
Public Service Company of Colorado
2020 CACJA Rider Revenue True Up
Summary

2020 Revenue Requirement True Up	(329,594)
2020 Revenue True Up	250,936
2020 Interest	33,769
Prior Period Adjustment (incl Interest)	<u>(110,669)</u>
Total 2020 True Up	(155,558)

Public Service Company of Colorado

PSC-5Y-RR CACJA All

At December 2020

PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA All	Total		PSC CPUC
		Dec - 2020	Allocation % (1)	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%		3.93%
4	Cost of Common Equity	9.83%		9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%		44.00%
7	Ratio of Common Equity	56.00%		56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%		1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%		5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%		1.73%
13	Weighted Cost of Common Equity	5.50%		5.50%
14	Return on Rate Base	7.23%		7.23%
15				
16				
17	Rate Base			
18	Plant in Service	949,403,401	91.17%	865,573,916
19	Prefunded/Excess AFUDC Plant in Service	(9,692,540)	100.00%	(9,692,540)
20	Construction Work in Progress			
21	Reserve for Depreciation and Amortization	(109,117,272)	91.17%	(99,482,543)
22	Prefunded/Excess AFUDC Reserve	1,224,430	100.00%	1,224,430
23	Net Plant	831,818,019		757,623,263
24				
25	Accumulated Deferred Income Taxes	(211,140,605)	91.17%	(192,497,520)
26	Prefunded/Excess AFUDC ADIT	606,372	100.00%	606,372
27	Net Rate Base	621,283,786		565,732,115
28				
29	Net Rate Base	621,283,786		565,732,115
30	Allowed Rate of Return	7.23%		7.23%
31	Earnings before Interest	44,918,818		40,902,432
32				
33	Operating Earnings			
34	Interest Deduction	10,748,210		9,787,166
35				
36	Schedule M	(8,862,430)	91.17%	(8,079,904)
37	Prefunded/Excess AFUDC Schedule M	(254,260)	100.00%	(254,260)
38				

39	State Taxable Income	25,053,919		22,781,103
40	State Tax Rate	4.55%		4.55%
41	State Tax Expense	1,139,953		1,036,540
42				
43	Federal Taxable Income	23,913,965		21,744,563
44	Federal Tax Rate	21.00%		21.00%
45	Federal Tax Expense	5,021,933		4,566,358
46				
47	Deferred Taxes	2,639,091	91.17%	2,406,067
48	Prefunded/Excess AFUDC Deferred Taxes	20,857	100.00%	20,857
49	ITC Amortized			
50	Tax Credit			
51				
52	Total Tax Expense	8,821,833		8,029,822
53	Gross up factor	1.32616		1.32616
54	Gross Total Tax Expense	11,699,191		10,648,854
55				
56	Cost of Sales			
57	O&M	3,222,344	91.17%	2,937,821
58	O&M Adjustment	(1,418,410)	100.00%	(1,418,410)
59	Depreciation and Amortization	26,199,777	91.17%	23,886,415
60	Prefunded/Excess AFUDC Depr and Amort	(254,260)	100.00%	(254,260)
61	TOTI			
62	<u>Total Operating Expenses</u>	27,749,451		25,151,566
63				
64	Operating Deductions	39,448,642		35,800,420
65				
66	Revenue Credit			
67	Gains/Loses			
68	AFUDC			
69				
70	Total Revenue Requirement	84,367,460		76,702,852
71	Operating Revenue			
72	Revenue Deficiency/Excess	84,367,460		76,702,852
73				
74	2020 Filed Estimate			78,896,148
75				
76	2020 Revenue Requirement True Up			(2,193,296)
77				
78	Days Rider in Effect			55
79	Days in Year			366
80	Percent of Year in Effect			15.03%
81				
82				
83	Prorated Revenue Requirement True Up			(329,594)

Note 1: Allocations are on Production Demand, with the exception of Prefunded/Excess ADIT and O&M Adjustment

Public Service Company of Colorado

CACJA Total Rev Rqmt 2020

At December 2020

PSC Rider - CACJA

Line No.	CACJA Total Rev Rqmt 2020	Total		PSC CPUC
		Dec-20	Allocation % (1)	Dec-20
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	4.14%		4.14%
4	Cost of Common Equity	9.83%		9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%		44.00%
7	Ratio of Common Equity	56.00%		56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.82%		1.82%
10	Weighted Cost of Common Equity Unrounded	5.50%		5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.82%		1.82%
13	Weighted Cost of Common Equity	5.50%		5.50%
14	Return on Rate Base	7.32%		7.32%
15				
16				
17	Rate Base			
18	Plant in Service	949,403,401	91.10%	864,944,461
19	Prefunded/Excess AFUDC Plant in Service	(9,692,540)	100.00%	(9,692,540)
20	Construction Work in Progress			
21	Reserve for Depreciation and Amortization	(109,838,226)	91.10%	(100,067,016)
22	Prefunded/Excess AFUDC Reserve	1,224,430	100.00%	1,224,430
23	Net Plant	831,097,066		756,409,336
24				
25	Accumulated Deferred Income Taxes	(211,053,244)	91.10%	(192,277,945)
26	Prefunded/Excess AFUDC ADIT	606,372	100.00%	606,372
27	Net Rate Base	620,650,194		564,737,763
28				
29	Net Rate Base	620,650,194		564,737,763
30	Allowed Rate of Return	7.32%		7.32%
31	Earnings before Interest	45,431,594		41,338,804
32				
33	Operating Earnings			
34	Interest Deduction	11,295,834		10,278,227
35				
36	Schedule M	(8,047,439)	91.10%	(7,331,539)
37	Prefunded/Excess AFUDC Schedule M	(254,260)	100.00%	(254,260)
38				

39	State Taxable Income	25,834,062		23,474,779
40	State Tax Rate	4.63%		4.63%
41	State Tax Expense	1,196,117		1,086,882
42				
43	Federal Taxable Income	24,637,945		22,387,896
44	Federal Tax Rate	21.00%		21.00%
45	Federal Tax Expense	5,173,968		4,701,458
46				
47	Deferred Taxes	2,450,082	91.10%	2,232,123
48	Prefunded/Excess AFUDC Deferred Taxes	20,857	100.00%	20,857
49	ITC Amortized			
50	Tax Credit			
51				
52	Total Tax Expense	8,841,024		8,041,320
53	Gross up factor	1.32728		1.32728
54	Gross Total Tax Expense	11,734,476		10,673,048
55				
56	Cost of Sales			
57	O&M	4,330,691	91.10%	3,945,432
58	O&M Adjustment	(1,418,410)	100.00%	(1,418,410)
59	Depreciation and Amortization	27,014,767	91.10%	24,611,533
60	Prefunded/Excess AFUDC Depr and Amort	(254,260)	100.00%	(254,260)
61	TOTI			
62	<u>Total Operating Expenses</u>	29,672,789		26,884,296
63				
64	Operating Deductions	41,407,265		37,557,344
65				
66	Revenue Credit			
67	Gains/Loses			
68	AFUDC			
69				
70	Total Revenue Requirement	86,838,859		78,896,148
71	Operating Revenue			
72	Revenue Deficiency/Excess	86,838,859		78,896,148
73				
74	2018 Revenue Requirement True Up			(804,277)
75	2018 Revenue True Up			(1,167,939)
76	Interest on 2018 True Up			(14,128)
77				
78	Total 2020 Estimate (sum of lines 72 through 76)			76,909,803

Note 1: Allocations are on Production Demand, with the exception of Prefunded/Excess ADIT and O&M Adjustment

Public Service Company of Colorado
2020 CACJA Rider Revenue True Up
Actual 2020 Revenue

CACJA Billed Revenue

<u>Description</u>	<u>2020</u>
Total 2020 CACJA Rider Revenue	9,618,697
Estimated Rider Eff 1/1/20	11,557,484
Estimated Rider Eff 2/25/20	(1,687,850)
Estimated Rider Revenues for 2019	9,869,634
Revenue Adjustment for 2020	250,936

2020 Revenue Requirement Eff 1/1/20	74,716,507
Monthly	6,226,376
2020 Revenue Requirement Eff 2/25/20	(1,986,345)
Monthly	(165,529)
2020 After Tax WACC	6.81%
Monthly	0.005672885

		Revenue Received	Difference
Jan-20	6,226,376	2,895,523	3,330,853
Feb-20	5,124,323	5,592,241	(467,918)
Mar-20	(165,529)	2,766,668	(2,932,197)
Apr-20	(165,529)	(124,617)	(40,912)
May-20	(165,529)	(151,398)	(14,131)
Jun-20	(165,529)	(171,554)	6,025
Jul-20	(165,529)	(201,602)	36,073
Aug-20	(165,529)	(196,924)	31,396
Sep-20	(165,529)	(192,823)	27,295
Oct-20	(165,529)	(168,389)	2,861
Nov-20	(165,529)	(151,710)	(13,819)
Dec-20	(165,529)	(173,424)	7,895
Jan-21		(100,549)	100,549
Feb-21		(2,666)	2,666
Mar-21		(78)	78
Apr-21		-	-
May-21		-	-
Jun-21		-	-

Beg Balance	End Balance	Interest Calc
	3,330,853	9,448
3,330,853	2,862,935	17,568
2,862,935	(69,262)	7,924
(69,262)	(110,173)	(509)
(110,173)	(124,304)	(665)
(124,304)	(118,279)	(688)
(118,279)	(82,206)	(569)
(82,206)	(50,810)	(377)
(50,810)	(23,516)	(211)
(23,516)	(20,655)	(125)
(20,655)	(34,474)	(156)
(34,474)	(26,579)	(173)
(26,579)	73,970	134
73,970	76,636	427
76,636	76,714	435
76,714	76,714	435
76,714	76,714	435
76,714	76,714	435
		33,769

	Ratio	Cost	Weighted Cost	After Tax
Debt	44.00%	3.93%	1.73%	1.30%
Equity	56.00%	9.83%	5.50%	5.50%
WACC			7.23%	
ATWACC				6.81%

	Federal	State	Combined
Tax Rate	21.00%	4.55%	24.59%

Public Service Company of Colorado
PSC-5Y-RR CACJA Pawnee
At December 2020
PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA Pawnee	Total	PSC CPUC	PSC FERC
		Dec - 2020	Dec - 2020	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%	3.93%	3.93%
4	Cost of Common Equity	9.83%	9.83%	9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%	44.00%	44.00%
7	Ratio of Common Equity	56.00%	56.00%	56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%	1.73%	1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%	5.50%	5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%	1.73%	1.73%
13	Weighted Cost of Common Equity	5.50%	5.50%	5.50%
14	Return on Rate Base	7.23%	7.23%	7.23%
15				
16				
17	Rate Base			
18	Plant in Service	288,880,540	263,373,251	25,507,289
	Prefunded/Excess AFUDC Plant in Service	3,382,408	3,382,408	
19	Construction Work in Progress			
20	Reserve for Depreciation and Amortization	(26,116,980)	(23,810,929)	(2,306,051)
	Prefunded/Excess AFUDC Reserve	(367,294)	(367,294)	
21	Net Plant	265,778,674	242,577,436	23,201,238
22				
23	Accumulated Deferred Income Taxes	(78,003,733)	(71,116,237)	(6,887,497)
24	Prefunded/Excess AFUDC ADIT	(379,689)	(379,689)	
25	Net Rate Base	187,395,252	171,081,511	16,313,741
26				
27	Net Rate Base	187,395,252	171,081,511	16,313,741
28	Allowed Rate of Return	7.23%	7.23%	7.23%
29	Earnings before Interest	13,548,677	12,369,193	1,179,483
30				
31	Operating Earnings			
32	Interest Deduction	3,241,938	2,959,710	282,228
33				
34	Schedule M	(6,084,424)	(5,547,187)	(537,236)
	Prefunded/Excess AFUDC Schedule M	108,597	108,597	
35				
36	State Taxable Income	4,330,912	3,970,893	360,019

37	State Tax Rate	4.55%	4.55%	4.55%
38	State Tax Expense	197,057	180,676	16,381
39				
40	Federal Taxable Income	4,133,856	3,790,218	343,638
41	Federal Tax Rate	21.00%	21.00%	21.00%
42	Federal Tax Expense	868,110	795,946	72,164
43				
44	Deferred Taxes	1,612,623	1,470,234	142,390
	Prefunded/Excess AFUDC Deferred Taxes	(13,442)	(13,442)	
45	ITC Amortized			
46	Tax Credit			
47				
48	Total Tax Expense	2,664,347	2,433,413	230,935
49	Gross up factor	1.32616	1.32616	1.32616
50	Gross Total Tax Expense	3,533,359	3,227,102	306,257
51				
52	Cost of Sales			
53	O&M	1,826,145	1,664,902	161,243
	O&M Adjustment			
54	Depreciation and Amortization	8,002,135	7,295,571	706,565
	Prefunded/Excess AFUDC Depr and Amort	108,597	108,597	
55	TOTI			
56	<u>Total Operating Expenses</u>	9,936,878	9,069,070	867,808
57				
58	Operating Deductions	13,470,237	12,296,172	1,174,065
59				
60	Revenue Credit			
61	Gains/Loses			
62	AFUDC			
63				
64	Total Revenue Requirement	27,018,914	24,665,365	2,353,548
65	Operating Revenue			
66	Revenue Deficiency/Excess	27,018,914	24,665,365	2,353,548
67				

Public Service Company of Colorado

PSC-5Y-RR CACJA CHRO

At December 2020

PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA CHRO	Total	PSC CPUC	PSC FERC
		Dec - 2020	Dec - 2020	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%	3.93%	3.93%
4	Cost of Common Equity	9.83%	9.83%	9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%	44.00%	44.00%
7	Ratio of Common Equity	56.00%	56.00%	56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%	1.73%	1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%	5.50%	5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%	1.73%	1.73%
13	Weighted Cost of Common Equity	5.50%	5.50%	5.50%
14	Return on Rate Base	7.23%	7.23%	7.23%
15				
16				
17	Rate Base			
18	Plant in Service	222,926,968	203,243,183	19,683,786
	Prefunded/Excess AFUDC Plant in Service	(9,243,618)	(9,243,618)	
19	Construction Work in Progress			
20	Reserve for Depreciation and Amortization	(28,372,803)	(25,867,570)	(2,505,234)
	Prefunded/Excess AFUDC Reserve	1,156,633	1,156,633	
21	Net Plant	186,467,180	169,288,629	17,178,552
22				
23	Accumulated Deferred Income Taxes	(43,791,567)	(39,924,903)	(3,866,665)
24	Prefunded/Excess AFUDC ADIT	719,845	719,845	
25	Net Rate Base	143,395,458	130,083,571	13,311,887
26				
27	Net Rate Base	143,395,458	130,083,571	13,311,887
28	Allowed Rate of Return	7.23%	7.23%	7.23%
29	Earnings before Interest	10,367,492	9,405,042	962,449
30				
31	Operating Earnings			
32	Interest Deduction	2,480,741	2,250,446	230,296
33				
34	Schedule M	(753,861)	(687,297)	(66,564)
	Prefunded/Excess AFUDC Schedule M	(237,718)	(237,718)	
35				
36	State Taxable Income	6,895,171	6,229,581	665,590

37	State Tax Rate	4.55%	4.55%	4.55%
38	State Tax Expense	313,730	283,446	30,284
39				
40	Federal Taxable Income	6,581,441	5,946,135	635,306
41	Federal Tax Rate	21.00%	21.00%	21.00%
42	Federal Tax Expense	1,382,103	1,248,688	133,414
43				
44	Deferred Taxes	294,256	268,274	25,982
	Prefunded/Excess AFUDC Deferred Taxes	21,136	21,136	
45	ITC Amortized			
46	Tax Credit			
47				
48	Total Tax Expense	2,011,225	1,821,544	189,681
49	Gross up factor	1.32616	1.32616	1.32616
50	Gross Total Tax Expense	2,667,212	2,415,665	251,547
51				
52	Cost of Sales			
53	O&M			
	O&M Adjustment			
54	Depreciation and Amortization	5,842,842	5,326,936	515,905
	Prefunded/Excess AFUDC Depr and Amort	(237,718)	(237,718)	
55	TOTI			
56	<u>Total Operating Expenses</u>	5,605,123	5,089,218	515,905
57				
58	Operating Deductions	8,272,336	7,504,883	767,453
59				
60	Revenue Credit			
61	Gains/Loses			
62	AFUDC			
63				
64	Total Revenue Requirement	18,639,827	16,909,925	1,729,902
65	Operating Revenue			
66	Revenue Deficiency/Excess	18,639,827	16,909,925	1,729,902
67				

Public Service Company of Colorado
PSC-5Y-RR CACJA CHR5C
At December 2020
PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA CHR5C	Total	PSC CPUC	PSC FERC
		Dec - 2020	Dec - 2020	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%	3.93%	3.93%
4	Cost of Common Equity	9.83%	9.83%	9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%	44.00%	44.00%
7	Ratio of Common Equity	56.00%	56.00%	56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%	1.73%	1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%	5.50%	5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%	1.73%	1.73%
13	Weighted Cost of Common Equity	5.50%	5.50%	5.50%
14	Return on Rate Base	7.23%	7.23%	7.23%
15				
16				
17	Rate Base			
18	Plant in Service	131,191,890	119,608,038	11,583,852
	Prefunded/Excess AFUDC Plant in Service			
19	Construction Work in Progress			
20	Reserve for Depreciation and Amortization	(16,705,245)	(15,230,222)	(1,475,023)
	Prefunded/Excess AFUDC Reserve			
21	Net Plant	114,486,644	104,377,816	10,108,829
22				
23	Accumulated Deferred Income Taxes	(25,242,440)	(23,013,608)	(2,228,832)
24	Prefunded/Excess AFUDC ADIT			
25	Net Rate Base	89,244,204	81,364,207	7,879,997
26				
27	Net Rate Base	89,244,204	81,364,207	7,879,997
28	Allowed Rate of Return	7.23%	7.23%	7.23%
29	Earnings before Interest	6,452,356	5,882,632	569,724
30				
31	Operating Earnings			
32	Interest Deduction	1,543,925	1,407,601	136,324
33				
34	Schedule M	(515,555)	(470,033)	(45,522)
	Prefunded/Excess AFUDC Schedule M			
35				
36	State Taxable Income	4,392,876	4,004,998	387,878

37	State Tax Rate	4.55%	4.55%	4.55%
38	State Tax Expense	199,876	182,227	17,648
39				
40	Federal Taxable Income	4,193,000	3,822,771	370,229
41	Federal Tax Rate	21.00%	21.00%	21.00%
42	Federal Tax Expense	880,530	802,782	77,748
43				
44	Deferred Taxes	195,438	178,182	17,257
	Prefunded/Excess AFUDC Deferred Taxes			
45	ITC Amortized			
46	Tax Credit			
47				
48	Total Tax Expense	1,275,844	1,163,191	112,653
49	Gross up factor	1.32616	1.32616	1.32616
50	Gross Total Tax Expense	1,691,978	1,542,581	149,397
51				
52	Cost of Sales			
53	O&M	161,632	147,360	14,272
	O&M Adjustment			
54	Depreciation and Amortization	3,438,496	3,134,887	303,609
	Prefunded/Excess AFUDC Depr and Amort			
55	TOTI			
56	<u>Total Operating Expenses</u>	<u>3,600,128</u>	<u>3,282,247</u>	<u>317,881</u>
57				
58	Operating Deductions	5,292,106	4,824,828	467,277
59				
60	Revenue Credit			
61	Gains/Loses			
62	AFUDC			
63				
64	Total Revenue Requirement	11,744,462	10,707,461	1,037,001
65	Operating Revenue			
66	Revenue Deficiency/Excess	11,744,462	10,707,461	1,037,001
67				

Public Service Company of Colorado
PSC-5Y-RR CACJA CHR6C
At December 2020
PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA CHR6C	Total	PSC CPUC	PSC FERC
		Dec - 2020	Dec - 2020	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%	3.93%	3.93%
4	Cost of Common Equity	9.83%	9.83%	9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%	44.00%	44.00%
7	Ratio of Common Equity	56.00%	56.00%	56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%	1.73%	1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%	5.50%	5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%	1.73%	1.73%
13	Weighted Cost of Common Equity	5.50%	5.50%	5.50%
14	Return on Rate Base	7.23%	7.23%	7.23%
15				
16				
17	Rate Base			
18	Plant in Service	131,599,932	119,980,051	11,619,881
	Prefunded/Excess AFUDC Plant in Service			
19	Construction Work in Progress			
20	Reserve for Depreciation and Amortization	(16,754,224)	(15,274,876)	(1,479,348)
	Prefunded/Excess AFUDC Reserve			
21	Net Plant	114,845,708	104,705,175	10,140,533
22				
23	Accumulated Deferred Income Taxes	(25,357,907)	(23,118,880)	(2,239,027)
24	Prefunded/Excess AFUDC ADIT			
25	Net Rate Base	89,487,801	81,586,295	7,901,506
26				
27	Net Rate Base	89,487,801	81,586,295	7,901,506
28	Allowed Rate of Return	7.23%	7.23%	7.23%
29	Earnings before Interest	6,469,968	5,898,689	571,279
30				
31	Operating Earnings			
32	Interest Deduction	1,548,139	1,411,443	136,696
33				
34	Schedule M	(510,753)	(465,655)	(45,098)
	Prefunded/Excess AFUDC Schedule M			
35				
36	State Taxable Income	4,411,076	4,021,591	389,485

37	State Tax Rate	4.55%	4.55%	4.55%
38	State Tax Expense	200,704	182,982	17,722
39				
40	Federal Taxable Income	4,210,372	3,838,609	371,763
41	Federal Tax Rate	21.00%	21.00%	21.00%
42	Federal Tax Expense	884,178	806,108	78,070
43				
44	Deferred Taxes	194,272	177,118	17,154
	Prefunded/Excess AFUDC Deferred Taxes			
45	ITC Amortized			
46	Tax Credit			
47				
48	Total Tax Expense	1,279,154	1,166,208	112,945
49	Gross up factor	1.32616	1.32616	1.32616
50	Gross Total Tax Expense	1,696,366	1,546,582	149,784
51				
52	Cost of Sales			
53	O&M	176,586	160,994	15,592
	O&M Adjustment			
54	Depreciation and Amortization	3,449,190	3,144,637	304,553
	Prefunded/Excess AFUDC Depr and Amort			
55	TOTI			
56	<u>Total Operating Expenses</u>	<u>3,625,776</u>	<u>3,305,631</u>	<u>320,145</u>
57				
58	Operating Deductions	5,322,143	4,852,213	469,929
59				
60	Revenue Credit			
61	Gains/Loses			
62	AFUDC			
63				
64	Total Revenue Requirement	11,792,111	10,750,903	1,041,208
65	Operating Revenue			
66	Revenue Deficiency/Excess	11,792,111	10,750,903	1,041,208
67				

Public Service Company of Colorado
PSC-5Y-RR CACJA CHR7C
At December 2020
PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA CHR7C	Total	PSC CPUC	PSC FERC
		Dec - 2020	Dec - 2020	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%	3.93%	3.93%
4	Cost of Common Equity	9.83%	9.83%	9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%	44.00%	44.00%
7	Ratio of Common Equity	56.00%	56.00%	56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%	1.73%	1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%	5.50%	5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%	1.73%	1.73%
13	Weighted Cost of Common Equity	5.50%	5.50%	5.50%
14	Return on Rate Base	7.23%	7.23%	7.23%
15				
16				
17	Rate Base			
18	Plant in Service	98,164,528	89,496,893	8,667,635
	Prefunded/Excess AFUDC Plant in Service			
19	Construction Work in Progress			
20	Reserve for Depreciation and Amortization	(12,462,959)	(11,362,517)	(1,100,442)
	Prefunded/Excess AFUDC Reserve			
21	Net Plant	85,701,569	78,134,376	7,567,193
22				
23	Accumulated Deferred Income Taxes	(18,982,883)	(17,306,751)	(1,676,132)
24	Prefunded/Excess AFUDC ADIT			
25	Net Rate Base	66,718,686	60,827,626	5,891,061
26				
27	Net Rate Base	66,718,686	60,827,626	5,891,061
28	Allowed Rate of Return	7.23%	7.23%	7.23%
29	Earnings before Interest	4,823,761	4,397,837	425,924
30				
31	Operating Earnings			
32	Interest Deduction	1,154,233	1,052,318	101,915
33				
34	Schedule M	(371,008)	(338,249)	(32,759)
	Prefunded/Excess AFUDC Schedule M			
35				
36	State Taxable Income	3,298,519	3,007,270	291,249

37	State Tax Rate	4.55%	4.55%	4.55%
38	State Tax Expense	150,083	136,831	13,252
39				
40	Federal Taxable Income	3,148,437	2,870,439	277,998
41	Federal Tax Rate	21.00%	21.00%	21.00%
42	Federal Tax Expense	661,172	602,792	58,379
43				
44	Deferred Taxes	142,174	129,620	12,554
	Prefunded/Excess AFUDC Deferred Taxes			
45	ITC Amortized			
46	Tax Credit			
47				
48	Total Tax Expense	953,428	869,243	84,185
49	Gross up factor	1.32616	1.32616	1.32616
50	Gross Total Tax Expense	1,264,402	1,152,759	111,643
51				
52	Cost of Sales			
53	O&M	841,282	766,999	74,283
	O&M Adjustment			
54	Depreciation and Amortization	2,572,860	2,345,684	227,176
	Prefunded/Excess AFUDC Depr and Amort			
55	TOTI			
56	<u>Total Operating Expenses</u>	3,414,142	3,112,683	301,459
57				
58	Operating Deductions	4,678,543	4,265,442	413,101
59				
60	Revenue Credit			
61	Gains/Loses			
62	AFUDC			
63				
64	Total Revenue Requirement	9,502,304	8,663,279	839,025
65	Operating Revenue			
66	Revenue Deficiency/Excess	9,502,304	8,663,279	839,025
67				

Public Service Company of Colorado

PSC-5Y-RR CACJA HAS1C

At December 2020

PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA HAS1C	Total	PSC CPUC	PSC FERC
		Dec - 2020	Dec - 2020	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%	3.93%	3.93%
4	Cost of Common Equity	9.83%	9.83%	9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%	44.00%	44.00%
7	Ratio of Common Equity	56.00%	56.00%	56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%	1.73%	1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%	5.50%	5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%	1.73%	1.73%
13	Weighted Cost of Common Equity	5.50%	5.50%	5.50%
14	Return on Rate Base	7.23%	7.23%	7.23%
15				
16				
17	Rate Base			
18	Plant in Service	49,218,732	44,872,865	4,345,867
	Prefunded/Excess AFUDC Plant in Service	(3,831,331)	(3,831,331)	
19	Construction Work in Progress			
20	Reserve for Depreciation and Amortization	(5,905,857)	(5,384,387)	(521,469)
	Prefunded/Excess AFUDC Reserve	435,092	435,092	
21	Net Plant	39,916,636	36,092,239	3,824,398
22				
23	Accumulated Deferred Income Taxes	(12,662,212)	(11,544,177)	(1,118,036)
24	Prefunded/Excess AFUDC ADIT	266,215	266,215	
25	Net Rate Base	27,520,639	24,814,277	2,706,362
26				
27	Net Rate Base	27,520,639	24,814,277	2,706,362
28	Allowed Rate of Return	7.23%	7.23%	7.23%
29	Earnings before Interest	1,989,742	1,794,072	195,670
30				
31	Operating Earnings			
32	Interest Deduction	476,107	429,287	46,820
33				
34	Schedule M	(282,805)	(257,834)	(24,971)
	Prefunded/Excess AFUDC Schedule M	(125,139)	(125,139)	
35				

36	State Taxable Income	1,105,692	981,813	123,879
37	State Tax Rate	4.55%	4.55%	4.55%
38	State Tax Expense	50,309	44,672	5,636
39				
40	Federal Taxable Income	1,055,383	937,140	118,243
41	Federal Tax Rate	21.00%	21.00%	21.00%
42	Federal Tax Expense	221,630	196,799	24,831
43				
44	Deferred Taxes	98,783	90,061	8,722
	Prefunded/Excess AFUDC Deferred Taxes	13,163	13,163	
45	ITC Amortized			
46	Tax Credit			
47				
48	Total Tax Expense	383,886	344,696	39,190
49	Gross up factor	1.32616	1.32616	1.32616
50	Gross Total Tax Expense	509,095	457,123	51,972
51				
52	Cost of Sales			
53	O&M	176,283	160,718	15,565
	O&M Adjustment			
54	Depreciation and Amortization	1,858,721	1,694,601	164,119
	Prefunded/Excess AFUDC Depr and Amort	(125,139)	(125,139)	
55	TOTI			
56	<u>Total Operating Expenses</u>	1,909,865	1,730,180	179,685
57				
58	Operating Deductions	2,418,960	2,187,304	231,657
59				
60	Revenue Credit			
61	Gains/Loses			
62	AFUDC			
63				
64	Total Revenue Requirement	4,408,703	3,981,376	427,327
65	Operating Revenue			
66	Revenue Deficiency/Excess	4,408,703	3,981,376	427,327
67				
68	<u>NPV</u>			
69	Equity Return on CWIP/Rate Base	1,498,993	1,350,143	148,850
70	Debt Return on CWIP/Rate Base	471,502	424,681	46,820
71				
72				

Public Service Company of Colorado

PSC-5Y-RR CACJA HAS2C

At December 2020

PSC Rider - CACJA

Line No.	PSC-5Y-RR CACJA HAS2C	Total	PSC CPUC	PSC FERC
		Dec - 2020	Dec - 2020	Dec - 2020
1				
2	Cost of Short Term Debt			
3	Cost of Long Term Debt	3.93%	3.93%	3.93%
4	Cost of Common Equity	9.83%	9.83%	9.83%
5	Ratio of Short Term Debt			
6	Ratio of Long Term Debt	44.00%	44.00%	44.00%
7	Ratio of Common Equity	56.00%	56.00%	56.00%
8	Weighted Cost of Short-Term Debt Unrounded			
9	Weighted Cost of Long-Term Debt Unrounded	1.73%	1.73%	1.73%
10	Weighted Cost of Common Equity Unrounded	5.50%	5.50%	5.50%
11	Weighted Cost of Short-Term Debt			
12	Weighted Cost of Long-Term Debt	1.73%	1.73%	1.73%
13	Weighted Cost of Common Equity	5.50%	5.50%	5.50%
14	Return on Rate Base	7.23%	7.23%	7.23%
15				
16				
17	Rate Base			
18	Plant in Service	27,420,812	24,999,636	2,421,176
	Prefunded/Excess AFUDC Plant in Service			
19	Construction Work in Progress			
20	Reserve for Depreciation and Amortization	(2,799,204)	(2,552,043)	(247,161)
	Prefunded/Excess AFUDC Reserve			
21	Net Plant	24,621,608	22,447,593	2,174,014
22				
23	Accumulated Deferred Income Taxes	(7,099,862)	(6,472,965)	(626,897)
24	Prefunded/Excess AFUDC ADIT			
25	Net Rate Base	17,521,746	15,974,628	1,547,118
26				
27	Net Rate Base	17,521,746	15,974,628	1,547,118
28	Allowed Rate of Return	7.23%	7.23%	7.23%
29	Earnings before Interest	1,266,822	1,154,966	111,857
30				
31	Operating Earnings			
32	Interest Deduction	303,126	276,361	26,765
33				
34	Schedule M	(344,024)	(313,648)	(30,376)
	Prefunded/Excess AFUDC Schedule M			
35				
36	State Taxable Income	619,672	564,957	54,715

37	State Tax Rate	4.55%	4.55%	4.55%
38	State Tax Expense	28,195	25,706	2,490
39				
40	Federal Taxable Income	591,477	539,251	52,226
41	Federal Tax Rate	21.00%	21.00%	21.00%
42	Federal Tax Expense	124,210	113,243	10,967
43				
44	Deferred Taxes	101,544	92,578	8,966
	Prefunded/Excess AFUDC Deferred Taxes			
45	ITC Amortized			
46	Tax Credit			
47				
48	Total Tax Expense	253,949	231,526	22,423
49	Gross up factor	1.32616	1.32616	1.32616
50	Gross Total Tax Expense	336,778	307,041	29,736
51				
52	Cost of Sales			
53	O&M	40,416	36,847	3,569
	O&M Adjustment			
54	Depreciation and Amortization	1,035,533	944,099	91,434
	Prefunded/Excess AFUDC Depr and Amort			
55	TOTI			
56	<u>Total Operating Expenses</u>	1,075,949	980,946	95,003
57				
58	Operating Deductions	1,412,727	1,287,987	124,740
59				
60	Revenue Credit			
61	Gains/Loses			
62	AFUDC			
63				
64	Total Revenue Requirement	2,679,549	2,442,953	236,596
65	Operating Revenue			
66	Revenue Deficiency/Excess	2,679,549	2,442,953	236,596
67				
68	<u>NPV</u>			
69	Equity Return on CWIP/Rate Base	963,696	878,605	85,091
70	Debt Return on CWIP/Rate Base	303,126	276,361	26,765
71				
72				

Public Service Company of Colorado

PSC-Rider- RB/IS Detail

At December 2020

PSC Rider - CACJA

Line No.	Record Type - PSCO Pointer to Rider Type of Record Type	LM Rollup
1	PSC CACJA	Plant in Service
2	PSC CACJA	Plant in Service
3	PSC CACJA	Plant in Service
4	PSC CACJA	Plant in Service
5	PSC CACJA	Plant in Service
6		
7	PSC CACJA	Plant in Service
8	PSC CACJA	Plant in Service
9	PSC CACJA	Plant in Service
10	PSC CACJA	Plant in Service
11		
12	PSC CACJA	Plant in Service
13		
14	PSC CACJA	Plant in Service: Pre-funded AFUDC
15	PSC CACJA	Plant in Service: Pre-funded AFUDC
16	PSC CACJA	Plant in Service: Pre-funded AFUDC
17		
18	PSC CACJA	Plant in Service: Pre-funded AFUDC
19		
20	PSC CACJA	Plant in Service: Excess AFUDC
21	PSC CACJA	Plant in Service: Excess AFUDC
22	PSC CACJA	Plant in Service: Excess AFUDC
23		
24	PSC CACJA	Plant in Service: Excess AFUDC
25		
26	PSC CACJA	Reserve for Depreciation and Amortization
27	PSC CACJA	Reserve for Depreciation and Amortization
28	PSC CACJA	Reserve for Depreciation and Amortization
29	PSC CACJA	Reserve for Depreciation and Amortization
30	PSC CACJA	Reserve for Depreciation and Amortization
31		
32	PSC CACJA	Reserve for Depreciation and Amortization
33	PSC CACJA	Reserve for Depreciation and Amortization
34	PSC CACJA	Reserve for Depreciation and Amortization
35	PSC CACJA	Reserve for Depreciation and Amortization
36		
37	PSC CACJA	Reserve for Depreciation and Amortization
38		
39	PSC CACJA	Reserve for Depreciation and Amortization: Prefunded AFUI

40	PSC CACJA	Reserve for Depreciation and Amortization: Prefunded AFUI
41	PSC CACJA	Reserve for Depreciation and Amortization: Prefunded AFUI
42		
43	PSC CACJA	Reserve for Depreciation and Amortization: Prefunded AFUI
44		
45	PSC CACJA	Reserve for Depreciation and Amortization: Excess AFUDC
46	PSC CACJA	Reserve for Depreciation and Amortization: Excess AFUDC
47	PSC CACJA	Reserve for Depreciation and Amortization: Excess AFUDC
48		
49	PSC CACJA	Reserve for Depreciation and Amortization: Excess AFUDC
50		
51	PSC CACJA	Accumulated Deferred Income Taxes
52	PSC CACJA	Accumulated Deferred Income Taxes
53	PSC CACJA	Accumulated Deferred Income Taxes
54	PSC CACJA	Accumulated Deferred Income Taxes
55	PSC CACJA	Accumulated Deferred Income Taxes
56	PSC CACJA	Accumulated Deferred Income Taxes
57	PSC CACJA	Accumulated Deferred Income Taxes
58	PSC CACJA	Accumulated Deferred Income Taxes
59	PSC CACJA	Accumulated Deferred Income Taxes
60		
61	PSC CACJA	Accumulated Deferred Income Taxes
62	PSC CACJA	Accumulated Deferred Income Taxes
63	PSC CACJA	Accumulated Deferred Income Taxes
64	PSC CACJA	Accumulated Deferred Income Taxes
65	PSC CACJA	Accumulated Deferred Income Taxes
66	PSC CACJA	Accumulated Deferred Income Taxes
67	PSC CACJA	Accumulated Deferred Income Taxes
68		
69	PSC CACJA	Accumulated Deferred Income Taxes
70		
71	PSC CACJA	Accumulated Deferred Income Taxes: Pre-funded AFUDC
72	PSC CACJA	Accumulated Deferred Income Taxes: Pre-funded AFUDC
73	PSC CACJA	Accumulated Deferred Income Taxes: Pre-funded AFUDC
74	PSC CACJA	Accumulated Deferred Income Taxes: Pre-funded AFUDC
75	PSC CACJA	Accumulated Deferred Income Taxes: Pre-funded AFUDC
76		
77	PSC CACJA	Accumulated Deferred Income Taxes: Pre-funded AFUDC
78		
79	PSC CACJA	Accumulated Deferred Income Taxes: Excess AFUDC
80	PSC CACJA	Accumulated Deferred Income Taxes: Excess AFUDC
81	PSC CACJA	Accumulated Deferred Income Taxes: Excess AFUDC
82	PSC CACJA	Accumulated Deferred Income Taxes: Excess AFUDC
83	PSC CACJA	Accumulated Deferred Income Taxes: Excess AFUDC
84		
85	PSC CACJA	Accumulated Deferred Income Taxes: Excess AFUDC
86		

87	PSC CACJA	Operations and Maintenance Expenses
88	PSC CACJA	Operations and Maintenance Expenses
89	PSC CACJA	Operations and Maintenance Expenses
90	PSC CACJA	Operations and Maintenance Expenses
91	PSC CACJA	Operations and Maintenance Expenses
92	PSC CACJA	Operations and Maintenance Expenses
93	PSC CACJA	Operations and Maintenance Expenses
94	PSC CACJA	Operations and Maintenance Expenses
95		
96	PSC CACJA	Operations and Maintenance Expenses
97		
98	PSC CACJA	Depreciation Expense
99	PSC CACJA	Depreciation Expense
100	PSC CACJA	Depreciation Expense
101	PSC CACJA	Depreciation Expense
102	PSC CACJA	Depreciation Expense
103		
104	PSC CACJA	Depreciation Expense
105	PSC CACJA	Depreciation Expense
106	PSC CACJA	Depreciation Expense
107	PSC CACJA	Depreciation Expense
108		
109	PSC CACJA	Depreciation Expense
110		
111	PSC CACJA	Depreciation Expense: Excess AFUDC
112	PSC CACJA	Depreciation Expense: Excess AFUDC
113	PSC CACJA	Depreciation Expense: Excess AFUDC
114		
115	PSC CACJA	Depreciation Expense: Excess AFUDC
116		
117	PSC CACJA	Depreciation Expense: Pre-funded AFUDC
118	PSC CACJA	Depreciation Expense: Pre-funded AFUDC
119	PSC CACJA	Depreciation Expense: Pre-funded AFUDC
120		
121	PSC CACJA	Depreciation Expense: Pre-funded AFUDC
122		
123	PSC CACJA	Schedule M Temporary
124	PSC CACJA	Schedule M Temporary
125	PSC CACJA	Schedule M Temporary
126	PSC CACJA	Schedule M Temporary
127	PSC CACJA	Schedule M Temporary
128		
129	PSC CACJA	Schedule M Temporary
130	PSC CACJA	Schedule M Temporary
131	PSC CACJA	Schedule M Temporary
132	PSC CACJA	Schedule M Temporary
133		

134	PSC CACJA	Schedule M Temporary
135		
136	PSC CACJA	Schedule M Temporary: Excess AFUDC
137	PSC CACJA	Schedule M Temporary: Excess AFUDC
138	PSC CACJA	Schedule M Temporary: Excess AFUDC
139		
140	PSC CACJA	Schedule M Temporary: Excess AFUDC
141		
142	PSC CACJA	Schedule M Temporary: Pre-funded AFUDC
143	PSC CACJA	Schedule M Temporary: Pre-funded AFUDC
144	PSC CACJA	Schedule M Temporary: Pre-funded AFUDC
145		
146	PSC CACJA	Schedule M Temporary: Pre-funded AFUDC
147		
148	PSC CACJA	Schedule M Permanent
149	PSC CACJA	Schedule M Permanent
150	PSC CACJA	Schedule M Permanent
151	PSC CACJA	Schedule M Permanent
152	PSC CACJA	Schedule M Permanent
153		
154	PSC CACJA	Schedule M Permanent
155	PSC CACJA	Schedule M Permanent
156	PSC CACJA	Schedule M Permanent
157	PSC CACJA	Schedule M Permanent
158		
159	PSC CACJA	Schedule M Permanent
160		
161	PSC CACJA	Schedule M Permanent: Excess AFUDC
162	PSC CACJA	Schedule M Permanent: Excess AFUDC
163	PSC CACJA	Schedule M Permanent: Excess AFUDC
164		
165	PSC CACJA	Schedule M Permanent: Excess AFUDC
166		
167	PSC CACJA	Schedule M Permanent: Pre-funded AFUDC
168	PSC CACJA	Schedule M Permanent: Pre-funded AFUDC
169	PSC CACJA	Schedule M Permanent: Pre-funded AFUDC
170		
171	PSC CACJA	Schedule M Permanent: Pre-funded AFUDC
172		
173	PSC CACJA	Deferred Taxes
174	PSC CACJA	Deferred Taxes
175	PSC CACJA	Deferred Taxes
176	PSC CACJA	Deferred Taxes
177	PSC CACJA	Deferred Taxes
178		
179	PSC CACJA	Deferred Taxes
180	PSC CACJA	Deferred Taxes

181	PSC CACJA	Deferred Taxes
182	PSC CACJA	Deferred Taxes
183		
184	PSC CACJA	Deferred Taxes
185		
186	PSC CACJA	Deferred Taxes: Excess AFUDC
187	PSC CACJA	Deferred Taxes: Excess AFUDC
188	PSC CACJA	Deferred Taxes: Excess AFUDC
189		
190	PSC CACJA	Deferred Taxes: Excess AFUDC
191		
192	PSC CACJA	Deferred Taxes: Pre-funded AFUDC
193	PSC CACJA	Deferred Taxes: Pre-funded AFUDC
194	PSC CACJA	Deferred Taxes: Pre-funded AFUDC
195		
196	PSC CACJA	Deferred Taxes: Pre-funded AFUDC
197		
198	PSC CACJA	Missing PSC LM Rollup
199	PSC CACJA	Missing PSC LM Rollup
200	PSC CACJA	Missing PSC LM Rollup
201		
202	PSC CACJA	Missing PSC LM Rollup
203	PSC CACJA	Missing PSC LM Rollup
204	PSC CACJA	Missing PSC LM Rollup
205		
206	PSC CACJA	Missing PSC LM Rollup
207		

LM Functional Rollup	Record Type	Dec - 2020
Other Production Plant	CACJA Assets-CHR	222,926,968
Other Production Plant	CACJA Assets-CHR5C	131,191,890
Other Production Plant	CACJA Assets-CHR6C	131,599,932
Other Production Plant	CACJA Assets-CHR7C	98,164,528
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>583,883,318</u>
Steam Production Plant	CACJA Assets-HAS1C	49,218,732
Steam Production Plant	CACJA Assets-HAS2C	27,420,812
Steam Production Plant	CACJA Assets-PAW1C	288,880,540
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>365,520,083</u>
	<u>Sub-Total Plant in Service</u>	<u>949,403,401</u>
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(15,992,356)
Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	(3,831,331)
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>(19,823,686)</u>
	<u>Sub-Total Plant in Service: Pre-funded AFUDC</u>	<u>(19,823,686)</u>
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	6,748,738
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	3,382,408
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>10,131,146</u>
	<u>Sub-Total Plant in Service: Excess AFUDC</u>	<u>10,131,146</u>
Other Production Plant	CACJA Assets-CHR	(28,372,803)
Other Production Plant	CACJA Assets-CHR5C	(16,705,245)
Other Production Plant	CACJA Assets-CHR6C	(16,754,224)
Other Production Plant	CACJA Assets-CHR7C	(12,462,959)
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>(74,295,232)</u>
Steam Production Plant	CACJA Assets-HAS1C	(5,905,857)
Steam Production Plant	CACJA Assets-HAS2C	(2,799,204)
Steam Production Plant	CACJA Assets-PAW1C	(26,116,980)
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>(34,822,041)</u>
	<u>Sub-Total Reserve for Depreciation and Amortization</u>	<u>(109,117,272)</u>
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	2,002,023

Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>2,437,115</u>
OC	<u>Sub-Total Reserve for Depreciation and Amortization: Pref</u>	<u>2,437,115</u>
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(845,390)
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	(367,294)
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>(1,212,684)</u>
	<u>Sub-Total Reserve for Depreciation and Amortization: Exce</u>	<u>(1,212,684)</u>
Other Production Plant	ADIT IRS Prorate - CACJA Assets-CHR	158,250
Other Production Plant	ADIT IRS Prorate - CACJA Assets-CHR5C	105,106
Other Production Plant	ADIT IRS Prorate - CACJA Assets-CHR6C	104,478
Other Production Plant	ADIT IRS Prorate - CACJA Assets-CHR7C	76,461
Other Production Plant	CACJA Assets-CHR	(43,949,817)
Other Production Plant	CACJA Assets-CHR5C	(25,347,546)
Other Production Plant	CACJA Assets-CHR6C	(25,462,385)
Other Production Plant	CACJA Assets-CHR7C	(19,059,343)
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>(113,374,797)</u>
Steam Production Plant	ADIT IRS Prorate - CACJA Assets-HAS1C	53,125
Steam Production Plant	ADIT IRS Prorate - CACJA Assets-HAS2C	54,610
Steam Production Plant	ADIT IRS Prorate - CACJA Assets-PAW1C	867,262
Steam Production Plant	CACJA Assets-HAS1C	(12,715,338)
Steam Production Plant	CACJA Assets-HAS2C	(7,154,472)
Steam Production Plant	CACJA Assets-PAW1C	(78,870,996)
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>(97,765,808)</u>
	<u>Sub-Total Accumulated Deferred Income Taxes</u>	<u>(211,140,605)</u>
Other Production Plant	ADIT IRS Prorate CACJA Assets-CHR Excess/PF AFUDC	23,356
Other Production Plant	ADIT IRS Prorate CACJA Assets-HAS1C Excess/PF AFUDC	7,079
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	1,455,632
Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	259,136
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>1,745,204</u>
	<u>Sub-Total Accumulated Deferred Income Taxes: Pre-funder</u>	<u>1,745,204</u>
Steam Production Plant	ADIT IRS Prorate CACJA Assets-CHR Excess/PF AFUDC	(11,990)
Steam Production Plant	ADIT IRS Prorate CACJA Assets-PAW1C Excess/PF AFUDC	(7,229)
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(747,154)
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	(372,459)
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>(1,138,832)</u>
	<u>Sub-Total Accumulated Deferred Income Taxes: Excess AFL</u>	<u>(1,138,832)</u>

Steam Production Operation	CACJA Assets CHR5C-OM	161,832
Steam Production Operation	CACJA Assets CHR6C-OM	176,586
Steam Production Operation	CACJA Assets CHR7C-OM	841,282
Steam Production Operation	CACJA Assets HAS1C-OM	176,283
Steam Production Operation	CACJA Assets HAS2C-OM	40,416
Steam Production Operation	CACJA Assets Pawnee-OM	1,826,145
Steam Production Operation	CACJA Assets-O&M	(1,418,410)
Steam Production Operation	<u>Sub-Total Steam Production Operation</u>	<u>1,803,934</u>
	<u>Sub-Total Operations and Maintenance Expenses</u>	<u>1,803,934</u>
Other Production Plant	CACJA Assets-CHR	5,842,842
Other Production Plant	CACJA Assets-CHR5C	3,438,496
Other Production Plant	CACJA Assets-CHR6C	3,449,190
Other Production Plant	CACJA Assets-CHR7C	2,572,860
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>15,303,387</u>
Steam Production Plant	CACJA Assets-HAS1C	1,858,721
Steam Production Plant	CACJA Assets-HAS2C	1,035,533
Steam Production Plant	CACJA Assets-PAW1C	8,002,135
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>10,896,389</u>
	<u>Sub-Total Depreciation Expense</u>	<u>26,199,777</u>
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	173,557
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	108,597
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>282,155</u>
	<u>Sub-Total Depreciation Expense: Excess AFUDC</u>	<u>282,155</u>
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(411,275)
Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	(125,139)
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>(536,414)</u>
	<u>Sub-Total Depreciation Expense: Pre-funded AFUDC</u>	<u>(536,414)</u>
Other Production Plant	CACJA Assets-CHR	(1,192,793)
Other Production Plant	CACJA Assets-CHR5C	(792,227)
Other Production Plant	CACJA Assets-CHR6C	(787,497)
Other Production Plant	CACJA Assets-CHR7C	(576,315)
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>(3,348,832)</u>
Steam Production Plant	CACJA Assets-HAS1C	(400,427)
Steam Production Plant	CACJA Assets-HAS2C	(411,616)
Steam Production Plant	CACJA Assets-PAW1C	(6,536,912)
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>(7,348,955)</u>

	<u>Sub-Total Schedule M Temporary</u>	
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	58,666
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	35,373
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>94,040</u>
	<u>Sub-Total Schedule M Temporary: Excess AFUDC</u>	<u>94,040</u>
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(114,269)
Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	(34,634)
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>(148,903)</u>
	<u>Sub-Total Schedule M Temporary: Pre-funded AFUDC</u>	<u>(148,903)</u>
Other Production Plant	CACJA Assets-CHR	438,932
Other Production Plant	CACJA Assets-CHR5C	276,672
Other Production Plant	CACJA Assets-CHR6C	276,744
Other Production Plant	CACJA Assets-CHR7C	205,307
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>1,197,655</u>
Steam Production Plant	CACJA Assets-HAS1C	117,623
Steam Production Plant	CACJA Assets-HAS2C	67,592
Steam Production Plant	CACJA Assets-PAW1C	452,488
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>637,703</u>
	<u>Sub-Total Schedule M Permanent</u>	<u>1,835,357</u>
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	114,891
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	73,224
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>188,115</u>
	<u>Sub-Total Schedule M Permanent: Excess AFUDC</u>	<u>188,115</u>
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(297,006)
Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	(90,505)
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>(387,511)</u>
	<u>Sub-Total Schedule M Permanent: Pre-funded AFUDC</u>	<u>(387,511)</u>
Other Production Plant	CACJA Assets-CHR	294,256
Other Production Plant	CACJA Assets-CHR5C	195,438
Other Production Plant	CACJA Assets-CHR6C	194,272
Other Production Plant	CACJA Assets-CHR7C	142,174
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>826,140</u>
Steam Production Plant	CACJA Assets-HAS1C	98,783
Steam Production Plant	CACJA Assets-HAS2C	101,544

Steam Production Plant	CACJA Assets-PAW1C	
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>1,812,951</u>
	<u>Sub-Total Deferred Taxes</u>	<u>2,639,091</u>
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(22,294)
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	(13,442)
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>(35,736)</u>
	<u>Sub-Total Deferred Taxes: Excess AFUDC</u>	<u>(35,736)</u>
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	43,430
Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	13,163
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>56,593</u>
	<u>Sub-Total Deferred Taxes: Pre-funded AFUDC</u>	<u>56,593</u>
Other Production Plant	CACJA Assets-CHR Excess/PF AFUDC	1,459,251
Other Production Plant	CACJA Assets-HAS1C Excess/PF AFUDC	260,233
Other Production Plant	<u>Sub-Total Other Production Plant</u>	<u>1,719,484</u>
Steam Production Plant	CACJA Assets-CHR Excess/PF AFUDC	(749,011)
Steam Production Plant	CACJA Assets-PAW1C Excess/PF AFUDC	(373,580)
Steam Production Plant	<u>Sub-Total Steam Production Plant</u>	<u>(1,122,591)</u>
	<u>Sub-Total Missing PSC LM Rollup</u>	<u>596,893</u>

Line No.	Jurisdiction Allocator	Dec - 2020		
		Total	PSC CPUC	PSC FERC
1	12CP-DIST	100.00%	100.00%	
2	12CP-PROD	100.00%	91.17%	8.83%
3	12CP-TRAN	100.00%	82.09%	17.91%
4	ENERGY	100.00%	89.67%	10.33%
5	PIS-NET	100.00%	91.08%	8.92%
6	PIS-SUBT	100.00%	91.08%	8.92%
7	PIS-TOT	100.00%	91.08%	8.92%
8	PSC CPUC	100.00%	100.00%	
9	PSC FERC	100.00%		100.00%