

Pike County Light & Power Company
Pro Forma Pre Post Acquisition
Balance Sheet at December 31, 2014
Attachment 6
(In 000's)

	<u>2014</u>	<u>Acquisition Adjustment</u>	<u>2014 As Adjusted</u>		
Utility Plant				Electric Plant	
Electric	20,885	-	20,885	Intangible Plant	
Gas	2,764	-	2,764	301 Organization	2
Total	23,649	-	23,649	Distribution Plant	
Reserve for Depreciations	(5,630)	-	(5,630)	360 Land and Land Rights	1,033
Construction Work in Progress	62	-	62	361 Structures and Improvements	151
Net Utility Plant	18,081	-	18,081	362 Station Equipment	1,515
				364 Poles, Towers, and Fixtures	4,443
Current Assets				365 Overhead Conductors and Devices	4,591
Cash	2,318	(2,318)	-	366 Underground Conduit	358
Accounts Receivable Net	570	-	570	367 Underground Conductors and Devices	975
Accounts Receivable Associated Companies	1,322	(1,322)	-	368 Line Transformers	3,020
Accrued Unbilled	789	-	789	369 Services	1,267
Material and Supplies	235	-	235	370 Meters	764
Prepayments	88	-	88	373 Street Lighting and Signal Systems	145
Deferred tax Assets current	253	-	253		<u>18,263</u>
	5,575	(3,640)	1,935	General Plant	
Regulatory Asset	3,916	-	3,916	389 Land and Land Rights	77
				390 Structures and Improvements	2,038
Total Assets	27,572	(3,640)	23,932	391 Office Furniture and Equipment	54
				397 Communication Equipment	347
				398 Miscellaneous Equipment	104
					<u>2,620</u>
Liabilities and Shareholder's Equity				Total Electric Plant	<u>20,885</u>
Current Liabilities				108 Reserve for Depreciations	(4,999)
Accounts Payable	522	-	522		
Short Debt (A)				Gas Plant	
Accounts Payable Associated Companies	495	(495)	-	Distribution Plant	
Customer Deposits	149	-	149	374 Land and Land Rights	2
Accrued Taxes	182	-	182	376 Mains	1,611
Accrued Interest	59	-	59	378 Measuring & Regulating Station Equip.	93
Refundable Energy Costs	348	-	348	380 Services	656
Other Accrued Liabilities	211	-	211	381 Meters	96
Total Current Liabilities	1,966	(495)	1,471	382 Meter Installations	243
				384 House Regulatory Installations	18
Deferred Credits and Regulatory Liabilities				385 Industrial Meas. and Reg. Station Equip.	46
Deferred Taxes	5,990	(5,990)	-		<u>2,764</u>
Regulatory Liabilities	17	-	17	108 Reserve for Depreciations	(631)
Non Current Liabilities to Affiliates	10,527	(10,527)	-		
Other Deferred Credits	655	-	655		
Total Deferred Credits and Regulatory Liabilities	17,189	(16,517)	672		
Long Term Debt	3,200	8,800	12,000		
Common Equity					
Common Equity/Retained Earnings	5,217	4,572	9,789		
Retained Earnings-Current Earnings	-	-	-		
Total Equity	5,217	4,572	9,789		
Total Liabilities and Shareholder's Equity	27,572	(3,640)	23,932		
Check	-	-	-		

Notes:

(A) Company will have a credit line after closing for working capital and acquisition of line equipment etc. amounting to \$2 million