

<u>Line</u>	<u>Description</u>	<u>Revenue</u>
	(a)	(b)
1	Remove Late Payment Revenue	\$ (102,645)
2	Remove Conservation Tracking Adjustment Revenue	\$ (117,888)
	<u>Transport and Sales Penalty Revenue</u>	
3	2019	\$ 25,586
4	2020	25,330
5	2021	18,307
6	2022	121,500
7	2023	(19,535)
8	Total	<u>\$ 171,188</u>
9	Transport and Sales Penalty Revenue Five-Year Average	\$ 34,238
10	Test Year Transport and Sales Penalty Revenue	\$ 121,500
11	Miscellaneous Other Operating Revenue Adjustment	\$ (87,262)
	<u>General Office COS</u>	
12	2023 General Office COS Revenue	\$ 295,051
13	Test Year General Office COS Revenue	\$ 243,236
14	Pro Forma General Office COS Revenue Adjustment	\$ 51,815
15	Total Pro Forma Other Operating Revenue Adjustment	<u>\$ (255,980)</u>

Sources:

Lines 1 and 2: Statement I, page 5, Per Books column
Lines 3 and 7: DR 3-1
Lines 4 through 6: Statement I Workpapers, page 1
Line 8: Sum lines 3 through 7
Line 9: Line 8 / 5
Line 10: Statement I, page 5, Per Books column
Line 11: Line 9 - line 10
Line 12: 478,201 (DR 3-1) - 146,566 (DR 3-5) - 36,584 (DR 3-5)
Line 13: Statement I, page 5, Per Books column
Line 14: Line 12 - line 13
Lines 15: Sum lines 1, 2, 11, and 14