

		A	B	C	D = B + C	E = D - A
		2021	2024		2024	2024 Pro Forma
Line		Final Decision	Unadjusted	Pro Forma	Pro Forma	compared to
No.	Description	As Reported	Test Year	Adjustments	Test Year	2021 Final Decision
1	Electric Plant as Booked					
2	Production	\$966,362	\$1,083,219	\$71,052	\$1,154,271	\$187,909
3	Transmission	\$269,673	\$327,282	\$7,700	\$334,982	\$65,309
4	Distribution	\$364,505	\$478,689	\$109,239	\$587,928	\$223,423
5	General	\$82,091	\$109,589	\$7,271	\$116,860	\$34,769
6	Common	\$61,649	\$82,629	\$8,334	\$90,963	\$29,314
7	TOTAL Utility Plant in Service	\$1,744,279	\$2,081,408	\$203,596	\$2,285,004	\$540,724
8						
9	Reserve for Depreciation					
10	Production	\$533,231	\$601,477	\$2,234	\$603,711	\$70,480
11	Transmission	\$67,966	\$81,870	\$616	\$82,485	\$14,519
12	Distribution	\$111,777	\$136,597	\$5,574	\$142,171	\$30,394
13	General	\$39,593	\$53,449	\$1,208	\$54,657	\$15,064
14	Common	\$27,826	\$35,994	\$1,860	\$37,854	\$10,028
15	TOTAL Reserve for Depreciation	\$780,394	\$909,388	\$11,491	\$920,879	\$140,486
16						
17	Net Utility Plant in Service					
18	Production	\$433,131	\$481,742	\$68,818	\$550,560	\$117,429
19	Transmission	\$201,707	\$245,412	\$7,084	\$252,496	\$50,790
20	Distribution	\$252,728	\$342,091	\$103,665	\$445,756	\$193,029
21	General	\$42,498	\$56,140	\$6,063	\$62,203	\$19,705
22	Common	\$33,823	\$46,634	\$6,475	\$53,109	\$19,286
23	Net Utility Plant in Service	\$963,886	\$1,172,020	\$192,105	\$1,364,124	\$400,239
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	\$165,131	\$142,351	\$23,451	\$165,802	\$671
30						
31	Cash Working Capital	(\$7,825)	(\$3,439)	\$18	(\$3,421)	\$4,403
32						
33	Other Rate Base Items:					
34	Materials and Supplies	\$12,255	\$15,527	\$0	\$15,527	\$3,271
35	Fuel Inventory	\$5,142	\$6,426	\$0	\$6,426	\$1,284
36	Non-Plant Assets & Liabilities	\$8,242	\$4,289	\$1,552	\$5,841	(\$2,400)
37	Customer Advances	(\$1,827)	(\$3,438)	\$0	(\$3,438)	(\$1,611)
38	Customer Deposits	(\$47)	(\$48)	\$0	(\$48)	(\$1)
39	Prepayments	\$4,336	\$7,170	\$0	\$7,170	\$2,835
40	Regulatory Amortizations	\$14,197	\$2,882	\$10,050	\$12,932	(\$1,265)
41						
42	Total Other Rate Base Items	\$42,298	\$32,809	\$11,602	\$44,411	\$2,114
43						
44	Total Average Rate Base	\$833,228	\$1,059,039	\$180,274	\$1,239,313	\$406,085