

| Line<br>No. | <u>Item</u><br>A                        | Normalized  | Pro Forma   |
|-------------|---|---|---|
|             |   | Adjustments<br>Exhibit 5A, pg. 1<br><u>Column (c)</u> | Adjustments<br>Exhibit 5A, pg. 1<br><u>Column (e)</u> |
|             |   | B   | C   |
| 1           | Operating Revenues:                     |   |   |
| 2           | Non- Direct                             | \$ 21,343,150   | \$ -  |
| 3           | Direct Served & Smelters                | \$ 12,931,117   | \$ -  |
| 4           | Other Revenues                          | \$ (11,121)   | \$ -  |
| 5           | Total Operating Revenues                | \$ 34,263,146   | \$ -  |
| 6           |   |   |   |
| 7           |   |   |   |
| 8           | Purchased Power                         | \$ 34,092,667   | \$ -  |
| 9           |   |   |   |
| 10          | Distribution - Operation                | \$ 5,667  | \$ 190,484  |
| 11          | Distribution - Maintenance              | \$ 934  | \$ (97,387)   |
| 12          | Consumer Accounts                       | \$ 867  | \$ 73,401   |
| 13          | Customer Service and Informational      |   | \$ 123,620  |
| 14          | Sales                                   |   | \$ (120,815)  |
| 15          | Administrative and General              | \$ 10,792   | \$ (181,281)  |
| 16          | Depreciation                            |   | \$ 1,237,133  |
| 17          | Tax Expense - Other                     | \$ 124,152  | \$ 4,874  |
| 18          | Interest on Long Term Debt              |   | \$ 437,763  |
| 19          | Interest on Customer Deposits and other |   | \$ 1,690  |
| 20          | Other Deductions                        |   | \$ (144,883)  |
| 21          | Total O & M and Fixed                   | \$ 142,412  | \$ 1,524,599  |
| 22          |   |   |   |
| 23          | Total Expenses                          | \$ 34,235,079   | \$ 1,524,599  |
| 24          |   |   |   |
| 25          | Operating Margins                       | \$ 28,067   | \$ (1,524,599)  |

\* Totals in Column D reconcile back to Exhibit 10, pg. 2, Column f

| Allocation to<br>Direct Serve<br>Customers<br><u>Exhibit 10, pg. 2</u> | Reconciled Total<br>Matching<br><u>Exhibit 10, pg. 1</u> |
|--|--|
| D  | E  |
| \$ -   | \$ 21,343,150  |
| \$ 12,931,117  | \$ -   |
| \$ -   | \$ (11,121)  |
| \$ 12,931,117  | \$ 21,332,029  |
| <br>   |  |
| \$ 12,832,415  | \$ 21,260,252  |
| <br>   |  |
| \$ -   | \$ 196,151   |
| \$ (847)   | \$ (95,606)  |
| \$ 76  | \$ 74,192  |
| \$ -   | \$ 123,620   |
| \$ (247)   | \$ (120,568)   |
| \$ (6,555)   | \$ (163,934)   |
| \$ -   | \$ 1,237,133   |
| \$ 96,896  | \$ 32,130  |
| \$ 5,199   | \$ 432,564   |
| \$ -   | \$ 1,690   |
| \$ -   | \$ (144,883)   |
| \$ 94,522  | \$ 1,572,489   |
| <br>   |  |
| \$ 12,926,937  | \$ 22,832,741  |
| <br>   |  |
| \$ 4,180   | \$ (1,500,712)   |