

Utility Name:

Docket No.:

**Allowance for Funds Prudently Invested****List of Information Imputed Into Calculation**

## Information Needed

1.	Cost of Qualifying Assets	\$
	a.) Non used and useful Plant	\$
	b.) Non used and useful Accumulated Depreciation	\$
	c.) Non used and useful CIAC	\$
	d.) Non used and useful AA of CIAC	\$
2.	Capacity of Qualifying Assets	GPD
3.	Number of Future Customers	ERC
4.	Annual Net Depreciation Expense	\$
5.	Rate of Return	
6.	Weighted Cost of Equity	
7.	Federal Income Tax Rate	
8.	State Income Tax Rate	
9.	Annual Property Tax	\$
10.	Other Costs	\$
11.	Depreciation Rate of Assets	
12.	Test Year	

Utility Name:

SCHEDULE 2

Docket No.:

**Allowance for Funds Prudently Invested**

**Calculation of Carrying Costs for Each ERC:**

Cost of Qualifying Assets: \$ Annual Depreciation Expense: \$

Divided By Future ERC: Future ERC's:

Cost/ERC: \$ Annual Depr. Cost per ERC: \$

Multiply By Rate of Return:

Annual Return Per ERC: \$ Annual Property Tax Expense: \$

Future ERC's:

Annual Reduction in Return: \$

(Annual Depreciation Expense Annual Prop. Tax per ERC: \$

per ERC Times Rate of Return)

Federal Tax Rate: % Weighted Cost of Equity: %

Effective State Tax Rate: % Divided by Rate of Return: %

Total Tax Rate: % % of Equity in Return:

Effective Tax on Return: Other Costs: \$

(Equity % Times Tax Rate) Future ERC's:

Provision For Tax: Cost per ERC: \$

(Tax on Return/(1-Total Tax Rate))

**SCHEDULE 3**

**Utility Name:** \_\_\_\_\_

**Docket No.:** \_\_\_\_\_

**Allowance for Funds Prudently Invested**

**Calculation of Carrying Cost Per ERC Per Year:**

	Year 1	Year 2	Year 3	Year 4	Year 5
Unfunded Other Costs:	\$				
Unfunded Annual Depreciation:					
Unfunded Property Tax:					
Subtotal Unfunded Annual Expense:	\$	\$	\$	\$	\$
Unfunded Expenses Prior Year:					
Total Unfunded Expenses:	\$	\$	\$	\$	\$
Return on Expenses Current Year:					
Return on Expenses Prior Year:					
Return on Plant Current Year:					
Earnings Prior Year:					
Compound Earnings from Prior Year:					
Total Compounded Earnings:	\$	\$	\$	\$	\$
Earnings Expansion Factor for Tax:					
Revenue Required to Fund Earnings:	\$	\$	\$	\$	\$
Revenue Required to Fund Expenses:					
Subtotal:	\$	\$	\$	\$	\$
Divided by Factor for Regulatory Assessment Fee					
<b>ERC Carrying Cost for 1 Year:</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**Schedule 4**

**Utility Name:**

**Docket No.:**

**Allowance for Funds Prudently Invested**

**Calculation of Carrying Cost Per ERC Per Month:**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
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January

February

March

April

May

June

July

August

September

October

November

December