

Line	Description	Aging Technologies SD Amount	Angus Anson Plant SD Amount	Black Dog Plant SD Amount	Customer SD Amount	Cyber Security SD Amount	Enhance Capabilities SD Amount	Fleet SD Amount	Great Plains Area Sub SD Amount	HIBTAC 500kV SD Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	<b>Rate Base</b>									
2	Plant in Service									
3	Production		\$ 327,365	\$ 683,218						
4	Transmission									
5	Distribution									\$ 1,378,464
6	General						\$ 1,892,116	\$ 2,413,267	\$ 1,282,284	
7	Common	\$ 560,262			\$ 616,135	\$ 522,509	\$ 1,435,091			
8	Total Plant in Service	\$ 560,262	\$ 327,365	\$ 683,218	\$ 616,135	\$ 522,509	\$ 3,327,207	\$ 2,413,267	\$ 1,282,284	\$ 1,378,464
9										
10	Depreciation Reserve									
11	Production		3,335	30,117						
12	Transmission									(27,878)
13	Distribution								33,844	
14	General						280,456	83,670		
15	Common	66,587			65,262	43,418	230,097			
16	Total Depreciation Reserve	66,587	3,335	30,117	65,262	43,418	510,553	83,670	33,844	(27,878)
17										
18	Accumulated Deferred Income Taxes	32,755	2,610	(3,495)	10,839	12,860	147,494	151,790	(993)	47,368
19										
20	<b>Total Rate Base</b>	<b>\$ 460,920</b>	<b>\$ 321,420</b>	<b>\$ 656,596</b>	<b>\$ 540,034</b>	<b>\$ 466,231</b>	<b>\$ 2,669,160</b>	<b>\$ 2,177,807</b>	<b>\$ 1,249,433</b>	<b>\$ 1,358,974</b>
21										
22	<b>Operating Income</b>									
23	Other Operating Revenues									
24	Interchange Revenues	\$ -	\$ 3,607	\$ 10,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,541
25	Total Other Operating Revenues	\$ -	\$ 3,607	\$ 10,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,541
26	Operating Expenses									
27	Depreciation Expense	97,684	15,274	77,332	88,720	79,103	570,307	126,862	37,018	31,398
28	Deferred Income Taxes	115	715	(17,651)	1,727	1,988	(22,497)	101,187	6,464	(7,260)
29	Federal Income Taxes	(20,600)	(3,143)	(1,243)	(20,233)	(17,649)	(105,216)	(102,444)	(6,358)	1,422
30	Total Operating Expenses	77,199	12,846	58,438	70,214	63,442	442,594	125,605	37,124	25,560
31	<b>Operating Income</b>	<b>\$ (77,199)</b>	<b>\$ (9,239)</b>	<b>\$ (47,751)</b>	<b>\$ (70,214)</b>	<b>\$ (63,442)</b>	<b>\$ (442,594)</b>	<b>\$ (125,605)</b>	<b>\$ (37,124)</b>	<b>\$ (4,019)</b>
32										
33	<u>Calculation of Federal Income Taxes:</u>									
34	Operating Revenues	\$ -	\$ 3,607	\$ 10,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,541
35	Avoided Tax Interest	-	361	115	-	-	(5,745)	-	42,770	(20,930)
36	Tax Depreciation & Removal Expense	98,096	18,936	16,720	96,347	84,042	495,283	487,831	73,044	(6,159)
37	Federal Income Taxes	\$ (20,600)	\$ (3,143)	\$ (1,243)	\$ (20,233)	\$ (17,649)	\$ (105,216)	\$ (102,444)	\$ (6,358)	\$ 1,422

**Sources:**

Columns b - u, lines 3-7, 11-15, 18, 24, 27, 28, 35, & 36: 3/24/23 Email from Benj Halama, "Final K&Ms by Record Type.xlsx"  
plus 4/7/23 Email from Mike Donahue, "KM annualization support including raw data - byKM - Income Statement Update 04.07.23.xlsx"

Columns b - v, line 8: sum of lines 3-7  
Columns b - v, line 16: sum of lines 11-15  
Columns b - v, line 20: line 8 - line 16 - line 18  
Columns b - v, line 25: line 24  
Columns b - v, line 29: line 37  
Columns b - v, line 30: sum of lines 27-29  
Columns b - v, line 31: line 25 less line 30  
Columns b - v, line 34: line 25  
Columns b - v, line 37: (line 34 + line 35 - line 36) \* 21%  
Column v, lines 3-7, 11-15, 18, 24, 27, 28, 35, & 36: sum of columns b - u

Line	Description	Huntley Wilmarth SD Amount (k)	Meter Replacement SD Amount (l)	MT Cooling Tower Upgrades SD Amount (m)	PI Cooling Tower Rebuild SD Amount (n)	PI Dry Cask Storage SD Amount (o)	PI Transformer Replacement SD Amount (p)	PI Wireless Network Expansion SD Amount (q)
	(a)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	<b>Rate Base</b>							
2	Plant in Service							
3	Production			\$ 1,178,750	\$ 190,702	\$ 1,864,532	\$ 652,911	
4	Transmission	\$ 2,795,532						
5	Distribution							
6	General		\$ 1,861,065					\$ 415,690
7	Common							
8	Total Plant in Service	\$ 2,795,532	\$ 1,861,065	\$ 1,178,750	\$ 190,702	\$ 1,864,532	\$ 652,911	\$ 415,690
9								
10	Depreciation Reserve							
11	Production			204,027	79,029	109,316	(18,891)	
12	Transmission	68,049						
13	Distribution							
14	General		532,876					50,474
15	Common							
16	Total Depreciation Reserve	68,049	532,876	204,027	79,029	109,316	(18,891)	50,474
17								
18	Accumulated Deferred Income Taxes	76,515	193,338	(22,522)	353	35,541	12,873	29,040
19								
20	<b>Total Rate Base</b>	<b>\$ 2,650,968</b>	<b>\$ 1,134,851</b>	<b>\$ 997,245</b>	<b>\$ 111,320</b>	<b>\$ 1,719,675</b>	<b>\$ 658,929</b>	<b>\$ 336,176</b>
21								
22	<b>Operating Income</b>							
23	Other Operating Revenues							
24	Interchange Revenues	\$ 46,255	\$ -	\$ 24,701	\$ 6,297	\$ 34,440	\$ 3,497	\$ -
25	Total Other Operating Revenues	\$ 46,255	\$ -	\$ 24,701	\$ 6,297	\$ 34,440	\$ 3,497	\$ -
26	Operating Expenses							
27	Depreciation Expense	63,650	176,516	137,249	21,150	157,487	49,479	64,643
28	Deferred Income Taxes	36,264	21,428	(53,562)	2,791	12,032	2,326	1,391
29	Federal Income Taxes	(39,991)	(84,195)	15,148	(5,657)	(35,563)	(11,728)	(14,617)
30	Total Operating Expenses	59,923	113,749	98,835	18,284	133,956	40,077	51,417
31	<b>Operating Income</b>	<b>\$ (13,668)</b>	<b>\$ (113,749)</b>	<b>\$ (74,134)</b>	<b>\$ (11,987)</b>	<b>\$ (99,516)</b>	<b>\$ (36,580)</b>	<b>\$ (51,417)</b>
32								
33	<u>Calculation of Federal Income Taxes:</u>							
34	Operating Revenues	\$ 46,255	\$ -	\$ 24,701	\$ 6,297	\$ 34,440	\$ 3,497	\$ -
35	Avoided Tax Interest	(90,332)	(3,321)	(7,564)	(4,345)	(10,714)	3,125	-
36	Tax Depreciation & Removal Expense	146,358	397,610	(54,997)	28,890	193,074	62,469	69,603
37	Federal Income Taxes	\$ (39,991)	\$ (84,195)	\$ 15,148	\$ (5,657)	\$ (35,563)	\$ (11,728)	\$ (14,617)

**Sources:**

Columns b - u, lines 3-7, 11-15, 18, 24, 27, 2 plus 4/7/23 Email from Mike Donahue,  
Columns b - v, line 8: sum of lines 3-7  
Columns b - v, line 16: sum of lines 11-15  
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Columns b - v, line 37: (line 34 + line 35 - line 36)  
Column v, lines 3-7, 11-15, 18, 24, 27, 28, 30

Line	Description	Pole Replacement SD Amount	Replace Aux. Boilers SD Amount	Salem Hwy 34 SD Amount	Service Center SD Amount	TOTAL SD Amount
	(a)	(r)	(s)	(t)	(u)	(v)
1	<b>Rate Base</b>					
2	Plant in Service					
3	Production		\$ 1,353,030			\$ 6,250,508
4	Transmission					\$ 4,173,996
5	Distribution	\$ 5,744,096		\$ 1,114,178		\$ 8,140,558
6	General				\$ 871,391	\$ 7,453,529
7	Common					\$ 3,133,997
8	Total Plant in Service	\$ 5,744,096	\$ 1,353,030	\$ 1,114,178	\$ 871,391	\$ 29,152,588
9						
10	Depreciation Reserve					
11	Production		389,183			\$ 796,116
12	Transmission					\$ 40,171
13	Distribution	(791,323)		(131,886)		\$ (889,365)
14	General				-	\$ 947,476
15	Common					\$ 405,364
16	Total Depreciation Reserve	(791,323)	389,183	(131,886)	-	1,299,762
17						
18	Accumulated Deferred Income Taxes	343,959	(32,192)	40,166	-	\$ 1,078,299
19						
20	<b>Total Rate Base</b>	<b>\$ 6,191,460</b>	<b>\$ 996,039</b>	<b>\$ 1,205,898</b>	<b>\$ 871,391</b>	<b>\$ 26,774,527</b>
21						
22	<b>Operating Income</b>					
23	Other Operating Revenues					
24	Interchange Revenues	\$ -	\$ 44,051	\$ -	\$ -	\$ 195,076
25	Total Other Operating Revenues	\$ -	\$ 44,051	\$ -	\$ -	\$ 195,076
26	Operating Expenses					
27	Depreciation Expense	166,167	167,847	32,699	-	\$ 2,160,584
28	Deferred Income Taxes	(64,459)	16,093	16,862	-	\$ 55,955
29	Federal Income Taxes	13,394	(39,662)	(22,443)	-	\$ (500,778)
30	Total Operating Expenses	115,102	144,278	27,118	-	1,715,761
31	<b>Operating Income</b>	<b>\$ (115,102)</b>	<b>\$ (100,227)</b>	<b>\$ (27,118)</b>	<b>\$ -</b>	<b>\$ (1,520,685)</b>
32						
33	<u>Calculation of Federal Income Taxes:</u>					
34	Operating Revenues	\$ -	\$ 44,051	\$ -	\$ -	\$ 195,076
35	Avoided Tax Interest	-	(23,045)	(717)	-	\$ (120,341)
36	Tax Depreciation & Removal Expense	(63,780)	209,872	106,153	-	\$ 2,459,393
37	Federal Income Taxes	\$ 13,394	\$ (39,662)	\$ (22,443)	\$ -	\$ (500,778)

**Sources:**

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