

DESCRIPTION	Restate Debt Interest	CB Power Supply	CB AMA 12/31/2014 Restated TOTAL
Adjustment Number	2.15	2.16	
Workpaper Reference	E-RDI	E-CBPS	R-TU
<b>REVENUES</b>			
Total General Business	\$0	\$0	5488,372
Interdepartmental Sales	-	-	922
Sales for Resale	-	(36,641)	60,998
Total Sales of Electricity	-	(36,641)	550,292
Other Revenue	-	(56,377)	17,163
Total Electric Revenue	-	(93,018)	567,455
<b>EXPENSES</b>			
<b>Production and Transmission</b>			
Operating Expenses	-	(76,951)	120,307
Purchased Power	-	(11,283)	116,643
Depreciation/Amortization	-	-	23,715
Regulatory Amortization	-	-	8,101
Taxes	-	-	12,828
Total Production & Transmission	-	(88,234)	281,594
<b>Distribution</b>			
Operating Expenses	-	-	21,299
Depreciation/Amortization	-	-	23,794
Taxes	-	-	25,575
Total Distribution	-	-	70,668
<b>Customer Accounting</b>			
Customer Service & Information	-	-	11,166
Sales Expenses	-	-	1,383
<b>Administrative &amp; General</b>			
Operating Expenses	-	-	46,210
Depreciation/Amortization	-	-	16,947
Taxes	-	-	-
Total Admin. & General	-	-	63,157
Total Electric Expenses	-	(88,234)	427,968
<b>OPERATING INCOME BEFORE FIT</b>	-	(4,784)	139,487
<b>FEDERAL INCOME TAX</b>			
Current Accrual	436	(1,674)	(7,683)
Debt Interest	-	-	(136)
Deferred Income Taxes	-	-	46,642
Amortized ITC - Noxon	-	-	(128)
<b>NET OPERATING INCOME</b>	(436)	(\$3,110)	100,793
<b>RATE BASE</b>			
<b>PLANT IN SERVICE</b>			
Intangible	\$0	\$0	\$102,620
Production	-	-	746,101
Transmission	-	-	371,971
Distribution	-	-	842,795
General	-	-	196,867
Total Plant in Service	-	-	2,260,354
<b>ACCUMULATED DEPRECIATION/AMORT</b>			
Intangible	-	-	(20,242)
Production	-	-	(325,531)
Transmission	-	-	(123,869)
Distribution	-	-	(252,722)
General	-	-	(65,720)
Total Accumulated Depreciation	-	-	(788,084)
<b>NET PLANT</b>	-	-	1,472,270
<b>DEFERRED TAXES</b>			
Net Plant After DFIT	-	-	(257,766)
Net Plant After DFIT	-	-	1,214,504
<b>DEFERRED DEBITS AND CREDITS</b>	-	-	10,846
<b>WORKING CAPITAL</b>	-	-	47,807
<b>TOTAL RATE BASE</b>	\$0	\$0	\$1,273,157
<b>RATE OF RETURN</b>			7.92%