

<b>Line No.</b>	<b>Description</b>	<b>A 2013 Final Decision As Reported</b>	<b>B 2021 Unadjusted Test Year</b>	<b>C Pro Forma Adjustments</b>	<b>D = B + C 2021 Pro Forma Test Year</b>	<b>E = D - A 2021 Pro Forma compared to 2013 Final Decision</b>
1	Electric Plant as Booked					
2	Production	\$556,364	\$973,140	\$69,190	\$1,042,330	\$485,966
3	Transmission	\$128,436	\$277,333	\$4,603	\$281,935	\$153,499
4	Distribution	\$212,556	\$368,004	\$37,580	\$405,583	\$193,027
5	General	\$31,101	\$78,345	\$10,934	\$89,280	\$58,179
6	Common	\$25,996	\$60,252	\$6,279	\$66,530	\$40,534
7	TOTAL Utility Plant in Service	\$954,453	\$1,757,073	\$128,586	\$1,885,659	\$931,206
8						
9	Reserve for Depreciation					
10	Production	\$300,187	\$550,759	\$5,914	\$556,673	\$256,486
11	Transmission	\$40,256	\$69,110	\$827	\$69,937	\$29,681
12	Distribution	\$81,269	\$115,331	\$886	\$116,217	\$34,948
13	General	\$9,987	\$39,470	\$1,138	\$40,608	\$30,621
14	Common	\$14,243	\$27,749	\$123	\$27,872	\$13,629
15	TOTAL Reserve for Depreciation	\$445,942	\$802,419	\$8,889	\$811,307	\$365,365
16						
17	Net Utility Plant in Service					
18	Production	\$256,177	\$422,380	\$63,276	\$485,657	\$229,480
19	Transmission	\$88,180	\$208,223	\$3,776	\$211,999	\$123,819
20	Distribution	\$131,287	\$252,673	\$36,694	\$289,366	\$158,079
21	General	\$21,114	\$38,875	\$9,796	\$48,671	\$27,557
22	Common	\$11,753	\$32,503	\$6,155	\$38,658	\$26,905
23	Net Utility Plant in Service	\$508,511	\$954,655	\$119,697	\$1,074,352	\$565,841
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:	\$112,950	\$162,565	\$8,270	\$170,835	\$57,885
30						
31	Cash Working Capital	(\$6,696)	\$117	\$1,303	\$1,419	\$8,115
32						
33	Other Rate Base Items:					
34	Materials and Supplies	\$8,992	\$12,006	\$0	\$12,006	\$3,014
35	Fuel Inventory	\$4,264	\$4,865	\$0	\$4,865	\$601
36	Non-Plant Assets & Liabilities	\$1,458	\$6,246	\$2,063	\$8,309	\$6,851
37	Customer Advances	(\$2,340)	(\$1,556)	\$0	(\$1,556)	\$784
38	Customer Deposits	(\$178)	(\$47)	\$0	(\$47)	\$131
39	Prepayments	\$7,525	\$4,837	\$0	\$4,837	(\$2,688)
40	Regulatory Amortizations	\$4,550	\$3,422	\$10,364	\$13,786	\$9,236
41						
42	Total Other Rate Base Items	\$24,271	\$29,772	\$12,428	\$42,200	\$17,929
43						
44	Total Average Rate Base	\$413,136	\$821,979	\$125,157	\$947,135	\$533,999