

Electric 2014 Activity									
Workpaper Reference	1) CAP Summary	1) CAP Summary	Calculation	Calculation	Exhibit CRM-4	Derived from Staff_DR_143R2 Attachment A	1) CAP Summary	Calculation	Calculation
	Rate Base 9.30.2014 AMA	Rate Base 9.30.2014 EOP	Difference 9.30 AMA to EOP	Q4 AMA Bridge	Rate Base 12.31.2014 AMA	Rate Base 12.31.2014 EOP	2014 New Revenue	2014 Adjustment	2014 AMA-EOP Impact
Depreciaton Expense	64,837	67,992	3,155	1,125	65,962	65,982	-	1,125	20
Plant	2,242,311	2,299,701	57,390	18,043	2,260,354	2,321,241	(6,524)	11,519	60,887
A/D	(780,322)	(806,399)	(26,077)	(7,762)	(788,084)	(804,205)	186	(7,576)	(16,121)
DFIT	(244,386)	(268,905)	(24,519)	(13,380)	(257,766)	(297,520)	56	(13,324)	(39,754)
Rate Base	1,217,603	1,224,397	6,794	(3,099)	1,214,504	1,219,516	(6,282)	(9,381)	5,012
Natural Gas 2014 Activity									
Workpaper Reference	1) CAP Summary	1) CAP Summary	Calculation	Calculation	Exhibit CRM-5	Derived from Staff_DR_143R2 Attachment A	1) CAP Summary	Calculation	Calculation
	Rate Base 9.30.2014 AMA	Rate Base 9.30.2014 EOP	Difference 9.30 AMA to EOP	Q4 AMA Bridge	Rate Base 12.31.2014 AMA	Rate Base 12.31.2014 EOP	2014 New Revenue	2014 Adjustment	2014 AMA-EOP Impact
Depreciation Expense	13,638	14,445	807	219	13,857	13,865	-	219	8
Plant	416,051	431,535	15,484	6,247	422,298	435,059	(4,028)	2,219	12,761
A/D	(139,625)	(144,817)	(5,192)	(2,119)	(141,744)	(144,740)	100	(2,019)	(2,996)
DFIT	(58,355)	(65,909)	(7,554)	3,702	(54,653)	(64,967)	34	3,736	(10,314)
Rate Base	218,071	220,809	2,738	7,830	225,901	225,352	(3,895)	3,936	(549)

Electric 2015 Activity									
Workpaper Reference	1) CAP Summary, divided by two (except A/D, which is 50% of "Rate Base 12.31.2014 AMA" depreciation expense)	1) CAP Summary (items divided by 2)	1) CAP Summary (items divided by 2)	Derived from Staff_DR_143R 2 Attachment B	Calculation	Calculation	Calculation	1) CAP Summary	Calculation
	2014 Plant to 2015 AMA	2014 New Revenue Plant	2015 Retirements	2015 AMA Plant Adjustment	2015 Adjustment	2015 EOP Adjustment	Rate Base 12.31.2015 AMA	Rate Base 12.31.2015 EOP	2015 AMA-EOP Impact
Depreciaton Expense	1,427	-	(782)	5,677	6,342	10,336	72,304	76,318	4,014
Plant	(369)	-	(10,947)	98,858	148,430	188,996	2,402,260	2,503,713	101,454
A/D	(32,991)	236	10,947	(2,838)	(40,768)	(49,294)	(828,666)	(853,314)	(24,648)
DFIT	(1,505)	141	-	(3,843)	(44,961)	(10,413)	(302,671)	(307,877)	(5,207)
Rate Base	(34,865)	377	-	92,177	62,701	129,289	1,270,923	1,342,522	71,599
Natural Gas 2015 Activity									
Workpaper Reference	1) CAP Summary, divided by two (except A/D, which is 50% of "Rate Base 12.31.2014 AMA" depreciation expense)	1) CAP Summary (items divided by 2)	1) CAP Summary (items divided by 2)	Derived from Staff_DR_143R 2 Attachment B	Calculation	Calculation	Calculation	1) CAP Summary	Calculation
	2014 Plant to 2015 AMA	2014 New Revenue Plant	2015 Retirements	2015 AMA Plant Adjustment	2015 Adjustment	2015 EOP Adjustment	Rate Base 12.31.2015 AMA	Rate Base 12.31.2015 EOP	2015 AMA-EOP Impact
Depreciation Expense	141	-	(227)	1,481	1,403	2,458	15,260	16,323	1,063
Plant	-	-	(2,826)	21,837	31,772	37,855	450,042	468,886	18,844
A/D	(6,933)	80	2,826	(740)	(7,763)	(8,979)	(149,407)	(153,619)	(4,212)
DFIT	(291)	77	-	(955)	(11,484)	(2,922)	(66,103)	(67,855)	(1,752)
Rate Base	(7,224)	157	-	20,142	12,526	25,954	234,532	247,412	12,880

Electric 2016 Activity								
Workpaper Reference	1) CAP Summary	1) CAP Summary	Derived from Staff_DR_143R2 Attachment B	1) CAP Summary	1) CAP Summary	Calculation	Calculation	Calculation
	2014 Plant to 2016 AMA	2014 New Revenue Plant	2015 Plant Additions	2016 Plant Retirements	2016 Plant Additions	2016 Adjustment	12.31.15 EOP to 12.31.16 AMA	Rate Base 12.31.2016 AMA
Depreciation Expense	-	-	-	(675)	2,440	5,779	1,765	78,083
Plant	(738)	-	-	(9,523)	58,010	149,203	47,750	2,551,463
A/D	(32,991)	211	(5,237)	9,523	(1,220)	(54,363)	(29,715)	(883,028)
DFIT	(352)	113	(5,411)	-	(1,336)	(12,192)	(6,985)	(314,862)
Rate Base	(34,081)	324	(10,648)	-	55,454	82,649	11,050	1,353,572
								(1)
				(1) Agrees to Exhibit No. JSS-5 (Rebuttal Electric Cross Check Study). ADFIT update provided with response to Bench Request No. 12.				
Natural Gas 2016 Activity								
Workpaper Reference	1) CAP Summary	1) CAP Summary	Derived from Staff_DR_143R2 Attachment B	1) CAP Summary	1) CAP Summary	Calculation	Calculation	Calculation
	2014 Plant to 2016 AMA	2014 New Revenue Plant	2015 Plant Additions	2016 Plant Retirements	2016 Plant Additions	2016 Adjustment	12.31.15 EOP to 12.31.16 AMA	Rate Base 12.31.2016 AMA
Depreciation Expense	-	-	-	(196)	596	1,463	400	16,723
Plant	-	-	-	(2,465)	11,670	28,049	9,205	478,091
A/D	(6,933)	80	(1,315)	2,465	(298)	(10,212)	(6,001)	(159,619)
DFIT	(253)	94	(1,380)	-	(236)	(3,527)	(1,775)	(69,630)
Rate Base	(7,186)	174	(2,695)	-	11,136	14,310	1,429	248,842

								(2)
				(2) Agrees to Exhibit No. JSS-6 (Rebuttal Natural Gas Cross Check Study). ADFIT update provided with response to Bench Request No. 12.				