

<u>Line No.</u>	<u>Description</u>	<u>2013 Pro Forma Test Year (A)</u>	<u>Pro Forma Adjustments (B)</u>	<u>2013 Interim Rates (C) = (A) + (B)</u>
1	Electric Plant as Booked			
2	Production	\$579,721	\$0	\$579,721
3	Transmission	\$128,379	\$0	\$128,379
4	Distribution	\$212,556	\$0	\$212,556
5	General	\$31,338	\$0	\$31,338
6	Common	\$25,996	\$0	\$25,996
7	TOTAL Utility Plant in Service	\$977,990	\$0	\$977,990
8				
9	Reserve for Depreciation			
10	Production	\$302,345	\$0	\$302,345
11	Transmission	\$40,253	\$0	\$40,253
12	Distribution	\$81,269	\$0	\$81,269
13	General	\$10,011	\$0	\$10,011
14	Common	\$14,242	\$0	\$14,242
15	TOTAL Reserve for Depreciation	\$448,120	\$0	\$448,120
16				
17	Net Utility Plant in Service			
18	Production	\$277,376	\$0	\$277,376
19	Transmission	\$88,126	\$0	\$88,126
20	Distribution	\$131,287	\$0	\$131,287
21	General	\$21,327	\$0	\$21,327
22	Common	\$11,753	\$0	\$11,753
23	Net Utility Plant in Service	\$529,869	\$0	\$529,869
24				
25	Utility Plant Held for Future Use	\$0	\$0	\$0
26				
27	Construction Work in Progress	\$0	\$0	\$0
28				
29	Less: Accumulated Deferred Income Taxes	\$115,496	\$0	\$115,496
30				
31	Cash Working Capital	(\$6,038)	\$0	(\$6,038)
32				
33	Other Rate Base Items:			
34	Materials and Supplies	\$8,432	\$0	\$8,432
35	Fuel Inventory	\$5,069	\$0	\$5,069
36	Non-Plant Assets & Liabilities	\$1,458	\$0	\$1,458
37	Customer Advances	(\$1,487)	\$0	(\$1,487)
38	Customer Deposits	(\$178)	\$0	(\$178)
39	Prepayments	\$6,821	\$0	\$6,821
40	Regulatory Amortizations	\$4,792	\$0	\$4,792
41				
42	Total Other Rate Base Items	\$24,906	\$0	\$24,906
43				
44	Total Average Rate Base	\$433,242	\$0	\$433,242