

Line No.	Description	2012 Final Decision As Reported (A)	2013 Unadjusted Test Year (B)	Pro Forma Adjustments (C)	2013 Pro Forma Test Year (D) = (B) + (C)	2013 Pro Forma compared to 2012 Final Decision (E) = (D) - (A)
1	Electric Plant as Booked					
2	Production	\$456,377	\$527,549	\$52,172	\$579,721	\$123,344
3	Transmission	\$104,914	\$132,905	(\$4,526)	\$128,379	\$23,465
4	Distribution	\$188,143	\$212,556	\$0	\$212,556	\$24,413
5	General	\$22,483	\$31,101	\$237	\$31,338	\$8,855
6	Common	\$26,005	\$25,996	\$0	\$25,996	(\$9)
7	TOTAL Utility Plant in Service	\$797,922	\$930,106	\$47,883	\$977,990	\$180,068
8						
9	Reserve for Depreciation					
10	Production	\$251,552	\$296,502	\$5,843	\$302,345	\$50,792
11	Transmission	\$35,236	\$41,265	(\$1,012)	\$40,253	\$5,017
12	Distribution	\$75,025	\$79,885	\$1,384	\$81,269	\$6,244
13	General	\$7,931	\$10,285	(\$273)	\$10,011	\$2,081
14	Common	\$16,209	\$14,159	\$84	\$14,242	(\$1,967)
15	TOTAL Reserve for Depreciation	\$385,953	\$442,095	\$6,026	\$448,120	\$62,167
16						
17	Net Utility Plant in Service					
18	Production	\$204,825	\$231,047	\$46,330	\$277,376	\$72,552
19	Transmission	\$69,678	\$91,640	(\$3,514)	\$88,126	\$18,448
20	Distribution	\$113,118	\$132,671	(\$1,384)	\$131,287	\$18,169
21	General	\$14,553	\$20,817	\$510	\$21,327	\$6,774
22	Common	\$9,796	\$11,837	(\$84)	\$11,753	\$1,958
23	Net Utility Plant in Service	\$411,969	\$488,011	\$41,858	\$529,869	\$117,900
24						
25	Utility Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0
26						
27	Construction Work in Progress	\$0	\$0	\$0	\$0	\$0
28						
29	Less: Accumulated Deferred Income Taxes	\$78,446	\$106,535	\$8,961	\$115,496	\$37,050
30						
31	Cash Working Capital	(\$2,985)	(\$4,381)	(\$1,657)	(\$6,038)	(\$3,053)
32						
33	Other Rate Base Items:					
34	Materials and Supplies	\$7,330	\$8,432	\$0	\$8,432	\$1,102
35	Fuel Inventory	\$5,207	\$5,069	\$0	\$5,069	(\$138)
36	Non-Plant Assets & Liabilities	(\$713)	\$1,458	\$0	\$1,458	\$2,171
37	Customer Advances	(\$338)	(\$1,487)	\$0	(\$1,487)	(\$1,149)
38	Customer Deposits	(\$201)	(\$178)	\$0	(\$178)	\$23
39	Prepayments	\$9,116	\$7,249	(\$428)	\$6,821	(\$2,295)
40	Regulatory Amortizations	\$799	\$5,086	(\$294)	\$4,792	\$3,993
41						
42	Total Other Rate Base Items	\$21,200	\$25,628	(\$722)	\$24,906	\$3,706
43						
44	Total Average Rate Base	\$351,738	\$402,724	\$30,518	\$433,242	\$81,503