

| Line No. | Description | 2024 | | 2026 |
|-------------|---|-------------------------------|---------------------------------|-------------------------------------|
| | | Pro Forma Test Year (A) | Pro Forma Adjustments (B) | Interim Rates (C) = (A) + (B) |
| 1 | Electric Plant as Booked | | | |
| 2 | Production | \$1,154,271 | (1,679) | \$1,152,592 |
| 3 | Transmission | 334,982 | (775) | 334,207 |
| 4 | Distribution | 587,928 | - | 587,928 |
| 5 | General | 115,082 | - | 115,082 |
| 6 | Common | 92,741 | - | 92,741 |
| 7 | TOTAL Utility Plant in Service | \$2,285,004 | (\$2,454) | \$2,282,550 |
| 8 | | | | |
| 9 | Reserve for Depreciation | | | |
| 10 | Production | \$603,711 | (105) | \$603,606 |
| 11 | Transmission | 82,485 | (9) | \$82,477 |
| 12 | Distribution | 142,171 | - | \$142,171 |
| 13 | General | 54,657 | (7) | \$54,650 |
| 14 | Common | 37,854 | (8) | \$37,846 |
| 15 | TOTAL Reserve for Depreciation | \$920,879 | (\$129) | \$920,751 |
| 16 | | | | |
| 17 | Net Utility Plant in Service | | | |
| 18 | Production | \$550,560 | (1,574) | \$548,986 |
| 19 | Transmission | 252,496 | (766) | 251,730 |
| 20 | Distribution | 445,756 | - | 445,756 |
| 21 | General | 60,425 | 7 | 60,432 |
| 22 | Common | 54,887 | 8 | 54,895 |
| 23 | Net Utility Plant in Service | \$1,364,124 | (\$2,325) | \$1,361,799 |
| 24 | | | | |
| 25 | Utility Plant Held for Future Use | \$0 | - | \$0 |
| 26 | | | | |
| 27 | Construction Work in Progress | \$0 | - | \$0 |
| 28 | | | | |
| 29 | Less: Accumulated Deferred Income Taxes | \$165,802 | 373 | \$166,175 |
| 30 | | | | |
| 31 | Cash Working Capital | (\$3,421) | (36) | (\$3,458) |
| 32 | | | | |
| 33 | Other Rate Base Items: | | | |
| 34 | Materials and Supplies | \$15,527 | - | \$15,527 |
| 35 | Fuel Inventory | 6,426 | - | 6,426 |
| 36 | Non-Plant Assets & Liabilities | 5,841 | - | 5,841 |
| 37 | Customer Advances | (3,438) | - | (3,438) |
| 38 | Customer Deposits | (48) | - | (48) |
| 39 | Prepayments | 7,170 | - | 7,170 |
| 40 | Regulatory Amortizations | 12,932 | - | 12,932 |
| 41 | Total Other Rate Base Items | \$44,411 | \$0 | \$44,411 |
| 42 | | | | |
| 43 | | | | |
| 44 | Total Average Rate Base | \$1,239,313 | (\$2,735) | \$1,236,578 |