

## Exhibit F

### Calculation of Prorated Interest

On September 27, 2017, the Cole County Circuit Court entered its final judgment in *Gerken v. Corsi*, Case No. 06AC-CC00123-03, awarding damages of \$26,312,279.00. The Parties agree that those damages comprise (i) \$11,478,681.00 attributable to underpayments to Eligible Class Members from February 1, 2001 to June 30, 2010, and (ii) \$14,833,598.00 attributable to prejudgment interest calculated on those underpayments. Defendants appealed that final judgment.

The Parties subsequently entered into a Class Action Settlement Agreement, and on March [REDACTED], 2018, the Cole County Circuit Court entered its Judgment approving the parties' Class Action Settlement Agreement. In that Agreement, the parties agreed that the Department would create a common fund of \$21,000,000.00. Of that amount, the parties agreed that (i) \$11,478,681.00 is attributable to underpayments to Eligible Class Members from February 1, 2001 to June 30, 2010, and (ii) \$9,521,319.00 is attributable to prejudgment interest on those underpayments.

In light of these facts, the Department will calculate the amount of prejudgment interest due and owing to each Eligible Class Member under the Class Action Settlement Agreement as follows:

- 1) Calculate the amount of prejudgment interest owed to each Eligible Class Member under the Court's final judgment. To do this, the Department will:
  - a. Determine the principal amount of underpayment due and owing to each Eligible Class Member per fiscal year beginning February 1, 2001, through June 30, 2010.
  - b. Calculate each individual Eligible Class Member's interest period by determining the number of days from February 1, 2001 through September 27, 2017 for the first fiscal year, and the start of the State Fiscal Year for each year thereafter, through September 27, 2017 wherein the Eligible Class Member was owed, but did not receive, any amount determined by the Court's final judgment to be due that Eligible Class Member.
  - c. Multiply the amount of underpayment for each fiscal year by nine percent times the number of days in the Eligible Class Member's interest period divided by 365 days.

- d. Sum the amount of interest owed that Eligible Class Member for each fiscal year of underpayment through September 27, 2017.
- 2) Sum the prejudgment interest amount calculated for all Eligible Class Members as calculated in Step 1 above.
- 3) Divide the amount of prejudgment interest stipulated by the Parties in paragraph 3.2 of the Class Action Settlement Agreement (\$9,521,319.00) by the amount calculated in Step 2 above. The product of this division will be the Proration Percentage.
- 4) Apply the Proration Percentage to the amount of interest determined for each Eligible Class Member in Step 1 above for each fiscal year.
- 5) Sum the amounts for each individual for each fiscal year from Step 4.