and Distribution (W);

d) Customer accounts (All);

e) Sales (All);

f) Administrative and General (All);

g) Total payroll charged to expense (sum of items in subsections (a) through (f));

h) Total payroll charged to construction; and

i) Total payroll (sum of items in subsections (g) and (h)).