

ATTACHMENT 4

SCHEDULE OF ADJUSTED OPERATIONS

SCHEDULE OF ADJUSTED OPERATIONS - GAS UTILITY

TYE 12/31/20 24

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sales of Gas				
Residential	381,287.66	0.00	1	381,287.66
Commercial & Industrial	632,997.64	0.00	2	632,997.64
Interdepartmental	0.00	0.00		0.00
Sales for Resale	0.00	0.00		0.00
Total Sales of Gas	1,014,285.30	0.00		1,014,285.30
Other Operating Revenues				
Forfeited Discounts	0.00	0.00		0.00
Miscellaneous Service Revenues	44,568.14	0.00	3	44,568.14
Rent from Gas Property	0.00	0.00		0.00
Other Gas Revenues	260,344.55	0.00	4	260,344.55
Total Operating Revenues	1,319,197.99	0.00		1,319,197.99
<u>Operating Expenses</u>				
Operation and Maintenance Expenses				
Manufactured Gas Production Expenses	0.00	0.00		0.00
Natural Gas Production Expenses	634,240.00	488,364.80	5	1,122,604.80
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	196,773.03	7,870.92	6	204,643.95
Customer Accounts Expenses	39,916.66	0.00		39,916.66
Customer Service and Informational Expenses	27,238.00	0.00		27,238.00
Administrative and General Expenses	696,932.40	13,938.64	7	710,871.04
Total Operation and Maintenance Expenses	1,595,100.09	510,174.36		2,105,274.45
Depreciation Expense	77,715.21	777.15	8	78,492.36
Amortization Expense	5,043.00	40,000.00	9	45,043.00
Taxes Other Than Income	24,000.00	0.00		24,000.00
Income Tax Expense	0.00	0.00		0.00
Total Operating Expenses	1,701,858.30	550,951.51		2,252,809.81
Utility Operating Income	-382,660.31	-550,951.51		-933,611.82

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 AgHeat classes
- 3 - Includes revenues from 488 - Penalties & service charges and 419 - Interest Income
- 4 - Includes 414 - Other Utility Operating Income
- 5 - Adjustment reflects a 77% increase in Gas Purchase Expenses from 2024 two quarter average to first half 2025
- 6 - Adjustment reflects a 4% increase in Distribution Expenses from 2024 two quarter average to first half 2025
- 7 - Adjustment reflects a 2% increase in General Expenses from 2024 two quarter average to first half 2025
- 8 - Adjustment reflects a 1% increase in Depreciation Expenses from 2024 two quarter average to first half 2025
- 9 - Adjustment reflects an increase that includes Rate Case expenses amortized over 3 years