Line No.	Financial Category	Sub-Functional Category	Jurisdictional Allocator	PSC Total Utiity	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
1	Plant in Service	Steam Production Plant	12CP-PROD	365,520,083	8.82%	91.18%	32,240,823	333,279,260
2	Plant in Service	Other Production Plant	12CP-PROD	583,883,318	8.82%	91.18%	51,501,627	532,381,691
3	Plant in Service			949,403,401	17.64%		83,742,450	865,660,951
4								
5	Plant in Service: PF AFUDC	Other Production Plant	PSC CPUC	(19,823,686)		100.00%		(19,823,686)
6	Plant in Service: PF AFUDC			(19,823,686)				(19,823,686)
7								
8	Plant in Service: Excess AFUDC	Steam Production Plant	PSC CPUC	10,131,146		100.00%		10,131,146
9	Plant in Service: Excess AFUDC			10,131,146				10,131,146
10								
11	Total Plant in Service			939,710,861			83,742,450	855,968,411
12								
13	Reserve for Depr and Amort	Steam Production Plant	12CP-PROD	(29,664,323)	8.82%	91.18%	(2,616,552)	(27,047,771)
14	Reserve for Depr and Amort	Other Production Plant	12CP-PROD	(66,666,519)	8.82%	91.18%	(5,880,343)	(60,786,176)
15	Reserve for Depr and Amort			(96,330,842)	17.64%		(8,496,895)	(87,833,947)
16								
17	Reserve for Depr and Amort: PF AFUDC	Other Production Plant	PSC CPUC	1,668,760		100.00%		1,668,760
18	Reserve for Depr and Amort: PF AFUDC			1,668,760				1,668,760
19								
20	Reserve for Depr and Amort: Excess AFUI	Steam Production Plant	PSC CPUC	(840,042)		100.00%		(840,042)
21	Reserve for Depr and Amort: Excess AFUI	DC		(840,042)				(840,042)
22								
23	Total Reserve for Depr			(95,502,124)			(8,496,895)	(87,005,230)
24								
25	CWIP	This line is intentionally blank	PSC CPUC	0		100.00%		0
26	CWIP			0				0
27								
28	ADIT	Steam Production Plant	12CP-PROD	(96,927,855)	8.82%	91.18%	(8,549,554)	(88,378,300)
29	ADIT	Other Production Plant	12CP-PROD	(112,992,952)	8.82%	91.18%	(9,966,582)	(103,026,370)
30	ADIT			(209,920,807)	17.64%		(18,516,136)	(191,404,670)
31								
32	ADIT: PF AFUDC	Other Production Plant	PSC CPUC	1,824,136		100.00%		1,824,136

Line No.	Financial Category	Sub-Functional Category	Jurisdictional Allocator	PSC Total Utilty	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
33	ADIT: PF AFUDC			1,824,136				1,824,136
34								
35	ADIT: Excess AFUDC	Steam Production Plant	PSC CPUC	(1,184,793)		100.00%		(1,184,793)
36	ADIT: Excess AFUDC			(1,184,793)				(1,184,793)
37								
38	Total ADIT			(209,281,464)			(18,516,136)	(190,765,328)
39								
40	Net Rate Base			634,927,273			56,729,419	578,197,854
41								
42	Income Tax Expense							
43	Net Rate Base			634,927,273			56,729,419	578,197,854
44	Rate of Return			7.66%			7.66%	7.66%
45	Earnings before Interest			48,635,429			4,345,474	44,289,956
46								
47	Cost of Debt			1.82%			1.82%	1.82%
48	Interest Expense			11,555,676			1,032,475	10,523,201
49								
50								
51	Sch M Perm	Steam Production Plant	12CP-PROD	416,946	8.82%	91.18%	36,777	380,169
52	Sch M Perm	Other Production Plant	12CP-PROD	1,174,274	8.82%	91.18%	103,577	1,070,697
53	Sch M Perm	This line is intentionally blank	PSC CPUC	0		100.00%		0
54	Sch M Perm			1,591,220	17.64%		140,354	1,450,866
55								
56	Sch M Perm: PF AFUDC	Other Production Plant	PSC CPUC	(361,291)		100.00%		(361,291)
57	Sch M Perm: PF AFUDC			(361,291)				(361,291)
58								
59	Sch M Perm: Excess AFUDC	Steam Production Plant	PSC CPUC	154,083		100.00%		154,083
60	Sch M Perm: Excess AFUDC			154,083				154,083
61								
62	Sch M Temp	Steam Production Plant	12CP-PROD	(11,457,052)	8.82%	91.18%	(1,010,573)	(10,446,479)
63	Sch M Temp	Other Production Plant	12CP-PROD	(5,588,174)	8.82%	91.18%	(492,907)	(5,095,267)
64	Sch M Temp			(17,045,226)	17.64%		(1,503,480)	(15,541,746)

Line No.	Financial Category	Sub-Functional Category	Jurisdictional Allocator	PSC Total Utiity	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
65								
66	Sch M Temp: PF AFUDC	Other Production Plant	PSC CPUC	(138,857)		100.00%		(138,857)
67	Sch M Temp: PF AFUDC			(138,857)				(138,857)
68								
69	Sch M Temp: Excess AFUDC	Steam Production Plant	PSC CPUC	77,482		100.00%		77,482
70	Sch M Temp: Excess AFUDC			77,482				77,482
71								
72	Total Additions and Deductions			(15,722,589)			(1,363,126)	(14,359,463)
73								
74	State Taxable Income			21,357,164			1,949,872	19,407,291
75	State Income Tax Rate			4.66%			4.66%	4.66%
76	State Income Tax Expense			995,009			90,843	904,166
77								
78	Federal Taxable Income			20,362,155			1,859,030	18,503,125
79	Federal Income Tax Rate			21.00%			21.00%	21.00%
80	Federal Income Tax Expense			4,276,052			390,396	3,885,656
81								
82	Deferred Taxes	Steam Production Plant	12CP-PROD	2,826,397	8.82%	91.18%	249,303	2,577,094
83	Deferred Taxes	Other Production Plant	12CP-PROD	1,378,575	8.82%	91.18%	121,598	1,256,977
84	Deferred Taxes			4,204,972	17.64%		370,901	3,834,071
85								
86	Deferred Taxes: PF AFUDC	Other Production Plant	PSC CPUC	52,775		100.00%		52,775
87	Deferred Taxes: PF AFUDC			52,775				52,775
88								
89	Deferred Taxes: Excess AFUDC	Steam Production Plant	PSC CPUC	(29,444)		100.00%		(29,444)
90	Deferred Taxes: Excess AFUDC			(29,444)				(29,444)
91								
92	Total Income Taxes			9,499,364			852,140	8,647,224
93	Gross Up Factor			1.327678			1.327678	1.327678
94	Total Income Tax (Grossed)			12,612,096			1,131,367	11,480,729
95								

Line No.	Financial Category	Sub-Functional Category	Jurisdictional Allocator	PSC Total Utiity	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
96	Expenses							
97								
98	ОМ	Steam Production Operation	ENERGY	3,249,947	6.34%	93.66%	206,193	3,043,754
99	ОМ	This line is intentionally blank	PSC CPUC	0		100.00%		0
100	ОМ			3,249,947	6.34%		206,193	3,043,754
101								
102	Depr Expense	Steam Production Plant	12CP-PROD	7,120,189	8.82%	91.18%	628,039	6,492,150
103	Depr Expense	Other Production Plant	12CP-PROD	15,004,634	8.82%	91.18%	1,323,489	13,681,145
104	Depr Expense			22,124,822	17.64%		1,951,528	20,173,295
105								
106	Depr Expense: Excess AFUDC	Steam Production Plant	PSC CPUC	231,565		100.00%		231,565
107	Depr Expense: Excess AFUDC			231,565				231,565
108								
109	Depr Expense: PF AFUDC	Other Production Plant	PSC CPUC	(500,148)		100.00%		(500,148)
110	Depr Expense: PF AFUDC			(500,148)				(500,148)
111								
112	Total Expenses			25,106,187			2,157,721	22,948,466
113								
114								
115	Tax Credits	This line is intentionally blank	PSC CPUC	0		100.00%		0
116	Tax Credits			0				0
117								
118	AFUDC	This line is intentionally blank	PSC CPUC	0		100.00%		0
119	AFUDC			0				0
120								
121	Total Operating Deductions			37,718,283			3,289,088	34,429,195
122								
123	Return on Rate Base			48,635,429			4,345,474	44,289,956
124								
125	Revenue Requirements			86,353,712			7,634,561	78,719,151