

Line	Description	Fuel and Purchased				Customer	A&G	Total
		Power	Production	Transmission	Distribution	Accounting		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Test Year Expense	\$ 1,643	\$ 98,472	\$ 94,520	\$ 47,820	\$ 133	\$ 8,078	\$ 250,666
2								
3	Removal of one time compressor purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451	\$ 451
4								
5	Adjusted Test Year Expense	<u>\$ 1,643</u>	<u>\$ 98,472</u>	<u>\$ 94,520</u>	<u>\$ 47,820</u>	<u>\$ 133</u>	<u>\$ 7,627</u>	<u>\$ 250,215</u>
6								
7	2011	\$ 1,113	\$ 111,918	\$ 45,012	\$ 58,100	\$ 178	\$ 8,049	\$ 224,370
8	2012	1,330	99,485	13,928	54,011	173	7,471	176,398
9	2013	2,596	116,968	63,691	67,293	65	14,900	265,513
10	2014 - Adjusted	1,643	98,472	94,520	47,820	133	7,627	250,215
11	2015	691	94,155	29,670	68,263	67	6,255	199,101
12	Total	<u>\$ 7,373</u>	<u>\$ 520,998</u>	<u>\$ 246,821</u>	<u>\$ 295,487</u>	<u>\$ 616</u>	<u>\$ 44,302</u>	<u>\$ 1,115,597</u>
13								
14	5 year average	\$ 1,475	\$ 104,200	\$ 49,364	\$ 59,097	\$ 123	\$ 8,860	\$ 223,119
15								
16	Adjusted Test Year Expense	\$ 1,643	\$ 98,472	\$ 94,520	\$ 47,820	\$ 133	\$ 7,627	\$ 250,215
17								
18	Pro Forma Adjustment to Test Year	\$ (168)	\$ 5,728	\$ (45,156)	\$ 11,277	\$ (10)	\$ 1,233	\$ (27,096)

Sources:

Line 1, columns b, c, d, e, f, g, and h: Schedule H-1, page 15 of 35

Line 3, columns b, c, d, e, f, g, and h: DR8-27

Line 5, columns b, c, d, e, f, g, and h: Line 1 columns b, c, d, e, f, g, and h minus line 3 columns b, c, d, e, f, g, and h respectively

Line 7 through 9, columns b, c, d, e, f, g, and h: Email from Travis Jacobson on 2/5/16

Line 10, columns b, c, d, e, f, g, and h: Line 5 columns b, c, d, e, f, g, and h respectively

Line 11, columns b, c, d, e, f, g, and h: Email from Travis Jacobson on 2/5/16

Line 12, columns b, c, d, e, f, g, and h: Sum of lines 7 through 11 columns b, c, d, e, f, g, and h respectively

line 14, columns b, c, d, e, f, g, and h: Line 12 columns b, c, d, e, f, g, and h divided by 5

Line 16, columns b, c, d, e, f, g, and h: Line 5 columns b, c, d, e, f, g, and h respectively

Line 18, columns b, c, d, e, f, g, and h: line 14 columns b, c, d, e, f, g, and h minus line 16 columns b, c, d, e, f, g, and h respectively