

Public Service Company of Colorado  
 DAB-4 - Test Year vs Prior Case Comparison

Attachment DAB-4  
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
1	Plant in Service	Intangible Plant	302000-Intg Franchises & Consent	PIS-SUBT	1,055,256	1,341,393	286,137
2	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	76,607,976	47,047,525	(29,560,451)
3	Plant in Service	Intangible Plant		Sub-Total Intangible Plar	77,663,232	48,388,918	(29,274,314)
4							
5	Plant in Service	Gas Manufactured Plant	325400-Natrl Prod Land Rights	PSC CPUC			
6	Plant in Service	Gas Manufactured Plant	327000-Natrl Prod Compr Sta Str	PSC CPUC			
7	Plant in Service	Gas Manufactured Plant	328000-Natrl Prod M & R Sta Str	PSC CPUC			
8	Plant in Service	Gas Manufactured Plant	329000-Natrl Prod Other Structure	PSC CPUC			
9	Plant in Service	Gas Manufactured Plant	332000G-Natrl Gs Prod Field L	PSC CPUC			
10	Plant in Service	Gas Manufactured Plant	333000G-Natrl Gs Prod Comp St	PSC CPUC			
11	Plant in Service	Gas Manufactured Plant	334000G-Natrl Gs Prod M & R S	PSC CPUC			
12	Plant in Service	Gas Manufactured Plant		Sub-Total Gas Manufact			
13							
14	Plant in Service	Gas Production and Gathering Plant	325400-Natrl Prod Land Rights	P&GDMD	99,049	99,049	0
15	Plant in Service	Gas Production and Gathering Plant	327000-Natrl Prod Compr Sta Str	P&GDMD	16,804	16,804	0
16	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	102,512	102,512	0
17	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	8,799	8,799	0
18	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,533,513	3,575,726	42,213
19	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	304,845	378,268	73,423
20	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	937,977	937,979	2
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Productio	5,003,498	5,119,137	115,639
22							
23	Plant in Service	Gas Products Extraction Plant	340001G-Gs Prod Extrct Land O	PEDMD	49,449	49,449	0
24	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	450,220	450,221	1
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,278,782	9,013,688	1,734,906
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	206,315	206,316	0
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	452,869	452,870	1
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	84,346	84,346	0
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Products E	8,521,981	10,256,890	1,734,909
30							
31	Plant in Service	Gas Underground Storage Plant	350100-UG Storage Land Own in Fee	USDMD	985,089	984,955	(133)
32	Plant in Service	Gas Underground Storage Plant	351000-UG Storage Str & Improve	USDMD	1,455,214	1,452,014	(3,200)
33	Plant in Service	Gas Underground Storage Plant	352100-UG Storage Leasehld & Rgts	USDMD	436,726	688,126	251,400
34	Plant in Service	Gas Underground Storage Plant	352103-UG Stor Lhld & Rts-Roundup	USDMD	251,493		(251,493)
35	Plant in Service	Gas Underground Storage Plant	352200-UG Storage Reservoirs	USDMD	9,922,931	14,034,066	4,111,135
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,439	133,421	(18)
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,079,792	3,853,843	(225,949)
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	9,551,577	11,206,210	1,654,634
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	721,548	532,173	(189,375)
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,095,754	4,650,818	555,064
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	52,529	55,873	3,344
42	Plant in Service	Gas Underground Storage Plant	360001G-Other Stor Land in Fee	USDMD	441,779	441,719	(60)
43	Plant in Service	Gas Underground Storage Plant	363200-Other Stor Vaporizing E	USDMD	384,770	384,718	(52)
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Undergrou	32,512,641	38,417,938	5,905,297
45							
46	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,790	9,173,544	(1,246)
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underground S	9,174,790	9,173,544	(1,246)
48							
49	Plant in Service	Gas Transmission Plant	365100-Tran Land Owned in Fee	TRDMD	4,136,238	4,827,171	690,933
50	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	34,289,385	34,853,465	564,080
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	21,024,481	31,399,367	10,374,887
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,402,857	178,661	(1,224,195)
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	315,947,641	566,091,428	250,143,787
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	130,661,779	141,411,870	10,750,091
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	74,753,652	109,050,020	34,296,368
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,991,782	1,968,503	(23,279)
57	Plant in Service	Gas Transmission Plant		Sub-Total Gas Transmiss	584,207,815	889,780,486	305,572,672
58							
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	485,879	2,809,799	2,323,920
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	16,266,576	23,092,094	6,825,518
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	4,930,073	7,175,277	2,245,204
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	5,826,699	5,820,793	(5,906)
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	232,246,470	143,132,565	(89,113,905)
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	542,087,173	937,339,211	395,252,038
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	7,687,436	19,530,971	11,843,535
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	26,984,087	42,655,127	15,671,040
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	7,055,079	7,201,997	146,918

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	15,758	203,222	187,464
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	79,746,598	94,927,919	15,181,321
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	567,517,370	802,533,692	235,016,323
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	223,103,759	271,584,052	48,480,293
72	Plant in Service	Gas Distribution Plant	381065-Distr Meters-AMR (Old)	PSC CPUC	64,864,351	74,729,457	9,865,106
73	Plant in Service	Gas Distribution Plant	381066-Distribution meters	PSC CPUC	81,686	98,674	16,988
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	99,412,387	69,134,160	(30,278,227)
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	50,916,806	70,591,546	19,674,740
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	308	308	
77	Plant in Service	Gas Distribution Plant		Sub-Total Gas Distributic	1,929,228,494	2,572,560,864	643,332,370
78							
79	Plant in Service	General Plant	302000-Intg Franchises & Consent	PIS-SUBT			
80	Plant in Service	General Plant	370000G-Gs Tran Communication	PIS-SUBT			
81	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	191,333	191,532	200
82	Plant in Service	General Plant	389002-General Land Rights	PIS-SUBT	4,094	8,530	4,436
83	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	1,047,283	3,212,791	2,165,508
84	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	1,237,198	1,228,660	(8,537)
85	Plant in Service	General Plant	390060-Genl Str & Imp-Remodeling	PIS-SUBT	432,558	432,407	(150)
86	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,689,170	1,280,353	(1,408,817)
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	33,587	292,754	259,167
88	Plant in Service	General Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT			
89	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	15,947,920		(15,947,920)
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	549,582	794,350	244,768
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	5,964,447	33,861,052	27,896,605
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	341,795	2,070,117	1,728,322
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	2,262,771	13,623,472	11,360,701
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	21,445,412	30,405,100	8,959,688
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	882,853	369,733	(513,120)
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	4,380,936	4,888,015	507,079
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	11,370,258	10,479,021	(891,237)
98	Plant in Service	General Plant	397000SGS- Gen Com Equip	PSC CPUC		(8,404,822)	(8,404,822)
99	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	2,495,726	14,146,906	11,651,180
100	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	23,212,239	31,357,847	8,145,608
101	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	499,960	15,996,643	15,496,683
102	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	5,830	5,828	(2)
103	Plant in Service	General Plant		Sub-Total General Plant	94,994,950	156,240,290	61,245,340
104							
105	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	962,873	960,242	(2,630)
106	Plant in Service	Common Plant	303003-Intg Misc Computr Softwar	PIS-SUBT		3,275,889	3,275,889
107	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	69,384,661	65,210,557	(4,174,104)
108	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	7,271,810	44,862,240	37,590,431
109	Plant in Service	Common Plant	303010-Intg Misc Computr Softwar	PIS-SUBT		3,878,130	3,878,130
110	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	20,379,919	16,169,933	(4,209,986)
111	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	1,719,124	1,714,429	(4,695)
112	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	18,254,543	32,548,772	14,294,229
113	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	23,899,370	22,904,540	(994,830)
114	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	601,088	621,713	20,625
115	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	240,305	239,649	(656)
116	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	4,379,359	4,860,508	481,149
117	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	12,534,913	8,454,057	(4,080,856)
118	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	27,186,235	53,114,537	25,928,302
119	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	254,685	(49)	(254,734)
120	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT			
121	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	226,544		(226,544)
122	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	3,845,327		(3,845,327)
123	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	307,283	632,243	324,960
124	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	631,829	2,032,486	1,400,657
125	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	62,587	947,200	884,614
126	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	239,497	1,316,423	1,076,926
127	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	228,761	126,528	(102,233)
128	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	2,885,452	2,162,079	(723,373)
129	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	114,539	64,858	(49,681)
130	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,069,491	678,355	(391,136)
131	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	7,862,492	1,614,203	(6,248,290)
132	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	159	799,947	799,947
133	Plant in Service	Common Plant	397040-General Comm Eq	PIS-SUBT		6,003,996	6,003,996
134	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	287,718	273,596	(14,122)
135	Plant in Service	Common Plant	This line is intentionally blank	PSC CPUC			

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
136	Plant in Service	Common Plant		Sub-Total Common Plant	204,830,563	275,467,219	70,636,656
137							
138	Plant in Service			<b>Sub-Total Plant in Servic</b>	<b>2,946,137,963</b>	<b>4,005,405,285</b>	<b>1,059,267,322</b>
139							
140	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(23,346,600)	(38,382,066)	(15,035,465)
141	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plar	(23,346,600)	(38,382,066)	(15,035,465)
142							
143	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,372,838)	(4,464,043)	(91,205)
144	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Productior	(4,372,838)	(4,464,043)	(91,205)
145							
146	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(3,498,281)	(4,085,356)	(587,075)
147	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Products E	(3,498,281)	(4,085,356)	(587,075)
148							
149	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(17,015,104)	(18,620,330)	(1,605,226)
150	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Undergrou	(17,015,104)	(18,620,330)	(1,605,226)
151							
152	Reserve for Depr and Amort	Underground Storage Base Gas	108-Accumulated provision	USDMD	14,010		(14,010)
153	Reserve for Depr and Amort	Underground Storage Base Gas		Sub-Total Underground S	14,010		(14,010)
154							
155	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(127,129,305)	(182,462,538)	(55,333,233)
156	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Transmiss	(127,129,305)	(182,462,538)	(55,333,233)
157							
158	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(762,926,221)	(951,919,257)	(188,993,035)
159	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Distributic	(762,926,221)	(951,919,257)	(188,993,035)
160							
161	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(34,808,427)	(53,449,923)	(18,641,496)
162	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip	PSC CPUC		1,465,072	1,465,072
163	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(34,808,427)	(51,984,851)	(17,176,424)
164							
165	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(121,412,784)	(123,745,792)	(2,333,007)
166	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT		(15,267,693)	(15,267,693)
167	Reserve for Depr and Amort	Common Plant		Sub-Total Common Plant	(121,412,784)	(139,013,484)	(17,600,700)
168							
169	Reserve for Depr and Amort			<b>Sub-Total Reserve for D</b>	<b>(1,094,495,552)</b>	<b>(1,390,931,924)</b>	<b>(296,436,373)</b>
170							
171	Net Plant in Service:						
172	Net Gas Production and Gathering Plant				630,661	655,094	24,434
173	Net Gas Products Extraction Plant				5,023,700	6,171,534	1,147,834
174	Net Gas Underground Storage Plant				15,497,537	19,797,607	4,300,071
175	Net Underground Storage Base Gas				9,188,799	9,173,544	(15,255)
176	Net Gas Transmission Plant				457,078,510	707,317,948	250,239,439
177	Net Gas Distribution Plant				1,166,302,273	1,620,641,608	454,339,335
178	Net General Plant				60,186,523	104,255,439	44,068,916
179	Net Gas Common and Intangible Plant				137,734,410	146,460,587	8,726,177
180	<b>Total Net Plant in Service</b>				<b>1,851,642,412</b>	<b>2,614,473,361</b>	<b>762,830,950</b>
181							
182	Plant in Service: HFU	Gas Transmission Operations	This line is intentionally blank	PSC CPUC			
183	Plant in Service: HFU	Gas Transmission Operations		Sub-Total Gas Transmiss			
184							
185	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALLOC	3,097,505		(3,097,505)
186	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Transmiss	3,097,505		(3,097,505)
187							
188	Plant in Service: HFU	Gas Distribution Plant	105000-Held for Future Us	PSC CPUC	319,247		(319,247)
189	Plant in Service: HFU	Gas Distribution Plant		Sub-Total Gas Distributic	319,247		(319,247)
190							
191	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT			
192	Plant in Service: HFU	Common Plant		Sub-Total Common Plant			
193							
194	Plant in Service: HFU			<b>Sub-Total Plant in Servic</b>	<b>3,416,752</b>	-	<b>(3,416,752)</b>
195							
196	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	737,982	979,030	241,048
197	CWIP	Intangible Plant	CWIPRET-Contractor Retentions	PIS-SUBT	148	585	437
198	CWIP	Intangible Plant		Sub-Total Intangible Plar	738,130	979,614	241,484
199							
200	CWIP	Gas Production and Gathering Plant	107-CWIP	P&GDMD	6,487	(674)	(7,162)
201	CWIP	Gas Production and Gathering Plant	CWIPRET-Contractor Retentions	P&GDMD	1	(0)	(1)
202	CWIP	Gas Production and Gathering Plant		Sub-Total Gas Productior	6,488	(675)	(7,163)
203							

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
204	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	17,067	1,315,647	1,298,579
205	CWIP	Gas Products Extraction Plant	CWIPRET-Contractor Retentions	PEDMD	3	785	782
206	CWIP	Gas Products Extraction Plant		Sub-Total Gas Products E	17,070	1,316,432	1,299,362
207							
208	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	123,912	76,409	(47,503)
209	CWIP	Gas Underground Storage Plant	CWIPRET-Contractor Retentions	USDMD	25	46	21
210	CWIP	Gas Underground Storage Plant		Sub-Total Gas Undergrou	123,937	76,455	(47,482)
211							
212	CWIP	Underground Storage Base Gas	107-CWIP	USDMD	8,753		(8,753)
213	CWIP	Underground Storage Base Gas	CWIPRET-Contractor Retentions	USDMD	2		(2)
214	CWIP	Underground Storage Base Gas		Sub-Total Underground S	8,755		(8,755)
215							
216	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	28,252,441	44,604,101	16,351,660
217	CWIP	Gas Transmission Plant	CWIPRET-Contractor Retentions	TRDMD	5,659	26,631	20,971
218	CWIP	Gas Transmission Plant		Sub-Total Gas Transmiss	28,258,100	44,630,731	16,372,631
219							
220	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	51,797,465	17,568,213	(34,229,253)
221	CWIP	Gas Distribution Plant	CWIPRET-Contractor Retentions	PSC CPUC	10,375	10,489	114
222	CWIP	Gas Distribution Plant		Sub-Total Gas Distributic	51,807,840	17,578,702	(34,229,139)
223							
224	CWIP	General Plant	107-CWIP	PIS-SUBT	11,215,900	10,560,565	(655,335)
225	CWIP	General Plant	CWIPRET-Contractor Retentions	PIS-SUBT	2,247	6,305	4,058
226	CWIP	General Plant		Sub-Total General Plant	11,218,147	10,566,871	(651,276)
227							
228	CWIP	Common Plant	107-CWIP	PIS-SUBT	32,179,777	20,881,870	(11,297,907)
229	CWIP	Common Plant	CWIPRET-Contractor Retentions	PIS-SUBT	6,504	12,467	5,963
230	CWIP	Common Plant	This line is intentionally blank	PSC CPUC			
231	CWIP	Common Plant		Sub-Total Common Plant	32,186,281	20,894,337	(11,291,944)
232							
233	CWIP			<b>Sub-Total CWIP</b>	<b>124,364,749</b>	<b>96,042,468</b>	<b>(28,322,281)</b>
234							
235	Total Gas Construction Work in Progress				124,364,749	96,042,468	(28,322,281)
236							
237	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	8,561,126	7,717,025	(844,101)
238	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT	(119,210)	(135,043)	(15,832)
239	Materials and Supplies	Other Rate Base	This line is intentionally blank	PSC CPUC			
240	Materials and Supplies	Other Rate Base		Sub-Total Other Rate Ba	8,441,915	7,581,982	(859,933)
241							
242	Materials and Supplies			<b>Sub-Total Materials and</b>	<b>8,441,915</b>	<b>7,581,982</b>	<b>(859,933)</b>
243							
244	Materials and Supplies Capitalized				(2,225,289)	(2,286,564)	(61,276)
245	Total Gas Materials and Supplies				6,216,626	5,295,418	(921,209)
246							
247	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC			
248	Fuel Inventory	Other Rate Base	This line is intentionally blank	PSC CPUC			
249	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Ba			
250							
251	Fuel Inventory			<b>Sub-Total Fuel Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>
252							
253	<b>Cash Working Capital</b>				<b>(34,766,702)</b>	<b>(47,914,320)</b>	<b>(13,147,617)</b>
254							
255	Prepaid Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	PSC CPUC		53,209,253	53,209,253
256	Prepaid Assets	Other Rate Base	This line is intentionally blank	PSC CPUC			
257	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Ba		53,209,253	53,209,253
258							
259	Prepaid Assets			<b>Sub-Total Prepaid Asset</b>	<b>-</b>	<b>53,209,253</b>	<b>53,209,253</b>
260							
261	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	63,700	485,658	421,958
262	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(12,346,160)	(2,437,703)	9,908,457
263	ADIT	Intangible Plant		Sub-Total Intangible Plan	(12,282,460)	(1,952,045)	10,330,415
264							
265	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC	0	56,230	56,230
266	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	PSC CPUC	(0)	(1,733,438)	(1,733,438)
267	ADIT	Gas Manufactured Plant		Sub-Total Gas Manufact	(0)	(1,677,208)	(1,677,208)
268							
269	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	1,501	190	(1,311)
270	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD	(90,592)	(28,210)	62,382
271	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Productio	(89,091)	(28,020)	61,071

DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
272							
273	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	59,048	367	(58,682)
274	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(1,570,278)	(16,619)	1,553,659
275	ADIT	Gas Products Extraction Plant		Sub-Total Gas Products E	(1,511,230)	(16,252)	1,494,978
276							
277	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	107,443	110,714	3,271
278	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(3,949,409)	(4,213,225)	(263,816)
279	ADIT	Gas Underground Storage Plant		Sub-Total Gas Undergrou	(3,841,966)	(4,102,511)	(260,545)
280							
281	ADIT	Gas Transmission Plant	190-ADIT	TRALOC	173		(173)
282	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	7,792,968	8,175,563	382,595
283	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALOC	(251,924)		251,924
284	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(131,179,638)	(179,508,899)	(48,329,261)
285	ADIT	Gas Transmission Plant		Sub-Total Gas Transmiss	(123,638,422)	(171,333,336)	(47,694,914)
286							
287	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	95,550,796	126,909,287	31,358,491
288	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(408,112,283)	(444,893,439)	(36,781,157)
289	ADIT	Gas Distribution Plant		Sub-Total Gas Distributic	(312,561,487)	(317,984,152)	(5,422,666)
290							
291	ADIT	General Plant	190-ADIT	PIS-SUBT	671,857	1,436,444	764,588
292	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(21,241,326)	(25,238,561)	(3,997,235)
293	ADIT	General Plant	397000SGS- Gen Com Equip	PSC CPUC		1,225,384	1,225,384
294	ADIT	General Plant		Sub-Total General Plant	(20,569,469)	(22,576,733)	(2,007,264)
295							
296	ADIT	Common Plant	190-ADIT	PIS-SUBT	322,073	437,052	114,979
297	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(13,594,803)	(12,081,534)	1,513,270
298	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(6,536,932)	(14,412,491)	(7,875,559)
299	ADIT	Common Plant	303014-Intg CRS Comput Softwar	PIS-SUBT		20,610	20,610
300	ADIT	Common Plant		Sub-Total Common Plant	(19,809,662)	(26,036,363)	(6,226,700)
301							
302	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	LABOR		765,949	765,949
303	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	P&GDMD		69,138	69,138
304	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	PIS-NET		357,154	357,154
305	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	PSC CPUC		(20,498)	(20,498)
306	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU NOL	PSC CPUC		40,393,280	40,393,280
307	ADIT	Non-Plant Tax	190-ADIT	LABOR	13,578,171	1,364,993	(12,213,178)
308	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	33,749,258	4,078,040	(29,671,218)
309	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	1,833,663	2,512,039	678,376
310	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	0		(0)
311	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(35,596)	(24,424,709)	(24,389,113)
312	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD	(565,554)	(266,581)	298,973
313	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(988,687)	(5,064,961)	(4,076,274)
314	ADIT	Non-Plant Tax	283-ADIT: Other	PSC CPUC		9,573,714	9,573,714
315	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	47,571,256	29,337,559	(18,233,698)
316							
317	ADIT	Other Rate Base	283-ADIT: Other	PIS-TOT		(247,297)	(247,297)
318	ADIT	Other Rate Base		Sub-Total Other Rate Ba:		(247,297)	(247,297)
319							
320	ADIT			Sub-Total ADIT	(446,732,531)	(516,616,358)	(69,883,827)
321							
322	Interest on CWIP ADIT				(483,549)	(350,228)	133,320
323							
324	<b>Total Accumulated Deferred Income Taxes w/o NOL</b>				(447,216,079)	(516,966,586)	(69,750,507)
325	Accumulated Deferred Income Tax: NOL				63,151,904	34,929,860	(28,222,044)
326	Total Accumulated Deferred Income Taxes				(384,064,175)	(482,036,726)	(97,972,551)
327							
328	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PSC CPUC	(51,132,436)	(55,797,665)	(4,665,229)
329	Customer Advances for Construction	Other Rate Base	This line is intentionally blank	PSC CPUC			
330	Customer Advances for Construction	Other Rate Base		Sub-Total Other Rate Ba:	(51,132,436)	(55,797,665)	(4,665,229)
331							
332	Customer Advances for Construction			Sub-Total Customer Adv	(51,132,436)	(55,797,665)	(4,665,229)
333							
334	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(5,979,369)	(4,960,501)	1,018,868
335	Customer Deposits	Other Rate Base	This line is intentionally blank	PSC CPUC			
336	Customer Deposits	Other Rate Base		Sub-Total Other Rate Ba:	(5,979,369)	(4,960,501)	1,018,868
337							
338	Customer Deposits			Sub-Total Customer Dep	(5,979,369)	(4,960,501)	1,018,868
339							

DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
340	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(1,079,476)		1,079,476
341	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR			
342	Regulatory Liability	Other Rate Base	254000-Post Employment Benefits - FAS 112	PIS-TOT		(668,707)	(668,707)
343	Regulatory Liability	Other Rate Base	25430NPQ-Prepaid Pension Liability Non-Qualified	LABOR		(4,762)	(4,762)
344	Regulatory Liability	Other Rate Base	This line is intentionally blank	PSC CPUC			
345	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Ba:	(1,079,476)	(673,469)	406,007
346							
347	Regulatory Liability			Sub-Total Regulatory Li:	(1,079,476)	(673,469)	406,007
348							
349	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	18,392,458	58,823,727	40,431,268
350	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Ba:	18,392,458	58,823,727	40,431,268
351							
352	Regulatory Assets			Sub-Total Regulatory As:	18,392,458	58,823,727	40,431,268
353							
354	<b>Net Original Cost Rate Base</b>			<b>RB</b>	<b>1,527,010,839</b>	<b>2,236,461,544</b>	<b>709,450,705</b>
355							
356	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC CPUC	447,524,879	500,019,265	52,494,386
357	Operating Revenue	Rate Revenue	48300: 48300-Gas Sales for Resale	PSC FERC			
358	Operating Revenue	Rate Revenue	This line is intentionally blank	PSC CPUC			
359	Operating Revenue	Rate Revenue		Sub-Total Rate Revenue	447,524,879	500,019,265	52,494,386
360							
361	Operating Revenue	Other Revenue	48710-Gas Late Payment Charges	PSC CPUC	804,219	831,814	27,595
362	Operating Revenue	Other Revenue	48801-Gas Connection Charges	PIS-NET	1,733,224	358,815	(1,374,409)
363	Operating Revenue	Other Revenue	48802-Gas NSF Check Charges	PSC CPUC	138,966	154,902	15,936
364	Operating Revenue	Other Revenue	48806-Rev Gas Oth Misc Service NL G	PIS-NET	21,969	819,070	797,102
365	Operating Revenue	Other Revenue	49010-Gas Product Extraction Revenue	PECOMM	355,952	540,272	184,320
366	Operating Revenue	Other Revenue	49300-Rev Gas Rents from Gas Prop NL	PSC CPUC	335,413	61,822	(273,591)
367	Operating Revenue	Other Revenue	49508-Gas Other Operating Revenues	PSC CPUC	610,139	484,886	(125,253)
368	Operating Revenue	Other Revenue	49512-Gas Locating Services Rev NL G	PIS-NET	40,103		(40,103)
369	Operating Revenue	Other Revenue	This line is intentionally blank	PSC CPUC	639,200		(639,200)
370	Operating Revenue	Other Revenue		Sub-Total Other Revenue:	4,679,184	3,251,582	(1,427,602)
371							
372	Operating Revenue			Sub-Total Operating Rev:	452,204,063	503,270,847	51,066,783
373							
374							
375	<b>Total Revenue</b>				452,204,063	503,270,847	51,066,783
376							
377	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC			
378	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			
379	Cost of Sales	Other Gas Supply		Sub-Total Other Gas Sup			
380							
381	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC			
382	Cost of Sales	Purchased Power		Sub-Total Purchased Pov			
383							
384	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC			
385	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC			
386	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC			
387	Cost of Sales	Gas Purchased for Resale	80512-Deferred Gas Costs	PSC CPUC			
388	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC			
389	Cost of Sales	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC			
390	Cost of Sales	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC			
391	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC			
392	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC			
393	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC			
394	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC			
395	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC			
396	Cost of Sales	Gas Purchased for Resale		Sub-Total Gas Purchased			
397							
398	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD			
399	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD			
400	Cost of Sales	Gas Products Extraction Plant		Sub-Total Gas Products E			
401							
402	Cost of Sales			Sub-Total Cost of Sales			
403	Total Cost of Sales						
404							
405	OM	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	274,632	(19)	(274,651)
406	OM	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			
407	OM	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)	(1,604,036)	(646,528)

DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
408	OM	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)	(56,918)	(26,237)
409	OM	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	388,979	243,279	(145,700)
410	OM	Other Gas Supply		Sub-Total Other Gas Sup	(324,579)	(1,417,694)	(1,093,115)
411							
412	OM	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	132,409	23,554	(108,855)
413	OM	Gas Storage Operations	81600-Gas Well Expense	USDMD	229,848	620,584	390,737
414	OM	Gas Storage Operations	81700-Storage Lines Exp	USDMD	11,509		(11,509)
415	OM	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	157,827	313,291	155,464
416	OM	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123	191,778	156,656
417	OM	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	9,237	1,331	(7,907)
418	OM	Gas Storage Operations	82400-Storage Other Expense	USDMD	6,023		(6,023)
419	OM	Gas Storage Operations	82600-Storage Rents	PIS-TOT	41,590	86,817	45,227
420	OM	Gas Storage Operations		Sub-Total Gas Storage Oj	623,565	1,237,355	613,790
421							
422	OM	Gas Storage Maintenance	83100-Mtce of Strc & Improv	USDMD		3,267	3,267
423	OM	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	776,873	569,726	(207,147)
424	OM	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	240		(240)
425	OM	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	48,918	371,087	322,170
426	OM	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28	3,848	3,820
427	OM	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD			
428	OM	Gas Storage Maintenance		Sub-Total Gas Storage M	826,059	947,929	121,870
429							
430	Tota Gas Storage				1,449,624	2,185,284	735,660
431							
432	OM	Gas Production and Gathering Operations	72800-Liq Petro Gas	P&GDMD			
433	OM	Gas Production and Gathering Operations	73600-Gas Prod Rents	P&GDMD		5,022	5,022
434	OM	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	13,778	78,135	64,357
435	OM	Gas Production and Gathering Operations	75400-Field Compressor Station Expenses	P&GDMD		554,923	554,923
436	OM	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,508	246,596	35,088
437	OM	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	308,844	27,715	(281,129)
438	OM	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC			
439	OM	Gas Production and Gathering Operations		Sub-Total Gas Productioi	534,130	912,392	378,262
440							
441	OM	Gas Production and Gathering Maintenance	76200-Maintenance structures and improvements	P&GDMD		911	911
442	OM	Gas Production and Gathering Maintenance	76400-Mtce of Field Lines	P&GDMD		17,477	17,477
443	OM	Gas Production and Gathering Maintenance	76500-Maintenance Field Compressor Station Expenses	P&GDMD		198,370	198,370
444	OM	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	P&GDMD			
445	OM	Gas Production and Gathering Maintenance		Sub-Total Gas Productioi		216,758	216,758
446							
447	Total Gas Production and Gathering				534,130	1,129,150	595,020
448							
449	OM	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402		(2,402)
450	OM	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD		205,290	205,290
451	OM	Gas Products Extraction Operations	77300-Gas Fuel	PEDMD			
452	OM	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,843	291,113	288,270
453	OM	Gas Products Extraction Operations		Sub-Total Gas Products E	5,245	496,403	491,158
454							
455	OM	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	122,642		(122,642)
456	OM	Gas Products Extraction Maintenance		Sub-Total Gas Products E	122,642		(122,642)
457							
458	Total Gas Products Extraction				127,887	496,403	368,516
459							
460	OM	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	3,475,126	4,366,787	891,662
461	OM	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	2,729,552	1,911,263	(818,289)
462	OM	Gas Transmission Operations	85200-Communication system expenses	TRDMD		10,365	10,365
463	OM	Gas Transmission Operations	85300-Gas Commpressor Stat	TRDMD	1,939,513	1,569,940	(369,574)
464	OM	Gas Transmission Operations	85400-Gas for Compressor Stat Fuel	TRCOMM	714,865	1,142,568	427,702
465	OM	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	13,009,599	10,318,043	(2,691,555)
466	OM	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	996,505	970,239	(26,266)
467	OM	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,253,951	2,439,342	1,185,391
468	OM	Gas Transmission Operations	86000-Trans - Rents	TRDMD	1,248,867	1,281,184	32,317
469	OM	Gas Transmission Operations		Sub-Total Gas Transmiss	25,367,978	24,009,730	(1,358,248)
470							
471	OM	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)		78
472	OM	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	1,236,315	1,948,335	712,020
473	OM	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	525,864	1,320,165	794,301
474	OM	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	537,375	694,161	156,786
475	OM	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	220,190	76,187	(144,002)



DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
476	OM	Gas Transmission Maintenance	86700-Trans Mtce Other Equip	TRDMD		72,367	72,367
477	OM	Gas Transmission Maintenance		Sub-Total Gas Transmiss	2,519,666	4,111,215	1,591,549
478							
479	Total Gas Transmission				27,887,644	28,120,946	233,301
480							
481	OM	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	11,639,363	9,610,202	(2,029,161)
482	OM	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	2,464,030	4,300,839	1,836,809
483	OM	Gas Distribution Operations	87200-Compressor Station Labor and Expenses	PSC CPUC		39,917	39,917
484	OM	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	20,832,140	28,093,338	7,261,197
485	OM	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	2,074,777	1,474,266	(600,511)
486	OM	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	38,952	2,362	(36,590)
487	OM	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	37,736	5,216	(32,520)
488	OM	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(2,920,967)	(6,730,254)	(3,809,288)
489	OM	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	6,667,135	5,484,856	(1,182,278)
490	OM	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	22,090,788	36,114,617	14,023,829
491	OM	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	5,548,400	7,001,432	1,453,032
492	OM	Gas Distribution Operations		Sub-Total Gas Distributic	68,472,354	85,396,790	16,924,436
493							
494	OM	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,025,763	2,039,704	1,013,941
495	OM	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	12,544,179	10,345,986	(2,198,193)
496	OM	Gas Distribution Maintenance	88800-Maintenance of Compressor Station Equipment	PSC CPUC		39,253	39,253
497	OM	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	1,355,705	793,183	(562,522)
498	OM	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	72,829	12,097	(60,732)
499	OM	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	9,369	1,091	(8,278)
500	OM	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	5,982,054	12,936,497	6,954,442
501	OM	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	8,503,945	4,673,794	(3,830,152)
502	OM	Gas Distribution Maintenance		Sub-Total Gas Distributic	29,493,845	30,841,604	1,347,760
503							
504	Total Gas Distribution				97,966,198	116,238,394	18,272,196
505							
506	OM	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607	82,363	62,756
507	OM	Gas Manufactured Plant		Sub-Total Gas Manufact	19,607	82,363	62,756
508							
509	OM	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	105,760	85,532	(20,229)
510	OM	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	4,581,783	4,895,491	313,708
511	OM	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	18,717,550	18,179,730	(537,820)
512	OM	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398	3,768,838	430,440
513	OM	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140	719,520	100,380
514	OM	Customer Accounting Expense	90410-Cust Acct Uncollect	PSC CPUC			
515	OM	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67		(67)
517	OM	Customer Accounting Expense		Sub-Total Customer Accc	27,362,698	27,649,110	286,412
518							
519	Customer Deposit Interest				20,329	115,529	95,200
520	Sub-total Customer Accounting Expenses				27,383,027	27,764,639	381,612
521							
522	OM	Customer Service Expense	90800-Customer Asst Expense	BILLS	948,700	578,597	(370,103)
523	OM	Customer Service Expense	90812-Customer Asst Expense	BILLS			
524	OM	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC	(1,310)		1,310
525	OM	Customer Service Expense	909000-Informational and instruction advertising expense	BILLS	945,721	1,219,740	274,019
526	OM	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS			
527	OM	Customer Service Expense	90912-Cust Program Advertising	BILLS			
528	OM	Customer Service Expense	90913-Cust Serv Instruct Adver	BILLS			
529	OM	Customer Service Expense	90914-Cust Serv Instruct Adver	BILLS			
530	OM	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS			
531	OM	Customer Service Expense	910000-Misc Cust Serv Expense	PSC CPUC		136,235	136,235
532	OM	Customer Service Expense		Sub-Total Customer Serv	1,893,112	1,934,573	41,461
533							
534	Sub-Total Customer Service Expense				1,893,112	1,934,573	41,461
535							
536	OM	Sales Expense	91200-Economic Development	BILLS	745,918	725,829	(20,089)
537	OM	Sales Expense	91220-Economic Development	BILLS			
538	OM	Sales Expense		Sub-Total Sales Expense	745,918	725,829	(20,089)
539							
540	Total Customer Expense				30,022,057	30,425,041	402,984
541							
542	OM	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,629,734	12,788,461	5,158,727
543	OM	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	9,247,766	9,327,426	79,660
544	OM	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,750,452)	(9,453,114)	(1,702,662)



DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
545	OM	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	4,774,554	4,269,508	(505,045)
546	OM	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,049,958	1,077,220	27,262
547	OM	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	3,169,909	3,680,880	510,970
548	OM	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	24,635,534	22,173,770	(2,461,764)
549	OM	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	1,085,442		(1,085,442)
550	OM	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(125,817)		125,817
551	OM	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,366	279,683	(2,815,683)
552	OM	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	99,121		(99,121)
553	OM	Administrative & General Expense	92800R -Regulatory Commission Expense	PSC CPUC		2,400,433	2,400,433
554	OM	Administrative & General Expense	92804CPUC- Reg Comm Expense	PSC CPUC		638,973	638,973
555	OM	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,705)	(905,370)	(116,666)
556	OM	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT			
557	OM	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT			
558	OM	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT			
559	OM	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	287,559	555,073	267,514
560	OM	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,687,508	14,552,429	1,864,922
561	OM	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,756	100,373	(254,383)
562	OM	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(162,205)	(48,071)	114,135
563	OM	Administrative & General Expense	This line is intentionally blank	PSC CPUC			
564	OM	Administrative & General Expense		Sub-Total Administrative	59,290,028	61,437,675	2,147,648
565							
566	OM			Sub-Total Operations ar	<b>216,952,267</b>	<b>238,697,563</b>	<b>21,745,295</b>
567							
568	Total Gas Operations and Maintenance Expenses				216,972,597	238,697,563	21,745,295
569							
570	Depr Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	6,262,196	3,622,489	(2,639,707)
571	Depr Expense	Intangible Plant		Sub-Total Intangible Plar	6,262,196	3,622,489	(2,639,707)
572							
573	Depr Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC	22,595		(22,595)
574	Depr Expense	Gas Manufactured Plant		Sub-Total Gas Manufact	22,595		(22,595)
575							
576	Depr Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	33,369	43,795	10,426
577	Depr Expense	Gas Production and Gathering Plant		Sub-Total Gas Productio	33,369	43,795	10,426
578							
579	Depr Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	210,544	266,297	55,753
580	Depr Expense	Gas Products Extraction Plant		Sub-Total Gas Products E	210,544	266,297	55,753
581							
582	Depr Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	482,912	820,205	337,294
583	Depr Expense	Gas Underground Storage Plant		Sub-Total Gas Undergrou	482,912	820,205	337,294
584							
585	Depr Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	6,531,379	18,974,804	12,443,425
586	Depr Expense	Gas Transmission Plant		Sub-Total Gas Transmiss	6,531,379	18,974,804	12,443,425
587							
588	Depr Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	55,599,110	78,509,271	22,910,161
589	Depr Expense	Gas Distribution Plant		Sub-Total Gas Distributic	55,599,110	78,509,271	22,910,161
590							
591	Depr Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	1,818,854	6,597,806	4,778,952
592	Depr Expense	General Plant	397000SGS- Gen Com Equip	PSC CPUC		(529,785)	(529,785)
593	Depr Expense	General Plant		Sub-Total General Plant	1,818,854	6,068,022	4,249,168
594							
595	Depr Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	10,840,615	20,713,015	9,872,400
596	Depr Expense	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT		218,887	218,887
597	Depr Expense	Common Plant		Sub-Total Common Plant	10,840,615	20,931,902	10,091,287
598							
599	Depr Expense			Sub-Total Depreciation I	<b>81,801,574</b>	<b>129,236,784</b>	<b>47,435,210</b>
600							
601	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	PSC CPUC	5,627,466	12,771,111	7,143,645
602	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC	0		(0)
603	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	1,294,866	2,446,495	1,151,630
604	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC	(0)		0
605	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC	2,669,437		(2,669,437)
606	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC	949,840		(949,840)
607	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC		250,373	250,373
608	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082	5,320,925	1,344,843
609	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Management Capital Costs	PIS-SUBT	1,168,942		(1,168,942)
610	Amortization Expense	Other Regulatory Asset/Liability	40750-Denver MGP Amortization	PSC CPUC		440,743	440,743
611	Amortization Expense	Other Regulatory Asset/Liability	40750MGP-MGP Amortization	PSC CPUC		1,141,932	1,141,932
612	Amortization Expense	Other Regulatory Asset/Liability		Sub-Total Other Regulat	15,686,633	22,371,580	6,684,947

DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
613							
614	Amortization Expense			<b>Sub-Total Amortization</b>	<b>15,686,633</b>	<b>22,371,580</b>	<b>6,684,947</b>
615							
616	Total Gas Depreciation and Amortization Expense				97,488,207	151,608,364	54,120,157
617							
618	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	34,743,977	57,634,683	22,890,706
619	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC			
620	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	5,485,198	6,074,876	589,678
621	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other	EXP-SUBT	33,053	(373,994)	(407,047)
622	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT			
623	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	LABOR			
624	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC			
625	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC			
626	Taxes Other than Income	Taxes Other Than Income		Sub-Total Taxes Other Than Income	40,262,228	63,335,566	23,073,338
627							
628	Taxes Other than Income			<b>Sub-Total Taxes Other Than Income</b>	<b>40,262,228</b>	<b>63,335,566</b>	<b>23,073,338</b>
629							
630	Total Payroll Tax adjustment				34,013		
631	Total Taxes Other than Income				40,296,241	63,335,566	23,039,325
632							
633	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank	PSC CPUC			
634	Gain on Disposition of Allowances	Other Revenue		Sub-Total Other Revenue			
635							
636	Gain on Disposition of Allowances			<b>Sub-Total Gain on Disposition of Allowances</b>			
637							
638	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC	(136,929)		136,929
639	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC			
640	Gain on Sale of Utility Plant	Rate Revenue		Sub-Total Rate Revenue	(136,929)		136,929
641							
642	Gain on Sale of Utility Plant			<b>Sub-Total Gain on Sale of Utility Plant</b>	<b>(136,929)</b>		<b>136,929</b>
643	Total Gain/Loss				(136,929)		136,929
644							
645	<b>Earnings before Interest and Taxes</b>			<b>Earnings</b>	104,540,905	55,661,155	(48,879,750)
646							
647	Rate Base				1,527,010,839	2,236,461,544	709,450,705
648	Cost of Debt				2.01%	1.78%	-0.23%
649	Interest Expense				30,692,918	39,809,015	9,116,098
650							
651	Sch M Temp	Intangible Plant	Sch-M	PIS-SUBT	(12,236,014)	714,439	12,950,454
652	Schedule M Temporary	Intangible Plant		Sub-Total Intangible Plant	(12,236,014)	714,439	12,950,454
653							
654	Sch M Temp	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)	(180,294)	(180,294)
655	Schedule M Temporary	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	(0)	(180,294)	(180,294)
656							
657	Sch M Temp	Gas Production and Gathering Plant	Sch-M	P&GDMD	156,068	64,551	(91,517)
658	Schedule M Temporary	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	156,068	64,551	(91,517)
659							
660	Sch M Temp	Gas Products Extraction Plant	Sch-M	PEDMD	(156,458)	88,123	244,582
661	Schedule M Temporary	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(156,458)	88,123	244,582
662							
663	Sch M Temp	Gas Underground Storage Plant	Sch-M	USDMD	(213,603)	(412,883)	(199,279)
664	Schedule M Temporary	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(213,603)	(412,883)	(199,279)
665							
666	Sch M Temp	Gas Transmission Plant	Sch-M	TRALOC	2,059		(2,059)
667	Sch M Temp	Gas Transmission Plant	Sch-M	TRDMD	(9,669,077)	(17,350,950)	(7,681,874)
668	Schedule M Temporary	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(9,667,017)	(17,350,950)	(7,683,933)
669							
670	Sch M Temp	Gas Distribution Plant	Sch-M	PSC CPUC	(38,200,380)	13,012,351	51,212,731
671	Schedule M Temporary	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(38,200,380)	13,012,351	51,212,731
672							
673	Sch M Temp	General Plant	Sch-M	PIS-SUBT	(2,211,959)	(6,789,206)	(4,577,247)
674	Sch M Temp	General Plant	397000SGS- Gen Com Equip	PSC CPUC		937,172	937,172
675	Schedule M Temporary	General Plant		Sub-Total General Plant	(2,211,959)	(5,852,034)	(3,640,075)
676							
677	Sch M Temp	Common Plant	Sch-M	PIS-SUBT	(4,067,755)	(3,401,966)	665,790
678	Sch M Temp	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT		97,212	97,212
679	Schedule M Temporary	Common Plant		Sub-Total Common Plant	(4,067,755)	(3,304,754)	763,002
680							

DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
681	Sch M Temp	Non-Plant Tax	Sch-M	LABOR	879,451	(14,755,368)	(15,634,820)
682	Sch M Temp	Non-Plant Tax	Sch-M	P&GDMD	2,633,626	(49,681)	(2,683,307)
683	Sch M Temp	Non-Plant Tax	Sch-M	PIS-NET	3,099,199	(16,078,246)	(19,177,446)
684	Sch M Temp	Non-Plant Tax	Sch-M	PSC CPUC	(248,441)	31,498,676	31,747,117
685	Sch M Temp	Non-Plant Tax	This line is intentionally blank	PSC CPUC			
686	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant Tax	6,363,836	615,380	(5,748,455)
687							
688	Schedule M Temporary			<b>Sub-Total Schedule M Tr</b>	<b>(60,233,284)</b>	<b>(12,606,069)</b>	<b>47,627,215</b>
689							
690	Sch M Perm	Intangible Plant	Sch-M	PIS-SUBT	219,150	72,458	(146,692)
691	Schedule M Permanent	Intangible Plant		Sub-Total Intangible Plar	219,150	72,458	(146,692)
692							
693	Sch M Perm	Gas Production and Gathering Plant	Sch-M	P&GDMD	(1,929)	179	2,107
694	Schedule M Permanent	Gas Production and Gathering Plant		Sub-Total Gas Productior	(1,929)	179	2,107
695							
696	Sch M Perm	Gas Products Extraction Plant	Sch-M	PEDMD		(47,422)	(47,422)
697	Schedule M Permanent	Gas Products Extraction Plant		Sub-Total Gas Productior		(47,422)	(47,422)
698							
699	Sch M Perm	Gas Underground Storage Plant	Sch-M	USDMD	(17,500)	4,727	22,227
700	Schedule M Permanent	Gas Underground Storage Plant		Sub-Total Gas Undergrou	(17,500)	4,727	22,227
701							
702	Sch M Perm	Gas Transmission Plant	Sch-M	TRDMD	(1,533,062)	(2,363,787)	(830,725)
703	Schedule M Permanent	Gas Transmission Plant		Sub-Total Gas Transmiss	(1,533,062)	(2,363,787)	(830,725)
704							
705	Sch M Perm	Gas Distribution Plant	Sch-M	PSC CPUC	(3,937,394)	59,373	3,996,767
706	Schedule M Permanent	Gas Distribution Plant		Sub-Total Gas Distributic	(3,937,394)	59,373	3,996,767
707							
708	Sch M Perm	General Plant	Sch-M	PIS-SUBT	(414,843)	103,465	518,308
709	Sch M Perm	General Plant	397000SGS- Gen Com Equip	PSC CPUC	(9,334)	(9,334)	(9,334)
710	Schedule M Permanent	General Plant		Sub-Total General Plant	(414,843)	94,131	508,973
711							
712	Sch M Perm	Common Plant	Sch-M	PIS-SUBT	(725,134)	(224,836)	500,298
713	Sch M Perm	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT		5,390	5,390
714	Schedule M Permanent	Common Plant		Sub-Total Common Plant	(725,134)	(219,447)	505,688
715							
716	Sch M Perm	Non-Plant Tax	Sch-M	LABOR	105,580	218,208	112,628
717	Sch M Perm	Non-Plant Tax	Sch-M	PIS-NET	(723,287)	371,594	1,094,881
718	Sch M Perm	Non-Plant Tax	This line is intentionally blank	PSC CPUC			
719	Schedule M Permanent	Non-Plant Tax		Sub-Total Non-Plant Tax	(617,708)	589,802	1,207,509
720							
721	Schedule M Permanent			<b>Sub-Total Schedule M Pi</b>	<b>(7,028,420)</b>	<b>(1,809,987)</b>	<b>5,218,433</b>
722							
723	Subtotal Schedule M				(67,261,704)	(14,416,056)	52,845,648
724	Schedule M NOL				44,912,755		(44,912,755)
725	Total Schedule M				(22,348,948)	(14,416,056)	7,932,893
726							
727	State Taxable Income				51,499,039	1,436,084	(50,062,955)
728	State Income Tax Rate				4.63%	4.64%	0.01%
729	State Income Tax Expense				2,384,406	66,606	(2,317,800)
730							
731	Federal Taxable Income				49,114,634	1,369,479	(47,745,155)
732	Federal Income Tax Rate				21.00%	21.00%	
733	Federal Income Tax Expense				10,314,073	287,591	(10,026,483)
734							
735	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	1,648,685	(502,424)	(2,151,109)
736	Deferred Taxes	Intangible Plant		Sub-Total Intangible Plar	1,648,685	(502,424)	(2,151,109)
737							
738	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0	44,375	44,375
739	Deferred Taxes	Gas Manufactured Plant		Sub-Total Gas Manufacti	0	44,375	44,375
740							
741	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(79,419)	(21,754)	57,665
742	Deferred Taxes	Gas Production and Gathering Plant		Sub-Total Gas Productior	(79,419)	(21,754)	57,665
743							
744	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	59,464	(33,034)	(92,498)
745	Deferred Taxes	Gas Products Extraction Plant		Sub-Total Gas Products E	59,464	(33,034)	(92,498)
746							
747	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	35,658	74,712	39,054
748	Deferred Taxes	Gas Underground Storage Plant		Sub-Total Gas Undergrou	35,658	74,712	39,054

DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
749							
750	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALLOC	(783)		783
751	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	2,171,414	3,462,571	1,291,156
752	Deferred Taxes	Gas Transmission Plant		Sub-Total Gas Transmiss	2,170,632	3,462,571	1,291,939
753							
754	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	7,191,674	(5,354,992)	(12,546,667)
755	Deferred Taxes	Gas Distribution Plant		Sub-Total Gas Distributic	7,191,674	(5,354,992)	(12,546,667)
756							
757	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	841,279	1,349,845	508,566
758	Deferred Taxes	General Plant	397000SGS- Gen Com Equip	PSC CPUC		(231,196)	(231,196)
759	Deferred Taxes	General Plant		Sub-Total General Plant	841,279	1,118,649	277,370
760							
761	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	187,095	(112,817)	(299,911)
762	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT		(35,420)	(35,420)
763	Deferred Taxes	Common Plant		Sub-Total Common Plant	187,095	(148,237)	(335,331)
764							
765	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	(334,374)	4,009,236	4,343,610
766	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD	(1,000,866)	46,652	1,047,518
767	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	(497,446)	4,042,906	4,540,351
768	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC	94,198	(7,776,194)	(7,870,392)
769	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC			
770	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Plant Tax	(1,738,488)	322,600	2,061,087
771							
772	Deferred Taxes	Plant Regulatory Asset/Liability	410100-Deferred Income Tax	PSC CPUC		838,615	838,615
773	Deferred Taxes	Plant Regulatory Asset/Liability		Sub-Total Underground		838,615	838,615
774							
775	Deferred Taxes			<b>Sub-Total Deferred Tax</b>	<b>10,316,580</b>	<b>(198,919)</b>	<b>(10,515,499)</b>
776							
777	Interest on CWIP DIT				483,549	350,228	(133,320)
778							
779	Sub-Total Deferred Taxes				10,800,129	151,310	(10,648,819)
780							
781	Deferred Income Tax NOL				(11,074,452)	44,121,386	55,195,838
782							
783	<b>Total Deferred Tax Expense</b>				<b>(274,324)</b>	<b>44,272,695</b>	<b>44,547,019</b>
784							
785	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC			
786	ITC Amortized	Other Tax		Sub-Total Other Tax			
787							
788	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(514,075)	(235,945)	278,130
789	ITC Amortized	Gas Distribution Plant		Sub-Total Gas Distributic	(514,075)	(235,945)	278,130
790							
791	ITC Amortized			<b>Sub-Total ITC Amortized</b>	<b>(514,075)</b>	<b>(235,945)</b>	<b>278,130</b>
792	Total ITC				(514,075)	(235,945)	278,130
793							
794	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET	470,137	293,559	(176,578)
795	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	PIS-NET		(1,091)	(1,091)
796	Tax Credits	Non-Plant Tax		Sub-Total Non-Plant Tax	470,137	292,468	(177,669)
797							
798	Tax Credits			<b>Sub-Total Tax Credits</b>	<b>470,137</b>	<b>292,468</b>	<b>(177,669)</b>
799	Total Tax Credit				470,137	292,468	(177,669)
800							
801	<b>Total Income Tax Expense</b>				<b>12,380,217</b>	<b>44,683,414</b>	<b>32,303,197</b>
802							
803	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	8,403	16,554	8,151
804	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	22,201	34,871	12,670
805	AFUDC	Intangible Plant		Sub-Total Intangible Plar	30,604	51,425	20,821
806							
807	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD	10		(10)
808	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD	27	(0)	(27)
809	AFUDC	Gas Production and Gathering Plant		Sub-Total Gas Productio	37	(0)	(37)
810							
811	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	211	23,209	22,998
812	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	560	48,891	48,330
813	AFUDC	Gas Products Extraction Plant		Sub-Total Gas Products E	771	72,100	71,328
814							
815	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	2,736	1,464	(1,272)
816	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	7,225	3,085	(4,140)

DAB-4 - Test Year vs Prior Case Comparison

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2016 HTY CPUC	Test Year CPUC	Variance
817	AFUDC	Gas Underground Storage Plant		Sub-Total Gas Undergrou	9,961	4,549	(5,412)
818							
819	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	459,347	1,289,540	830,193
820	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,211,886	2,716,429	1,504,544
821	AFUDC	Gas Transmission Plant		Sub-Total Gas Transmiss	1,671,233	4,005,969	2,334,737
822							
823	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	661,720	229,211	(432,509)
824	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,742,595	482,834	(1,259,761)
825	AFUDC	Gas Distribution Plant		Sub-Total Gas Distributic	2,404,315	712,045	(1,692,270)
826							
827	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	382,397	92,263	(290,134)
828	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	1,006,921	194,353	(812,569)
829	AFUDC	General Plant		Sub-Total General Plant	1,389,318	286,615	(1,102,703)
830							
831	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	399,170	289,424	(109,746)
832	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	1,051,549	609,674	(441,875)
833	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC			
834	AFUDC	Common Plant		Sub-Total Common Plant	1,450,719	899,098	(551,621)
835							
836	AFUDC			<b>Sub-Total AFUDC</b>	<b>6,956,958</b>	<b>6,031,801</b>	<b>(925,157)</b>
837							
838	Total Gas AFUDC Additions				6,956,958	6,031,801	(925,157)
839							
840	<b>Total Gas Operating Deductions</b>				<b>367,000,333</b>	<b>492,293,105</b>	<b>125,292,773</b>
841							
842	<b>Net Operating Earnings</b>				<b>85,203,731</b>	<b>10,977,741</b>	<b>(74,225,989)</b>
843	<b>Total Net Operating Earnings</b>				<b>92,160,688</b>	<b>17,009,543</b>	<b>(75,151,146)</b>
843							
843	<b>Calculation of Revenue Requirements</b>						
843							
843	Rate Base				1,527,010,839	2,236,461,544	709,450,705
843	RORB				7.12%	7.33%	0.21%
843	Earnings on Rate Base				108,723,172	163,932,631	55,209,459
843							
843	Rate Base				1,527,010,839	2,236,461,544	709,450,705
843	Cost of Debt				2.01%	1.78%	-0.23%
843	Interest Expense				30,692,918	39,809,015	9,116,098
843							
843	State Tax Exp				2,578,044	(3,208,673)	(5,786,718)
843	Federal Tax Exp				11,151,685	(13,854,454)	(25,006,138)
843	Deferred Taxes				(274,324)	44,272,695	44,547,019
843	Tax Credits				470,137	292,468	(177,669)
843	ITC				(514,075)	(235,945)	278,130
843	Total Tax before Gross up				13,411,468	27,266,091	13,854,623
843	Gross up Factor				1.3273	1.3274	0.0001
843	Total Taxes Grossed up				17,800,714	36,192,645	18,391,930
843							
843	Total O&M				216,972,597	238,697,563	21,724,966
843	Cost of Sales				0	0	0
843	TOTI				40,296,241	63,335,566	23,039,325
843	Total Depreciation Expense				97,488,207	151,608,364	54,120,157
843	Gains on Sales				(136,929)		136,929
843	AFUDC offset				(6,956,958)	(6,031,801)	925,157
843	Total Net Operating Earnings Including AFUDC				365,463,872	483,802,336	118,338,464
843	Revenue Credits				(4,679,184)	(3,251,582)	1,427,602
843							
843	Revenue Requirements				469,507,860	644,483,385	174,975,526
843							
843	Base Revenues				469,507,860	500,019,265	30,511,405
843							
843	Deficiency/(Excess)				(0)	144,464,121	144,464,121