

Public Service Company of Colorado
PSC-C-1Y- Crnt vs Prev-101 RB/IS Detail
At December 2022
PSC JCOS Electric - Rate Case 13MA

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
1	Plant in Service	Intangible Plant	301000-Intg Organization Costs	PIS-SUBT	Dec - Year 4			
2	Plant in Service	Intangible Plant	302000-Intg Franchises & Consent	PIS-SUBT	Dec - Year 4			
3	Plant in Service	Intangible Plant	303000-Intg Misc	PIS-SUBT	Dec - Year 4			
4	Plant in Service	Intangible Plant	303003-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4			
5	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4	(6,255,547)	(8,802,380)	2,546,833
6	Plant in Service	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC	Dec - Year 4	6,700,456	9,461,969	(2,761,513)
7	Plant in Service	Intangible Plant	303010-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4			
8	Plant in Service	Intangible Plant	303016-Sfwr-Non Reg 5 Yr	PIS-SUBT	Dec - Year 4			
9	Plant in Service	Intangible Plant						
10								
11	Plant in Service	Steam Production Plant	302000SP-Intg Franchises & Consent Steam Prod	12CP-PROD	Dec - Year 4	32,478	32,309	169
12	Plant in Service	Steam Production Plant	303000SP-Intg Misc Steam Prod	12CP-PROD	Dec - Year 4	141,172	140,438	733
13	Plant in Service	Steam Production Plant	310001-Steam Prod Land Own in Fe	12CP-PROD	Dec - Year 4	24,190,014	24,083,819	106,196
14	Plant in Service	Steam Production Plant	310002-Steam Prod Land Rights	12CP-PROD	Dec - Year 4	11,800,833	11,739,521	61,312
15	Plant in Service	Steam Production Plant	310003-Steam Prod Water Rights	12CP-PROD	Dec - Year 4	640,740	617,926	22,814
16	Plant in Service	Steam Production Plant	311000E-Steam Prod Str & Improv	12CP-PROD	Dec - Year 4	429,086,616	421,543,850	7,542,766
17	Plant in Service	Steam Production Plant	312000E-Steam Prod Boiler Plant E	12CP-PROD	Dec - Year 4	1,782,636,571	1,765,944,823	16,691,749
18	Plant in Service	Steam Production Plant	312013-Steam Prod Blr Plt Eq-AQIR	12CP-PROD	Dec - Year 4	4,175,823	4,154,127	21,696
19	Plant in Service	Steam Production Plant	312061-Steam Prod Blr Plt-Coal Cr	12CP-PROD	Dec - Year 4	18,349,217	18,455,261	(106,044)
20	Plant in Service	Steam Production Plant	314000-Steam Prod Turbogeen Unit	12CP-PROD	Dec - Year 4	368,471,768	370,083,896	(1,612,129)
21	Plant in Service	Steam Production Plant	315000E-Steam Prod Acc Elec Eq	12CP-PROD	Dec - Year 4	221,723,451	216,969,933	4,753,517
22	Plant in Service	Steam Production Plant	315014-Steam Prod Boiler Controls	12CP-PROD	Dec - Year 4	14,566,118	14,490,438	75,679
23	Plant in Service	Steam Production Plant	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	Dec - Year 4	37,335,216	35,731,687	1,603,529
24	Plant in Service	Steam Production Plant						
25								
26	Plant in Service	Hydraulic Production Plant	302000HP-Intg Franchises & Consent Hydro Prod	12CP-PROD	Dec - Year 4	14,256,300	14,182,230	74,070
27	Plant in Service	Hydraulic Production Plant	330001-Hydro Prod Land Own in Fe	12CP-PROD	Dec - Year 4	1,435,781	1,428,321	7,460
28	Plant in Service	Hydraulic Production Plant	331000-Hydro Prod Str & Improv	12CP-PROD	Dec - Year 4	23,197,928	17,752,197	5,445,731
29	Plant in Service	Hydraulic Production Plant	332000E-Hydro Prod Res, Dam & W W	12CP-PROD	Dec - Year 4	80,969,276	78,429,534	2,539,742
30	Plant in Service	Hydraulic Production Plant	333000E-Hydro Prod Wat Whl, T	12CP-PROD	Dec - Year 4	23,027,953	21,914,763	1,113,190
31	Plant in Service	Hydraulic Production Plant	334000E-Hydro Prod Access Ele	12CP-PROD	Dec - Year 4	12,375,576	12,284,131	91,444
32	Plant in Service	Hydraulic Production Plant	334004-Hydro Prod Info Sys Comp	12CP-PROD	Dec - Year 4	51,515	51,247	268
33	Plant in Service	Hydraulic Production Plant	335000-Hydro Prod Misc Pwr Plt E	12CP-PROD	Dec - Year 4	1,735,158	1,665,475	69,683
34	Plant in Service	Hydraulic Production Plant	335062-Hydro Prod Recreation Fac	12CP-PROD	Dec - Year 4	955,657	950,692	4,965
35	Plant in Service	Hydraulic Production Plant	336000-Hydro Prod Road, RR & Brdg	12CP-PROD	Dec - Year 4	710,189	729,167	(18,979)
36	Plant in Service	Hydraulic Production Plant						
37								
38	Plant in Service	Other Production Plant	340001-Other Prod Land Own in Fee	12CP-PROD	Dec - Year 4	12,864,539	12,797,384	67,155
39	Plant in Service	Other Production Plant	340002-Other Prod Land Rights	12CP-PROD	Dec - Year 4	414	412	2
40	Plant in Service	Other Production Plant	340045-Other Prod Wind Rights	ENERGY	Dec - Year 4		123,055	(123,055)
41	Plant in Service	Other Production Plant	340145-Other Prod Wind Land Own	ENERGY	Dec - Year 4	561,888		561,888
42	Plant in Service	Other Production Plant	341000E-Other Prod Str & Impr	12CP-PROD	Dec - Year 4	191,583,665	182,862,987	8,720,678
43	Plant in Service	Other Production Plant	341045-Other Prod Str & Imp-Wind	ENERGY	Dec - Year 4	24,987,166		24,987,166
44	Plant in Service	Other Production Plant	342000E-Other Prod Fuel Hldr	12CP-PROD	Dec - Year 4	46,620,154	44,956,074	1,664,079
45	Plant in Service	Other Production Plant	343000-Other Prod Prime Mover	12CP-PROD	Dec - Year 4	144,280,768	144,367,450	(86,682)
46	Plant in Service	Other Production Plant	344000E-Other Prod Generator	12CP-PROD	Dec - Year 4	1,249,796,530	1,198,764,021	51,032,509
47	Plant in Service	Other Production Plant	344045-Other Prod Generator-Wind	ENERGY	Dec - Year 4	1,401,225,818	839,768,066	561,457,752
48	Plant in Service	Other Production Plant	345000E-Other Prod Access Elect Equip	12CP-PROD	Dec - Year 4	136,982,672	127,477,186	9,505,486
49	Plant in Service	Other Production Plant	345004-Other Prod Info Sys Comp	12CP-PROD	Dec - Year 4	2,124,216	2,113,180	11,037
50	Plant in Service	Other Production Plant	345045-Other Prod Acc El Eq-Wind	ENERGY	Dec - Year 4	17,323		17,323
51	Plant in Service	Other Production Plant	346000E-Other Prod Misc Pwr P	12CP-PROD	Dec - Year 4	33,423,616	32,640,473	783,143
52	Plant in Service	Other Production Plant	346045-Other Prod Misc P Eq-Wind	ENERGY	Dec - Year 4	36,860,212		36,860,212
53	Plant in Service	Other Production Plant						
54								
55	Plant in Service	Transmission Plant	303000TR-Intg Misc Tran	12CP-TRAN	Dec - Year 4	10,228,821	10,276,499	(47,678)
56	Plant in Service	Transmission Plant	350001-Tran Land Owned in Fe	12CP-TRAN	Dec - Year 4	21,441,671	18,101,116	3,340,556
57	Plant in Service	Transmission Plant	350002E-Transmission Land Right	12CP-TRAN	Dec - Year 4	66,992,481	65,015,917	1,976,564
58	Plant in Service	Transmission Plant	350011-Tran Fee Land - Prod	12CP-TRAN	Dec - Year 4	239,012	251,903	(12,891)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
59	Plant in Service	Transmission Plant	350046-Transmission Land ROW - Wind	ENERGY	Dec - Year 4	12,840,408	9,003,156	3,837,252
60	Plant in Service	Transmission Plant	352000-Transmission Str & Improv	12CP-TRAN	Dec - Year 4	112,506,156	85,284,247	27,221,909
61	Plant in Service	Transmission Plant	352010-Tran Str & Impr-Prod	12CP-PROD	Dec - Year 4	3,000,013	2,987,093	12,920
62	Plant in Service	Transmission Plant	352045-Tran Str & Impr-Wind	12CP-TRAN	Dec - Year 4			
63	Plant in Service	Transmission Plant	353000E-Transmission Station	12CP-TRAN	Dec - Year 4	887,260,856	811,798,665	75,462,191
64	Plant in Service	Transmission Plant	353010-Tran Station Equip Pro	12CP-PROD	Dec - Year 4	48,966,543	48,873,746	92,797
65	Plant in Service	Transmission Plant	353045-Tran Station Equip-Wind	ENERGY	Dec - Year 4	53,041,261	11,034,169	42,007,092
66	Plant in Service	Transmission Plant	354000E-Tran Towers & Fixture	12CP-TRAN	Dec - Year 4	133,348,125	134,054,195	(706,070)
67	Plant in Service	Transmission Plant	355000E	12CP-TRAN	Dec - Year 4	(161,834)		(161,834)
68	Plant in Service	Transmission Plant	355000E-Tran Poles & Fixture	12CP-TRAN	Dec - Year 4	499,553,914	410,450,301	89,103,613
69	Plant in Service	Transmission Plant	355045-Tran Poles & Fixtures-Wind	12CP-TRAN	Dec - Year 4		(0)	0
70	Plant in Service	Transmission Plant	355045-Tran Poles & Fixtures-Wind	ENERGY	Dec - Year 4	99,093,272	52,374,229	46,719,043
71	Plant in Service	Transmission Plant	356000E-Tran OH Conductor & D	12CP-TRAN	Dec - Year 4	296,456,624	259,486,002	36,970,622
72	Plant in Service	Transmission Plant	356045-Tran OH Cond & Device-Wind	ENERGY	Dec - Year 4	32,737,790	23,469,139	9,268,651
73	Plant in Service	Transmission Plant	357000E-Tran Underground Cond	12CP-TRAN	Dec - Year 4	38,809,295	35,203,123	3,606,173
74	Plant in Service	Transmission Plant	358000-Tran UG Conductor & Devic	12CP-TRAN	Dec - Year 4	59,121,432	53,865,545	5,255,888
75	Plant in Service	Transmission Plant	359000-Transmission Road & Trai	12CP-TRAN	Dec - Year 4	3,242,062	3,202,337	39,725
76	Plant in Service	Transmission Plant			Subtotal Transmission Plant	2,378,717,902	2,034,731,380	343,986,522
77								
78	Plant in Service	Distribution Customer Installations	371000E-Dist Inst on Cust Premis	PSC CPUC	Dec - Year 4	6,551,765	1,511,923	5,039,842
79	Plant in Service	Distribution Customer Installations	371040-Dist Inst on Cust Prm-EV	PSC CPUC	Dec - Year 4			
80	Plant in Service	Distribution Customer Installations			Subtotal Distribution Customer Installations	6,551,765	1,511,923	5,039,842
81								
82	Plant in Service	Distribution Meters	370000E-Distribution Meter	PSC CPUC	Dec - Year 4	223,618,605	149,563,721	74,054,884
83	Plant in Service	Distribution Meters	370000SGS- Meters - Smart Grid	PSC CPUC	Dec - Year 4	162,444	173,883	(11,439)
84	Plant in Service	Distribution Meters	370020-Distribution Meters AMI	PSC CPUC	Dec - Year 4	8,551,008		8,551,008
85	Plant in Service	Distribution Meters	370065-Distribution Meters AMR	PSC CPUC	Dec - Year 4	71,651,601	70,414,365	1,237,235
86	Plant in Service	Distribution Meters			Subtotal Distribution Meters	303,983,658	220,151,969	83,831,689
87								
88	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	12CP-DIST	Dec - Year 4	412,550,779	325,704,967	86,845,812
89	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	PSC CPUC	Dec - Year 4	46,832,546	47,140,331	(307,784)
90	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	12CP-DIST	Dec - Year 4	1,829,107,766	1,684,153,090	144,954,676
91	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	PSC CPUC	Dec - Year 4	200,660,591	190,821,907	9,838,683
92	Plant in Service	Distribution Pri/Sec			Subtotal Distribution Pri/Sec	2,489,151,682	2,247,820,294	241,331,387
93								
94	Plant in Service	Distribution Primary	360002E-Distribution Land Rights	12CP-DIST	Dec - Year 4	48,034,185	42,789,647	5,244,539
95	Plant in Service	Distribution Primary	364000-Dist Poles, Towers & Fixt	12CP-DIST	Dec - Year 4	545,407,643	334,888,663	210,518,981
96	Plant in Service	Distribution Primary	366000E-Dist Underground Cond	12CP-DIST	Dec - Year 4	493,413,657	416,554,107	76,859,550
97	Plant in Service	Distribution Primary	366000SGS- Dist Undergr Conduit - Smart Grid	PSC CPUC	Dec - Year 4	488,930	458,527	30,403
98	Plant in Service	Distribution Primary			Subtotal Distribution Primary	1,087,344,416	794,690,943	292,653,473
99								
100	Plant in Service	Distribution Secondary	368000E-Dist Line Transformer	PSC CPUC	Dec - Year 4	631,352,446	567,862,222	63,490,223
101	Plant in Service	Distribution Secondary			Subtotal Distribution Secondary	631,352,446	567,862,222	63,490,223
102								
103	Plant in Service	Distribution Service Lines & Transformers	369000E-Distribution Services	PSC CPUC	Dec - Year 4	23,234,652	23,234,598	54
104	Plant in Service	Distribution Service Lines & Transformers	369010-Distribution Services O	PSC CPUC	Dec - Year 4	53,410,962	50,660,356	2,750,606
105	Plant in Service	Distribution Service Lines & Transformers	369020-Distribution Services U	PSC CPUC	Dec - Year 4	245,578,470	226,142,973	19,435,497
106	Plant in Service	Distribution Service Lines & Transformers			Subtotal Distribution Service Lines & Transformers	322,224,084	300,037,927	22,186,157
107								
108	Plant in Service	Distribution Street Lighting & Signals	373000-Dist Street Light & Sg Sy	PSC CPUC	Dec - Year 4	178,504,434	167,461,722	11,042,712
109	Plant in Service	Distribution Street Lighting & Signals			Subtotal Distribution Street Lighting & Signals	178,504,434	167,461,722	11,042,712
110								
111	Plant in Service	Distribution Subs	360001E-Dist Land Owned in Fee	12CP-DIST	Dec - Year 4	32,885,805	30,312,848	2,572,957
112	Plant in Service	Distribution Subs	361000E-Str & Improv	12CP-DIST	Dec - Year 4	60,778,826	78,116,836	(17,338,010)
113	Plant in Service	Distribution Subs	361000E-Str & Improv	PSC CPUC	Dec - Year 4	55,282,140	(0)	55,282,140
114	Plant in Service	Distribution Subs	361010-Str & Impr Pro	12CP-PROD	Dec - Year 4	2,048	2,038	11
115	Plant in Service	Distribution Subs	362000E-Other Eq	12CP-DIST	Dec - Year 4	737,195,067	666,059,562	71,135,506
116	Plant in Service	Distribution Subs	362000E-Other Eq	PSC CPUC	Dec - Year 4	10,945,678		10,945,678

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						HTY	19A1-0268E	HTY vs. 19A1-0268E
117	Plant in Service	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	PSC CPUC	Dec - Year 4	734,987	753,951	(18,964)
118	Plant in Service	Distribution Subs	362010-Station Equip Pro	12CP-PROD	Dec - Year 4	549,336	360,491	188,845
119	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	12CP-DIST	Dec - Year 4	(20,923,864)	(8,047,640)	(12,876,224)
120	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	PSC CPUC	Dec - Year 4	14,660,684	5,638,725	9,021,959
121	Plant in Service	Distribution Subs			Subtotal Distribution Subs	892,110,708	773,196,811	118,913,897
122								
123	Plant in Service	General Plant	302000GN-Intg Franchises & Consent General	PIS-SUBT	Dec - Year 4	1,437,324	1,407,077	30,247
124	Plant in Service	General Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4	(14,424,402)		(14,424,402)
125	Plant in Service	General Plant	303004-Intg Misc Computr Softwar	PSC CPUC	Dec - Year 4	21,930,590	0	21,930,590
126	Plant in Service	General Plant	303004GN-Intg Misc Computr Softwar General	PIS-SUBT	Dec - Year 4	149,942,073	74,943,717	74,998,356
127	Plant in Service	General Plant	303010-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4	(60,825,892)		(60,825,892)
128	Plant in Service	General Plant	303010-Intg Misc Computr Softwar	PSC CPUC	Dec - Year 4	67,176,579		67,176,579
129	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	Dec - Year 4	107,034	106,655	379
130	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	Dec - Year 4	8,984,055	2,834,134	6,149,920
131	Plant in Service	General Plant	390000-Genl Structures & Improv	PSC CPUC	Dec - Year 4	7,940		7,940
132	Plant in Service	General Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	Dec - Year 4	2,014,201	2,006,868	7,333
133	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	Dec - Year 4			
134	Plant in Service	General Plant	390008-Genl Str & Imp-Partitons	PIS-SUBT	Dec - Year 4	117,460	117,044	416
135	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	Dec - Year 4	7,328,142	4,768,465	2,559,676
136	Plant in Service	General Plant	391000-General Office Furn & E	PSC CPUC	Dec - Year 4	19,422		19,422
137	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	Dec - Year 4	15,561,981	16,347,085	(785,104)
138	Plant in Service	General Plant	391004-General Info Sys Computer	PSC CPUC	Dec - Year 4	13,226,550		13,226,550
139	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	Dec - Year 4			
140	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	Dec - Year 4	900,926	853,680	47,246
141	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	Dec - Year 4	27,933,683	17,863,027	10,070,656
142	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	Dec - Year 4	7,129,525	5,306,259	1,823,266
143	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	Dec - Year 4	60,370,433	48,604,023	11,766,410
144	Plant in Service	General Plant	393000-General Stores Equipmen	PIS-SUBT	Dec - Year 4	146,036	165,106	(19,070)
145	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	Dec - Year 4	48,095,816	43,148,564	4,947,251
146	Plant in Service	General Plant	394000-General Tools & Shop Equi	PSC CPUC	Dec - Year 4	912,609		912,609
147	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	Dec - Year 4	1,962,997	2,171,910	(208,913)
148	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	Dec - Year 4	10,653,559	9,309,770	1,343,789
149	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	Dec - Year 4	23,198,968	59,487,855	(36,288,887)
150	Plant in Service	General Plant	397000-General Communication E	PSC CPUC	Dec - Year 4	113,274,918		113,274,918
151	Plant in Service	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	16,635,319	16,635,319	
152	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	Dec - Year 4	50,653,652	26,753,205	23,900,447
153	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	Dec - Year 4	375,372	268,760	106,612
154	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	Dec - Year 4	24,057,275	25,868,550	(1,811,275)
155	Plant in Service	General Plant	397040-General Comm Eq	PIS-SUBT	Dec - Year 4	14,431,984	1,103,878	13,328,106
156	Plant in Service	General Plant	397045-General Comm Eq-Wind	ENERGY	Dec - Year 4	313,673	51,969	261,704
157	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	Dec - Year 4	1,474,385	1,491,848	(17,463)
158	Plant in Service	General Plant			Subtotal General Plant	615,124,186	361,614,770	253,509,416
159								
160	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	Dec - Year 4	2,230,964	2,243,645	(12,681)
161	Plant in Service	Common Plant	303000-Intg Misc	PIS-SUBT	Dec - Year 4		664,045	(664,045)
162	Plant in Service	Common Plant	303003-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4	10,768,302	6,488,135	4,280,167
163	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4	137,471,982	126,802,305	10,669,677
164	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	Dec - Year 4	104,075,507	99,110,006	4,965,500
165	Plant in Service	Common Plant	303007-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4	14,842,074		14,842,074
166	Plant in Service	Common Plant	303010-Intg Misc Computr Softwar	PIS-SUBT	Dec - Year 4	7,364,209	11,113,854	(3,749,645)
167	Plant in Service	Common Plant	303013-Sfwr-Non Reg 3 Yr	PIS-SUBT	Dec - Year 4	(39,599)		(39,599)
168	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PSC CPUC	Dec - Year 4	40,680,026	42,263,496	(1,583,469)
169	Plant in Service	Common Plant	303015-Sfwr-Non Reg 15 Yr	PIS-SUBT	Dec - Year 4	(689,902)		(689,902)
170	Plant in Service	Common Plant	303016-Sfwr-Non Reg 5 Yr	PIS-SUBT	Dec - Year 4	(854,439)		(854,439)
171	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	Dec - Year 4	3,983,192	4,005,833	(22,641)
172	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	Dec - Year 4	73,665,669	56,803,790	16,861,879
173	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	Dec - Year 4	50,164,723	53,624,253	(3,459,530)
174	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	Dec - Year 4	1,451,182	1,452,658	(1,476)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
175	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	Dec - Year 4	556,785	559,949	(3,165)
176	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	Dec - Year 4	11,292,584	11,356,773	(64,189)
177	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	Dec - Year 4	18,449,197	19,004,566	(555,368)
178	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	Dec - Year 4	112,695,492	93,590,321	19,105,171
179	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	Dec - Year 4		182,522	(182,522)
180	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT	Dec - Year 4			
181	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	Dec - Year 4		160,445	(160,445)
182	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	Dec - Year 4	1,726,522	1,516,827	209,695
183	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	Dec - Year 4	4,800,492	4,576,176	224,316
184	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	Dec - Year 4	2,215,301	1,727,954	487,348
185	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	Dec - Year 4	3,459,770	2,968,968	490,803
186	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	Dec - Year 4	230,150	298,311	(68,162)
187	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	Dec - Year 4	4,849,606	4,801,650	47,955
188	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	Dec - Year 4	150,686	151,604	(919)
189	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	Dec - Year 4	1,577,438	1,582,121	(4,683)
190	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	Dec - Year 4	(7,021,122)	10,658,602	(17,679,724)
191	Plant in Service	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	59,260	296,783	(237,523)
192	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	Dec - Year 4	9,027	11,245	(2,218)
193	Plant in Service	Common Plant	397040-General Comm Eq	PIS-SUBT	Dec - Year 4	27,744,062	5,730,287	22,013,774
194	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	Dec - Year 4	635,655	635,014	641
195	Plant in Service	Common Plant			Subtotal Common Plant	628,544,796	564,382,139	64,162,657
196								
197	Plant in Service				Subtotal Plant in Service	15,887,249,314	13,653,367,764	2,233,881,550
198								
199	Plant in Service: Acq Adj	Other Production Plant	114000-Acq Adj Production	12CP-PROD	Dec - Year 4	199,299,388	191,603,593	7,695,796
200	Plant in Service: Acq Adj	Other Production Plant			Subtotal Other Production Plant	199,299,388	191,603,593	7,695,796
201								
202	Plant in Service: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-PROD	Dec - Year 4	9,261,086	9,212,969	48,117
203	Plant in Service: Acq Adj	Transmission Plant	114002- Acq Adj Transmission	12CP-TRAN	Dec - Year 4	4,357,367	4,377,717	(20,350)
204	Plant in Service: Acq Adj	Transmission Plant			Subtotal Transmission Plant	13,618,453	13,590,686	27,767
205								
206	Plant in Service: Acq Adj				Subtotal Plant in Service: Acq Adj	212,917,841	205,194,279	7,723,563
207								
208	Plant in Service: PF AFUDC	Steam Production Plant	253006-Comanche	PSC CPUC	Dec - Year 4	(66,390,548)	(66,390,548)	
209	Plant in Service: PF AFUDC	Steam Production Plant			Subtotal Steam Production Plant	(66,390,548)	(66,390,548)	
210								
211	Plant in Service: PF AFUDC	Other Production Plant	253009-PF CACJA	PSC CPUC	Dec - Year 4	(19,823,686)	(19,823,686)	
212	Plant in Service: PF AFUDC	Other Production Plant			Subtotal Other Production Plant	(19,823,686)	(19,823,686)	
213								
214	Plant in Service: PF AFUDC	Transmission Plant	253006T-Comanche Transm	PSC CPUC	Dec - Year 4	(131,825)	(127,842)	(3,984)
215	Plant in Service: PF AFUDC	Transmission Plant	253007-Senate Bill 10	PSC CPUC	Dec - Year 4	(33,456,403)	(25,257,699)	(8,198,704)
216	Plant in Service: PF AFUDC	Transmission Plant			Subtotal Transmission Plant	(33,588,228)	(25,385,540)	(8,202,687)
217								
218	Plant in Service: PF AFUDC				Subtotal Plant in Service: PF AFUDC	(119,802,462)	(111,599,775)	(8,202,687)
219								
220	Plant in Service: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PSC CPUC	Dec - Year 4	10,131,146	10,131,146	
221	Plant in Service: Excess AFUDC	Steam Production Plant			Subtotal Steam Production Plant	10,131,146	10,131,146	
222								
223	Plant in Service: Excess AFUDC				Subtotal Plant in Service: Excess AFUDC	10,131,146	10,131,146	
224								
225	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	Dec - Year 4	6,255,547	78,581,225	(72,325,679)
226	Reserve for Depr and Amort	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC	Dec - Year 4	(6,700,456)	(9,461,969)	2,761,513
227	Reserve for Depr and Amort	Intangible Plant			Subtotal Intangible Plant	(444,909)	69,119,257	(69,564,166)
228								
229	Reserve for Depr and Amort	Steam Production Plant	108-Accumulated provision	12CP-PROD	Dec - Year 4	(1,251,478,321)	(1,040,607,192)	(210,871,129)
230	Reserve for Depr and Amort	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	156,302,294	102,562,714	53,739,580
231	Reserve for Depr and Amort	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	(3,783,024)	10,399,203	(14,182,227)
232	Reserve for Depr and Amort	Steam Production Plant			Subtotal Steam Production Plant	(1,098,959,051)	(927,645,275)	(171,313,776)

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
233								
234	Reserve for Depr and Amort	Hydraulic Production Plant	108-Accumulated provision	12CP-PROD	Dec - Year 4	(58,621,000)	(53,741,324)	(4,879,677)
235	Reserve for Depr and Amort	Hydraulic Production Plant				(58,621,000)	(53,741,324)	(4,879,677)
236								
237	Reserve for Depr and Amort	Other Production Plant	108-Accumulated provision	12CP-PROD	Dec - Year 4	(509,407,933)	(412,294,007)	(97,113,926)
238	Reserve for Depr and Amort	Other Production Plant	108-Accumulated provision	ENERGY	Dec - Year 4	(99,940,229)	(26,268,645)	(73,671,584)
239	Reserve for Depr and Amort	Other Production Plant				(609,348,162)	(438,562,653)	(170,785,509)
240								
241	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	12CP-PROD	Dec - Year 4	(27,095,302)	(20,687,074)	(6,408,228)
242	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	12CP-TRAN	Dec - Year 4	(442,559,316)	(398,437,165)	(44,122,150)
243	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	ENERGY	Dec - Year 4	(7,372,206)	(1,059,228)	(6,312,978)
244	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	PSC CPUC	Dec - Year 4	(2)	(2)	(2)
245	Reserve for Depr and Amort	Transmission Plant				(477,026,825)	(420,183,466)	(56,843,358)
246								
247	Reserve for Depr and Amort	Distribution Customer Installations	108-Accumulated provision	PSC CPUC	Dec - Year 4	(3,816,841)	(32,321)	(3,784,520)
248	Reserve for Depr and Amort	Distribution Customer Installations				(3,816,841)	(32,321)	(3,784,520)
249								
250	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	PIS-MET	Dec - Year 4	(78,064,762)	(54,185,669)	(23,879,093)
251	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	PSC CPUC	Dec - Year 4	(65,494,835)	(61,452,481)	(4,042,354)
252	Reserve for Depr and Amort	Distribution Meters	370000SGS- Meters - Smart Grid	PSC CPUC	Dec - Year 4	(128,394)	(116,980)	(11,414)
253	Reserve for Depr and Amort	Distribution Meters				(143,687,991)	(115,755,130)	(27,932,861)
254								
255	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	12CP-DIST	Dec - Year 4	(552,626,885)	(392,239,992)	(160,386,894)
256	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	PSC CPUC	Dec - Year 4	(60,961,992)	(48,263,235)	(12,698,757)
257	Reserve for Depr and Amort	Distribution Pri/Sec				(613,588,877)	(440,503,227)	(173,085,650)
258								
259	Reserve for Depr and Amort	Distribution Primary	108-Accumulated provision	12CP-DIST	Dec - Year 4	(221,733,496)	(225,191,787)	3,458,291
260	Reserve for Depr and Amort	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	PSC CPUC	Dec - Year 4	(386,445)	(308,475)	(77,970)
261	Reserve for Depr and Amort	Distribution Primary				(222,119,941)	(225,500,262)	3,380,321
262								
263	Reserve for Depr and Amort	Distribution Secondary	108-Accumulated provision	PSC CPUC	Dec - Year 4	(191,761,058)	(216,586,147)	24,825,089
264	Reserve for Depr and Amort	Distribution Secondary				(191,761,058)	(216,586,147)	24,825,089
265								
266	Reserve for Depr and Amort	Distribution Service Lines & Transformers	108-Accumulated provision	PSC CPUC	Dec - Year 4	(188,884,320)	(158,839,133)	(30,045,187)
267	Reserve for Depr and Amort	Distribution Service Lines & Transformers				(188,884,320)	(158,839,133)	(30,045,187)
268								
269	Reserve for Depr and Amort	Distribution Street Lighting & Signals	108-Accumulated provision	PSC CPUC	Dec - Year 4	(35,475,874)	(76,223,214)	40,747,339
270	Reserve for Depr and Amort	Distribution Street Lighting & Signals				(35,475,874)	(76,223,214)	40,747,339
271								
272	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	Dec - Year 4	(173,881,024)	(174,470,675)	589,651
273	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PSC CPUC	Dec - Year 4	634,446		634,446
274	Reserve for Depr and Amort	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	PSC CPUC	Dec - Year 4	(580,925)	(507,222)	(73,703)
275	Reserve for Depr and Amort	Distribution Subs				(173,827,504)	(174,977,897)	1,150,393
276								
277	Reserve for Depr and Amort	General Plant	108-Accumulated provision	ENERGY	Dec - Year 4	(32,882)	(21,977)	(10,905)
278	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	Dec - Year 4	(184,279,649)	(164,925,999)	(19,353,650)
279	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PSC CPUC	Dec - Year 4	(23,128,813)		(23,128,813)
280	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	(12,329,039)	(10,356,251)	(1,972,788)
281	Reserve for Depr and Amort	General Plant				(219,770,383)	(175,304,227)	(44,466,156)
282								
283	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	Dec - Year 4	(257,037,073)	(228,596,906)	(28,440,167)
284	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PSC CPUC	Dec - Year 4	(38,058,964)	(40,331,502)	2,272,538
285	Reserve for Depr and Amort	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	(12,899)	(296,783)	283,884
286	Reserve for Depr and Amort	Common Plant				(295,108,936)	(269,225,191)	(25,883,745)
287								
288	Reserve for Depr and Amort					(4,332,441,674)	(3,623,960,210)	(708,481,464)
289								
290	Reserve for Depr and Amort: Acq Adj	Other Production Plant	114000-Acq Adj Production	12CP-PROD	Dec - Year 4	(48,296,544)	(39,119,067)	(9,177,477)

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
291	Reserve for Depr and Amort: Acq Adj	Other Production Plant			Subtotal Other Production Plant	(48,296,544)	(39,119,067)	(9,177,477)
292								
293	Reserve for Depr and Amort: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-PROD	Dec - Year 4	(1,683,848)	(1,367,997)	(315,851)
294	Reserve for Depr and Amort: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-TRAN	Dec - Year 4		(13,266)	13,266
295	Reserve for Depr and Amort: Acq Adj	Transmission Plant	114002- Acq Adj Transmission	12CP-TRAN	Dec - Year 4	(792,255)	(636,764)	(155,491)
296	Reserve for Depr and Amort: Acq Adj	Transmission Plant			Subtotal Transmission Plant	(2,476,103)	(2,018,027)	(458,076)
297								
298	Reserve for Depr and Amort: Acq Adj				Subtotal Reserve for Depr and Amort: Acq Adj	(50,772,647)	(41,137,093)	(9,635,553)
299								
300	Reserve for Depr and Amort: PF AFUDC	Steam Production Plant	253006-Comanche	PSC CPUC	Dec - Year 4	13,474,963	11,118,976	2,355,986
301	Reserve for Depr and Amort: PF AFUDC	Steam Production Plant			Subtotal Steam Production Plant	13,474,963	11,118,976	2,355,986
302								
303	Reserve for Depr and Amort: PF AFUDC	Other Production Plant	253009-PF CACIA	PSC CPUC	Dec - Year 4	2,705,278	1,752,118	953,160
304	Reserve for Depr and Amort: PF AFUDC	Other Production Plant			Subtotal Other Production Plant	2,705,278	1,752,118	953,160
305								
306	Reserve for Depr and Amort: PF AFUDC	Transmission Plant	253006T-Comanche Transm	PSC CPUC	Dec - Year 4	25,070	21,191	3,878
307	Reserve for Depr and Amort: PF AFUDC	Transmission Plant	253007-Senate Bill 10	PSC CPUC	Dec - Year 4	2,698,305	1,834,802	863,503
308	Reserve for Depr and Amort: PF AFUDC	Transmission Plant			Subtotal Transmission Plant	2,723,375	1,855,993	867,382
309								
310	Reserve for Depr and Amort: PF AFUDC				Subtotal Reserve for Depr and Amort: PF AFUDC	18,903,615	14,727,087	4,176,528
311								
312	Reserve for Depr and Amort: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PSC CPUC	Dec - Year 4	(1,361,251)	(878,636)	(482,614)
313	Reserve for Depr and Amort: Excess AFUDC	Steam Production Plant			Subtotal Steam Production Plant	(1,361,251)	(878,636)	(482,614)
314								
315	Reserve for Depr and Amort: Excess AFUDC				Subtotal Reserve for Depr and Amort: Excess AFUDC	(1,361,251)	(878,636)	(482,614)
316								
317	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	Dec - Year 4			
318	CWIP	Intangible Plant	CWIPRET-Contractor Retentions	PIS-SUBT	Dec - Year 4			
319	CWIP	Intangible Plant			Subtotal Intangible Plant			
320								
321	CWIP	Steam Production Plant	107-CWIP	12CP-PROD	Dec - Year 4	18,188,020	10,285,955	7,902,065
322	CWIP	Steam Production Plant			Subtotal Steam Production Plant	18,188,020	10,285,955	7,902,065
323								
324	CWIP	Hydraulic Production Plant	107-CWIP	12CP-PROD	Dec - Year 4	65,352,807	37,622,960	27,729,847
325	CWIP	Hydraulic Production Plant	CWIPRET-Contractor Retentions	12CP-PROD	Dec - Year 4			
326	CWIP	Hydraulic Production Plant			Subtotal Hydraulic Production Plant	65,352,807	37,622,960	27,729,847
327								
328	CWIP	Other Production Plant	107-CWIP	12CP-PROD	Dec - Year 4	29,406,721	8,282,202	21,124,519
329	CWIP	Other Production Plant	107-CWIP	ENERGY	Dec - Year 4	713,332	28,204,311	(27,490,979)
330	CWIP	Other Production Plant	CWIPRET-Contractor Retentions	12CP-PROD	Dec - Year 4			
331	CWIP	Other Production Plant			Subtotal Other Production Plant	30,120,053	36,486,513	(6,366,460)
332								
333	CWIP	Transmission Plant	107-CWIP	12CP-PROD	Dec - Year 4	568,971	229,918	339,053
334	CWIP	Transmission Plant	107-CWIP	12CP-TRAN	Dec - Year 4	28,675,456	112,119,999	(83,444,542)
335	CWIP	Transmission Plant	107-CWIP	ENERGY	Dec - Year 4		(252,645)	252,645
336	CWIP	Transmission Plant	107-CWIP	PSC CPUC	Dec - Year 4	2		2
337	CWIP	Transmission Plant	CWIPRET-Contractor Retentions	12CP-TRAN	Dec - Year 4			
338	CWIP	Transmission Plant			Subtotal Transmission Plant	29,244,429	112,097,271	(82,852,842)
339								
340	CWIP	Distribution Plant	CWIPRET-Contractor Retentions	12CP-DIST	Dec - Year 4		(79,434)	79,434
341	CWIP	Distribution Plant	CWIPRET-Contractor Retentions	PSC CPUC	Dec - Year 4		(4,568)	4,568
342	CWIP	Distribution Plant			Subtotal Distribution Plant		(84,002)	84,002
343								
344	CWIP	Distribution Customer Installations	107-CWIP	PSC CPUC	Dec - Year 4	173,900	303,934	(130,034)
345	CWIP	Distribution Customer Installations	CWIPRET-Contractor Retentions	PSC CPUC	Dec - Year 4		234	(234)
346	CWIP	Distribution Customer Installations			Subtotal Distribution Customer Installations	173,900	304,168	(130,268)
347								
348	CWIP	Distribution Meters	107-CWIP	PIS-MET	Dec - Year 4	(3,062,982)		(3,062,982)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
407	Plant in Service: HFU				Subtotal Plant in Service: HFU	1,225,779	(2,606,747)	3,832,526
408								
409	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	Dec - Year 4	32,858,934	36,258,709	(3,399,776)
410	Materials and Supplies	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	PIS-SUBT	Dec - Year 4			
411	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT	Dec - Year 4	34,985	88,000	(53,016)
412	Materials and Supplies	Other Rate Base			Subtotal Other Rate Base	32,893,919	36,346,710	(3,452,791)
413								
414	Materials and Supplies				Subtotal Materials and Supplies	32,893,919	36,346,710	(3,452,791)
415								
416	Fuel Inventory	Fuel Inventory: Coal	15100-Fuel Inventory	ENERGY	Dec - Year 4	46,322,924	46,940,518	(617,593)
417	Fuel Inventory	Fuel Inventory: Coal			Subtotal Fuel Inventory: Coal	46,322,924	46,940,518	(617,593)
418								
419	Fuel Inventory	Fuel Inventory: Gas	15100-Fuel Inventory	ENERGY	Dec - Year 4	12,962,947	12,842,763	120,184
420	Fuel Inventory	Fuel Inventory: Gas			Subtotal Fuel Inventory: Gas	12,962,947	12,842,763	120,184
421								
422	Fuel Inventory	Fuel Inventory: Oil	15100-Fuel Inventory	ENERGY	Dec - Year 4	4,439,336	4,768,663	(329,327)
423	Fuel Inventory	Fuel Inventory: Oil			Subtotal Fuel Inventory: Oil	4,439,336	4,768,663	(329,327)
424								
425	Fuel Inventory				Subtotal Fuel Inventory	63,725,208	64,551,944	(826,737)
426								
427	Prepaid Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	LABOR	Dec - Year 4	33,344		33,344
428	Prepaid Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	Dec - Year 4	36,870,369	174,396,380	(137,526,012)
429	Prepaid Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	PSC CPUC	Dec - Year 4		(174,396,380)	174,396,380
430	Prepaid Assets	Other Rate Base			Subtotal Other Rate Base	36,903,713	0	36,903,713
431								
432	Prepaid Assets				Subtotal Prepaid Assets	36,903,713	0	36,903,713
433								
434	ADIT	Intangible Plant	190-ADIT	PIS-SUBT	Dec - Year 4			
435	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	Dec - Year 4		(17,222,043)	17,222,043
436	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	Dec - Year 4			
437	ADIT	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC	Dec - Year 4			
438	ADIT	Intangible Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4			
439	ADIT	Intangible Plant			Subtotal Intangible Plant		(17,222,043)	17,222,043
440								
441	ADIT	Steam Production Plant	190-ADIT	12CP-PROD	Dec - Year 4	52,361,391	53,934,970	(1,573,579)
442	ADIT	Steam Production Plant	281-ADIT: Accel Amort Property	12CP-PROD	Dec - Year 4	(109,848,690)	(112,930,498)	3,081,808
443	ADIT	Steam Production Plant	282-ADIT: Other Property	12CP-PROD	Dec - Year 4	(370,724,714)	(388,375,314)	17,650,600
444	ADIT	Steam Production Plant	283-ADIT: Other	12CP-PROD	Dec - Year 4	(605)	(669)	64
445	ADIT	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	(1,219,022)	(5,736,501)	4,517,479
446	ADIT	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	(406,404)	(2,410,721)	2,004,317
447	ADIT	Steam Production Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(72,646)		(72,646)
448	ADIT	Steam Production Plant			Subtotal Steam Production Plant	(429,910,689)	(455,518,733)	25,608,044
449								
450	ADIT	Hydraulic Production Plant	190-ADIT	12CP-PROD	Dec - Year 4	2,131,471	2,003,720	127,751
451	ADIT	Hydraulic Production Plant	282-ADIT: Other Property	12CP-PROD	Dec - Year 4	(29,376,431)	(28,917,957)	(458,474)
452	ADIT	Hydraulic Production Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(261,029)		(261,029)
453	ADIT	Hydraulic Production Plant			Subtotal Hydraulic Production Plant	(27,505,989)	(26,914,237)	(591,752)
454								
455	ADIT	Other Production Plant	190-ADIT	12CP-PROD	Dec - Year 4	17,125,555	19,148,594	(2,023,039)
456	ADIT	Other Production Plant	190-ADIT	ENERGY	Dec - Year 4	11,281,550	8,071,870	3,209,681
457	ADIT	Other Production Plant	282-ADIT: Other Property	12CP-PROD	Dec - Year 4	(268,359,310)	(281,545,044)	13,185,734
458	ADIT	Other Production Plant	282-ADIT: Other Property	ENERGY	Dec - Year 4	(168,607,131)	(80,782,462)	(87,824,669)
459	ADIT	Other Production Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(120,225)		(120,225)
460	ADIT	Other Production Plant			Subtotal Other Production Plant	(408,679,561)	(335,107,043)	(73,572,518)
461								
462	ADIT	Transmission Plant	190-ADIT	12CP-PROD	Dec - Year 4	528,609	610,997	(82,389)
463	ADIT	Transmission Plant	190-ADIT	12CP-TRAN	Dec - Year 4	32,540,128	32,215,408	324,721
464	ADIT	Transmission Plant	190-ADIT	ENERGY	Dec - Year 4	1,021,441	244,118	777,324

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
465	ADIT	Transmission Plant	282-ADIT: Other Property	12CP-PROD	Dec - Year 4	(1,836,122)	(2,491,682)	655,560
466	ADIT	Transmission Plant	282-ADIT: Other Property	12CP-TRAN	Dec - Year 4	(423,958,039)	(408,750,912)	(15,207,127)
467	ADIT	Transmission Plant	282-ADIT: Other Property	ENERGY	Dec - Year 4	(8,851,558)	338,026	(9,189,583)
468	ADIT	Transmission Plant	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	0		0
469	ADIT	Transmission Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(130,155)		(130,155)
470	ADIT	Transmission Plant			Subtotal Transmission Plant	(400,685,695)	(377,834,045)	(22,851,649)
471								
472	ADIT	Distribution Plant	190-ADIT	12CP-DIST	Dec - Year 4	4		4
473	ADIT	Distribution Plant	282-ADIT: Other Property	12CP-DIST	Dec - Year 4	(2)		(2)
474	ADIT	Distribution Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4		385,139	(385,139)
475	ADIT	Distribution Plant			Subtotal Distribution Plant	2	385,139	(385,137)
476								
477	ADIT	Distribution Customer Installations	190-ADIT	PSC CPUC	Dec - Year 4	61,735	44,303	17,432
478	ADIT	Distribution Customer Installations	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(620,295)	(781,861)	161,566
479	ADIT	Distribution Customer Installations	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(637)	(1,074)	437
480	ADIT	Distribution Customer Installations			Subtotal Distribution Customer Installations	(559,196)	(738,632)	179,436
481								
482	ADIT	Distribution Meters	190-ADIT	PIS-MET	Dec - Year 4	6,175,676	5,891,536	284,140
483	ADIT	Distribution Meters	190-ADIT	PSC CPUC	Dec - Year 4	35,680	457,320	(421,639)
484	ADIT	Distribution Meters	282-ADIT: Other Property	PIS-MET	Dec - Year 4	(27,985,536)	(27,328,861)	(656,675)
485	ADIT	Distribution Meters	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(3,042,157)	(3,081,035)	38,879
486	ADIT	Distribution Meters	370000SGS- Meters - Smart Grid	PSC CPUC	Dec - Year 4	(10,090)	(18,002)	7,912
487	ADIT	Distribution Meters	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	5,729		5,729
488	ADIT	Distribution Meters			Subtotal Distribution Meters	(24,820,696)	(24,079,042)	(741,654)
489								
490	ADIT	Distribution Pri/Sec	190-ADIT	12CP-DIST	Dec - Year 4	139,842,632	141,040,738	(1,198,106)
491	ADIT	Distribution Pri/Sec	190-ADIT	PSC CPUC	Dec - Year 4	15,434,795	16,676,110	(1,241,315)
492	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	12CP-DIST	Dec - Year 4	(548,064,965)	(559,887,456)	11,822,490
493	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(60,619,069)	(65,653,593)	5,034,524
494	ADIT	Distribution Pri/Sec	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(140,151)	(124,338)	(15,813)
495	ADIT	Distribution Pri/Sec			Subtotal Distribution Pri/Sec	(453,546,759)	(467,948,539)	14,401,780
496								
497	ADIT	Distribution Primary	190-ADIT	12CP-DIST	Dec - Year 4	59,392,243	54,162,879	5,229,364
498	ADIT	Distribution Primary	282-ADIT: Other Property	12CP-DIST	Dec - Year 4	(207,033,050)	(201,355,231)	(5,677,819)
499	ADIT	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	PSC CPUC	Dec - Year 4	(30,369)	(47,470)	17,101
500	ADIT	Distribution Primary	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(57,276)	(83,797)	26,522
501	ADIT	Distribution Primary			Subtotal Distribution Primary	(147,728,451)	(147,323,619)	(404,832)
502								
503	ADIT	Distribution Secondary	190-ADIT	PSC CPUC	Dec - Year 4	22,361,954	20,207,291	2,154,662
504	ADIT	Distribution Secondary	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(102,930,304)	(101,253,952)	(1,676,353)
505	ADIT	Distribution Secondary	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(637)	(9,564)	8,927
506	ADIT	Distribution Secondary			Subtotal Distribution Secondary	(80,568,987)	(81,056,224)	487,237
507								
508	ADIT	Distribution Service Lines & Transformers	190-ADIT	PSC CPUC	Dec - Year 4	9,396,210	8,770,277	625,932
509	ADIT	Distribution Service Lines & Transformers	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(45,644,899)	(45,268,702)	(376,197)
510	ADIT	Distribution Service Lines & Transformers	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(1,273)	(2,151)	878
511	ADIT	Distribution Service Lines & Transformers			Subtotal Distribution Service Lines & Transformers	(36,249,962)	(36,500,576)	250,614
512								
513	ADIT	Distribution Street Lighting & Signals	190-ADIT	PSC CPUC	Dec - Year 4	4,356,705	4,056,283	300,423
514	ADIT	Distribution Street Lighting & Signals	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(37,395,108)	(27,695,285)	(9,699,823)
515	ADIT	Distribution Street Lighting & Signals	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(16,902)	(8,173)	(8,729)
516	ADIT	Distribution Street Lighting & Signals			Subtotal Distribution Street Lighting & Signals	(33,055,305)	(23,647,175)	(9,408,129)
517								
518	ADIT	Distribution Subs	190-ADIT	PIS-DSUB	Dec - Year 4	31,009,554	27,745,802	3,263,752
519	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	Dec - Year 4	(179,027,658)	(170,450,322)	(8,577,337)
520	ADIT	Distribution Subs	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(2,484,754)		(2,484,754)
521	ADIT	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	PSC CPUC	Dec - Year 4	(45,652)	(78,054)	32,402
522	ADIT	Distribution Subs	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(88,988)	(156,042)	67,054

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
523	ADIT	Distribution Subs			Subtotal Distribution Subs	(150,637,498)	(142,938,616)	(7,698,882)
524								
525	ADIT	Other Rate Base	283-ADIT: Other	PIS-TOT	Dec - Year 4		(578,021)	578,021
526	ADIT	Other Rate Base			Subtotal Other Rate Base		(578,021)	578,021
527								
528	ADIT	Missing LM Funct Rollup	282-ADIT: Other Property	PSC CPUC	Dec - Year 4		(0)	0
529	ADIT	Missing LM Funct Rollup			Subtotal Missing LM Funct Rollup		(0)	0
530								
531	ADIT	General Plant	190-ADIT	ENERGY	Dec - Year 4	(566)	(399)	(167)
532	ADIT	General Plant	190-ADIT	PIS-SUBT	Dec - Year 4	1,660,995	9,547,555	(7,886,560)
533	ADIT	General Plant	282-ADIT: Other Property	ENERGY	Dec - Year 4	566	(38,863)	39,429
534	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	Dec - Year 4	(39,481,238)	(38,759,231)	(722,008)
535	ADIT	General Plant	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(17,236,388)		(17,236,388)
536	ADIT	General Plant	283-ADIT: Other	PIS-SUBT	Dec - Year 4	(9,152,937)	(6,988,871)	(2,164,065)
537	ADIT	General Plant	3970005GS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	(1,632,246)	(2,385,682)	753,435
538	ADIT	General Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(303,925)		(303,925)
539	ADIT	General Plant			Subtotal General Plant	(66,145,740)	(38,625,490)	(27,520,249)
540								
541	ADIT	Common Plant	190-ADIT	PIS-SUBT	Dec - Year 4	1,080,212	3,452,817	(2,372,605)
542	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	Dec - Year 4	(28,498,019)	(36,199,654)	7,701,635
543	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	Dec - Year 4	(33,438,380)	(32,635,333)	(803,047)
544	ADIT	Common Plant	303014-Intg CRS Computr Softwar	PSC CPUC	Dec - Year 4	(406,269)	(203,045)	(203,224)
545	ADIT	Common Plant	3970005GS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	(1,632)	17,092	(18,723)
546	ADIT	Common Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(203,515)		(203,515)
547	ADIT	Common Plant			Subtotal Common Plant	(61,467,603)	(65,568,124)	4,100,521
548								
549	ADIT	Non-Plant Tax	190-ADIT	LABOR	Dec - Year 4	4,506,910	2,895,877	1,611,033
550	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	Dec - Year 4	29,386,355	4,918,166	24,468,189
551	ADIT	Non-Plant Tax	190-ADIT	PIS-SUBT	Dec - Year 4	27,241,768		27,241,768
552	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	Dec - Year 4	4,943,438	9,440,168	(4,496,730)
553	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	Dec - Year 4	(0)	(0)	0
554	ADIT	Non-Plant Tax	282-ADIT: Other Property	PSC CPUC	Dec - Year 4	(21,060,078)	(18,179,023)	(2,881,054)
555	ADIT	Non-Plant Tax	283-ADIT: Other	12CP-PROD	Dec - Year 4	(347,835)		(347,835)
556	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	Dec - Year 4	(49,079,500)	(33,223,130)	(15,856,369)
557	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	Dec - Year 4	(2,768,356)	(3,465,618)	697,261
558	ADIT	Non-Plant Tax	283-ADIT: Other	PSC CPUC	Dec - Year 4	35,194,039	29,367,107	5,826,932
559	ADIT	Non-Plant Tax			Subtotal Non-Plant Tax	28,016,741	(8,246,453)	36,263,194
560								
561	ADIT				Subtotal ADIT	(2,293,545,387)	(2,249,461,474)	(44,083,914)
562								
563	ADIT: Acq Adj	Other Production Plant	114000-Acq Adj Production	12CP-PROD	Dec - Year 4	(56,321,679)	(48,405,483)	(7,916,196)
564	ADIT: Acq Adj	Other Production Plant			Subtotal Other Production Plant	(56,321,679)	(48,405,483)	(7,916,196)
565								
566	ADIT: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-PROD	Dec - Year 4	(3,056,570)	(2,846,621)	(209,949)
567	ADIT: Acq Adj	Transmission Plant	114002- Acq Adj Transmission	12CP-TRAN	Dec - Year 4	(825,261)	(908,973)	83,712
568	ADIT: Acq Adj	Transmission Plant			Subtotal Transmission Plant	(3,881,831)	(3,755,594)	(126,237)
569								
570	ADIT: Acq Adj				Subtotal ADIT: Acq Adj	(60,203,510)	(52,161,077)	(8,042,433)
571								
572	ADIT: PF AFUDC	Steam Production Plant	253006-Comanche	PSC CPUC	Dec - Year 4	7,344,317	7,669,958	(325,641)
573	ADIT: PF AFUDC	Steam Production Plant			Subtotal Steam Production Plant	7,344,317	7,669,958	(325,641)
574								
575	ADIT: PF AFUDC	Other Production Plant	253009-PF CACIA	PSC CPUC	Dec - Year 4	1,715,409	1,815,340	(99,932)
576	ADIT: PF AFUDC	Other Production Plant			Subtotal Other Production Plant	1,715,409	1,815,340	(99,932)
577								
578	ADIT: PF AFUDC	Transmission Plant	253006T-Comanche Transm	PSC CPUC	Dec - Year 4	16,449	17,067	(617)
579	ADIT: PF AFUDC	Transmission Plant	253007-Senate Bill 10	PSC CPUC	Dec - Year 4	2,990,580	2,614,264	376,317
580	ADIT: PF AFUDC	Transmission Plant			Subtotal Transmission Plant	3,007,030	2,631,330	375,700

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
581								
582	ADIT: PF AFUDC				Subtotal ADIT: PF AFUDC	12,066,755	12,116,628	(49,873)
583								
584	ADIT: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PSC CPUC	Dec - Year 4	(1,119,796)	(1,179,886)	60,090
585	ADIT: Excess AFUDC	Steam Production Plant			Subtotal Steam Production Plant	(1,119,796)	(1,179,886)	60,090
586								
587	ADIT: Excess AFUDC				Subtotal ADIT: Excess AFUDC	(1,119,796)	(1,179,886)	60,090
588								
589	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PIS-P/S	Dec - Year 4	(109,855,081)	(115,231,450)	5,376,368
590	Customer Advances for Construction	Other Rate Base			Subtotal Other Rate Base	(109,855,081)	(115,231,450)	5,376,368
591								
592	Customer Advances for Construction				Subtotal Customer Advances for Construction	(109,855,081)	(115,231,450)	5,376,368
593								
594	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	Dec - Year 4	(21,559,637)	(23,713,498)	2,153,861
595	Customer Deposits	Other Rate Base			Subtotal Other Rate Base	(21,559,637)	(23,713,498)	2,153,861
596								
597	Customer Deposits				Subtotal Customer Deposits	(21,559,637)	(23,713,498)	2,153,861
598								
599	Regulatory Liability	Other Rate Base	254000-Post Employment Benefits - FAS 112	LABOR	Dec - Year 4	(1,309,318)		(1,309,318)
600	Regulatory Liability	Other Rate Base	25400CEPA-CEPA Revenue Collections	PSC CPUC	Dec - Year 4	(338,736)		(338,736)
601	Regulatory Liability	Other Rate Base	25430NPQ-Prepaid Pension Liability Non-Qualified	LABOR	Dec - Year 4			
602	Regulatory Liability	Other Rate Base	25450-Reg Liability - CO Tax Rate Change	PSC CPUC	Dec - Year 4	(236,704)		(236,704)
603	Regulatory Liability	Other Rate Base	25450-Reg Liability - Gain on Sale	PSC CPUC	Dec - Year 4	(578,966)		(578,966)
604	Regulatory Liability	Other Rate Base			Subtotal Other Rate Base	(2,463,724)		(2,463,724)
605								
606	Regulatory Liability				Subtotal Regulatory Liability	(2,463,724)		(2,463,724)
607								
608	Regulatory Assets	Other Rate Base	182300RM-Reg Asset - Retiree Medical	LABOR	Dec - Year 4	43,032,691	0	43,032,691
609	Regulatory Assets	Other Rate Base	182350-Reg Asset AGIS OM	PSC CPUC	Dec - Year 4	35,334,738	1,534,228	33,800,510
610	Regulatory Assets	Other Rate Base	182360-Reg Asset - ICT	PSC CPUC	Dec - Year 4	6,638,311	8,519,510	(1,881,199)
611	Regulatory Assets	Other Rate Base	182360-Reg Asset - ICT OM	PSC CPUC	Dec - Year 4	3,460	11,505	(8,045)
612	Regulatory Assets	Other Rate Base	182360-Reg Asset - Pension Exp Deferral	PSC CPUC	Dec - Year 4	(4,235,983)		(4,235,983)
613	Regulatory Assets	Other Rate Base	182360-Reg Asset - Property Tax Deferral	PSC CPUC	Dec - Year 4	4,385,416		4,385,416
614	Regulatory Assets	Other Rate Base	182360-Reg Asset - Rate Case Expenses	PSC CPUC	Dec - Year 4	7,443,165		7,443,165
615	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Bad Debt Expense	PSC CPUC	Dec - Year 4	4,791,284		4,791,284
616	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - EV Depr	PSC CPUC	Dec - Year 4	24,989		24,989
617	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Wildfire	PSC CPUC	Dec - Year 4	8,531,705		8,531,705
618	Regulatory Assets	Other Rate Base			Subtotal Other Rate Base	105,949,776	10,065,243	95,884,533
619								
620	Regulatory Assets				Subtotal Regulatory Assets	105,949,776	10,065,243	95,884,533
621								
622	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	PSC CPUC	Dec - Year 4	1,601,468,006	1,600,510,063	957,944
623	Operating Revenue	Rate Revenue	44010-Sales - Present Rates TCJA GRSA	PSC CPUC	Dec - Year 4			
624	Operating Revenue	Rate Revenue	44010A-Sales - Present Rates ADJ	PSC CPUC	Dec - Year 4	0	0	0
625	Operating Revenue	Rate Revenue	44010GRSA-Sales-Present Rates - GRSA	PSC CPUC	Dec - Year 4	53,771,468		53,771,468
626	Operating Revenue	Rate Revenue	44010GRSAE-Sales-Present Rates - GRSA-E	PSC CPUC	Dec - Year 4	167,000,030		167,000,030
627	Operating Revenue	Rate Revenue	44010SLM- Street Light Maintenance	PSC CPUC	Dec - Year 4	3,131,856	3,056,125	75,731
628	Operating Revenue	Rate Revenue	44020-Rate Revenue - Retail Unbilled	PSC CPUC	Dec - Year 4			
629	Operating Revenue	Rate Revenue	440CEPA-CEPA Rider Revenue	PSC CPUC	Dec - Year 4			
630	Operating Revenue	Rate Revenue	440CRW-Cheyenne Ridge Rider Revenue	PSC CPUC	Dec - Year 4			
631	Operating Revenue	Rate Revenue			Subtotal Rate Revenue	1,825,371,360	1,603,566,188	221,805,172
632								
633	Operating Revenue	Other Revenue	440WCA-WCA Rider Revenue	PSC CPUC	Dec - Year 4			
634	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	PSC CPUC	Dec - Year 4	506,480	2,459,678	(1,953,197)
635	Operating Revenue	Other Revenue	45000LPR-Late Payment Revenue - E Residential	PSC CPUC	Dec - Year 4			
636	Operating Revenue	Other Revenue	45100MT-Meter Turn-on and Succession	PSC CPUC	Dec - Year 4	796,380	1,137,663	(341,283)
637	Operating Revenue	Other Revenue	45104RC-Returned Check Charge	PSC CPUC	Dec - Year 4	453,480	429,107	24,373
638	Operating Revenue	Other Revenue	45106-Other Electric Operating Revenues - Misc service revenues	PSC CPUC	Dec - Year 4	2,228,593	4,394,793	(2,166,200)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
639	Operating Revenue	Other Revenue	45106BD-Other Electric Operating Revenues - Bad Debt Conces	PSC CPUC	Dec - Year 4			
640	Operating Revenue	Other Revenue	45111-Misc. Service Revenue - Discounts	PSC CPUC	Dec - Year 4			
641	Operating Revenue	Other Revenue	45400OT-Other Rentals	PIS-NET	Dec - Year 4	6,607,909	6,280,021	327,887
642	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid	PIS-DIST	Dec - Year 4			
643	Operating Revenue	Other Revenue	45600RC - Renewable Connect	PSC CPUC	Dec - Year 4			
644	Operating Revenue	Other Revenue	45600Sch16-Schedule 16 - Flex Reserve Service	12CP-PROD	Dec - Year 4	2,277,885	2,545,566	(267,681)
645	Operating Revenue	Other Revenue	45600Sch8-Schedule 8 - Non-Firm Point to Point Transmission Revenue	12CP-TRAN	Dec - Year 4	3,928,255	2,352,189	1,576,065
646	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	12CP-TRAN	Dec - Year 4	947,995	568,561	379,434
647	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	12CP-PROD	Dec - Year 4	2,864,148	2,127,609	736,539
648	Operating Revenue	Other Revenue	45616Sch3-Schedule 3 - Regulation & Frequency Response	12CP-PROD	Dec - Year 4	2,841,376	3,031,469	(190,093)
649	Operating Revenue	Other Revenue	45622Sch5-Schedule 5 - Spinning Reserve	12CP-PROD	Dec - Year 4	2,553,451	2,806,213	(252,763)
650	Operating Revenue	Other Revenue	45624Sch6-Schedule 6 - Supplemental Spinning Reserve	12CP-PROD	Dec - Year 4	663,848	714,231	(50,383)
651	Operating Revenue	Other Revenue	45642C3-Comanche 3 Common Facility Revenue	12CP-PROD	Dec - Year 4	2,472,767	2,399,401	73,366
652	Operating Revenue	Other Revenue	45642D-Dist Srv Charges	PSC CPUC	Dec - Year 4	39,951	28,873	11,077
653	Operating Revenue	Other Revenue	45642DO-Distribution Ownership	PIS-DIST	Dec - Year 4	2,239,429	1,072,536	1,166,894
654	Operating Revenue	Other Revenue	45642DSC-Dist Srv Charges - IREA	PIS-DIST	Dec - Year 4		63,317	(63,317)
655	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	PIS-NET	Dec - Year 4	1,360,121	1,648,489	(288,368)
656	Operating Revenue	Other Revenue	45642OTA-Other Miscellaneous Revenue - ADJ	PSC CPUC	Dec - Year 4			
657	Operating Revenue	Other Revenue	45642PE-PacifiCorp Exchange Fee	ENERGY	Dec - Year 4	5,089,681	5,057,397	32,284
658	Operating Revenue	Other Revenue	45642TIF-Transm Interconnection Facility Revenue	12CP-TRAN	Dec - Year 4	402,919	192,817	210,102
659	Operating Revenue	Other Revenue	45642TL-Transmission Loss Revenue	12CP-PROD	Dec - Year 4	427,623	335,968	91,655
660	Operating Revenue	Other Revenue	45642WR-Water Rights	12CP-PROD	Dec - Year 4		63,518	(63,518)
661	Operating Revenue	Other Revenue	45651QSP-Provision for QSP & Locating Services	PSC CPUC	Dec - Year 4			
662	Operating Revenue	Other Revenue	45682-Customer Date Report & Medical Exemptions	PSC CPUC	Dec - Year 4			
663	Operating Revenue	Other Revenue	45680U-Boulder Muni	PSC CPUC	Dec - Year 4	1,455		1,455
664	Operating Revenue	Other Revenue	456FU-Future Use Earnings at Debt Rate	12CP-PROD	Dec - Year 4	(956,742)	(1,007,471)	50,728
665	Operating Revenue	Other Revenue	456IVVO-IVVO Energy Red Earnings	PSC CPUC	Dec - Year 4			
666	Operating Revenue	Other Revenue	456PREAPP-Pre-Application Study Costs	12CP-PROD	Dec - Year 4	216,485		216,485
667	Operating Revenue	Other Revenue				37,963,487	38,701,944	(738,457)
668								
669	Operating Revenue				Subtotal Operating Revenue	1,863,334,847	1,642,268,132	221,066,715
670								
671	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	Dec - Year 4			
672	Cost of Sales	Steam Production Fuel			Subtotal Steam Production Fuel			
673								
674	Cost of Sales	Purchased Power	55500-Purchased Power	ENERGY	Dec - Year 4			
675	Cost of Sales	Purchased Power	55502-Purchased Power-Energy	ENERGY	Dec - Year 4			
676	Cost of Sales	Purchased Power	55529-Pur Pwr Prop Trading	ENERGY	Dec - Year 4		0	(0)
677	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	PSC CPUC	Dec - Year 4			
678	Cost of Sales	Purchased Power	56540-Wheeling - Intdept	ENERGY	Dec - Year 4			
679	Cost of Sales	Purchased Power			Subtotal Purchased Power		0	(0)
680								
681	Cost of Sales				Subtotal Cost of Sales		0	(0)
682								
683	OM	Gas Production and Gathering Operations	73600-Gas Prod Rents	PSC CPUC	Dec - Year 4		1	(1)
684	OM	Gas Production and Gathering Operations			Subtotal Gas Production and Gathering Operations		1	(1)
685								
686	OM	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	PSC CPUC	Dec - Year 4			
687	OM	Gas Production and Gathering Maintenance			Subtotal Gas Production and Gathering Maintenance			
688								
689	OM	Steam Production Operation	50000-Stm Prod Op & Supr	LAB-SPO	Dec - Year 4	2,852,530	2,775,215	77,316
690	OM	Steam Production Operation	50100-Steam Genr Fuel	ENERGY	Dec - Year 4		(2,940)	2,940
691	OM	Steam Production Operation	50160-Fuel Transportation	ENERGY	Dec - Year 4	4,362,737	3,160,888	1,201,849
692	OM	Steam Production Operation	50170-Stm Gen Fuel	ENERGY	Dec - Year 4	35,751	(195,255)	231,005
693	OM	Steam Production Operation	50180-Fuel Procurement-Labor	ENERGY	Dec - Year 4	702,257	634,781	67,477
694	OM	Steam Production Operation	50185-Fuel Handling and Procurement	ENERGY	Dec - Year 4	13,643,369	13,743,816	(100,447)
695	OM	Steam Production Operation	50200-Steam Expenses Major	12CP-PROD	Dec - Year 4	9,151,898	10,939,068	(1,787,170)
696	OM	Steam Production Operation	50200-Steam Expenses Major	ENERGY	Dec - Year 4	14,365,049	15,983,710	(1,618,660)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
697	OM	Steam Production Operation	50500-Stm Gen Elec Exp Major	12CP-PROD	Dec - Year 4	4,046,946	2,598,965	1,447,981
698	OM	Steam Production Operation	50500-Stm Gen Elec Exp Major	ENERGY	Dec - Year 4	1,609,436	3,233,680	(1,624,244)
699	OM	Steam Production Operation	50600-Misc Steam Pwr Exp	12CP-PROD	Dec - Year 4	12,029,247	10,205,826	1,823,421
700	OM	Steam Production Operation	50700-Stm Pow Gen Rents	12CP-PROD	Dec - Year 4	2,195,491	5,455,542	(3,260,051)
701	OM	Steam Production Operation						
702								
703	OM	Steam Production Maintenance	51000-Stm Maint Super&Eng	LAB-SPM	Dec - Year 4	2,264,295	4,886,027	(2,621,732)
704	OM	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Dec - Year 4	5,636,043	6,679,459	(1,043,415)
705	OM	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Dec - Year 4	19,423,187	19,106,256	316,931
706	OM	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Dec - Year 4	10,075,511	6,967,330	3,108,181
707	OM	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	ENERGY	Dec - Year 4	4,444,621	8,160,239	(3,715,618)
708	OM	Steam Production Maintenance						
709								
710	OM	Hydro Production Operation	53500-Hyd Oper Super & Eng	LAB-HPO	Dec - Year 4	185,188	61,637	123,551
711	OM	Hydro Production Operation	53600-Hyd Oper Water for Pwr	12CP-PROD	Dec - Year 4	386,269	91,727	294,542
712	OM	Hydro Production Operation	53700-Hydro Oper Hydraulic Exp	12CP-PROD	Dec - Year 4	1,721,102	1,728,600	(7,498)
713	OM	Hydro Production Operation	53800-Hyd Oper Electric Exp	12CP-PROD	Dec - Year 4	146,353	255,583	(109,230)
714	OM	Hydro Production Operation	53800-Hyd Oper Electric Exp	ENERGY	Dec - Year 4	12,598	11,223	1,375
715	OM	Hydro Production Operation	53900-Hydro Oper Misc Gen Exp	12CP-PROD	Dec - Year 4	2,501,819	1,549,927	951,892
716	OM	Hydro Production Operation	54000-Hyd Oper Rents	12CP-PROD	Dec - Year 4	346,118	447,537	(101,419)
717	OM	Hydro Production Operation						
718								
719	OM	Hydro Production Maintenance	54100-Hydro Mtc Super& Eng	LAB-HPM	Dec - Year 4	107,407	11	107,396
720	OM	Hydro Production Maintenance	54200-Hyd Maint of Structures	12CP-PROD	Dec - Year 4	807,264	945,745	(138,481)
721	OM	Hydro Production Maintenance	54300-Hydro Mtc Resv, Dams	12CP-PROD	Dec - Year 4	2,902,130	113,928	2,788,202
722	OM	Hydro Production Maintenance	54400-Hyd Maint of Elec Plant	ENERGY	Dec - Year 4	820,886	329,310	491,577
723	OM	Hydro Production Maintenance	54500-Hyd Mt Misc Hyd Plnt Mjr	12CP-PROD	Dec - Year 4	253,198	315,801	(62,603)
724	OM	Hydro Production Maintenance						
725								
726	OM	Other Production Operation	54600-Oth Oper Super&Eng	LAB-OPO	Dec - Year 4	2,670,639	1,358,809	1,311,830
727	OM	Other Production Operation	54600W-Oth Oper Super&Eng	ENERGY	Dec - Year 4	361,564		361,564
728	OM	Other Production Operation	54700-Other Operating Fuel	ENERGY	Dec - Year 4		75	(75)
729	OM	Other Production Operation	54710-Other Oper Fuel - Gas	ENERGY	Dec - Year 4		14	(14)
730	OM	Other Production Operation	54800-Oth Oper Gen Exp	12CP-PROD	Dec - Year 4	11,921,647	4,051,205	7,870,442
731	OM	Other Production Operation	54800-Oth Oper Gen Exp	ENERGY	Dec - Year 4		798,724	(798,724)
732	OM	Other Production Operation	54800W-Oth Oper Gen Exp	ENERGY	Dec - Year 4	31,594		31,594
733	OM	Other Production Operation	54900-Oth Oper Misc Gen Exp	12CP-PROD	Dec - Year 4	7,888,177	8,586,217	(698,041)
734	OM	Other Production Operation	54900W-Oth Oper Misc Gen Exp	12CP-PROD	Dec - Year 4		(818,794)	818,794
735	OM	Other Production Operation	54900W-Oth Oper Misc Gen Exp	ENERGY	Dec - Year 4	7,869,307	6,970,851	898,456
736	OM	Other Production Operation	55000-Oth Oper Rents	12CP-PROD	Dec - Year 4	1,655,303	3,065,917	(1,410,614)
737	OM	Other Production Operation	55000-Oth Oper Rents	PSC CPUC	Dec - Year 4	(189,036)	(103,807)	(85,229)
738	OM	Other Production Operation	55000W-Oth Oper Rents	12CP-PROD	Dec - Year 4		(432,516)	432,516
739	OM	Other Production Operation	55000W-Oth Oper Rents	ENERGY	Dec - Year 4	7,190,540	487,540	6,703,001
740	OM	Other Production Operation	55600-Load Dispatch	12CP-PROD	Dec - Year 4	2,932,316	1,351,344	1,580,972
741	OM	Other Production Operation	55700-Purchased Power Other	12CP-PROD	Dec - Year 4	4,729,993	3,359,895	1,370,098
742	OM	Other Production Operation	55740-Purchased Power-Prop Trading	PSC CPUC	Dec - Year 4	(1,394,468)	(830,644)	(563,824)
743	OM	Other Production Operation	55742-Purchased Power-Gen Trading	PSC CPUC	Dec - Year 4	(391,982)	(407,537)	15,556
744	OM	Other Production Operation						
745								
746	OM	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	ENERGY	Dec - Year 4		211	(211)
747	OM	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	LAB-OPM	Dec - Year 4	1,333,472	1,247,985	85,486
748	OM	Other Production Maintenance	55100W-Oth Mtce Supervision&Eng	ENERGY	Dec - Year 4	59,222		59,222
749	OM	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Dec - Year 4	3,614,233	3,738,816	(124,582)
750	OM	Other Production Maintenance	55200W-Oth Maint of Structures	ENERGY	Dec - Year 4	31,894		31,894
751	OM	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Dec - Year 4	9,554,501	16,034,346	(6,479,844)
752	OM	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	12CP-PROD	Dec - Year 4		(757,851)	757,851
753	OM	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Dec - Year 4	5,979,875	4,407,411	1,572,464
754	OM	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Dec - Year 4	2,011,902	1,257,737	754,165

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
755	OM	Other Production Maintenance	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	Dec - Year 4	3,490,980		3,490,980
756	OM	Other Production Maintenance			Subtotal Other Production Maintenance	26,076,079	25,928,654	147,425
757								
758	OM	Transmission Operations	56000-Trans Oper Super & Eng	TRANOPX	Dec - Year 4	6,762,718	7,463,460	(700,742)
759	OM	Transmission Operations	56110-Load Disp-Reliability	TRANOPX	Dec - Year 4	12,319	(1,736)	14,055
760	OM	Transmission Operations	56120-Load Disp-Monitor/Operate	TRANOPX	Dec - Year 4	3,674,126	3,575,475	98,650
761	OM	Transmission Operations	56130-Load Disp-Trans Serv/Sch	TRANOPX	Dec - Year 4	27,899	(4,670)	32,569
762	OM	Transmission Operations	56150-Rel/Plan/Standards Dev	TRANOPX	Dec - Year 4	9,960	34	9,925
763	OM	Transmission Operations	56160-Trans Service Studies	TRANOPX	Dec - Year 4	35,229	119,439	(84,210)
764	OM	Transmission Operations	56170-Gen Interconn Studies	TRANOPX	Dec - Year 4	200,790	(142,294)	343,085
765	OM	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	ENERGY	Dec - Year 4	252,634		252,634
766	OM	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	PSC CPUC	Dec - Year 4	2,785,234	3,304,715	(519,481)
767	OM	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Dec - Year 4	1,389,637	2,124,856	(735,218)
768	OM	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Dec - Year 4	1,066,896	3,148,304	(2,081,408)
769	OM	Transmission Operations	56400-Trans Oper UG Lines	PIS-TRAN	Dec - Year 4	911	(88,893)	89,805
770	OM	Transmission Operations	56500-Transm of Elec By Others	12CP-PROD	Dec - Year 4	(0)		(0)
771	OM	Transmission Operations	56600-Trans Oper Misc Exp	TRANOPX	Dec - Year 4	6,539,586	4,335,227	2,204,359
772	OM	Transmission Operations	56700-Trans Rents	TRANOPX	Dec - Year 4	1,956,915	2,139,363	(182,449)
773	OM	Transmission Operations			Subtotal Transmission Operations	24,714,853	25,973,280	(1,258,426)
774								
775	OM	Transmission Maintenance	56800-Trans Mtce Super & Eng	TRANMAX	Dec - Year 4	1,612	58,192	(56,579)
776	OM	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Dec - Year 4	1,563,366	2,484,053	(920,687)
777	OM	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Dec - Year 4	4,995,690	4,733,798	261,892
778	OM	Transmission Maintenance	57300-Trans Miscellaneous Plant	TRANMAX	Dec - Year 4	9,267	5,770	3,498
779	OM	Transmission Maintenance			Subtotal Transmission Maintenance	6,569,936	7,281,813	(711,877)
780								
781	OM	Wheeling	56525-System Wheeling	12CP-TRAN	Dec - Year 4	(1,175,919)	(1,609,996)	434,077
782	OM	Wheeling	56525-System Wheeling	PSC CPUC	Dec - Year 4	13,949,431	10,795,867	3,153,564
783	OM	Wheeling	56540-Wheeling - Intdept (OM)	12CP-PROD	Dec - Year 4	8,620,155	6,859,309	1,760,846
784	OM	Wheeling			Subtotal Wheeling	21,393,667	16,045,181	5,348,487
785								
786	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	Dec - Year 4	67,129	202,669	(135,540)
787	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	ENERGY	Dec - Year 4	149,120	168,220	(19,100)
788	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	PSC CPUC	Dec - Year 4		(92,679)	92,679
789	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	PSC CPUC	Dec - Year 4		(189)	189
790	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	ENERGY	Dec - Year 4	821	313	507
791	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	PSC CPUC	Dec - Year 4		(175)	175
792	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	ENERGY	Dec - Year 4	(127,628)	(10,338)	(117,290)
793	OM	Regional Market Expenses	57580-Regional Market Rents	ENERGY	Dec - Year 4	26,238	24,160	2,077
794	OM	Regional Market Expenses			Subtotal Regional Market Expenses	115,679	291,981	(176,302)
795								
796	OM	Distribution Operations	58000-Dist Oper Sup & Eng	DISTOPX	Dec - Year 4	11,849,554	8,512,355	3,337,199
797	OM	Distribution Operations	58000-Dist Oper Sup & Eng	PSC CPUC	Dec - Year 4		(117)	(117)
798	OM	Distribution Operations	58100-Dist Load Dispatching	PIS-DSUB	Dec - Year 4	1,450,023	1,282,468	167,556
799	OM	Distribution Operations	58100-Dist Load Dispatching	PSC CPUC	Dec - Year 4	99,474		99,474
800	OM	Distribution Operations	58200-Dist Op Station Exp	PIS-DSUB	Dec - Year 4	888,776	2,640,303	(1,751,527)
801	OM	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-P/S	Dec - Year 4	1,440,463	3,910,281	(2,469,818)
802	OM	Distribution Operations	58300-Dist Oper Overhead Lines	PSC CPUC	Dec - Year 4	103,952		103,952
803	OM	Distribution Operations	58400-Dist Op UG Elec lines	PIS-P/S	Dec - Year 4	11,758,571	701,455	11,057,116
804	OM	Distribution Operations	58400-Dist Op UG Elec lines	PSC CPUC	Dec - Year 4	(741)		(741)
805	OM	Distribution Operations	58500-Dist Oper Streetlight	PIS-LIT	Dec - Year 4	3,194,281	878,745	2,315,536
806	OM	Distribution Operations	58600-Dist Oper Meter Exp	PIS-MET	Dec - Year 4	3,261,775	2,626,289	635,487
807	OM	Distribution Operations	58700-Dist Oper Cust Install	PIS-P/S	Dec - Year 4	(235,040)	(234,056)	(984)
808	OM	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC	Dec - Year 4	(116,781)	79,936	(196,717)
809	OM	Distribution Operations	58800-Dist Oper Misc Exp	DISTOPX	Dec - Year 4	23,684,365	26,944,491	(3,260,125)
810	OM	Distribution Operations	58800-Dist Oper Misc Exp	PSC CPUC	Dec - Year 4	8,863,374	9,483,869	(620,495)
811	OM	Distribution Operations	58900-Dist Rents	DISTOPX	Dec - Year 4	6,426,486	4,686,257	1,740,229
812	OM	Distribution Operations	59800-Dist Mtce of Dist Plant	DISTMAX	Dec - Year 4		749,128	(749,128)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
813	OM	Distribution Operations	59800-Dist Mtce of Dist Plant	PSC CPUC	Dec - Year 4		2,024,495	(2,024,495)
814	OM	Distribution Operations			Subtotal Distribution Operations	72,668,416	64,286,016	8,382,400
815								
816	OM	Distribution Maintenance	59000-Dist Mtc Super & Eng	DISTMAX	Dec - Year 4	640,722	756,794	(116,072)
817	OM	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DSUB	Dec - Year 4	(1,772)	(990)	(782)
818	OM	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DSUB	Dec - Year 4	2,114,252	3,514,360	(1,400,108)
819	OM	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-P/S	Dec - Year 4	44,107,215	28,315,692	15,791,523
820	OM	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PSC CPUC	Dec - Year 4	254,363	775,014	(520,650)
821	OM	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-P/S	Dec - Year 4	11,637,974	17,912,278	(6,274,304)
822	OM	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PSC CPUC	Dec - Year 4	45		45
823	OM	Distribution Maintenance	59500-Dist Mt of Line Transform	PIS-P/S	Dec - Year 4	1,599	120,282	(118,683)
824	OM	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-LIT	Dec - Year 4	3,425,515	7,042,012	(3,616,997)
825	OM	Distribution Maintenance	59600-Dist Mtc of Streetlights	PSC CPUC	Dec - Year 4		(4,500)	4,500
826	OM	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-MET	Dec - Year 4	73,203	16,840	56,363
827	OM	Distribution Maintenance	59700-Dist Mtc of Meters	PSC CPUC	Dec - Year 4	113,909	84,420	29,489
828	OM	Distribution Maintenance	59800-Dist Mtce of Dist Plant	DISTMAX	Dec - Year 4	770,422		770,422
829	OM	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PSC CPUC	Dec - Year 4	483,724		483,724
830	OM	Distribution Maintenance			Subtotal Distribution Maintenance	63,620,670	58,532,202	5,088,468
831								
832	OM	Customer Accounting Expense	90100-Cust Acct Supervise	C902-3	Dec - Year 4	113,234	69,978	43,256
833	OM	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	Dec - Year 4	18,216,698	5,159,331	13,057,367
834	OM	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	PSC CPUC	Dec - Year 4	17,609,704	16,762,645	847,060
835	OM	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	Dec - Year 4	11,307,668	10,817,887	489,781
836	OM	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	Dec - Year 4	841,239	928,470	(87,230)
837	OM	Customer Accounting Expense	90500-Cust Acct Misc	C902-3	Dec - Year 4	263,515	1	263,515
838	OM	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PSC CPUC	Dec - Year 4	502,340	472,997	29,342
839	OM	Customer Accounting Expense			Subtotal Customer Accounting Expense	48,854,398	34,211,308	14,643,090
840								
841	OM	Customer Service Expense	90800-Customer Asst Expense	PSC CPUC	Dec - Year 4	1,144,789	1,304,139	(159,350)
842	OM	Customer Service Expense	90812-Customer Asst Expense	PSC CPUC	Dec - Year 4	89,263,631	89,263,631	
843	OM	Customer Service Expense	909000-Informational and instruction advertising expense	PSC CPUC	Dec - Year 4	1,020,944	1,900,311	(879,367)
844	OM	Customer Service Expense	910000-Misc Cust Serv Expense	PSC CPUC	Dec - Year 4	37,204	176,517	(139,313)
845	OM	Customer Service Expense			Subtotal Customer Service Expense	91,466,567	92,644,598	(1,178,030)
846								
847	OM	Sales Expense	91200-Economic Development	PSC CPUC	Dec - Year 4	2,837,548	712,224	2,125,324
848	OM	Sales Expense	916000-Misc Sales Expense	PSC CPUC	Dec - Year 4	53,943		53,943
849	OM	Sales Expense			Subtotal Sales Expense	2,891,490	712,224	2,179,266
850								
851	OM	Administrative & General Expense	92000-A&G Salaries	LABXAG	Dec - Year 4	46,403,010	38,125,609	8,277,401
852	OM	Administrative & General Expense	92000-A&G Salaries	PSC CPUC	Dec - Year 4	(35,661)	(62,120)	26,459
853	OM	Administrative & General Expense	92100-A&G Office & Supplies	LABXAG	Dec - Year 4	28,910,738	31,046,231	(2,135,493)
854	OM	Administrative & General Expense	92100-A&G Office & Supplies	PSC CPUC	Dec - Year 4	(16)	51,359	(51,375)
855	OM	Administrative & General Expense	92200-A&G Admn Transfer Crdt	LABXAG	Dec - Year 4	(50,126,976)	(30,707,012)	(19,419,964)
856	OM	Administrative & General Expense	92200-A&G Admn Transfer Crdt	PSC CPUC	Dec - Year 4	4,985,256	(903,799)	5,889,056
857	OM	Administrative & General Expense	92300-A&G Outside Services	LABXAG	Dec - Year 4	12,917,815	18,877,978	(5,960,163)
858	OM	Administrative & General Expense	92300-A&G Outside Services	PSC CPUC	Dec - Year 4		7,341	(7,341)
859	OM	Administrative & General Expense	92400-A&G Property Insurance	PIS-TOT	Dec - Year 4	4,536,503	3,464,323	1,072,180
860	OM	Administrative & General Expense	92401-A&G Property Insurance	PIS-TOT	Dec - Year 4		116,327	(116,327)
861	OM	Administrative & General Expense	92500-A&G Injuries & Damages	LABXAG	Dec - Year 4	7,206,716	8,424,344	(1,217,628)
862	OM	Administrative & General Expense	92500-A&G Injuries & Damages	PSC CPUC	Dec - Year 4	705	(1,226)	1,931
863	OM	Administrative & General Expense	926000-Employee pensions and benefits	LABXAG	Dec - Year 4	42,578,015	43,424,239	(846,224)
864	OM	Administrative & General Expense	926000-Employee pensions and benefits	PSC CPUC	Dec - Year 4	(181,434)	1,590,845	(1,772,279)
865	OM	Administrative & General Expense	92800-A&G Regulatory Comm Exp	LABXAG	Dec - Year 4	(8,485,209)	(6,825,760)	(1,659,449)
866	OM	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	Dec - Year 4	10,023,098	8,612,652	1,410,446
867	OM	Administrative & General Expense	92800R -Regulatory Commission Expense	LABXAG	Dec - Year 4	7,291,266	7,263,717	27,549
868	OM	Administrative & General Expense	92804CPUC- Reg Comm Expense	PSC CPUC	Dec - Year 4	3,214,344	1,207,967	2,006,377
869	OM	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	PIS-TOT	Dec - Year 4	(2,035,038)	(1,963,841)	(71,197)
870	OM	Administrative & General Expense	93010-A&G General Advertising	PIS-TOT	Dec - Year 4			

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC			
						HTY	19AL-0268E	HTY vs. 19AL-0268E	
871	OM	Administrative & General Expense	93010-A&G General Advertising	PSC CPUC	Dec - Year 4				
872	OM	Administrative & General Expense	93020-A&G Misc General Exp	PIS-TOT	Dec - Year 4	1,886,086	1,977,547	(91,461)	
873	OM	Administrative & General Expense	93020-A&G Misc General Exp	PSC CPUC	Dec - Year 4	1,044,949	649,900	395,049	
874	OM	Administrative & General Expense	93100-A&G Rents	LABXAG	Dec - Year 4	14,635,138	13,902,212	732,926	
875	OM	Administrative & General Expense	93100-A&G Rents	PSC CPUC	Dec - Year 4	15,473,687	13,361,822	2,111,865	
876	OM	Administrative & General Expense	93200-A&G Maint of Structures	LABXAG	Dec - Year 4	(0)		(0)	
877	OM	Administrative & General Expense	93500-A&G Maint of Gen PLT	PIS-TOT	Dec - Year 4	105,233	309,463	(204,230)	
878	OM	Administrative & General Expense				Subtotal Administrative & General Expense	140,348,223	151,950,116	(11,601,893)
879									
880	OM					Subtotal OM	661,024,275	625,478,301	35,545,974
881									
882	Depr Expense	Intangible Plant	40300-Electric Depreciation	PIS-SUBT	Dec - Year 4				
883	Depr Expense	Intangible Plant				Subtotal Intangible Plant			
884									
885	Depr Expense	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	(21,278,298)	(26,278,422)	5,000,125	
886	Depr Expense	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	11,124,665	5,445,545	5,679,120	
887	Depr Expense	Steam Production Plant	40300-Electric Depreciation	12CP-PROD	Dec - Year 4	139,254,307	130,790,992	8,463,315	
888	Depr Expense	Steam Production Plant				Subtotal Steam Production Plant	129,100,674	109,958,115	19,142,559
889									
890	Depr Expense	Hydraulic Production Plant	40300-Electric Depreciation	12CP-PROD	Dec - Year 4	8,288,035	4,531,109	3,756,926	
891	Depr Expense	Hydraulic Production Plant				Subtotal Hydraulic Production Plant	8,288,035	4,531,109	3,756,926
892									
893	Depr Expense	Other Production Plant	40300-Electric Depreciation	12CP-PROD	Dec - Year 4	56,176,262	44,409,479	11,766,782	
894	Depr Expense	Other Production Plant	40300-Electric Depreciation	ENERGY	Dec - Year 4	61,782,336	36,450,856	25,331,480	
895	Depr Expense	Other Production Plant				Subtotal Other Production Plant	117,958,598	80,860,336	37,098,262
896									
897	Depr Expense	Transmission Plant	40300-Electric Depreciation	12CP-PROD	Dec - Year 4	939,483	831,638	107,845	
898	Depr Expense	Transmission Plant	40300-Electric Depreciation	12CP-TRAN	Dec - Year 4	44,187,807	36,740,690	7,447,117	
899	Depr Expense	Transmission Plant	40300-Electric Depreciation	ENERGY	Dec - Year 4	3,994,830	420,726	3,574,104	
900	Depr Expense	Transmission Plant				Subtotal Transmission Plant	49,122,121	37,993,055	11,129,066
901									
902	Depr Expense	Distribution Customer Installations	40300-Electric Depreciation	PSC CPUC	Dec - Year 4	308,055	14,884	293,171	
903	Depr Expense	Distribution Customer Installations				Subtotal Distribution Customer Installations	308,055	14,884	293,171
904									
905	Depr Expense	Distribution Meters	370000SGS- Meters - Smart Grid	PSC CPUC	Dec - Year 4	10,323	11,285	(962)	
906	Depr Expense	Distribution Meters	40300-Electric Depreciation	PIS-MET	Dec - Year 4	9,336,529	5,804,026	3,532,502	
907	Depr Expense	Distribution Meters	40300-Electric Depreciation	PSC CPUC	Dec - Year 4	3,427,692	235,318	3,192,374	
908	Depr Expense	Distribution Meters				Subtotal Distribution Meters	12,774,544	6,050,630	6,723,914
909									
910	Depr Expense	Distribution Pri/Sec	40300-Electric Depreciation	12CP-DIST	Dec - Year 4	49,285,100	44,681,671	4,603,429	
911	Depr Expense	Distribution Pri/Sec	40300-Electric Depreciation	PSC CPUC	Dec - Year 4	5,447,843	5,329,608	118,235	
912	Depr Expense	Distribution Pri/Sec				Subtotal Distribution Pri/Sec	54,732,943	50,011,279	4,721,664
913									
914	Depr Expense	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	PSC CPUC	Dec - Year 4	31,072	29,759	1,313	
915	Depr Expense	Distribution Primary	40300-Electric Depreciation	12CP-DIST	Dec - Year 4	23,611,624	16,455,965	7,155,659	
916	Depr Expense	Distribution Primary				Subtotal Distribution Primary	23,642,696	16,485,725	7,156,971
917									
918	Depr Expense	Distribution Secondary	40300-Electric Depreciation	PSC CPUC	Dec - Year 4	13,794,805	12,534,453	1,260,352	
919	Depr Expense	Distribution Secondary				Subtotal Distribution Secondary	13,794,805	12,534,453	1,260,352
920									
921	Depr Expense	Distribution Service Lines & Transformers	40300-Electric Depreciation	PSC CPUC	Dec - Year 4	7,694,916	7,082,547	612,369	
922	Depr Expense	Distribution Service Lines & Transformers				Subtotal Distribution Service Lines & Transformers	7,694,916	7,082,547	612,369
923									
924	Depr Expense	Distribution Street Lighting & Signals	40300-Electric Depreciation	PSC CPUC	Dec - Year 4	7,826,865	4,819,748	3,007,117	
925	Depr Expense	Distribution Street Lighting & Signals				Subtotal Distribution Street Lighting & Signals	7,826,865	4,819,748	3,007,117
926									
927	Depr Expense	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	PSC CPUC	Dec - Year 4	46,709	48,933	(2,224)	
928	Depr Expense	Distribution Subs	40300-Electric Depreciation	PIS-DSUB	Dec - Year 4	16,324,407	13,424,035	2,900,372	

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
1045	Sch M Temp	Distribution Service Lines & Transformers	Sch-M	PSC CPUC	Dec - Year 4	(3,937,184)	(217,587)	(3,719,598)
1046	Sch M Temp	Distribution Service Lines & Transformers			Subtotal Distribution Service Lines & Transformers	(3,937,184)	(217,587)	(3,719,598)
1047								
1048	Sch M Temp	Distribution Street Lighting & Signals	Sch-M	PSC CPUC	Dec - Year 4	(35,386,807)	776,398	(36,163,205)
1049	Sch M Temp	Distribution Street Lighting & Signals			Subtotal Distribution Street Lighting & Signals	(35,386,807)	776,398	(36,163,205)
1050								
1051	Sch M Temp	Distribution Subs	3620005GS- Dist Stat Equip - Smart Grid	PSC CPUC	Dec - Year 4	43,323	45,290	(1,967)
1052	Sch M Temp	Distribution Subs	Sch-M	PIS-DSUB	Dec - Year 4	(28,936,297)	(2,471,055)	(26,465,242)
1053	Sch M Temp	Distribution Subs	Sch-M	PSC CPUC	Dec - Year 4	(3,298,675)		(3,298,675)
1054	Sch M Temp	Distribution Subs			Subtotal Distribution Subs	(32,191,649)	(2,425,765)	(29,765,884)
1055								
1056	Sch M Temp	Other Rate Base	Sch-M	PIS-TOT	Dec - Year 4			
1057	Sch M Temp	Other Rate Base			Subtotal Other Rate Base			
1058								
1059	Sch M Temp	General Plant	3970005GS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	1,058,381	1,109,576	(51,195)
1060	Sch M Temp	General Plant	Sch-M	ENERGY	Dec - Year 4		43,873	(43,873)
1061	Sch M Temp	General Plant	Sch-M	PIS-SUBT	Dec - Year 4	(10,659,513)	(20,572,478)	9,912,965
1062	Sch M Temp	General Plant	Sch-M	PSC CPUC	Dec - Year 4	(33,265,201)	0	(33,265,201)
1063	Sch M Temp	General Plant			Subtotal General Plant	(42,866,333)	(19,419,030)	(23,447,304)
1064								
1065	Sch M Temp	Common Plant	303014-Intg CRS Computr Softwar	PSC CPUC	Dec - Year 4	(487,397)	(200,565)	(286,833)
1066	Sch M Temp	Common Plant	3970005GS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	(139)	(1,534)	1,394
1067	Sch M Temp	Common Plant	Sch-M	PIS-SUBT	Dec - Year 4	(3,582,044)	(6,896,271)	3,314,228
1068	Sch M Temp	Common Plant			Subtotal Common Plant	(4,069,580)	(7,098,369)	3,028,789
1069								
1070	Sch M Temp	Non-Plant Tax	Sch-M	12CP-PROD	Dec - Year 4	743,207		743,207
1071	Sch M Temp	Non-Plant Tax	Sch-M	LABOR	Dec - Year 4	(3,736,053)	4,599,237	(8,335,290)
1072	Sch M Temp	Non-Plant Tax	Sch-M	PIS-NET	Dec - Year 4	29,535,595	(458,735)	29,994,331
1073	Sch M Temp	Non-Plant Tax	Sch-M	PIS-SUBT	Dec - Year 4			
1074	Sch M Temp	Non-Plant Tax	Sch-M	PSC CPUC	Dec - Year 4	9,378,130	70,319,665	(60,941,535)
1075	Sch M Temp	Non-Plant Tax			Subtotal Non-Plant Tax	35,920,879	74,460,166	(38,539,287)
1076								
1077	Sch M Temp				Subtotal Sch M Temp	(233,146,017)	(722,122,407)	488,976,390
1078								
1079	Sch M Temp: Acq Adj	Other Production Plant	114000-Acq Adj Production	12CP-PROD	Dec - Year 4	(24,088,662)	(10,324,470)	(13,764,193)
1080	Sch M Temp: Acq Adj	Other Production Plant			Subtotal Other Production Plant	(24,088,662)	(10,324,470)	(13,764,193)
1081								
1082	Sch M Temp: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-PROD	Dec - Year 4	(167,152)	(762,641)	595,489
1083	Sch M Temp: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-TRAN	Dec - Year 4		(1,336,785)	1,336,785
1084	Sch M Temp: Acq Adj	Transmission Plant	114002- Acq Adj Transmission	12CP-TRAN	Dec - Year 4	(97,100)	117,648	(214,748)
1085	Sch M Temp: Acq Adj	Transmission Plant			Subtotal Transmission Plant	(264,252)	(1,981,778)	1,717,526
1086								
1087	Sch M Temp: Acq Adj				Subtotal Sch M Temp: Acq Adj	(24,352,914)	(12,306,248)	(12,046,666)
1088								
1089	Sch M Temp: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PSC CPUC	Dec - Year 4	93,559	77,482	16,077
1090	Sch M Temp: Excess AFUDC	Steam Production Plant			Subtotal Steam Production Plant	93,559	77,482	16,077
1091								
1092	Sch M Temp: Excess AFUDC				Subtotal Sch M Temp: Excess AFUDC	93,559	77,482	16,077
1093								
1094	Sch M Temp: PF AFUDC	Steam Production Plant	253006-Comanche	PSC CPUC	Dec - Year 4	(476,395)	(481,087)	4,692
1095	Sch M Temp: PF AFUDC	Steam Production Plant			Subtotal Steam Production Plant	(476,395)	(481,087)	4,692
1096								
1097	Sch M Temp: PF AFUDC	Other Production Plant	253009-PF CACIA	PSC CPUC	Dec - Year 4	(147,219)	(138,857)	(8,361)
1098	Sch M Temp: PF AFUDC	Other Production Plant			Subtotal Other Production Plant	(147,219)	(138,857)	(8,361)
1099								
1100	Sch M Temp: PF AFUDC	Transmission Plant	253006T-Comanche Transm	PSC CPUC	Dec - Year 4	(905)	22,704	(23,609)
1101	Sch M Temp: PF AFUDC	Transmission Plant	253007-Senate Bill 10	PSC CPUC	Dec - Year 4	623,295	1,498,336	(875,041)
1102	Sch M Temp: PF AFUDC	Transmission Plant			Subtotal Transmission Plant	622,390	1,521,040	(898,650)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
1103								
1104	Sch M Temp: PF AFUDC				Subtotal Sch M Temp: PF AFUDC	(1,224)	901,095	(902,319)
1105								
1106	Sch M Perm	Intangible Plant	Sch-M	PIS-SUBT	Dec - Year 4			
1107	Sch M Perm	Intangible Plant			Subtotal Intangible Plant			
1108								
1109	Sch M Perm	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	0	(11,849)	11,849
1110	Sch M Perm	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	0	(6,019)	6,019
1111	Sch M Perm	Steam Production Plant	Sch-M	12CP-PROD	Dec - Year 4	1,000,057	3,254,199	(2,254,142)
1112	Sch M Perm	Steam Production Plant			Subtotal Steam Production Plant	1,000,057	3,236,331	(2,236,274)
1113								
1114	Sch M Perm	Hydraulic Production Plant	Sch-M	12CP-PROD	Dec - Year 4	(2,721,948)	(1,501,372)	(1,220,576)
1115	Sch M Perm	Hydraulic Production Plant			Subtotal Hydraulic Production Plant	(2,721,948)	(1,501,372)	(1,220,576)
1116								
1117	Sch M Perm	Other Production Plant	Sch-M	12CP-PROD	Dec - Year 4	2,139,325	1,097,906	1,041,419
1118	Sch M Perm	Other Production Plant	Sch-M	ENERGY	Dec - Year 4	2,232,804	987,748	1,245,056
1119	Sch M Perm	Other Production Plant			Subtotal Other Production Plant	4,372,129	2,085,654	2,286,476
1120								
1121	Sch M Perm	Transmission Plant	Sch-M	12CP-PROD	Dec - Year 4	60,369	(27,841)	88,210
1122	Sch M Perm	Transmission Plant	Sch-M	12CP-TRAN	Dec - Year 4	(461,039)	(3,524,138)	3,063,099
1123	Sch M Perm	Transmission Plant	Sch-M	ENERGY	Dec - Year 4	72,748	83,050	(10,301)
1124	Sch M Perm	Transmission Plant	Sch-M	PSC CPUC	Dec - Year 4	36		36
1125	Sch M Perm	Transmission Plant			Subtotal Transmission Plant	(327,885)	(3,468,929)	3,141,044
1126								
1127	Sch M Perm	Distribution Customer Installations	Sch-M	PSC CPUC	Dec - Year 4	(3,359)	(472)	(2,887)
1128	Sch M Perm	Distribution Customer Installations			Subtotal Distribution Customer Installations	(3,359)	(472)	(2,887)
1129								
1130	Sch M Perm	Distribution Meters	Sch-M	PIS-MET	Dec - Year 4	42,051	33,900	8,151
1131	Sch M Perm	Distribution Meters	Sch-M	PSC CPUC	Dec - Year 4	39,619		39,619
1132	Sch M Perm	Distribution Meters			Subtotal Distribution Meters	81,671	33,900	47,770
1133								
1134	Sch M Perm	Distribution Pri/Sec	Sch-M	12CP-DIST	Dec - Year 4	(316,770)	(203,962)	(112,808)
1135	Sch M Perm	Distribution Pri/Sec	Sch-M	PSC CPUC	Dec - Year 4	(35,232)	(25,243)	(9,989)
1136	Sch M Perm	Distribution Pri/Sec			Subtotal Distribution Pri/Sec	(352,002)	(229,204)	(122,798)
1137								
1138	Sch M Perm	Distribution Primary	Sch-M	12CP-DIST	Dec - Year 4	(274,807)	(161,835)	(112,972)
1139	Sch M Perm	Distribution Primary			Subtotal Distribution Primary	(274,807)	(161,835)	(112,972)
1140								
1141	Sch M Perm	Distribution Secondary	Sch-M	PSC CPUC	Dec - Year 4	83,979	151,119	(67,140)
1142	Sch M Perm	Distribution Secondary			Subtotal Distribution Secondary	83,979	151,119	(67,140)
1143								
1144	Sch M Perm	Distribution Service Lines & Transformers	Sch-M	PSC CPUC	Dec - Year 4	36,225	77,211	(40,986)
1145	Sch M Perm	Distribution Service Lines & Transformers			Subtotal Distribution Service Lines & Transformers	36,225	77,211	(40,986)
1146								
1147	Sch M Perm	Distribution Street Lighting & Signals	Sch-M	PSC CPUC	Dec - Year 4	(251,741)	104,115	(355,857)
1148	Sch M Perm	Distribution Street Lighting & Signals			Subtotal Distribution Street Lighting & Signals	(251,741)	104,115	(355,857)
1149								
1150	Sch M Perm	Distribution Subs	Sch-M	PIS-DSUB	Dec - Year 4	(905,996)	(1,336,436)	430,440
1151	Sch M Perm	Distribution Subs	Sch-M	PSC CPUC	Dec - Year 4	(140,173)		(140,173)
1152	Sch M Perm	Distribution Subs			Subtotal Distribution Subs	(1,046,169)	(1,336,436)	290,267
1153								
1154	Sch M Perm	General Plant	Sch-M	PIS-SUBT	Dec - Year 4	635,886	(3,027,373)	3,663,259
1155	Sch M Perm	General Plant	Sch-M	PSC CPUC	Dec - Year 4	(1,186,090)		(1,186,090)
1156	Sch M Perm	General Plant			Subtotal General Plant	(550,205)	(3,027,373)	2,477,168
1157								
1158	Sch M Perm	Common Plant	303014-Intg CRS Computr Softwar	PSC CPUC	Dec - Year 4	(44,559)	1,463	(46,023)
1159	Sch M Perm	Common Plant	Sch-M	PIS-SUBT	Dec - Year 4	(910,662)	(416,346)	(494,316)
1160	Sch M Perm	Common Plant			Subtotal Common Plant	(955,222)	(414,883)	(540,339)

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
1161								
1162	Sch M Perm	Non-Plant Tax	Sch-M	LABOR	Dec - Year 4	548,476	997,960	(449,483)
1163	Sch M Perm	Non-Plant Tax	Sch-M	PIS-NET	Dec - Year 4	(10,249)		(10,249)
1164	Sch M Perm	Non-Plant Tax	Sch-M	PIS-SUBT	Dec - Year 4			
1165	Sch M Perm	Non-Plant Tax			Subtotal Non-Plant Tax	538,227	997,960	(459,732)
1166								
1167	Sch M Perm				Subtotal Sch M Perm	(371,049)	(3,454,214)	3,083,165
1168								
1169	Sch M Perm: Acq Adj	Other Production Plant	114000-Acq Adj Production	12CP-PROD	Dec - Year 4	(9,101)	5,488	(14,588)
1170	Sch M Perm: Acq Adj	Other Production Plant			Subtotal Other Production Plant	(9,101)	5,488	(14,588)
1171								
1172	Sch M Perm: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-PROD	Dec - Year 4	15,139	2,809	12,331
1173	Sch M Perm: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-TRAN	Dec - Year 4		(24)	24
1174	Sch M Perm: Acq Adj	Transmission Plant	114002- Acq Adj Transmission	12CP-TRAN	Dec - Year 4	2,671	2,475	196
1175	Sch M Perm: Acq Adj	Transmission Plant			Subtotal Transmission Plant	17,811	5,260	12,551
1176								
1177	Sch M Perm: Acq Adj				Subtotal Sch M Perm: Acq Adj	8,710	10,748	(2,038)
1178								
1179	Sch M Perm: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PSC CPUC	Dec - Year 4	186,405	154,083	32,322
1180	Sch M Perm: Excess AFUDC	Steam Production Plant			Subtotal Steam Production Plant	186,405	154,083	32,322
1181								
1182	Sch M Perm: Excess AFUDC				Subtotal Sch M Perm: Excess AFUDC	186,405	154,083	32,322
1183								
1184	Sch M Perm: PF AFUDC	Steam Production Plant	253006-Comanche	PSC CPUC	Dec - Year 4	(826,538)	(793,761)	(32,777)
1185	Sch M Perm: PF AFUDC	Steam Production Plant			Subtotal Steam Production Plant	(826,538)	(793,761)	(32,777)
1186								
1187	Sch M Perm: PF AFUDC	Other Production Plant	253009-PF CACJA	PSC CPUC	Dec - Year 4	(383,115)	(361,291)	(21,824)
1188	Sch M Perm: PF AFUDC	Other Production Plant			Subtotal Other Production Plant	(383,115)	(361,291)	(21,824)
1189								
1190	Sch M Perm: PF AFUDC	Transmission Plant	253006T-Comanche Transm	PSC CPUC	Dec - Year 4	(1,241)	(1,207)	(35)
1191	Sch M Perm: PF AFUDC	Transmission Plant	253007-Senate Bill 10	PSC CPUC	Dec - Year 4	53,935	2,378,805	(2,324,870)
1192	Sch M Perm: PF AFUDC	Transmission Plant			Subtotal Transmission Plant	52,694	2,377,598	(2,324,904)
1193								
1194	Sch M Perm: PF AFUDC				Subtotal Sch M Perm: PF AFUDC	(1,156,959)	1,222,547	(2,379,505)
1195								
1196	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	Dec - Year 4		(2,900,344)	2,900,344
1197	Deferred Taxes	Intangible Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4			
1198	Deferred Taxes	Intangible Plant			Subtotal Intangible Plant		(2,900,344)	2,900,344
1199								
1200	Deferred Taxes	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	(210,020)	876,953	(1,086,974)
1201	Deferred Taxes	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Adj	12CP-PROD	Dec - Year 4	(69,943)	489,002	(558,946)
1202	Deferred Taxes	Steam Production Plant	410100-Deferred Income Tax	12CP-PROD	Dec - Year 4	(15,619,136)	2,014,786	(17,633,923)
1203	Deferred Taxes	Steam Production Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	72,646	72,646	
1204	Deferred Taxes	Steam Production Plant			Subtotal Steam Production Plant	(15,826,454)	3,380,742	(19,207,196)
1205								
1206	Deferred Taxes	Hydraulic Production Plant	410100-Deferred Income Tax	12CP-PROD	Dec - Year 4	(229,491)	(70,773)	(158,718)
1207	Deferred Taxes	Hydraulic Production Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	261,029		261,029
1208	Deferred Taxes	Hydraulic Production Plant			Subtotal Hydraulic Production Plant	31,538	(70,773)	102,311
1209								
1210	Deferred Taxes	Other Production Plant	410100-Deferred Income Tax	12CP-PROD	Dec - Year 4	(1,321,433)	(4,055,901)	2,734,468
1211	Deferred Taxes	Other Production Plant	410100-Deferred Income Tax	ENERGY	Dec - Year 4	39,128,198	163,797,096	(124,668,898)
1212	Deferred Taxes	Other Production Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	120,225		120,225
1213	Deferred Taxes	Other Production Plant			Subtotal Other Production Plant	37,926,991	159,741,196	(121,814,205)
1214								
1215	Deferred Taxes	Transmission Plant	410100-Deferred Income Tax	12CP-PROD	Dec - Year 4	(823,948)	320,582	(1,144,530)
1216	Deferred Taxes	Transmission Plant	410100-Deferred Income Tax	12CP-TRAN	Dec - Year 4	9,757,136	15,381,245	(5,624,109)
1217	Deferred Taxes	Transmission Plant	410100-Deferred Income Tax	ENERGY	Dec - Year 4	2,418,132	5,133,567	(2,715,435)
1218	Deferred Taxes	Transmission Plant	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	(45)		(45)

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
1219	Deferred Taxes	Transmission Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	130,155		130,155
1220	Deferred Taxes	Transmission Plant			Subtotal Transmission Plant	11,481,430	20,835,395	(9,353,965)
1221								
1222	Deferred Taxes	Distribution Plant	410100-Deferred Income Tax	12CP-DIST	Dec - Year 4	849		849
1223	Deferred Taxes	Distribution Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4		(373,139)	373,139
1224	Deferred Taxes	Distribution Plant			Subtotal Distribution Plant	849	(373,139)	373,988
1225								
1226	Deferred Taxes	Distribution Customer Installations	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	(18,301)	(36,707)	18,406
1227	Deferred Taxes	Distribution Customer Installations	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	637	1,074	(437)
1228	Deferred Taxes	Distribution Customer Installations			Subtotal Distribution Customer Installations	(17,664)	(35,633)	17,969
1229								
1230	Deferred Taxes	Distribution Meters	370000SGS- Meters - Smart Grid	PSC CPUC	Dec - Year 4	(3,638)	(3,969)	331
1231	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	PIS-MET	Dec - Year 4	1,525,568	219,470	1,306,098
1232	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	(241,352)	(89,317)	(152,035)
1233	Deferred Taxes	Distribution Meters	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	(5,729)		(5,729)
1234	Deferred Taxes	Distribution Meters			Subtotal Distribution Meters	1,274,849	126,184	1,148,665
1235								
1236	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	12CP-DIST	Dec - Year 4	(12,679,624)	(1,327,751)	(11,351,873)
1237	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	(1,213,877)	(164,404)	(1,049,473)
1238	Deferred Taxes	Distribution Pri/Sec	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	140,151	124,338	15,813
1239	Deferred Taxes	Distribution Pri/Sec			Subtotal Distribution Pri/Sec	(13,753,350)	(1,367,817)	(12,385,533)
1240								
1241	Deferred Taxes	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	PSC CPUC	Dec - Year 4	(10,950)	(10,465)	(485)
1242	Deferred Taxes	Distribution Primary	410100-Deferred Income Tax	12CP-DIST	Dec - Year 4	(2,796,319)	201,782	(2,998,101)
1243	Deferred Taxes	Distribution Primary	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	57,276	83,797	(26,522)
1244	Deferred Taxes	Distribution Primary			Subtotal Distribution Primary	(2,749,993)	275,114	(3,025,107)
1245								
1246	Deferred Taxes	Distribution Secondary	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	2,371,320	(327,397)	2,698,717
1247	Deferred Taxes	Distribution Secondary	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	637	9,564	(8,927)
1248	Deferred Taxes	Distribution Secondary			Subtotal Distribution Secondary	2,371,957	(317,833)	2,689,790
1249								
1250	Deferred Taxes	Distribution Service Lines & Transformers	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	882,339	(217,245)	1,099,584
1251	Deferred Taxes	Distribution Service Lines & Transformers	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	1,273	2,151	(878)
1252	Deferred Taxes	Distribution Service Lines & Transformers			Subtotal Distribution Service Lines & Transformers	883,613	(215,093)	1,098,706
1253								
1254	Deferred Taxes	Distribution Street Lighting & Signals	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	8,497,333	(464,769)	8,962,102
1255	Deferred Taxes	Distribution Street Lighting & Signals	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	16,902	8,173	8,729
1256	Deferred Taxes	Distribution Street Lighting & Signals			Subtotal Distribution Street Lighting & Signals	8,514,235	(456,596)	8,970,831
1257								
1258	Deferred Taxes	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	PSC CPUC	Dec - Year 4	(16,460)	(17,207)	747
1259	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	PIS-DSUB	Dec - Year 4	7,103,805	(1,582,586)	8,686,391
1260	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	814,093		814,093
1261	Deferred Taxes	Distribution Subs	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	88,988	156,042	(67,054)
1262	Deferred Taxes	Distribution Subs			Subtotal Distribution Subs	7,990,426	(1,443,751)	9,434,177
1263								
1264	Deferred Taxes	Other Rate Base	410100-Deferred Income Tax	PIS-TOT	Dec - Year 4			
1265	Deferred Taxes	Other Rate Base			Subtotal Other Rate Base			
1266								
1267	Deferred Taxes	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	(402,123)	(421,574)	19,451
1268	Deferred Taxes	General Plant	410100-Deferred Income Tax	ENERGY	Dec - Year 4		(15,757)	15,757
1269	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	Dec - Year 4	1,155,893	3,514,946	(2,359,053)
1270	Deferred Taxes	General Plant	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	8,201,383		8,201,383
1271	Deferred Taxes	General Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	303,925		303,925
1272	Deferred Taxes	General Plant			Subtotal General Plant	9,259,078	3,077,615	6,181,463
1273								
1274	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	PSC CPUC	Dec - Year 4	116,228	41,522	74,706
1275	Deferred Taxes	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC	Dec - Year 4	34	583	(548)
1276	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	Dec - Year 4	(1,519,634)	(452,439)	(1,067,195)

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	Year 3 vs Year 2 Dec	CPUC		
						HTY	19AL-0268E	HTY vs. 19AL-0268E
1277	Deferred Taxes	Common Plant	CWIPINT-Interest on CWIP	CWIP	Dec - Year 4	203,515		203,515
1278	Deferred Taxes	Common Plant			Subtotal Common Plant	(1,199,857)	(410,335)	(789,522)
1279								
1280	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	12CP-PROD	Dec - Year 4	(183,969)		(183,969)
1281	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	Dec - Year 4	839,664	(1,139,933)	1,979,597
1282	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	Dec - Year 4	(7,025,816)	(92,891)	(6,932,925)
1283	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC	Dec - Year 4	(3,658,132)	(19,046,441)	15,388,309
1284	Deferred Taxes	Non-Plant Tax			Subtotal Non-Plant Tax	(10,028,252)	(20,279,264)	10,251,012
1285								
1286	Deferred Taxes				Subtotal Deferred Taxes	36,159,392	159,565,666	(123,406,273)
1287								
1288	Deferred Taxes: Acq Adj	Other Production Plant	114000-Acq Adj Production	12CP-PROD	Dec - Year 4	5,908,135	2,521,691	3,386,445
1289	Deferred Taxes: Acq Adj	Other Production Plant			Subtotal Other Production Plant	5,908,135	2,521,691	3,386,445
1290								
1291	Deferred Taxes: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-PROD	Dec - Year 4	(1,531)	187,805	(189,335)
1292	Deferred Taxes: Acq Adj	Transmission Plant	114001- Acq Adj Trans Serving Production	12CP-TRAN	Dec - Year 4		330,226	(330,226)
1293	Deferred Taxes: Acq Adj	Transmission Plant	114002- Acq Adj Transmission	12CP-TRAN	Dec - Year 4	21,772	(31,562)	53,335
1294	Deferred Taxes: Acq Adj	Transmission Plant			Subtotal Transmission Plant	20,242	486,469	(466,227)
1295								
1296	Deferred Taxes: Acq Adj				Subtotal Deferred Taxes: Acq Adj	5,928,377	3,008,159	2,920,218
1297								
1298	Deferred Taxes: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PSC CPUC	Dec - Year 4	(35,553)	(29,444)	(6,109)
1299	Deferred Taxes: Excess AFUDC	Steam Production Plant			Subtotal Steam Production Plant	(35,553)	(29,444)	(6,109)
1300								
1301	Deferred Taxes: Excess AFUDC				Subtotal Deferred Taxes: Excess AFUDC	(35,553)	(29,444)	(6,109)
1302								
1303	Deferred Taxes: PF AFUDC	Steam Production Plant	253006-Comanche	PSC CPUC	Dec - Year 4	180,883	179,530	1,352
1304	Deferred Taxes: PF AFUDC	Steam Production Plant			Subtotal Steam Production Plant	180,883	179,530	1,352
1305								
1306	Deferred Taxes: PF AFUDC	Other Production Plant	253009-PF CACIA	PSC CPUC	Dec - Year 4	55,953	52,775	3,178
1307	Deferred Taxes: PF AFUDC	Other Production Plant			Subtotal Other Production Plant	55,953	52,775	3,178
1308								
1309	Deferred Taxes: PF AFUDC	Transmission Plant	253006T-Comanche Transm	PSC CPUC	Dec - Year 4	343	(5,487)	5,830
1310	Deferred Taxes: PF AFUDC	Transmission Plant	253007-Senate Bill 10	PSC CPUC	Dec - Year 4	(140,985)	(357,439)	216,454
1311	Deferred Taxes: PF AFUDC	Transmission Plant			Subtotal Transmission Plant	(140,642)	(362,926)	222,284
1312								
1313	Deferred Taxes: PF AFUDC				Subtotal Deferred Taxes: PF AFUDC	96,194	(130,621)	226,814
1314								
1315	ITC Amortized	Other Production Plant	41140- Investment Tax Credit Adjustments	12CP-PROD	Dec - Year 4	(40,084)	(39,875)	(208)
1316	ITC Amortized	Other Production Plant			Subtotal Other Production Plant	(40,084)	(39,875)	(208)
1317								
1318	ITC Amortized	Distribution Primary	41140- Investment Tax Credit Adjustments	12CP-DIST	Dec - Year 4	(2,183,837)	(2,225,179)	41,342
1319	ITC Amortized	Distribution Primary			Subtotal Distribution Primary	(2,183,837)	(2,225,179)	41,342
1320								
1321	ITC Amortized	Distribution Secondary	41140- Investment Tax Credit Adjustments	PSC CPUC	Dec - Year 4	(9,575)	(9,575)	
1322	ITC Amortized	Distribution Secondary			Subtotal Distribution Secondary	(9,575)	(9,575)	
1323								
1324	ITC Amortized	General Plant	41140- Investment Tax Credit Adjustments	PIS-SUBT	Dec - Year 4	(1,637)	(1,631)	(6)
1325	ITC Amortized	General Plant			Subtotal General Plant	(1,637)	(1,631)	(6)
1326								
1327	ITC Amortized				Subtotal ITC Amortized	(2,235,133)	(2,276,261)	41,128
1328								
1329	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	PIS-NET	Dec - Year 4		150,545	(150,545)
1330	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	PSC CPUC	Dec - Year 4	(367,401)	(248,139)	(119,262)
1331	Tax Credits	Non-Plant Tax	SchM-137 - R&E Credit	PIS-SUBT	Dec - Year 4	(4,204,935)	(1,438,183)	(2,766,752)
1332	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET	Dec - Year 4	8,097	619,064	(610,968)
1333	Tax Credits	Non-Plant Tax	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PSC CPUC	Dec - Year 4	3,266	459,557	(456,291)
1334	Tax Credits	Non-Plant Tax	SchM-149 - Windpower Credit	PIS-NET	Dec - Year 4			

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
1335	Tax Credits	Non-Plant Tax	SchM-286 - Federal Credit Valuation Allowance	PIS-NET	Dec - Year 4			
1336	Tax Credits	Non-Plant Tax			Subtotal Non-Plant Tax	(4,560,973)	(457,156)	(4,103,818)
1337								
1338	Tax Credits				Subtotal Tax Credits	(4,560,973)	(457,156)	(4,103,818)
1339								
1340	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	Dec - Year 4			
1341	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	Dec - Year 4			
1342	AFUDC	Intangible Plant			Subtotal Intangible Plant			
1343								
1344	AFUDC	Steam Production Plant	419100-AFUDC Debt	12CP-PROD	Dec - Year 4	205,272	178,289	26,984
1345	AFUDC	Steam Production Plant	432000-AFUDC Equity	12CP-PROD	Dec - Year 4	549,218	375,425	173,793
1346	AFUDC	Steam Production Plant			Subtotal Steam Production Plant	754,491	553,714	200,777
1347								
1348	AFUDC	Hydraulic Production Plant	419100-AFUDC Debt	12CP-PROD	Dec - Year 4	1,065,007	759,043	305,963
1349	AFUDC	Hydraulic Production Plant	432000-AFUDC Equity	12CP-PROD	Dec - Year 4	2,849,488	1,580,491	1,268,997
1350	AFUDC	Hydraulic Production Plant			Subtotal Hydraulic Production Plant	3,914,494	2,339,534	1,574,961
1351								
1352	AFUDC	Other Production Plant	419100-AFUDC Debt	12CP-PROD	Dec - Year 4	456,096	133,117	322,979
1353	AFUDC	Other Production Plant	419100-AFUDC Debt	ENERGY	Dec - Year 4	13,701	538,128	(524,428)
1354	AFUDC	Other Production Plant	432000-AFUDC Equity	12CP-PROD	Dec - Year 4	1,220,313	311,119	909,194
1355	AFUDC	Other Production Plant	432000-AFUDC Equity	ENERGY	Dec - Year 4	36,657	1,051,306	(1,014,648)
1356	AFUDC	Other Production Plant			Subtotal Other Production Plant	1,726,767	2,033,670	(306,903)
1357								
1358	AFUDC	Transmission Plant	419100-AFUDC Debt	12CP-PROD	Dec - Year 4	9,188	17,817	(8,629)
1359	AFUDC	Transmission Plant	419100-AFUDC Debt	12CP-TRAN	Dec - Year 4	562,443	2,122,419	(1,559,976)
1360	AFUDC	Transmission Plant	419100-AFUDC Debt	ENERGY	Dec - Year 4	159	(34,751)	34,910
1361	AFUDC	Transmission Plant	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	(18)		(18)
1362	AFUDC	Transmission Plant	432000-AFUDC Equity	12CP-PROD	Dec - Year 4	24,583	43,660	(19,077)
1363	AFUDC	Transmission Plant	432000-AFUDC Equity	12CP-TRAN	Dec - Year 4	1,524,752	4,523,560	(2,998,808)
1364	AFUDC	Transmission Plant	432000-AFUDC Equity	ENERGY	Dec - Year 4	424	(106,391)	106,816
1365	AFUDC	Transmission Plant	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	(36)		(36)
1366	AFUDC	Transmission Plant			Subtotal Transmission Plant	2,121,495	6,566,314	(4,444,819)
1367								
1368	AFUDC	Distribution Customer Installations	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	2,542	2,253	289
1369	AFUDC	Distribution Customer Installations	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	6,801	4,402	2,399
1370	AFUDC	Distribution Customer Installations			Subtotal Distribution Customer Installations	9,343	6,655	2,688
1371								
1372	AFUDC	Distribution Meters	419100-AFUDC Debt	PIS-MET	Dec - Year 4	(15,354)		(15,354)
1373	AFUDC	Distribution Meters	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	(7,186)		(7,186)
1374	AFUDC	Distribution Meters	432000-AFUDC Equity	PIS-MET	Dec - Year 4	(37,770)		(37,770)
1375	AFUDC	Distribution Meters	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	(22,611)		(22,611)
1376	AFUDC	Distribution Meters			Subtotal Distribution Meters	(82,921)		(82,921)
1377								
1378	AFUDC	Distribution Pri/Sec	419100-AFUDC Debt	12CP-DIST	Dec - Year 4	520,349	391,261	129,088
1379	AFUDC	Distribution Pri/Sec	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	57,507	46,724	10,783
1380	AFUDC	Distribution Pri/Sec	432000-AFUDC Equity	12CP-DIST	Dec - Year 4	1,392,226	800,719	591,507
1381	AFUDC	Distribution Pri/Sec	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	153,863	95,638	58,224
1382	AFUDC	Distribution Pri/Sec			Subtotal Distribution Pri/Sec	2,123,944	1,334,342	789,602
1383								
1384	AFUDC	Distribution Primary	419100-AFUDC Debt	12CP-DIST	Dec - Year 4	264,009	193,851	70,159
1385	AFUDC	Distribution Primary	432000-AFUDC Equity	12CP-DIST	Dec - Year 4	706,373	391,936	314,437
1386	AFUDC	Distribution Primary			Subtotal Distribution Primary	970,382	585,787	384,595
1387								
1388	AFUDC	Distribution Secondary	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	2,542	2,253	289
1389	AFUDC	Distribution Secondary	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	6,801	4,402	2,399
1390	AFUDC	Distribution Secondary			Subtotal Distribution Secondary	9,343	6,655	2,688
1391								
1392	AFUDC	Distribution Service Lines & Transformers	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	5,084	4,506	578

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						HTY	19AL-0268E	HTY vs. 19AL-0268E
1393	AFUDC	Distribution Service Lines & Transformers	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	13,602	8,805	4,798
1394	AFUDC	Distribution Service Lines & Transformers			Subtotal Distribution Service Lines & Transformers	18,686	13,311	5,375
1395								
1396	AFUDC	Distribution Street Lighting & Signals	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	12,611	10,608	2,002
1397	AFUDC	Distribution Street Lighting & Signals	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	33,741	21,861	11,879
1398	AFUDC	Distribution Street Lighting & Signals			Subtotal Distribution Street Lighting & Signals	46,352	32,470	13,882
1399								
1400	AFUDC	Distribution Subs	419100-AFUDC Debt	PIS-DSUB	Dec - Year 4	285,701	822,575	(536,873)
1401	AFUDC	Distribution Subs	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	58,231		58,231
1402	AFUDC	Distribution Subs	432000-AFUDC Equity	PIS-DSUB	Dec - Year 4	804,913	1,732,339	(927,426)
1403	AFUDC	Distribution Subs	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	151,495		151,495
1404	AFUDC	Distribution Subs			Subtotal Distribution Subs	1,300,340	2,554,913	(1,254,573)
1405								
1406	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	Dec - Year 4	(117,815)	1,842,650	(1,960,465)
1407	AFUDC	General Plant	419100-AFUDC Debt	PSC CPUC	Dec - Year 4	668,816		668,816
1408	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	Dec - Year 4	177,972	3,935,313	(3,757,341)
1409	AFUDC	General Plant	432000-AFUDC Equity	PSC CPUC	Dec - Year 4	1,729,495		1,729,495
1410	AFUDC	General Plant			Subtotal General Plant	2,458,468	5,777,963	(3,319,495)
1411								
1412	AFUDC	Common Plant	303014-Intg CRS Computr Softwar	PSC CPUC	Dec - Year 4	65,138		65,138
1413	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	Dec - Year 4	697,075	578,583	118,492
1414	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	Dec - Year 4	1,865,061	1,171,388	693,673
1415	AFUDC	Common Plant			Subtotal Common Plant	2,627,274	1,749,972	877,302
1416								
1417	AFUDC				Subtotal AFUDC	17,998,458	23,555,300	(5,556,842)
1418								
1419	AFUDC: PF AFUDC	Transmission Plant	253007-Senate Bill 10	PSC CPUC	Dec - Year 4	(536,319)	(3,968,454)	3,432,135
1420	AFUDC: PF AFUDC	Transmission Plant			Subtotal Transmission Plant	(536,319)	(3,968,454)	3,432,135
1421								
1422	AFUDC: PF AFUDC				Subtotal AFUDC: PF AFUDC	(536,319)	(3,968,454)	3,432,135

Public Service Company of Colorado
 PSC-C-1Y- Crnt vs Prev-300 DEF RR
 At December 2022
 PSC JCOSS Electric - Rate Case 13MA

Line No.	PSC-C-1Y- Crnt vs Prev-300 DEF RR	CPUC		
		HTY	19AL-0268E	HTY vs. 19AL-0268E
1	Dec - Year 4			
2	Rate Base			
3	Rate Base	9,631,202,541	8,138,514,100	1,492,688,442
4	Allowed Rate of Return	7.60%	6.97%	0.63%
5	Required Earnings	731,971,393	567,627,909	164,343,484
6				
7	Operating Earnings			
8	Interest Deduction	168,546,044	146,725,934	21,820,111
9				
10	Schedule M	(433,042,888)	(632,696,451)	199,653,563
11				
12	State Taxable Income	130,382,460	(211,794,476)	342,176,937
13	State Tax Rate	4.55%	4.63%	(0.08%)
14	State Tax Expense	5,932,402	(9,806,084)	15,738,486
15				
16	Section 199 Deduction			
17	Federal Taxable Income	124,450,058	(201,988,392)	326,438,450
18	Federal Tax Rate	21.00%	21.00%	
19	Federal Tax Expense	26,134,512	(42,417,562)	68,552,075
20				
21	Deferred Taxes	85,016,588	137,060,599	(52,044,011)
22	ITC Amortized	(2,235,133)	(2,276,261)	41,128
23	Tax Credit	(4,560,973)	(457,156)	(4,103,818)
24				
25	Total Tax Expense	110,287,395	82,103,535	28,183,860
26	Gross up factor	1.32616321	1.32727565	(0.00111244)
27	Gross Total Tax Expense	146,259,086	108,974,023	37,285,063
28				
29	Cost of Sales	0		0
30	O&M	661,024,275	625,478,301	35,545,974
31	Depreciation and Amortization	568,546,604	416,637,382	151,909,222
32	TOTI	176,550,559	169,587,416	6,963,143
33	<u>Total Operating Expenses</u>	1,406,121,438	1,211,703,099	194,418,339

Public Service Company of Colorado
 PSC-C-1Y- Crnt vs Prev-300 DEF RR
 At December 2022
 PSC JCOSS Electric - Rate Case 13MA

Line No.	PSC-C-1Y- Crnt vs Prev-300 DEF RR	CPUC		
		HTY	19AL-0268E	HTY vs. 19AL-0268E
34				
35	Operating Deductions	1,552,380,524	1,320,677,121	231,703,403
36				
37	Revenue Credit	37,963,487	38,701,944	(738,457)
38	Gains/Loses	(21)	(1,030,825)	1,030,804
39	AFUDC	17,462,139	19,586,846	(2,124,706)
40	Required Operating Income	1,496,954,877	1,261,357,507	235,597,370
41				
42	Total Revenue Requirement	2,228,926,270	1,828,985,416	399,940,854
43	Operating Revenue	1,825,371,360	1,828,985,416	(3,614,056)
44	Revenue Deficiency/Excess	403,554,910		403,554,910