Attachment DAB-12 _Rev Req Study - 2018 HTY YE - Rush Creek

Line No.	Financial Category	Sub-Functional Category	Jurisdictional Allocator	PSC Total Utiity	Jurisdictional Allocator	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
1	Plant in Service	Other Production Plant	ENERGY	896,787,864	ENERGY	6.34%	93.66%	56,896,743	839,891,121
2	Plant in Service	Transmission Plant	12CP-TRAN	5,528,610	12CP-TRAN	17.53%	82.47%	968,935	4,559,675
3	Plant in Service	Transmission Plant	ENERGY	102,375,938	ENERGY	6.34%	93.66%	6,495,246	95,880,693
4	Plant in Service	General Plant	PIS-SUBT	1,591,055	PIS-SUBT	6.89%	93.11%	109,691	1,481,364
5	Plant in Service			1,006,283,467		37.11%		64,470,614	941,812,853
6									
7	Total Plant in Service			1,006,283,467				64,470,614	941,812,853
8									
9	Reserve for Depr and Amort	Other Production Plant	ENERGY	(40,543,571)	ENERGY	6.34%	93.66%	(2,572,289)	(37,971,283)
10	Reserve for Depr and Amort	Transmission Plant	12CP-TRAN	(129,073)	12CP-TRAN	17.53%	82.47%	(22,621)	(106,452)
11	Reserve for Depr and Amort	Transmission Plant	ENERGY	(1,368,695)	ENERGY	6.34%	93.66%	(86,837)	(1,281,858)
12	Reserve for Depr and Amort	Transmission Plant	ENERGY	(206,762)	ENERGY	6.34%	93.66%	(13,118)	(193,644)
13	Reserve for Depr and Amort	Transmission Plant	ENERGY	(782,938)	ENERGY	6.34%	93.66%	(49,674)	(733,264)
14	Reserve for Depr and Amort	General Plant	PIS-SUBT	(362,257)	PIS-SUBT	6.89%	93.11%	(24,975)	(337,282)
15	Reserve for Depr and Amort			(43,393,295)		49.80%		(2,769,513)	(40,623,782)
16									
17	Total Reserve for Depr			(43,393,295)				(2,769,513)	(40,623,782)
18									
19	CWIP	This line is intentionally blank	PSC CPUC	0	PSC CPUC		100.00%		0
20	CWIP			0					0
21									
22	ADIT	Other Production Plant	ENERGY	(77,096,144)	ENERGY	6.34%	93.66%	(4,891,368)	(72,204,776)
23	ADIT	Transmission Plant	12CP-TRAN	(148,955)	12CP-TRAN	17.53%	82.47%	(26,106)	(122,850)
24	ADIT	Transmission Plant	ENERGY	(1,080,526)	ENERGY	6.34%	93.66%	(68,554)	(1,011,972)
25	ADIT	Transmission Plant	ENERGY	(221,278)	ENERGY	6.34%	93.66%	(14,039)	(207,239)
26	ADIT	Transmission Plant	ENERGY	(1,160,581)	ENERGY	6.34%	93.66%	(73,633)	(1,086,948)
27	ADIT	General Plant	PIS-SUBT	(105,569)	PIS-SUBT	6.89%	93.11%	(7,278)	(98,291)
28	ADIT			(79,813,054)		49.80%		(5,080,978)	(74,732,076)
29									
30	Total ADIT			(79,813,054)				(5,080,978)	(74,732,076)

Attachment DAB-12 _Rev Req Study - 2018 HTY YE - Rush Creek

Line No.	Financial Category	Sub-Functional Category	Jurisdictional Allocator	PSC Total Utiity	Jurisdictional Allocator	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
31									
32	Net Rate Base			883,077,118				56,620,123	826,456,995
33									
34	Income Tax Expense								
35	Net Rate Base			883,077,118				56,620,123	826,456,995
36	Rate of Return			7.66%				7.66%	7.66%
37	Earnings before Interest			67,643,707				4,337,101	63,306,606
38									
39	Cost of Debt			1.82%				1.82%	1.82%
40	Interest Expense			16,072,004				1,030,486	15,041,517
41									
42									
43	Sch M Perm	Other Production Plant	ENERGY	2,082,506	ENERGY	6.34%	93.66%	132,125	1,950,382
44	Sch M Perm	Transmission Plant	12CP-TRAN	2,319	12CP-TRAN	17.53%	82.47%	406	1,912
45	Sch M Perm	Transmission Plant	ENERGY	28,518	ENERGY	6.34%	93.66%	1,809	26,708
46	Sch M Perm	Transmission Plant	ENERGY	2,827	ENERGY	6.34%	93.66%	179	2,648
47	Sch M Perm	Transmission Plant	ENERGY	16,911	ENERGY	6.34%	93.66%	1,073	15,838
48	Sch M Perm	General Plant	PIS-SUBT	492	PIS-SUBT	6.89%	93.11%	34	458
49	Sch M Perm	This line is intentionally blank	PSC CPUC	0	PSC CPUC		100.00%		0
50	Sch M Perm			2,133,572		49.80%		135,627	1,997,946
51									
52	Sch M Temp	Other Production Plant	ENERGY	(293,014,157)	ENERGY	6.34%	93.66%	(18,590,295)	(274,423,862)
53	Sch M Temp	Transmission Plant	12CP-TRAN	(422,387)	12CP-TRAN	17.53%	82.47%	(74,027)	(348,360)
54	Sch M Temp	Transmission Plant	ENERGY	(4,049,283)	ENERGY	6.34%	93.66%	(256,907)	(3,792,376)
55	Sch M Temp	Transmission Plant	ENERGY	(528,861)	ENERGY	6.34%	93.66%	(33,554)	(495,308)
56	Sch M Temp	Transmission Plant	ENERGY	(2,932,489)	ENERGY	6.34%	93.66%	(186,052)	(2,746,437)
57	Sch M Temp	General Plant	PIS-SUBT	(204,643)	PIS-SUBT	6.89%	93.11%	(14,109)	(190,535)
58	Sch M Temp			(301,151,821)		49.80%		(19,154,943)	(281,996,878)
59									
60	Total Additions and Deduction			(299,018,249)				(19,019,316)	(279,998,932)
61									
62	State Taxable Income			(247,446,545)				(15,712,701)	(231,733,844)
63	State Income Tax Rate			4.66%				4.66%	4.66%

Attachment DAB-12 _Rev Req Study - 2018 HTY YE - Rush Creek

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64	State Income Tax Expense			(11,528,287)				(732,039)	(10,796,248)
65									
66	Federal Taxable Income			(235,918,258)				(14,980,662)	(220,937,596)
67	Federal Income Tax Rate			21.00%				21.00%	21.00%
68	Federal Income Tax Expense			(49,542,834)				(3,145,939)	(46,396,895)
69									
70	Deferred Taxes	Other Production Plant	ENERGY	72,216,129	ENERGY	6.34%	93.66%	4,581,755	67,634,374
71	Deferred Taxes	Transmission Plant	12CP-TRAN	104,082	12CP-TRAN	17.53%	82.47%	18,241	85,841
72	Deferred Taxes	Transmission Plant	ENERGY	997,885	ENERGY	6.34%	93.66%	63,311	934,574
73	Deferred Taxes	Transmission Plant	ENERGY	130,316	ENERGY	6.34%	93.66%	8,268	122,048
74	Deferred Taxes	Transmission Plant	ENERGY	722,631	ENERGY	6.34%	93.66%	45,847	676,783
75	Deferred Taxes	General Plant	PIS-SUBT	50,416	PIS-SUBT	6.89%	93.11%	3,476	46,940
76	Deferred Taxes			74,221,458		49.80%		4,720,898	69,500,560
77									
78	Total Income Taxes			13,150,337				842,920	12,307,417
79	Gross Up Factor			1.327678				1.327678	1.327678
80	Total Income Tax (Grossed)			17,459,413				1,119,127	16,340,286
81									
82	Expenses								
83									
84	OM	Other Production Operation	ENERGY	8,816,477	ENERGY	6.34%	93.66%	559,362	8,257,115
85	OM	Other Production Maintenan	ENERGY	4,706,207	ENERGY	6.34%	93.66%	298,585	4,407,621
86	OM	This line is intentionally blank	PSC CPUC	0	PSC CPUC		100.00%		0
87	OM			13,522,684		12.69%		857,947	12,664,736
88									
89	Depr Expense	Other Production Plant	ENERGY	38,920,147	ENERGY	6.34%	93.66%	2,469,290	36,450,856
90	Depr Expense	Transmission Plant	12CP-TRAN	97,890	12CP-TRAN	17.53%	82.47%	17,156	80,734
91	Depr Expense	Transmission Plant	ENERGY	1,674,409	ENERGY	6.34%	93.66%	106,233	1,568,176
92	Depr Expense	General Plant	PIS-SUBT	285,528	PIS-SUBT	6.89%	93.11%	19,685	265,843
93	Depr Expense			40,977,973		37.11%		2,612,364	38,365,609
94									
95	Total Expenses			54,500,657				3,470,311	51,030,345
96									

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97	Tax Credits	This line is intentionally blank	PSC CPUC	0	PSC CPUC		100.00%		0
98	Tax Credits			0					0
99									
100	AFUDC	This line is intentionally blank	PSC CPUC	0	PSC CPUC		100.00%		0
101	AFUDC			0					0
102									
103	Total Operating Deductions			71,960,070				4,589,438	67,370,632
104									
105	Return on Rate Base			67,643,707				4,337,101	63,306,606
106									
107	Revenue Requirements			139,603,777				8,926,539	130,677,238