







Natural Gas Revenue Requirement With AWEC Adjustment Detail

Line	Adj. No.	Sub No.	Description	Impact of AWEC Adjustments			Rev. Req. Def. / (Suf.)	AWEC Position
				Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base		
1	ROO		<b>Results of Operations</b>					
<i>Restating Adjustments:</i>								
2	R-1		Remove Supplemental Schedules Adjustment	-	-	-	-	
3	R-2		Normalize Revenue Adjustment	-	-	-	-	
4	R-3		Restate End of Period Adjustment	-	-	-	-	
5	R-4		Annualized CRM Adjustment	-	-	-	-	
6	R-5		Promotional Advertising Adjustment	-	-	-	-	
7	R-6		Restate Wages Adjustment	-	-	-	-	
8	R-7		Restate Incentives Adjustment	-	-	-	-	
9	R-8		Director & Officers Adjustment	-	-	-	-	Oppose
10	R-8	1	Director & Officers Adjustment	159	126	-	(167)	Propose
11	R-9		Restate COVID-19 Deferral Offsets Adjustment	-	-	-	-	
12	R-10		Restate CCA Labor Expense Adjustment	-	-	-	-	
13	R-11		Restate Commission Fees Adjustment	-	-	-	-	
14	R-12		Legal Expenses	385	304	-	(404)	Propose
			<i>Sub-total Restating</i>	<u>544</u>	<u>430</u>	<u>-</u>	<u>(572)</u>	
<i>Rate Year 1 PF Adjustments:</i>								
15	P-1		Interest Coordination Adjustment	-	-	-	-	
16	P-2		2024 Pro Forma Wage Adjustment	-	-	-	-	Oppose
17	P-2	1	2024 Pro Forma Wage Adjustment	1,420	1,122	-	(1,494)	Propose
18	P-3		MAOP Deferral Amortization	-	-	-	-	
19	P-4		Pro Forma Rate Case Expense Adjustment	-	-	-	-	Oppose
20	P-4	1	Pro Forma Rate Case Expense Adjustment	1,450	1,146	-	(1,525)	Propose
21	P-5		Pro Forma Medical, Dental, & Life Insurance E	-	-	-	-	
22	P-6		Pro Forma Property Tax Adjustment	-	-	-	-	
23	P-7		2024 Pro Forma Pension Expense Adjustment	653	516	-	(686)	Oppose
24	P-8		2024 Pro Forma Tax Flow-Through Adjustmen	-	-	-	-	
25	P-9		2024 Pro Forma Misc. O&M Expense Adjustm	-	-	-	-	Oppose
26	P-9	1	2024 Pro Forma Misc. O&M Expense Adjustm	193	152	-	(203)	Propose
27	PR- 1		2024 Provisional Plant Additions	-	-	-	-	Oppose
28	PR- 1	1	Remove RNG	164	130	(8,191)	(948)	Propose
29	PR- 1	2	Discrete Capital Adjustments	815	644	(44,488)	(5,067)	Propose
30	PR- 1	3	Run Rate Capital Adjustments	646	510	(16,546)	(2,245)	Propose
31	PR- 1	4	Accumulated Depreciation	-	-	(17,309)	(1,638)	Propose
32	PR - 2		2024 Offsets to Provisional Plant Additions	-	-	-	-	
			<i>Sub-total Pro Forma Year 1</i>	<u>5,340</u>	<u>4,218</u>	<u>(86,534)</u>	<u>(13,805)</u>	
			<b>Total Rate Year 1</b>	<u><b>5,883</b></u>	<u><b>4,648</b></u>	<u><b>(86,534)</b></u>	<u><b>(14,377)</b></u>	
<i>Rate Year 2 PF Adjustments:</i>								
33	RY2-X		Rate Year 1 Revenue Increase	(5,883)	(4,648)	86,534	14,377	
34	PR - 3		2025 Provisional Plant Additions	-	-	-	-	
35	PR - 4		2025 Offsets to Provisional Plant Additions	-	-	-	-	Oppose
36	PR - 4	1	Remove RNG	917	725	(17,760)	(2,645)	Propose
37	PR - 4	2	Discrete Capital Adjustments	513	405	(26,208)	(3,020)	Propose
38	PR - 4	3	Run Rate Capital Adjustments	692	547	(18,226)	(2,453)	Propose
39	PR - 4	4	Accumulated Depreciation	-	-	(835)	(79)	Propose
40	PR - 5		2025 Pro Forma Wage Adjustment	-	-	-	-	Oppose
41	PR - 5	1	2025 Pro Forma Wage Adjustment	569	449	-	(598)	Propose
42	PR - 6		2025 Pro Forma Pension Expense Adjustment	765	604	-	(804)	Oppose
43	PR - 7		2025 Pro Forma 401K Expense Adjustment	-	-	-	-	
44	PR - 8		2025 Pro Forma Tax Flow-Through Adjustmen	-	-	-	-	
45	PR - 9		2025 Pro Forma Decarbonization Testing & De	-	-	-	-	
46	PR - 10		2025 Pro Forma Misc. O&M Expense Adjustm	-	-	-	-	Oppose
47	PR - 10	1	2025 Pro Forma Misc. O&M Expense Adjustm	196	155	-	(206)	Propose
48			<b>Total Rate Year 2 Results</b>	<u><b>3,652</b></u>	<u><b>2,885</b></u>	<u><b>(63,029)</b></u>	<u><b>(9,806)</b></u>	

Year 1  
 Year 2