

**SCHEDULE OF ADJUSTED OPERATIONS - GAS UTILITY**

TYE 12/31/20 23

	Test Year	Adjustment	Ref.	Pro Forma
<b>Operating Revenues</b>				
Sales of Gas				
Residential	512,921.05	0.00	1	512,921.05
Commercial & Industrial	654,967.38	0.00	2	654,967.38
Interdepartmental	0.00	0.00		0.00
Sales for Resale	0.00	0.00		0.00
<b>Total Sales of Gas</b>	<b>1,167,888.43</b>	<b>0.00</b>		<b>1,167,888.43</b>
Other Operating Revenues				
Forfeited Discounts	0.00	0.00		0.00
Miscellaneous Service Revenues	68,851.50	0.00	3	68,851.50
Rent from Gas Property		0.00		0.00
Other Gas Revenues	-222,737.51	0.00	4	-222,737.51
<b>Total Operating Revenues</b>	<b>1,014,002.42</b>	<b>0.00</b>		<b>1,014,002.42</b>
<b>Operating Expenses</b>				
Operation and Maintenance Expenses				
Manufactured Gas Production Expenses	0.00	0.00		0.00
Natural Gas Production Expenses	492,500.00	88,650.00	5	581,150.00
Exploration and Development Expenses	0.00	0.00		0.00
Storage Expenses	0.00	0.00		0.00
Other Gas Supply Expenses	0.00	0.00		0.00
Transmission Expenses	0.00	0.00		0.00
Distribution Expenses	190,676.79	89,618.09	6	280,294.88
Customer Accounts Expenses	92,938.97	4,646.95	7	97,585.92
Customer Service and Informational Expenses	26,268.00	1,313.40	7	27,581.40
Administrative and General Expenses	629,322.73	31,466.14	7	660,788.87
<b>Total Operation and Maintenance Expenses</b>	<b>1,431,706.49</b>	<b>215,694.58</b>		<b>1,647,401.07</b>
Depreciation Expense	81,102.12	0.00		81,102.12
Amortization Expense	5,296.30	0.00		5,296.30
Taxes Other Than Income	30,000.00	0.00		30,000.00
Income Tax Expense	0.00	0.00		0.00
<b>Total Operating Expenses</b>	<b>1,548,104.91</b>	<b>215,694.58</b>		<b>1,763,799.49</b>
<b>Utility Operating Income</b>	<b>-534,102.49</b>	<b>-215,694.58</b>		<b>-749,797.07</b>

References

- 1 - Includes Tariff, Customer Charge, PGA, and Past GCR revenues for Residential class
- 2 - Includes Tariff, Customer Charge, PGA, and Past GCR revenues for Commercial, Industrial, and Ag Heat classes
- 3 - Includes revenues from 488 - Penalties & service charges and 419 - Interest Income
- 4 - Includes 414 - Other Utility Operating Income
- 5 - Adjustment reflects an 18% increase in Gas Purchase Expenses from first half of 2023 to first half of 2024
- 6 - Adjustment reflects a 47% increase in Distribution Expenses from first half of 2023 to first half of 2024
- 7 - Adjustment reflects a 5% increase in Indirect Costs from first half of 2023 to first half of 2024