

**NOTICE OF CONFIDENTIALITY**  
**A PORTION OF THIS TESTIMONY OR TESTIMONY AND ATTACHMENTS**  
**HAS/HAVE BEEN FILED UNDER SEAL.**

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF COLORADO

\* \* \* \* \*

IN THE MATTER OF ADVICE NO. )  
1029-GAS OF PUBLIC SERVICE )  
COMPANY OF COLORADO TO )  
REVISE ITS COLORADO PUC NO. 6- )  
GAS TARIFF TO INCREASE )  
JURISDICTIONAL BASE RATE )  
REVENUES, IMPLEMENT NEW BASE ) PROCEEDING NO. 24AL-\_\_\_\_G  
RATES FOR ALL GAS RATE )  
SCHEDULES, AND MAKE OTHER )  
PROPOSED TARIFF CHANGES )  
EFFECTIVE FEBRUARY 29, 2024 )

DIRECT TESTIMONY AND ATTACHMENTS OF NICOLE L. DOYLE  
ON  
BEHALF OF  
PUBLIC SERVICE COMPANY OF COLORADO

**NOTICE OF CONFIDENTIALITY**  
**AN ATTACHMENT TO THIS TESTIMONY HAS BEEN FILED UNDER SEAL**

**Confidential: Confidential Attachment NLD-4C**

January 29, 2024

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**DIRECT TESTIMONY AND ATTACHMENTS OF NICOLE L. DOYLE**

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**LIST OF ATTACHMENTS**

Attachment NLD-1	Public Service Company's Cost Assignment and Allocation Manual ("CAAM") dated November 2023
Attachment NLD-2	Comparison Document that identifies all modifications to the CAAM since November 2021 version filed in Proceeding No. 22AL-0046G
Attachment NLD-3	Public Service Company's Fully Distributed Cost Study, page 1
Attachment NLD-4C	Public Service Company's Fully Distributed Cost Study, page 2 (Confidential Version)
Attachment NLD-4	Public Service Company's Fully Distributed Cost Study, page 2 (Public Version)
Attachment NLD-5	Indirect Allocating Cost Center Methods and Percentages
Attachment NLD-6	Comparison of XES Allocation Percentages for Public Service
Attachment NLD-7	Utility Allocation Methods and Percentages
Attachment NLD-8	Non-Regulated Activity Allocation Methods and Percentages

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**DIRECT TESTIMONY AND ATTACHMENTS OF NICOLE L. DOYLE**

1 **I. INTRODUCTION, QUALIFICATIONS, AND PURPOSE OF TESTIMONY**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Nicole L. Doyle. My business address is 401 Nicollet Mall,  
4 Minneapolis, Minnesota 55401.

5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?**

6 A. I am employed by Xcel Energy Services Inc. (“XES” or “Service Company”) as  
7 Director of Corporate Accounting. XES is a wholly owned subsidiary of Xcel  
8 Energy Inc. (“Xcel Energy”), and provides an array of support services to Public  
9 Service Company of Colorado (“Public Service” or the “Company”) and the other  
10 utility operating company subsidiaries of Xcel Energy on a coordinated basis.

1 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THE PROCEEDING?**

2 A. I am testifying on behalf of Public Service.

3 **Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AND QUALIFICATIONS.**

4 A. As Director of Corporate Accounting, which includes Corporate Accounting,  
5 Service Company Accounting, Cash Processes, and Business Area Accounting, I  
6 am responsible for the general administration of XES, including accounting, billing,  
7 allocations, policies and procedures, service agreements, internal audits, external  
8 audits and external reporting to state and federal regulatory agencies. Additionally,  
9 I direct Xcel Energy's Corporate Accounting group, which manages the month-end  
10 close process, legal consolidation process, maintains the general ledger, and other  
11 accounting functions and controls; the Cash Processes group, which is responsible  
12 for monitoring and reconciling cash activity, long-term debt, and other related items  
13 for all Xcel Energy affiliates and subsidiaries; and the Business Area Accounting  
14 group, which is responsible for the accounting functions for business areas of Xcel  
15 Energy which includes Energy Supply, Transmission, Distribution, Gas  
16 Engineering & Operations, Corporate Services, and Nuclear. A description of my  
17 qualifications, duties, and responsibilities is set forth in my Statement of  
18 Qualifications at the conclusion of my testimony.

19 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

20 A. Rules 4500 et. seq. of the Colorado Public Utilities Commission ("Commission")  
21 address the topic of unregulated goods and services and the requirement to  
22 establish cost assignment and allocation principles to assist the Commission in

1 setting just and reasonable rates and to ensure that utilities do not use ratepayer  
2 funds to subsidize non-regulated activities, in accordance with Section 40-3-114  
3 of the Colorado Revised Statutes. Consistent with these rules and statutes, the  
4 purpose of my Direct Testimony is to sponsor the Company's Cost Assignment  
5 and Allocation Manual ("CAAM") and Fully Distributed Cost Study ("FDC Study")  
6 in this proceeding. As a result, I provide the following information in my Direct  
7 Testimony:

- 8 • In Section II – I provide a list of definitions of specific terms and  
9 processes that I use throughout my Direct Testimony to support the  
10 Company's cost allocations and FDC Study;
- 11 • In Section III – I describe the Xcel Energy Holding Company structure  
12 and organizational structure to provide the context necessary to  
13 understand the flow of transactions within Xcel Energy companies  
14 (primarily the Service Company) and Public Service;
- 15 • In Section IV – I provide an overview of the flow of costs in the general  
16 ledger system including how the costs ultimately reside on Public  
17 Service's books and records;
- 18 • In Section V – I describe the Service Company, its history and  
19 operations, and the administration of the Allocation Methods, Allocation  
20 Statistics, Allocation Percentages or Ratios, and allocation pools;
- 21 • In Sections VI and VII – I explain the cost allocation rules and the history  
22 of the cost allocation rules as they apply to Public Service's CAAM and  
23 the Company's FDC Study, which we are filing in compliance with  
24 Commission Rules 4500 et seq.
- 25 • In Section VIII – I sponsor Public Service's CAAM dated November  
26 2023, a copy of which is included as Attachment NLD-1, as well as  
27 support the cost assignment and Allocation Methods and the  
28 percentages used in preparing the Test Year in this rate case, consisting

1 of the calendar year ended December 31, 2023 (“Test Year”).<sup>1</sup>  
2 Additionally, I provide a comparison document that identifies all  
3 significant modifications to the CAAM since it was last filed in the 2022  
4 Gas combined Phase I and Phase II Rate Case, Proceeding No. 22AL-  
5 0046G (“2022 Gas Rate Case”) as Attachment NLD-2.

- 6 • In Section IX – I sponsor the Company’s FDC Study applicable to the  
7 Test Year, a copy of which is included as Attachment NLD-3 and  
8 Confidential Attachment NLD-4.

9 **Q. ARE YOU SPONSORING ANY ATTACHMENTS AS PART OF YOUR DIRECT**  
10 **TESTIMONY?**

11 A. Yes, I am sponsoring Attachments NLD-1 through NLD-8, which are as follows:

- 12 • Attachment NLD-1 – Public Service’s CAAM, dated November 2023: A  
13 complete copy of the CAAM as updated to reflect current processes and  
14 cost assignment and allocation methodologies.
- 15 • Attachment NLD2 – Comparison Document that identifies all significant  
16 modifications to the CAAM since it was last filed in the 2022 Gas Rate  
17 Case: A red-lined copy of the November 2023 CAAM when compared  
18 to the November 2021 CAAM.
- 19 • Attachment NLD--3 – Public Service’s FDC Study, page 1: This  
20 attachment shows the split of Public Service’s costs between the  
21 electric, gas, and steam utility divisions and the non-regulated activities  
22 by Federal Energy Regulatory Commission (“FERC”) account.
- 23 • Attachment NLD-4C – Public Service’s FDC Study, page 2 (Confidential  
24 Version): Page 2 of the FDC Study lists the non-regulated activities of  
25 Public Service and includes the amounts for each category of costs and  
26 is therefore confidential.
- 27 • Attachment NLD-4 – Redacted copy of Public Service’s FDC Study,  
28 page 2 (Public Version): This version of page 2 is the same as  
29 Confidential Attachment NLD -4 but redacts the amounts for each  
30 category of costs.

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<sup>1</sup> The Test Year includes O&M for the period October 1, 2022 through September 30, 2023 with known and measurable adjustments as the basis for developing the Test Year ended December 31, 2023.



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- Attachment NLD-5 – Indirect Allocating Cost Center Methods and Percentages: This attachment includes a list of the XES Allocating Cost Centers used to allocate XES charges to the Operating Companies and affiliates. It includes the allocation method, statistics, and percentages to charge each Operating Company and affiliate.
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- Attachment NLD-6 – Comparison of XES Allocation Percentages for Public Service: This attachment contains a table showing the trend of the XES percentages used to charge Public Service for each indirect/allocated Cost Center.
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- Attachment NLD-7 – Utility Allocation Methods and Percentages: This attachment includes a list of the Utility Operations and Maintenance (“O&M”) allocations and the Utility Non-O&M allocations, the Allocation Methods, an explanation of the reasonableness of each allocation method, and the percentages allocated to each utility division.
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- Attachment NLD-8 – Non-Regulated Activity Allocation Methods and Percentages: This attachment includes a list of the non-regulated activity allocations, the Allocation Methods, the reasonableness of each allocation method, and the percentages applied to each non-regulated activity.

## II. DEFINITIONS

1 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?**

2 A. In this section, I provide a set of definitions for special terms relevant to the  
3 remainder of my Direct Testimony, for ease of reading and reference.

4 **Q. IN THE REMAINDER OF YOUR DIRECT TESTIMONY, WILL YOU BE USING**  
5 **SPECIAL TERMS?**

6 A. Yes. The following capitalized terms used throughout my Direct Testimony will  
7 have the following definitions:

- 8 • *Allocated Charges and Indirect Charges*: The terms Allocated Charges  
9 and Indirect Charges are interchangeable when used in my Direct  
10 Testimony. These charges occur when the costs for services cannot be  
11 directly assigned to a specific Operating Company or affiliate and are  
12 therefore allocated to the Operating Companies and affiliates that  
13 benefit from the services based on the appropriate Allocation Methods  
14 by XES.
- 15 • *Allocating Cost Center*: An Allocating Cost Center is used to collect costs  
16 that will be allocated to other cost centers, Internal Orders, or Work  
17 Breakdown Structures (“WBS”).
- 18 • *Allocation Methods or Formulas*: Allocation Methods or Formulas are the  
19 basis for assigning costs to an affiliate and result from using a single  
20 Allocation Ratio or the average of two or more Allocation Ratios.  
21 Examples of Allocation Methods or Formulas include: Number of  
22 Customers, Number of Employees, Revenues, and Assets.
- 23 • *Allocation Percentages or Ratios*: Each set of Allocation Statistics is  
24 used to calculate an Allocation Percentage or Ratio. For example, the  
25 employee ratio uses the number of employees for each affiliate to the  
26 total number of employees for all affiliates to determine the percentage  
27 of services chargeable to each affiliate.
- 28 • *Allocation Statistics*: Allocation Statistics are the actual numerical inputs  
29 used to derive the Allocation Ratios or Percentages. Examples of  
30 statistics are: The dollar amount of assets, the count of employees, the

1 dollar amount of revenues, the number of customers, the number of  
2 invoice transactions, megawatt hours of generation, and the number of  
3 customer bills.

- 4 • *Assessment Process*: The process used by the general ledger system  
5 to allocate costs from an Allocating Cost Center to the Receiving Cost  
6 Element (e.g., Final Cost Center, Internal Order, or WBS element).
- 7 • *Business Area*: An operational segment of the Company with assigned  
8 employees. Examples include Energy Supply, Operations Services, and  
9 Customer and Innovation.
- 10 • *Common Costs*: The term Common Costs in the context of this Direct  
11 Testimony means those costs that are applicable to the three utility  
12 divisions (e.g., electric, gas, or steam) and the non-regulated activities  
13 in Public Service.
  - 14 ○ Public Service Common Costs – For example, an invoice for  
15 general mail service charged to FERC account 921 on Public  
16 Service benefits all three utility divisions and the non-regulated  
17 activities. In order to make sure each utility division gets a share  
18 of the cost for ratemaking purposes, utility allocations are used to  
19 allocate a portion of the cost to each utility using the three-factor  
20 allocator defined in Section VI, Utility Allocations of the CAAM  
21 (see Attachment NLD-1). Because these costs were charged to  
22 FERC account 921 as Common Costs, they are also included in  
23 the calculation of the non-regulated activity Administrative and  
24 General (“A&G”) overhead as defined in Section VII, Non-  
25 regulated Activity Allocations of the CAAM.
  - 26 ○ Service Company Common Costs – If similar corporate general  
27 mail service charges were allocated from the Service Company  
28 to Public Service and charged to FERC account 921, they would  
29 be treated as Common Costs benefitting the three utility divisions  
30 (e.g., electric, gas, and steam) and the non-regulated activities.  
31 These charges would also go through the utility allocations and  
32 the non-regulated activity allocations described above.
- 33 • *Cost Center*: A grouping of related costs within the general ledger. Cost  
34 Centers are primarily used for managerial reporting and analysis, and  
35 can serve several purposes. An Allocating Cost Center is used to collect  
36 costs that will be allocated to other Cost Centers, Internal Orders, or  
37 WBS. A Final Cost Center is used to collect costs defined by a Business  
38 Area, or Department within a Business Area, that is associated with an

1 Operating Company or affiliate, and Profit Center. Unlike a Business  
2 Area, a Cost Center does not have assigned employees.

3 • *Cost Element*: An organizational unit that is used to track costs in the  
4 accounting system as they move through the various processing steps.

5 • *Department*: An operational segment of a Business Area. Business  
6 Areas can consist of multiple Departments (e.g., Corporate Accounting  
7 is a Department of the Other Shared Services Organizations Business  
8 Area).

9 • *Direct Charges*: Direct Charges occur when an employee of any  
10 Operating Company or affiliate including XES can clearly identify that  
11 the service being rendered is for the benefit of a specific Operating  
12 Company or affiliate.

13 • *Final Cost Center*: A cost center defined by Business Area, Operating  
14 Company or affiliate, and Profit Center.

15 • *Indirect Charges*: The terms Indirect Charges and Allocated Charges  
16 are interchangeable when used in this document. These charges occur  
17 when the cost for services cannot be directly assigned to a specific  
18 Operating Company or affiliate and are therefore allocated to the  
19 Operating Companies and affiliates that benefit from the services based  
20 on the appropriate Allocation Methods.

21 • *Internal Orders*: Internal Orders are required for all transactions that are  
22 booked to an income statement account. All Internal Orders have  
23 settlement rules assigned at the time they are created. The settlement  
24 rules determine how the costs will be treated during the month-end close  
25 process. For example, if the settlement rule states that the costs in a  
26 specific Internal Order are to settle to an Internal Order on an Operating  
27 Company or affiliate, the costs are direct charged to that Operating  
28 Company or affiliate. If the settlement rule states that the costs in a  
29 specific Internal Order are indirect or allocated Service Company  
30 charges, the Service Company Internal Order will settle to an Allocating  
31 Cost Center in the Service Company. The Allocating Cost Center will  
32 then go through the Assessment Process to charge the costs to the  
33 appropriate legal entities. Each Internal Order is associated with only  
34 one Operating Company or affiliate.

35 • *Native Costs*: Charges that originate in Public Service, benefit Public  
36 Service, and remain on Public Service's books and records.

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- *Profit Center*: A data element that identifies the state (e.g., Colorado) and utility division (e.g., electric, gas, steam, or common) or Joint Venture Owner.
  - *Receiving Cost Element*: A generic term for a cost element that receives costs when a Settlement Process or Assessment Process is run.
  - *Settlement Process*: All costs recorded in an Internal Order are processed through the Settlement Process to move them from the Internal Order to a cost element (Final Cost Center, Allocating Cost Center, Internal Order, etc.). The Settlement Process will move the costs both within an Operating Company or affiliate and between Operating Companies and affiliates depending on the settlement rule of the Internal Order. This process captures: (1) Native Costs within an Operating Company or affiliate; (2) XES direct and indirect billings to the Operating Companies and affiliates; (3) billings between an Operating Company and an affiliate other than XES (intercompany billings); and (4) billings between Business Areas within an Operating Company.
  - *Statistical Key Figure ("SKF")*: The method by which the Allocation Percentages or Ratios are organized in the accounting system and linked to Allocating Cost Centers to facilitate the performance of the Assessment Process to allocate or distribute costs.
  - *Utility Allocations*: Refers to the allocation of costs among utility divisions (electric, gas, and steam).
  - *Work Breakdown Structures ("WBS")*: Hierarchical cost collectors representing work performed that includes various attributes to be used for the reporting of costs.

**III. XCEL ENERGY OPERATIONS**

1 **Q. PLEASE DESCRIBE THE XCEL ENERGY HOLDING COMPANY STRUCTURE.**

2 A. Xcel Energy is the public utility holding company parent of four utility operating  
3 companies: Public Service; Northern States Power Company, a Minnesota  
4 corporation (“NSPM”); Northern States Power Company, a Wisconsin corporation  
5 (“NSPW”); and Southwestern Public Service Company (“SPS”) (collectively the  
6 “Operating Companies” and each individually an “Operating Company”). Xcel  
7 Energy owns a natural gas transmission pipeline company, WestGas InterState,  
8 Inc. Through a subsidiary, Xcel Energy Transmission Holding Company, LLC,  
9 Xcel Energy owns three transmission-only operating companies: Xcel Energy  
10 Southwest Transmission Company, LLC; Xcel Energy Transmission Development  
11 Company, LLC; and Xcel Energy West Transmission Company, LLC, all of which  
12 are either currently regulated by FERC or expected to be regulated by FERC. A  
13 complete list of Xcel Energy subsidiaries as of November 2023 is provided in  
14 Section III of the CAAM (see Attachment NLD-1).

15 **Q. DOES THE XCEL ENERGY HOLDING COMPANY STRUCTURE INCLUDE A**  
16 **CENTRALIZED SERVICE COMPANY?**

17 A. Yes. XES is the centralized service company for Xcel Energy. I explain the role  
18 of XES in Section V of my Direct Testimony.

19 **Q. PLEASE DESCRIBE HOW XCEL ENERGY MANAGES ITS BUSINESS.**

20 A. When managing its business, Xcel Energy considers both the individual company  
21 management (e.g., Public Service) and the functional organization management

1 (e.g., organization, Business Area, and Department). Xcel Energy is currently  
2 organized into the Business Areas and Cost Centers listed below.<sup>2</sup> A brief  
3 description is included with each Business Area and Cost Center.

- 4 • *Energy Supply*: all generation and related operations;
- 5 • *Distribution Operations*: distribution and all related operations;
- 6 • *Gas Systems*: gas operations;
- 7 • *Transmission*: transmission and substation operations;
- 8 • *Operations Services*: fuels, commercial operations, and supply chain;
- 9 • *Customer and Innovation*: customer care, and customer and innovation;
- 10 • *Technology Services*: centralized information technology (“IT”)  
11 organization that provides technology services across all Operating  
12 Companies;
- 13 • *Nuclear*: all nuclear generation and related operations (not applicable to  
14 Public Service);
- 15 • *Benefits Related*: corporate-managed employee benefits;
- 16 • *Human Resources and Employee Services*: human resources and  
17 employee services, talent strategy and transformation, total rewards,  
18 workforce strategy and consulting, human resources strategy and  
19 performance, property services, and aviation;
- 20 • *Other Shared Services Organizations*: Chief Executive Officer; Financial  
21 Operations; Integrated Systems Planning; Risk Management; Strategy,  
22 Planning, and External Affairs; and General Counsel; and

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<sup>2</sup> The terms “Business Area” and “Cost Center” can be used interchangeably when discussing the origination and ownership of costs within the general ledger; the difference is that Business Areas are generally defined operationally and have assigned employees, whereas Cost Centers are defined by ownership of costs and may not have any assigned employees. Both Business Areas and Cost Centers have budgeted and actual costs that are reviewed and managed. Through the rest of my Direct Testimony, any reference to Business Area also applies to Cost Centers.

- 1                   • *Corporate Other*: corporate-managed costs, such as company use  
2                   credits and first set credits.

3                   All of the above are Business Areas, except for Benefits Related and  
4                   Corporate Other, which are Cost Centers. All employees belong to, or are  
5                   associated with, both an Operating Company or affiliate and a Business Area. For  
6                   example, a gas technician is an employee of Public Service and is associated with  
7                   the Gas Systems Business Area. An accountant is an employee of XES and is  
8                   associated with the Other Shared Services Organizations Business Area.



**IV. COST FLOW**

1 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?**

2 A. In this Section, I provide an overview of the flow of costs in the general ledger  
3 system, including how the costs ultimately reside on Public Service's books and  
4 records.

5 **Q. PLEASE EXPLAIN HOW XCEL ENERGY'S ORGANIZATIONAL STRUCTURE**  
6 **AND GENERAL LEDGER SYSTEM AFFECT THE FLOW OF COSTS WITHIN**  
7 **THE HOLDING COMPANY SYSTEM AND, MORE DIRECTLY, HOW IT**  
8 **AFFECTS PUBLIC SERVICE.**

9 A. All charges originate in either an Operating Company or affiliate within the Xcel  
10 Energy holding company system. Most of Xcel Energy's costs originate in the  
11 Operating Companies and the Service Company. To describe the flow of costs,  
12 this response has been separated into four categories of costs, which are  
13 described in Parts A, B, C, and D below.

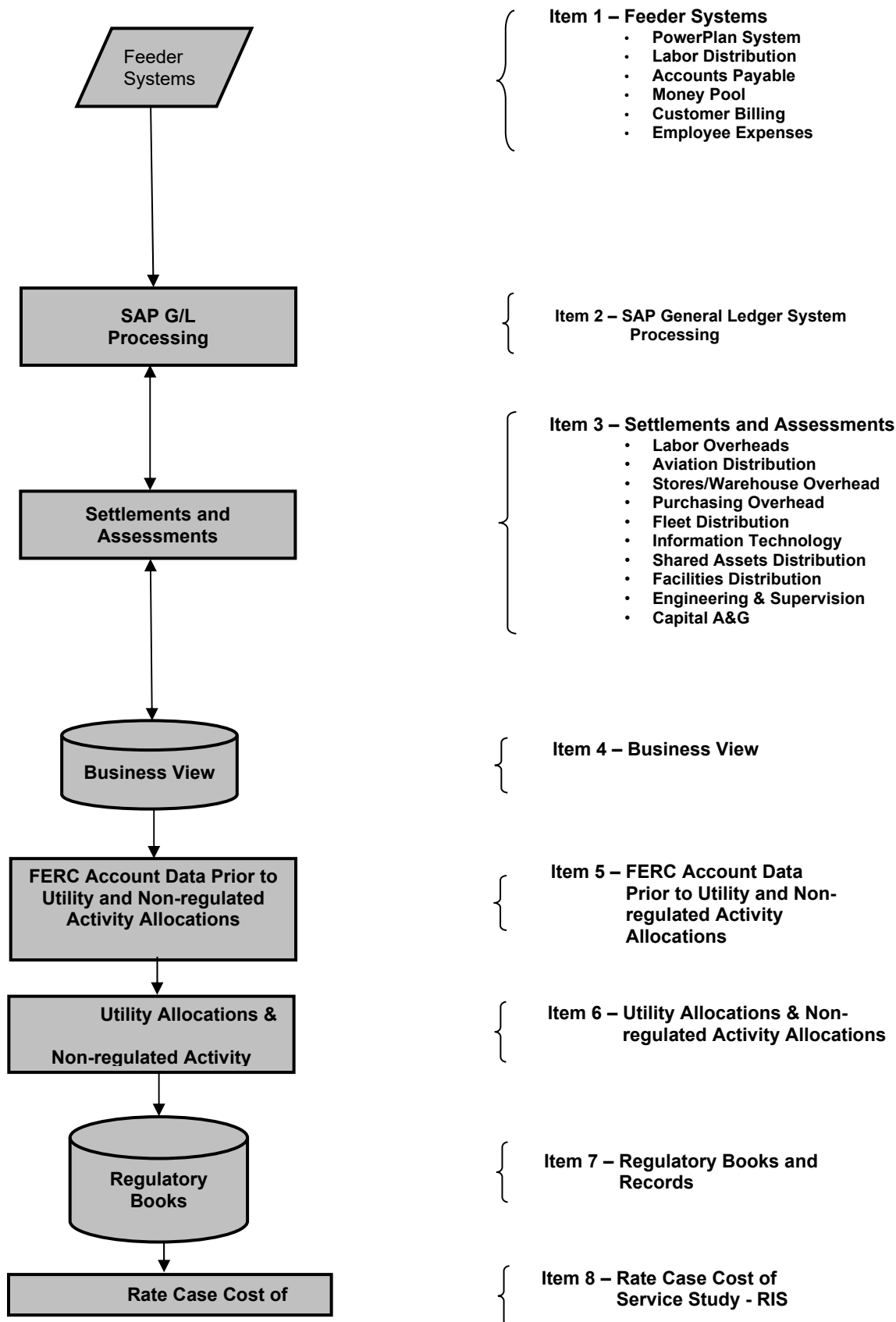
14 Public Service's costs include: (Part A) charges that originate in Public  
15 Service and remain on Public Service's books, often referred to as Native Costs;  
16 (Part B) charges that originate in the Service Company and are billed to Public  
17 Service, as well as the other Operating Companies and affiliates; and (Part C)  
18 charges that are the result of billings to and from Public Service and its affiliates.  
19 Once all the costs are on Public Service's books, Public Service-specific  
20 allocations may be necessary to further allocate the costs among the electric, gas,  
21 and steam utility divisions as well as allocate a portion to Public Service's

1 non-regulated activities. The Public Service-specific allocations are explained in  
2 Part D.

3 Figure NLD-D-1 below provides a pictorial view of the accounting process.  
4 The flowchart is also presented in Addendum A to Section V of the CAAM  
5 (Attachment NLD-1).

1

**FIGURE NLD-D-1**



1 **Q. LOOKING AT THE FLOWCHART IN FIGURE NLD-D-1 ABOVE, WHERE DO**  
2 **MOST MONTHLY ACCOUNTING TRANSACTIONS START?**

3 A. Most of the monthly accounting transactions start in either the feeder systems  
4 listed in Item 1 (e.g., Labor Distribution) or are entered directly into SAP in Item 2.  
5 The feeder systems are explained in detail in Section V of the CAAM (Attachment  
6 NLD-1). Parts A, B, C, and D below explain the key processes performed in Items  
7 1-4 and Item 6. The remaining items will be described after these processes are  
8 completed.

9 **A. Part A: Public Service Native Costs**

10 **Q. PLEASE DESCRIBE PUBLIC SERVICE'S NATIVE COSTS.**

11 A. Within Items 1 (Feeder Systems) and 2 (SAP General Ledger System), the  
12 majority of costs incurred by Public Service are its Native Costs. Native Costs  
13 originate on Public Service's books and are associated with Public Service's  
14 provision of electric, gas, and steam service to its customers. These costs are not  
15 billed from XES or any other affiliate. These costs consist of the plant investment,  
16 labor, fuel, and other costs that Public Service incurs for its electric, gas, and steam  
17 utility divisions, and also its non-regulated activities. Native Costs can apply to  
18 only one utility division or can be common and applicable to all three utility divisions  
19 (e.g., electric, gas, and steam). For example, the salaries of Public Service electric  
20 distribution employees paid by Public Service are native electric utility division  
21 costs, and the salaries of Public Service gas operations' employees that are paid  
22 by Public Service are native gas utility division costs. By contrast, the general mail

1 services of Public Service are also Native Costs. However, such costs are  
2 Common Costs applicable to the three utility divisions and to the non-regulated  
3 activities.

4 In the case of costs that are directly attributable to the electric utility division,  
5 no further allocations are required. The electric operations within Public Service  
6 operate a physically separate supply and delivery system and have separate  
7 equipment and operating personnel. As such, the costs Public Service incurs to  
8 render these services are the Direct Charges associated with the provision of  
9 electric service to its customers, and these transactions are recorded as Direct  
10 Charges on Public Service's books in the electric utility division accounts.

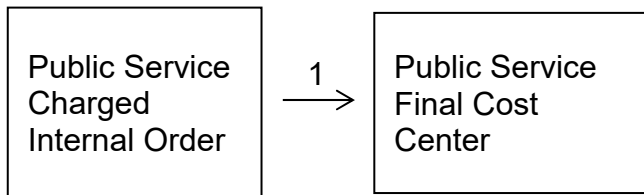
11 Specifically, the costs are recorded in a Public Service Internal Order. The  
12 Internal Order has a settlement rule tied to it that identifies the costs in this Internal  
13 Order as Public Service costs. The settlement rule settles the costs to a Final Cost  
14 Center on Public Service's books. The associated final Profit Center has been  
15 defined as belonging to Public Service and is used only for transactions related to  
16 the electric utility division. As a result, these are Public Service native electric utility  
17 division costs. The information on the settlement rule with each Internal Order will  
18 also identify the costs as belonging to the electric, gas, or steam division, or the  
19 non-regulated activities.

1 **Q. CAN YOU EXPLAIN THE COST FLOW OF PUBLIC SERVICE'S NATIVE**  
2 **CHARGES?**

3 A. Yes. Figure NLD-D-2 below shows the cost flow of Public Service's Native  
4 Charges. Example 1 represents an O&M transaction and Example 2 represents a  
5 capital transaction.

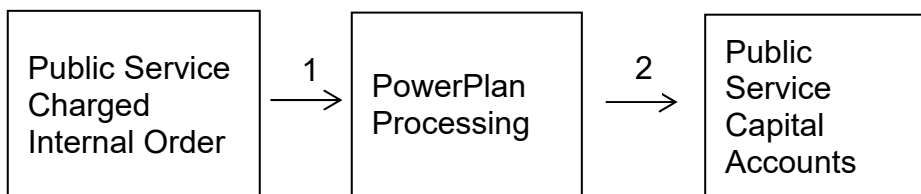
6 **FIGURE NLD-D-2**  
7 **Cost Flow of Native Charges**

**Example 1: Processing for Public Service Native O&M Transactions**



1. Settlement from the Public Service Internal Order to the Final Cost Center  
(Note: There may be further settlements from one Internal Order to another Internal Order or to an Allocating Cost Center.)

**Example 2: Processing for Public Service Native Capital Transactions**



1. Charges transferred to PowerPlan for processing
2. Charges posted back from PowerPlan to Construction Work in Progress ("CWIP")/Retirement Work in Progress ("RWIP")

8 Where Public Service Native Costs are identified as Common Costs that  
9 support multiple utility divisions (e.g., electric, gas, and steam) or support both  
10 regulated and non-regulated activities, it is necessary to allocate those costs

1 among the electric, gas, and steam utility divisions and the non-regulated activities  
2 in accordance with cost Allocation Methods described in the CAAM (Attachment  
3 NLD-1) and explained in Part D below. Public Service Native Costs that cannot  
4 be directly assigned to a particular utility division within Public Service may include  
5 such expense items as external auditing fees, A&G expenses, and customer  
6 service expenses. Costs billed from the Service Company that cannot be directly  
7 assigned to a particular utility division within Public Service may include such  
8 expense items as executive management service, corporate secretary services,  
9 etc. For a more detailed explanation of Common Costs, see the Common Cost  
10 definition in Section II of my Direct Testimony.

11 **B. Part B: Billings From XES**

12 **Q. PLEASE DESCRIBE BILLINGS FROM XES.**

13 A. In Item 3 (Settlements and Assessments) of Figure NLD-D-1, XES bills the shared  
14 or common administrative and management services to Xcel Energy and its  
15 Operating Companies and affiliates. The services XES provides to Public Service  
16 include, but are not limited to, executive management, accounting, financial  
17 reporting, finance, treasury, corporate communications, property services, human  
18 resources, IT, environmental, legal, regulatory, customer services, engineering,  
19 generation resource planning, distribution and transmission management and  
20 support, and energy supply management and support. The purpose of the Service  
21 Company billings is to both charge the appropriate Operating Company or affiliate

1 and, if possible, charge a specific utility division (e.g., electric, gas, or steam) or  
2 the non-regulated activities.

3 However, both the Direct Charges and the Allocated Charges from the  
4 Service Company can be billed as Common Costs benefiting more than one utility  
5 division within Public Service. When the Service Company Settlement Process is  
6 complete, as described below, all the charges that were on the XES Internal Order  
7 would be on the Internal Order of an Operating Company's or affiliate's books as  
8 defined by the settlement rule. XES Direct Charges and XES Allocated Charges  
9 are discussed separately below. Additional information about the Service  
10 Company is included in Section V of my Direct Testimony.

11 **Q. PLEASE EXPLAIN HOW COSTS ARE DIRECTLY ASSIGNED FROM XES TO**  
12 **PUBLIC SERVICE.**

13 A. If the charge can be clearly identified as related to a service rendered for the benefit  
14 of Public Service alone, the costs from XES can be directly charged to Public  
15 Service. The same applies to services benefiting only one of the other Operating  
16 Companies or affiliates.

17 Charges are recorded to an Internal Order. The Internal Order has a  
18 settlement rule directing those costs to a related Internal Order on a specific  
19 Operating Company or affiliate.

20 **Q. CAN YOU EXPLAIN THE COST FLOW OF XES' DIRECT CHARGES?**

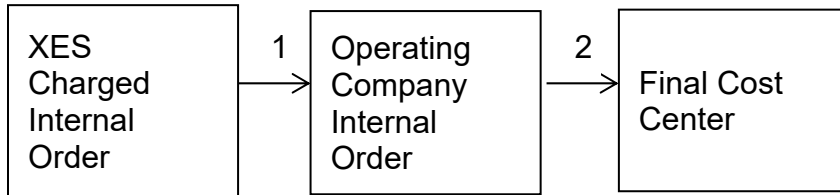
21 A. Yes. Figure NLD-D-3 below shows the cost flow of XES Direct Charges. Example  
22 3 is an O&M transaction and Example 4 is a capital transaction.



1  
2

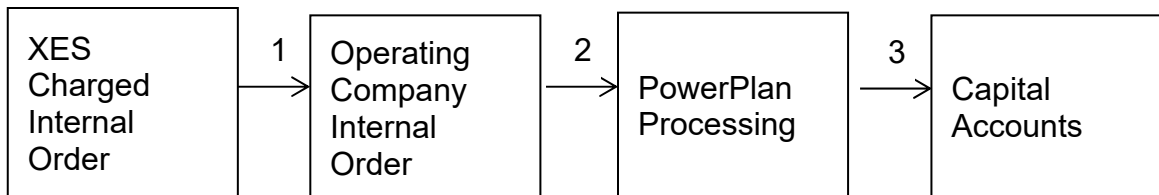
**FIGURE NLD-D-3**  
**Cost Flow of XES Direct Charges**

**Example 3: Processing for XES Direct Charge O&M Transaction**



1. Settlement of Direct Charges for a XES Internal Order to an Operating Company Internal Order
2. Settlement from the Operating Company Internal Order to the Final Cost Center (Note: There could be further settlements from an Internal Order to another Internal Order or to an Allocating Cost Center.)

**Example 4: Processing XES Direct Charge Capital Transaction**



1. Settlement of Direct Charges for a XES Internal Order to an Operating Company Internal Order
2. Charges transferred to PowerPlan for processing
3. Charges posted back from PowerPlan to CWIP/RWIP

3 **Q. PLEASE EXPLAIN HOW COSTS ARE ALLOCATED FROM XES TO PUBLIC**  
4 **SERVICE.**

5 A. XES charges that benefit more than one Operating Company or affiliate, including  
6 Public Service, do not follow the direct assignment process discussed above.  
7 Rather, a portion of those charges will be allocated or indirectly charged to Public  
8 Service, as defined by the Service Company (see Section VI of my Direct  
9 Testimony).



1 **Q. ARE THERE ANY OTHER PROCESSES THAT ALLOCATE CHARGES FROM**  
2 **XES TO THE OPERATING COMPANIES AND AFFILIATES?**

3 A. Yes, both capital and O&M costs for IT software projects are allocated from XES  
4 to the Operating Companies and affiliates in the following manner.

5 An Internal Order collects and allocates IT software project costs among the  
6 Xcel Energy Operating Companies and affiliates benefitting from the software.  
7 This allocation occurs in one of two ways: (1) the Internal Order collects all costs  
8 and applies an O&M/capital split to the charges or, (2) if the nature of the work is  
9 identifiable, the respective costs are charged to an O&M Internal Order and to a  
10 capital Internal Order.

11 If the respective costs are not charged directly to an O&M Internal Order  
12 and to a capital Internal Order, then the first step in the process is to determine the  
13 portion of costs that are O&M versus the portion of costs that are capital. Once  
14 this is completed, the allocation of the O&M portion of the charges, along with the  
15 charges recorded to O&M Internal Orders, are allocated based on the most cost  
16 causative relationship between the services provided and the legal entities  
17 benefiting from those services. The allocation relies on existing Allocating Cost  
18 Centers that are used for all other indirect allocations, as shown in Figure NLD-D-4  
19 above.

20 The Capital Asset Accounting group determines which charges are  
21 allocated as capital charges according to its capitalization policies. Those software  
22 capital costs are then allocated to the appropriate Operating Company as Direct

1 Charges, following the cost flow shown in Figure NLD-D-3 above. Company  
2 witness Mr. Mark P. Moeller further addresses the allocation of capital charges for  
3 IT software projects in her Direct Testimony.

4 **Q. PLEASE EXPLAIN THE PROCESS THAT OCCURS ONCE CHARGES HAVE**  
5 **BEEN DIRECTLY ASSIGNED OR ALLOCATED FROM XES.**

6 A. Once XES charges are directly charged or allocated to the Operating Companies  
7 or affiliates, those charges are recorded on the appropriate Operating Company's  
8 or affiliate's books, as defined by the settlement rule or Assessment Process. Final  
9 settlement(s) are then performed to move the costs to a Final Cost Center on that  
10 Operating Company or affiliate.

11 The costs are directly assigned to a Profit Center with a specific utility  
12 division designation or to a Profit Center with a common designation. When those  
13 XES charges billed to Public Service are identified as Common Costs – meaning  
14 those that may support multiple utility divisions or both the regulated and non-  
15 regulated activities within Public Service – they are recorded in a common utility  
16 Profit Center. Those costs must be allocated among the utility divisions (electric,  
17 gas, and steam) and to the non-regulated activities within the Operating Company,  
18 all in accordance with cost Allocation Methods described in the CAAM (Attachment  
19 NLD-1) and explained in Part D below.

1           **C.     Part C: Billings From and To Other Affiliates and Interdepartmental**  
2           **Billings**

3   **Q.     PLEASE DESCRIBE BILLINGS FROM AND TO OTHER AFFILIATES AND**  
4   **INTERDEPARTMENTAL BILLINGS.**

5   A.     In Item 3 (Settlement and Assessments) in Figure NLD-D-1, Public Service may  
6     provide services to and bill affiliates other than Public Service and affiliates other  
7     than XES may provide services and bill costs to Public Service. These charges,  
8     which are often referred to as “intercompany charges,” are always Direct Charges  
9     to the receiving affiliate. Such costs are first recorded on the books of the  
10    Operating Company or affiliate providing the service and are then charged to the  
11    Operating Company or affiliate receiving the service. For example, Public Service  
12    employees may assist SPS with storm restoration work, or SPS employees may  
13    help Public Service with storm restoration work. When Public Service is the  
14    beneficiary of such work, affiliate costs directly billed to Public Service may be  
15    billed directly to the electric, gas, or steam utility division, as appropriate.

16           Specifically, charges are recorded on an Internal Order that will designate  
17    the Operating Company or affiliate receiving the service. Those costs will be  
18    recorded on the receiving company’s books through the Settlement Process.

19           In addition to intercompany charges, there are sometimes charges between  
20    Business Areas or Departments within Public Service. These charges, which are  
21    often referred to as “interdepartmental charges,” are always Direct Charges to the  
22    receiving Business Area or Department. For example, the Gas Systems Business  
23    Area may provide services to the Distribution Business Area, or within the Gas

1 Systems Business Area, the Gas Engineering Department may provide services  
2 to the Gas Operations Department.

3 Any Common Costs billed to Public Service as an intercompany charge may  
4 be identified as Common Costs that support multiple utility divisions or both the  
5 regulated and non-regulated activities within Public Service. Such costs are  
6 recorded in a Profit Center that has been designated as common and must be  
7 allocated among the utility divisions (electric, gas, and steam) and the  
8 non-regulated activities in accordance with cost Allocation Methods described in  
9 the CAAM and explained in Part D below.

10 **D. Part D: Allocations**

11 **Q. PLEASE DESCRIBE THE ALLOCATIONS THAT OCCUR ONCE ALL**  
12 **CHARGES ARE RECORDED ON PUBLIC SERVICE'S BOOKS.**

13 A. After all of Public Service's Native Costs have been recorded on its books (see  
14 Part A); all appropriate charges from the Service Company have been recorded  
15 on Public Service's books (see Part B); and all intercompany and  
16 interdepartmental charges have been recorded on Public Service's books (see  
17 Part C), any charges identified as Common Costs that support multiple utility  
18 divisions (electric, gas, and steam) or support both regulated and non-regulated  
19 activities are allocated (see Item 6 (Utility Allocations) in Figure NLD-D-1 above).  
20 These costs must be allocated among the utility divisions (electric, gas, and steam)  
21 and the non-regulated activities within Public Service in accordance with the cost  
22 Allocation Methods. These allocations are described further in Section VIII of my

1 Direct Testimony in the subsections titled Utility Allocations and Non-regulated  
2 Activity Allocations and in Sections VI and VII of the CAAM (Attachment NLD-1).

3 Examples of Public Service common Native Costs that cannot be directly  
4 assigned to an electric, gas, or steam utility division within Public Service include  
5 certain expense items, including external auditing fees, A&G expenses, and  
6 customer service expenses. Examples of expense items billed from the Service  
7 Company that cannot be directly assigned to a particular utility division within  
8 Public Service include executive management services, corporate communication  
9 services, and corporate secretary services.

10 These costs are recorded in a Public Service Internal Order. The Internal  
11 Order has a settlement rule tied to it that identifies the costs in this Internal Order  
12 as Public Service costs. The settlement rule settles these costs to a Final Cost  
13 Center on Public Service's books which has a Profit Center defined as Public  
14 Service and also designated as common. Accordingly, these costs are considered  
15 Public Service common utility costs. The Common Costs are then allocated to the  
16 electric, gas, and steam utility divisions per the CAAM rules.

17 The CAAM describes several methods that allocate Common Costs on  
18 Public Service's books. For example, costs incurred by Public Service that are  
19 common to the electric, gas, and steam utility divisions are allocated using Utility  
20 Allocations. Customer Accounting and A&G costs associated with non-regulated  
21 activities are allocated to the non-regulated activities using Non-regulated Activity  
22 Allocations.

1 **Q. ARE THERE OTHER ITEMS ON FIGURE NLD-D-1 THAT YOU HAVE NOT**  
2 **EXPLAINED?**

3 A. Yes. These items are described below:

- 4 • *Business View (Item 4):* The business view of the general ledger  
5 provides the Generally Accepted Accounting Principles (“GAAP”) view  
6 of the accounting transactions necessary to prepare the external  
7 financial statements and the information necessary for the Business  
8 Areas to manage the business.
- 9 • *FERC Account Data Prior to Utility and Non-regulated Allocations*  
10 *(Item 5):* The pre-allocated FERC view of the general ledger is available  
11 at this stage. The utility allocations and non-regulated activity  
12 allocations are necessary for Common Costs to be allocated to the  
13 electric, gas, and steam utility divisions and, if appropriate, to be  
14 allocated to the non-regulated activities.
- 15 • *Regulatory Books and Records (Item 7):* Completion of the above  
16 processes results in the FERC books and records of Public Service.
- 17 • *Rate Case Cost of Service – Regulatory Information Systems (“RIS”)*  
18 *(Item 8):* The FERC books and records are the starting point for the  
19 preparation of a cost of service study to be used in an electric, gas, or  
20 steam rate case filing.



**V. SERVICE COMPANY OVERVIEW**

1 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?**

2 A. In this section, I provide an explanation of the Service Company, its history and  
3 operations, and the administration of the Allocation Methods, Allocation Statistics,  
4 Allocation Ratios and Percentages, and allocation pools that are specific to the  
5 Service Company.

6 **Q. PLEASE DESCRIBE THE SERVICE COMPANY HISTORY.**

7 A. The Public Utility Holding Company Act of 1935 (“PUHCA 1935”), which was  
8 administered by the Securities and Exchange Commission (“SEC”), provided for  
9 the initial formation of service companies within registered public utility holding  
10 company systems where efficiencies could be achieved through the consolidation  
11 of common administrative, management, and support services. A key requirement  
12 applicable to service companies under PUHCA 1935 and the related SEC  
13 regulations was that a service company generally had to charge utility affiliates on  
14 an “at cost” basis. The term “at cost” means that XES earns no profit on the  
15 service.

16 The current Public Utility Holding Company Act of 2005 supersedes  
17 PUHCA 1935 and is administered by the FERC in accordance with Title 18, Parts  
18 365 and 366 of the Code of Federal Regulations (“PUHCA 2005”). To accomplish  
19 the original objectives of service companies under PUHCA 1935 and the  
20 objectives of PUHCA 2005, employees who provide services to more than one

1 affiliate within the Xcel Energy holding company system are employed by XES.  
2 XES provides the shared or common administrative, management, and support  
3 services to Xcel Energy and its Operating Companies and affiliates.

4 **Q. PLEASE DESCRIBE THE OVERALL PHILOSOPHY FOR BILLING COSTS FOR**  
5 **XES.**

6 A. XES' goal is to Direct Charge as much as possible to the Operating Companies  
7 and affiliates who use XES' services. XES costs that cannot be directly charged  
8 to a specific affiliate are allocated to Public Service and to the appropriate affiliates  
9 in accordance with Public Service's Service Agreement with XES and in  
10 accordance with the Allocation Methods reflected in XES' most-recently-filed  
11 FERC Form 60, which is for the year ended December 31, 2022.

12 **Q. PLEASE DESCRIBE THE PROCESS FOR BILLING COSTS WITHIN XES.**

13 A. Costs incurred within XES are either directly charged or allocated to the Operating  
14 Companies and affiliates based on the actual services provided or the actual  
15 expenses incurred. These services are billed, whether directly or through  
16 allocations, in the month the services are provided. Please see the previous  
17 section for a description of the Service Company billing process.

18 **Q. CAN DIRECT CHARGES AND ALLOCATED CHARGES BE RECORDED IN**  
19 **THE SAME INTERNAL ORDER?**

20 A. No. When an Internal Order is established, a settlement rule is created and all  
21 transactions charged to that Internal Order can only be direct charged or allocated  
22 to either O&M or capital, as determined by the settlement rule.

1 For example, an employee in Financial Operations within XES can charge  
2 an Internal Order that settles specifically to an Internal Order on Public Service for  
3 work that has been performed as a Direct Charge, but that same employee must  
4 charge a different Internal Order for a charge that will be allocated. An allocated  
5 charge would flow to an Allocating Cost Center and then be allocated in the  
6 Assessment Process based on the SKF that contains the Allocation Percentages  
7 that tie to that Allocating Cost Center. Please see Section IV.B, above.

8 **Q. HAVE YOU INCLUDED A LIST OF THE XES ALLOCATING COST CENTERS**  
9 **THAT ALLOCATE COSTS TO THE OPERATING COMPANIES AND**  
10 **AFFILIATES?**

11 A. Yes. Attachment NLD-5 provides the XES Allocating Cost Centers, including the  
12 Allocation Methods, Allocation Statistics, and the Allocation Percentages for each  
13 Allocating Cost Center used in the Test Year.

14 **Q. PLEASE DESCRIBE THE PROCESS XES UNDERTAKES TO UPDATE ITS**  
15 **ALLOCATIONS.**

16 A. The components of the allocations are as follows:

17 **Allocation Methods** – XES updates its Allocation Methods as necessary  
18 to support the operations of the business. There is already an extensive list of  
19 Allocation Methods, and XES has not needed to add many since the initial list was  
20 developed when the SEC still regulated XES under PUHCA 1935. The current  
21 Allocation Methods have been reported to the FERC in the annual FERC Form  
22 No. 1, under PUHCA 2005 since 2005. As Allocation Methods are added or

1 deleted, the updated list is provided in Table D of the CAAM (Attachment NLD-1)  
2 in each rate case filing.

3 **Allocation Statistics and Allocation Percentages** – XES annually  
4 updates all statistics and percentages for use starting with April business.<sup>3</sup> These  
5 updates are based on the prior calendar year statistics. With this update, new  
6 percentages are calculated and loaded into the system in the SKF to be applied to  
7 the designated Allocating Cost Centers. For example, the Allocation Statistics and  
8 Allocation Percentages used for the first three months of 2023 are based on the  
9 2021 calendar year statistics that were implemented in April of 2022, and the  
10 Allocation Statistics and Allocation Percentages used for the last nine months of  
11 2023 are based on the 2022 calendar year statistics that were implemented in April  
12 of 2023. These Allocation Statistics and Allocation Percentages do not generally  
13 change in any significant way year over year.

14 XES may also update the statistics used in the Allocation Percentages to  
15 determine new Allocation Percentages throughout the year if there is a significant  
16 change in the statistics. These updates would be driven by a significant event  
17 impacting allocation statistics, such as the addition or deletion of a company in the  
18 Xcel Energy holding company system. Allocation Percentages are affected only if

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<sup>3</sup> XES annually updates four Allocation Statistics and Allocation Percentages related to the Joint Operating Agreement and trading activities starting with January business. The statistics are based on the prior calendar year.

1 the added or deleted company had statistics that would make it eligible for  
2 allocations (employees, assets, revenues, etc.).

3 **Allocation Pools** – The Allocating Cost Centers used for actuals are  
4 updated based on expenses incurred each month and are allocated using the  
5 allocation statistics and methods discussed previously.

6 **Q. WHEN AND HOW ARE THE UPDATED ALLOCATION COMPONENTS**  
7 **PRESENTED TO THE COMMISSION?**

8 A. As part of each rate case and as required by Commission rules, XES updates the  
9 CAAM to ensure that it is representative of the allocations in use. Section VIII of  
10 the CAAM includes an overview of the XES allocations. Table D in Section VIII of  
11 the CAAM lists all XES Allocating Cost Centers and their associated Allocation  
12 Methods, and a description of the services provided in each Allocating Cost  
13 Center.

14 **Q. WHAT STEPS DOES XES TAKE TO ENSURE ITS COSTS ARE RECORDED**  
15 **CORRECTLY?**

16 A. XES takes the following steps to ensure that its costs are recorded correctly:

- 17 • XES Policies and Procedures have been developed and implemented,  
18 which are available on the Xcel Energy internal website for access by all  
19 Xcel Energy personnel;
- 20 • Personnel within the Financial Performance and Controls organization  
21 and the Service Company Accounting Department regularly review XES  
22 actual and budgeted charges and may request adjustments where  
23 necessary;
- 24 • Service Company employees must complete online training through  
25 Xcel Energy's Learning Management System, an online training tool.  
26 Training can also be provided either in a classroom setting, online via

- 1 Xcel Energy's internal website with computer-based training, or on an  
2 individual basis;
- 3 • The FERC reviews XES' FERC Form 60 submissions and may review  
4 allocations during audits; and
  - 5 • Independent external auditor, Deloitte, annually audits the books and  
6 records of Xcel Energy and its affiliates.

**VI. COST ALLOCATION RULES**

1 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?**

2 A. This section of my Direct Testimony identifies the cost allocation rules that Public  
3 Service has applied in this filing in the preparation of its CAAM and its FDC Study.

4 **Q. WHAT IS THE STATED PURPOSE OF THE COMMISSION'S CURRENT COST**  
5 **ALLOCATION RULES?**

6 A. Commission Rules 4500, et. seq., are contained within the "Unregulated Goods  
7 and Services" section of the rules. Under Rule 4500, the overview and purpose of  
8 the cost allocation rules is further described as follows:

9 The purpose of these rules is to establish cost assignment and  
10 allocation principles to assist the Commission in setting just and  
11 reasonable rates and to ensure that utilities do not use ratepayer  
12 funds to subsidize non-regulated activities, in accordance with § 40-  
13 3-114, C.R.S. In order to promote these purposes, these rules also  
14 specify information that utilities must provide to the Commission. In  
15 providing for review of a utility's specific cost allocations in other  
16 states and jurisdictions, the rules merely contemplate a methodology  
17 to allow interested parties to obtain complete information regarding  
18 cost allocations. These rules do not expressly or implicitly allow this  
19 Commission to order a utility to revise its cost allocations in other  
20 jurisdictions or states.

21 **Q. HAS THE COMPANY PREPARED ITS CAAM AND FDC STUDY IN**  
22 **ACCORDANCE WITH THE COMMISSION'S CURRENT COST ALLOCATION**  
23 **RULES?**

24 A. Yes. The CAAM and FDC Study that the Company is submitting in this proceeding  
25 are consistent with the cost allocation rules of Commission Rule 4500, et seq.

1 **Q. HOW DO THE COST ALLOCATION RULES DEFINE A CAAM?**

2 A. According to Commission Rule 4501(d), the Cost Assignment and Allocation  
3 Manual is defined as:

4 [T]he indexed document filed by a utility with the Commission that  
5 describes and explains the cost assignment and allocation methods  
6 the utility uses to segregate and account for revenues, expenses,  
7 assets, liabilities, and rate base cost components assigned or  
8 allocated to Colorado jurisdictional activities. It includes the cost  
9 assignment and allocation methods to segregate and account for  
10 costs between and among jurisdictions, between regulated and non-  
11 regulated activities, and between and among utility divisions.

12 **Q. WHAT DO THE COMMISSION RULES REQUIRE SPECIFICALLY FOR A**  
13 **CAAM?**

14 A. Under Commission Rule 4503(a), each utility must maintain on file an approved  
15 CAAM that “describes and explains the calculation methods the utility uses to  
16 segregate and account for revenues, expenses, assets, liabilities and rate base  
17 cost components assigned or allocated to Colorado jurisdictional activities.” The  
18 CAAM must include “calculation methods to segregate and account for costs  
19 between and among jurisdictions, between regulated and non-regulated activities,  
20 and between and among utility divisions.” I identify more specific requirements  
21 included in Commission Rule 4503(b), and each section of the CAAM that  
22 addresses those requirements, as follows:

23 • Parts (I) and (III) of Rule 4503(b) require a listing of all regulated or non-  
24 regulated divisions of Public Service and the regulated or non-regulated  
25 activities conducted by each division, and a listing and description in  
26 sufficient detail (in accordance with the regulations) of each regulated  
27 and non-regulated activity offered by Public Service. See Attachment  
28 NLD-1 (CAAM, Section II, Regulated and Non-regulated Divisions and  
29 Activities).



- 1 • Part (II) of Commission Rule 4503(b) requires a listing of all regulated or  
2 non-regulated affiliates of Public Service and identification of the  
3 affiliates that allocate or assign costs to and from the Company. See  
4 Attachment NLD-1 (CAAM, Section III, Corporate Organization).
- 5 • Parts (IV) and (V) of Commission Rule 4503(b) require a listing of the  
6 revenues, expenses, assets, liabilities, and rate base items by Uniform  
7 System of Accounts that the Company proposes to include in its revenue  
8 requirement for Colorado jurisdictional activities, including those items  
9 that are partially or exclusively allocated or assigned to Colorado; and a  
10 detailed description showing how the revenues, expenses, assets,  
11 liabilities, and rate base items by account and sub-account are assigned  
12 and/or allocated to Public Service's non-regulated activities, along with  
13 a description of the methods used to perform the assignment and  
14 allocations. See Attachment NLD-1 (CAAM, Section IV, Assignments  
15 and Allocations by FERC Account; CAAM, Section V, Cost Assignment  
16 and Allocation Process; CAAM, Section VI, Utility Allocations; and  
17 CAAM, Section VII, Non-regulated Activity Allocations).
- 18 • Parts (VI) and (VII) of Commission Rule 4503(b) require a description of  
19 each transaction between Public Service and a non-regulated activity  
20 which occurred since Public Service's prior CAAM was filed and, for  
21 each transaction, a statement as to whether, for this Commission's  
22 jurisdictional cost assignment and allocation purposes, the value of the  
23 transaction is at cost or market as applicable; and a description of the  
24 basis for how the assignment or allocation is made. See Attachment  
25 NLD-1 (CAAM, Section IV, Assignments and Allocations by FERC  
26 Account; CAAM, Section V, Cost Assignment and Allocation Process;  
27 CAAM, Section VI, Utility Allocations; CAAM, Section VII, Non-regulated  
28 Activity Allocations); Attachment NLD-3 (FDC Study); Confidential  
29 Attachment NLD-4 (FDC Study).
- 30 • Part (VIII) of Commission Rule 4503(b) requires specific cost  
31 assignments or allocations that are under the jurisdiction of another  
32 authority, with a written description of the prescribed methods. See  
33 Attachment NLD-1 (CAAM, Section VIII, Service Company Assignments  
34 and Allocations).

35 **Q. WHAT IS A FULLY DISTRIBUTED COST STUDY?**

36 A. According to Commission Rule 4501(g), a "Fully-Distributed Cost Study" ("FDC  
37 Study") is defined as:

1 [A] cost study that reflects the result of the fully distributed revenues,  
2 expenses, assets, liabilities and rate base amounts for the Colorado  
3 utility to and from the different activities, jurisdictions, divisions, and  
4 affiliates using cost accounting, engineering, and economic  
5 concepts, methods, and standards.

6 **Q. WHAT DO THE COMMISSION RULES REQUIRE FOR AN FDC STUDY?**

7 A. Pursuant to Commission Rule 4504(a), Public Service must submit its FDC Study  
8 when filing its CAAM. Under Commission Rule 4504(d), when filed with a rate  
9 case, the FDC Study must be based on the same test year used in the utility's rate  
10 case filing. The FDC Study must identify all non-regulated activities provided by  
11 each division in Colorado, showing the revenues, expenses, assets, liabilities, and  
12 rate base items assigned and allocated to each non-regulated activity  
13 (Commission Rule 4504(b)). In addition, Commission Rule 4504(b) requires that  
14 for each division of Public Service (electric, gas, and steam), the FDC Study must  
15 include a summary of the assigned and allocated costs. The FDC Study identifies  
16 non-regulated costs by account number, sub-account number, and account  
17 description.

**VII. THE HISTORY OF PUBLIC SERVICE'S COST ASSIGNMENT  
AND ALLOCATION MANUAL AND FDC STUDY**

1 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?**

2 A. In this section of my testimony, I provide a brief history of Public Service's CAAM  
3 and FDC Study.

4 **Q. CAN YOU EXPLAIN THE GENESIS OF THE CURRENT VERSION OF THE  
5 CAAM AND FDC STUDY?**

6 A. Yes. As a result of Public Service's 2002 Phase I Rate Case ("Proceeding No.  
7 02S-315EG"), the Company and interested parties agreed to engage in workshops  
8 on cost allocation and assignment. These workshops would educate interested  
9 parties on the Company's cost allocation processes in order to demonstrate that  
10 all allocations resulted in a fair and reasonable sharing of costs between Xcel  
11 Energy Operating Companies and affiliates and between regulated and non-  
12 regulated operations within Public Service.

13 Through these collaborative workshops, some changes were made in the  
14 Company's then-current allocation methods. All parties agreed that the processes  
15 outlined in the CAAM resulted in a fair and reasonable allocation and/or  
16 assignment of costs to Public Service, each of its utility divisions and to Public  
17 Service's non-regulated activities. The parties further agreed that no cross-  
18 subsidization was occurring between regulated and non-regulated operations  
19 within Public Service.

1           On April 15, 2005, the Company filed an updated CAAM in Proceeding  
2           No. 05I-188E. The April 15, 2005 CAAM update is very similar to the CAAM still  
3           in effect today.

4   **Q.   WERE THERE ANY FURTHER MEETINGS AROUND COST ALLOCATION**  
5   **AFTER THE APRIL 15, 2005 UPDATED CAAM WAS FILED?**

6   A.   Yes. Shortly after the workshops concluded, the parties began discussing the new  
7   Notice of Proposed Rulemaking (“NOPR”) related to cost allocation in order to  
8   come to an agreement on the requirements desired in the new electric and gas  
9   rules prior to each party drafting comments on the NOPR. As a result of these  
10   discussions, each party submitted fairly consistent comments that were eventually  
11   considered and incorporated into the 2006 Cost Allocation Rules. After those rules  
12   became effective, the first version of the Company’s CAAM and FDC Study was  
13   approved on November 21, 2006, in the 2006 Cost Assignment Allocation Model  
14   Proceeding (“Proceeding No. 06A-555EG”), Decision No. C06-1358.

15           While the Company has continued to make normal updates to the CAAM,  
16   the CAAM filed in this proceeding nonetheless uses generally the same methods  
17   of cost assignment and allocation in developing its regulated revenue requirement  
18   as it used in 2006.

19           Through the workshop process noted above, the Company worked with  
20   Trial Staff of the Commission, the Colorado Business Alliance, and the Office of  
21   the Utility Consumer Advocate (formerly the Office of Consumer Counsel) to  
22   provide these entities with an understanding of the processes the Company used

1 to separate its non-regulated activities/divisions from its regulated  
2 activities/divisions to ensure no cross subsidization occurred. Because the  
3 workshop process was comprehensive, it provided the foundation for the cost  
4 allocation section of the gas and electric rules. Specifically, the development of  
5 the cost allocation rules found in 4 CCR 723-4 4500 et. seq. included the input of  
6 other utility companies as well as the previously-noted stakeholders.

7 **Q. HOW DOES THE COMPANY ENSURE COMPLIANCE WITH COST**  
8 **ALLOCATION RULES FOR NON-REGULATED ACTIVITIES?**

9 A. The Company segregates its non-regulated activities to ensure compliance with  
10 cost allocation rules. To that end, the cost allocation rules include two key  
11 definitions to address how the Company's non-regulated activities operate. The  
12 two key definitions, as found in Rule 4501, are "Activity" and "Division."

13 "Activity" is defined as "a business activity, product or service whether  
14 offered by a Colorado utility, a division of a Colorado utility, or an affiliate of a  
15 Colorado utility." "Division" is defined as "an activity conducted by a Colorado utility  
16 but not through a legal entity separate from a Colorado utility. It includes the  
17 electric, gas, or thermal activities of a Colorado utility and any non-regulated  
18 activities provided by the Colorado utility." The Company provides non-regulated  
19 activities as divisions within Public Service. Using divisions allows the activities to  
20 be performed within the legal entity of Public Service without requiring separation  
21 into a separate legal entity, but still requires the activities to be clearly separated  
22 from the electric, gas, or steam regulated activities within Public Service.

1           The steps within the cost allocation rules further define the assignment or  
2 allocation processes for charges to the non-regulated activities. The Company  
3 has implemented the assignment and allocation processes in its day-to-day  
4 operations and detailed the assignment and allocation processes it uses in its  
5 CAAM. Various departments within the Company work with personnel associated  
6 with non-regulated activities to set up processes to ensure that revenues and  
7 expenses are recorded properly and are separated as clearly as possible from  
8 regulated operations.

**VIII. THE COST ASSIGNMENT AND ALLOCATION MANUAL (CAAM)**

1 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?**

2 A. In this section, I sponsor and provide specific information regarding Public  
3 Service's CAAM, dated November 2023, a copy of which is included with this  
4 Direct Testimony as Attachment NLD-1, as well as the cost assignment, Allocation  
5 Methods, and percentages used to develop the Test Year.

6 **Q. HOW HAVE YOU ADDRESSED THE COST ALLOCATION METHODS USED IN  
7 THE TEST YEAR THROUGHOUT YOUR DIRECT TESTIMONY?**

8 A. Public Service prepared its November 2023 CAAM based on cost Allocation  
9 Methods used for January 1, 2023, to December 31, 2023. These Allocation  
10 Methods reflect current and expected future cost assignment and allocation  
11 practices for the Test Year, and therefore form the basis for O&M in the Company's  
12 Test Year. This is the same practice the Company uses to prepare its budget.  
13 The Company also used this same practice in Proceeding No. 22AL-0530E (the  
14 Company's 2022 Electric Rate Case) and in Proceeding No. 22AL-0046G (the  
15 Company's 2022 Gas Rate Case).

16 **Q. HAS THE COMPANY UPDATED ITS CAAM SINCE IT WAS APPROVED IN THE  
17 2022 GAS RATE CASE?**

18 A. Yes. The CAAM filed in this proceeding, dated November 2023, has been updated  
19 and is applicable to the Test Year. The modifications do not propose a significant  
20 change to the Company's cost assignment and allocation process. Attachment

1 NLD-2 to my Direct Testimony identifies all significant modifications to the CAAM  
2 since it was last filed in the Company's 2022 Gas Rate Case.

3 **Q. ARE THERE ANY ALLOCATION METHODS INCLUDED IN THE CAAM THAT**  
4 **HAVE BEEN REVIEWED AND APPROVED FOR USE BY OTHER**  
5 **REGULATORY AUTHORITIES?**

6 A. Yes. The Allocation Methods included in the CAAM for XES costs were initially  
7 developed and approved by the SEC under PUHCA 1935. We have also reported  
8 our Allocation Methods to FERC under PUHCA 2005 through the filing of the  
9 annual XES FERC Form 60 report. Moreover, the Allocation Methods in the CAAM  
10 are reviewed by other state regulatory commissions in rate cases filed by other  
11 Xcel Energy Operating Companies. For example, the Minnesota Public Utilities  
12 Commission reviews the CAAM and the allocation of XES costs to NSPM in NSPM  
13 retail rate cases. Additionally, FERC periodically initiates audits in the normal  
14 course of business that can include a review of XES cost allocations and  
15 intercompany transactions.

16 **Q. PLEASE PROVIDE A HIGH-LEVEL OVERVIEW OF THE CONTENTS OF THE**  
17 **COMPANY'S NOVEMBER 2023 CAAM.**

18 A. The following is a description of the sections included in Public Service's  
19 November 2023 CAAM:

- 20 • Section I – Introduction: Provides an introduction to the CAAM, as well  
21 as definitions for abbreviations, acronyms, or terms used in the  
22 document.



- 1                   • Section II – Regulated and Non-regulated Divisions and Activities:  
2                   Describes Public Service’s regulated electric, gas, and steam utility  
3                   divisions and activities, incidental services, and non-regulated activities.
- 4                   • Section III – Corporate Organization: Provides an overview of Public  
5                   Service and lists the regulated and non-regulated affiliates in the Xcel  
6                   Energy holding company system, including Public Service’s  
7                   subsidiaries, and identifies the affiliates with whom Public Service has  
8                   transactions.
- 9                   • Section IV – Assignments and Allocations by FERC Account: Lists the  
10                  accounts Public Service includes in its revenue requirement for  
11                  Colorado jurisdictional activities and specifies how those FERC  
12                  accounts and sub-accounts are assigned and/or allocated to Public  
13                  Service’s non-regulated activities, along with a description of the  
14                  methods used to perform the assignments or allocations.
- 15                 • Section V – Cost Assignment and Allocation Process: Provides an  
16                 overview of the cost assignment and allocation principles Public Service  
17                 uses and the accounting processes within monthly close, including  
18                 system-generated processes and manual processes used to assign and  
19                 allocate costs between the regulated utility divisions and non-regulated  
20                 activities of Public Service.
- 21                 • Section VI – Utility Allocations: Explains the utility allocations and the  
22                 Allocation Methods used within Public Service to allocate common or  
23                 shared costs among electric, gas, and steam utility divisions and non-  
24                 regulated activities.
- 25                 • Section VII – Non-regulated Activity Allocations: Explains the Allocation  
26                 Methods used to allocate A&G and Customer Accounting costs to the  
27                 non-regulated activities.
- 28                 • Section VIII – Service Company Assignments and Allocations: Lists the  
29                 Allocation Methods used by XES to allocate costs among the Xcel  
30                 Energy holding company system of companies.

31                   For each allocation, the CAAM describes the allocation method or the  
32                   development of internal billing rates, whichever is applicable.

1 **Q. PLEASE EXPLAIN THE REMAINING PUBLIC SERVICE ALLOCATIONS**  
2 **DETAILED IN THE CAAM.**

3 A. In addition to the XES allocations described above, the CAAM includes detailed  
4 sections on the Utility Allocations (O&M and Non-O&M), and the Non-regulated  
5 Activity Allocations. The following sections explain each type of allocation.

6 **A. Utility Allocations**

7 **Q. WHAT IS THE PURPOSE OF COMMON O&M UTILITY ALLOCATIONS?**

8 A. Common O&M utility allocations within Public Service are developed to allocate  
9 common (electric, gas, and steam) costs that are recorded in A&G FERC accounts  
10 920 to 935 to the electric, gas, and steam utility divisions and to allocate common  
11 (electric, gas, and steam) costs that are recorded in FERC accounts 901 to 917  
12 for customer accounting, customer information, and sales costs to the electric, gas,  
13 and steam utility divisions.

14 **Q. WHEN AND HOW ARE COMMON O&M UTILITY ALLOCATIONS APPLIED?**

15 A. Common O&M utility allocations are performed on a monthly basis after all  
16 transactions have been recorded. Any records with a “common” designator for  
17 Public Service within the general ledger are allocated based on the allocation  
18 method developed for each specific pool of costs. The common utility cost pools  
19 are programmed into the system based on a specific FERC account or a  
20 combination of FERC accounts. For example, Common Costs in FERC account  
21 925, Injuries and Damages, and FERC account 926, Pensions and Benefits, are  
22 allocated to the electric, gas, and steam utility divisions based on the labor

1 allocation method, because the costs in the pool have a cost causative relationship  
2 with labor. Section VI of the CAAM (Attachment NLD-1) explains the allocation  
3 method used for each of the allocation pools for Common Costs recorded in FERC  
4 accounts 901 to 935.

5 **Q. WHERE DOES THE COMPANY PROVIDE THE TEST YEAR O&M UTILITY**  
6 **ALLOCATION METHODS AND ALLOCATION PERCENTAGES?**

7 A. Section VI of the CAAM explains the Test Year O&M utility Allocation Methods. In  
8 addition, the Test Year O&M utility Allocation Methods and percentages are  
9 provided in Attachment NLD-7.

10 **Q. WHERE DOES THE COMPANY PROVIDE THE TEST YEAR UTILITY RATE**  
11 **BASE AND NON-O&M ALLOCATION METHODS AND ALLOCATION**  
12 **PERCENTAGES?**

13 A. The utility rate base and non-O&M Allocation Methods used for the Test Year are  
14 explained in Section VI of the CAAM (Attachment NLD-1). Company witness Mr.  
15 Arthur P. Freitas discusses the common plant Allocation Percentages used to  
16 develop the Test Year in his Direct Testimony.

17 **B. Non-regulated Activity Allocations**

18 **Q. WHAT IS THE PURPOSE OF NON-REGULATED ACTIVITY ALLOCATIONS?**

19 A. Non-regulated activity allocations ensure that the billed costs for services provided  
20 to non-regulated activities represent a fully distributed cost and that electric, gas,  
21 and steam utility divisions are not subsidizing the non-regulated activities.

1 **Q. PLEASE DESCRIBE PUBLIC SERVICE'S NON-REGULATED ACTIVITIES.**

2 A. A complete list of Public Service's non-regulated activities is included in Section II  
3 of the CAAM (Attachment NLD-1).

4 **Q. HOW ARE PUBLIC SERVICE'S NON-REGULATED ACTIVITIES SEPARATED**  
5 **FROM ITS REGULATED UTILITY ACTIVITIES TO ENSURE THEIR COSTS ARE**  
6 **NOT INCLUDED IN THE UTILITY REVENUE REQUIREMENTS**  
7 **CALCULATION?**

8 A. Public Service separates costs of non-regulated activities by Final Cost Centers.  
9 The Company identifies specific Final Cost Centers as non-regulated and assigns  
10 a non-utility FERC account assignment. As a result, these costs are excluded from  
11 revenue requirements calculations.

12 **Q. WHAT TYPES OF COSTS ARE BILLED TO THE NON-REGULATED**  
13 **ACTIVITIES?**

14 A. Whenever possible, non-regulated activities are directly charged to FERC  
15 accounts 417, Revenues from Nonutility Operations, and 417.1, Nonutility  
16 Expenses, for services performed for their benefit by Public Service and XES.  
17 Non-regulated activities incur a majority of their costs through direct assignment.  
18 For example, XES employees working on Public Service's non-regulated activities  
19 charge their labor costs through monthly labor distribution to each non-regulated  
20 activity. In addition, a portion of their non-labor expenses follow their labor. All  
21 expenses recorded in each non-regulated activity account are linked to FERC  
22 account 417.1, Nonutility Expenses and these costs are not recorded in Public

1 Service's utility division O&M accounts and are therefore not included in the cost  
2 of service.

3 Public Service employees working on Public Service's non-regulated  
4 activities also charge their labor costs through labor distribution to the non-  
5 regulated activity account. These expenses are also linked to FERC  
6 account 417.1, Nonutility Expenses, and are not recorded in Public Service's utility  
7 division O&M accounts.

8 Labor-related overheads (e.g., pensions, benefits, non-productive time, and  
9 workers' compensation) and facilities costs are programmed to follow labor costs.  
10 These overheads are recorded in the non-regulated activity accounts that are  
11 linked to FERC account 417.1, Nonutility Expenses. The labor-related overheads  
12 are described in more detail in Section V of the CAAM, along with other overheads.

13 **Q. WHAT METHOD HAS BEEN APPROVED BY THIS COMMISSION FOR**  
14 **ALLOCATING A&G COSTS TO THE NON-REGULATED ACTIVITIES?**

15 A. The Commission approved the use of an A&G allocator based on the ratio of  
16 Common Costs (i.e., costs not directly assigned to electric, gas, or steam utility  
17 divisions) in FERC accounts 920 to 935 to total Public Service labor in Proceeding  
18 No. 06A-555EG, Decision No. C06-1358. The allocation percentage is applied to  
19 labor charged to each non-regulated activity to determine the A&G overhead to be  
20 allocated to that activity.

1 **Q. IS THE COMPANY PROPOSING ANY REVISIONS TO ITS A&G OVERHEAD**  
2 **CALCULATION?**

3 A. No.

4 **Q. WHAT METHOD HAS THIS COMMISSION APPROVED FOR ALLOCATING**  
5 **CUSTOMER ACCOUNTING COSTS TO THE NON-REGULATED ACTIVITIES?**

6 A. In Proceeding No. 06A-555EG, Decision No. C06-1358, the Commission approved  
7 use of a customer accounting allocator based on the ratio of Common Costs in  
8 FERC accounts 901 to 917, excluding the amounts recorded in the following FERC  
9 accounts: 902, Meter Reading Expenses; 904, Uncollectible Accounts; and  
10 Demand-Side Management costs included in account 908, to total revenues,  
11 excluding trading revenues. The specific exclusions include accounts that are  
12 unrelated to the Company's non-regulated activities.

13 **Q. IS THE COMPANY PROPOSING ANY REVISIONS TO ITS CUSTOMER**  
14 **ACCOUNTING OVERHEAD CALCULATION?**

15 A. No.

16 **Q. WHERE DOES THE COMPANY PROVIDE THE TEST YEAR NON-REGULATED**  
17 **ACTIVITY ALLOCATION METHODS AND ALLOCATION PERCENTAGES?**

18 A. The Test Year non-regulated Allocation Methods are explained in Section VI of the  
19 CAAM. In addition, the Allocation Percentages used for purposes of the Test Year  
20 are provided in the schedule included as Attachment NLD-8.

1 **Q. DOES THE CAAM DEMONSTRATE THAT PUBLIC SERVICE HAS NOT USED**  
2 **RATEPAYER FUNDS TO SUBSIDIZE NON-REGULATED ACTIVITIES?**

3 A. Yes. The CAAM demonstrates that the Company has not used customer funds to  
4 subsidize non-regulated activities.

**IX. THE FULLY DISTRIBUTED COST STUDY IN THIS PROCEEDING**

1 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?**

2 A. In this section, I sponsor and provide specific information regarding the Company's  
3 FDC Study applicable to the Test Year, a copy of which is included as Attachment  
4 NLD-3 and the Confidential and Public versions of Attachment NLD-4.

5 **Q. HAS THE COMPANY PERFORMED AN FDC STUDY FOR PURPOSES OF THIS**  
6 **CASE?**

7 A. Yes.

8 **Q. PLEASE DESCRIBE THE COMPANY'S FDC STUDY.**

9 A. The FDC Study performed for this proceeding is attached to my Direct Testimony  
10 as Attachment NLD-3 and Confidential Attachment NLD-4. The FDC Study  
11 summarizes the results of applying the methods set forth in the CAAM in order to  
12 segregate all revenues, expenses, and investments associated with the  
13 Company's non-regulated activities from the Company's regulated cost of service.  
14 This is the same format for the FDC Study that was agreed to as part of the 2002  
15 Phase I Rate Case Settlement in Proceeding No. 02S-315EG, referenced earlier.  
16 This format was reviewed by the parties who participated in the workshop process,  
17 and it was agreed in that context that the format should remain the same.

18 Attachment NLD-3 is in the form of an income statement and balance sheet  
19 and shows the results of the Company's assignment and allocation of the major  
20 categories of revenues, expenses, and investment among the electric, gas, and  
21 steam utility divisions, and the nonutility divisions. Confidential Attachment NLD-



1 4C shows the detailed breakdown of revenues, expenses, and investment  
2 assigned and allocated to the Company's non-regulated activities. The non-  
3 regulated products and services are identified across the top of the report, starting  
4 in the second column. Each product or service has one or more Final Cost Center  
5 that identifies where costs are recorded for that non-regulated product or service.  
6 The first column on the page provides the line item information by description of  
7 the type of cost incurred. The A&G and Customer Accounting overhead loadings  
8 are included in Administrative and General and Other Operating Expense line  
9 items shown near the bottom of the report.

10 **Q. DOES THE FDC STUDY COMPLY WITH COMMISSION RULE 4504?**

11 A. Yes. In accordance with Commission Rule 4504(d), Public Service has prepared  
12 its FDC Study based on the cost allocation methods to be used for the Test Year  
13 (January 1, 2023, through December 31, 2023). Similar to the CAAM methodology  
14 discussed above, the FDC Study relies on actual costs and cost Allocation  
15 Methods used for the period from January 1, 2022, to December 31, 2022 which  
16 reflect current and expected future cost assignment and allocation practices for the  
17 Test Year. The underlying cost assignment and allocation methods presented in  
18 the CAAM and used in the FDC Study are an accurate reflection of the  
19 methodologies and practices used in determining Test Year O&M.

20 The Company's experience and annual reviews performed during updates  
21 have shown that there is minimal change in the allocation percentages on a year-

1 to-year basis. This is the same practice the Company uses in preparing its budget  
2 and the same practice used in the Company's 2022 Gas Rate Case.

3 **Q. DOES THE FDC STUDY DEMONSTRATE THAT PUBLIC SERVICE HAS**  
4 **COMPLIED WITH COMMISSION RULE 4502?**

5 A. Yes. The FDC Study demonstrates that all appropriate revenues, expenses,  
6 assets, liabilities, and rate base items for the Test Year have been appropriately  
7 assigned and allocated and that the Company has complied with the cost  
8 allocation principles established in Commission Rule 4502.

9 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

10 A. Yes, it does.

## **Statement of Qualifications**

### **Nicole L. Doyle**

I received a Bachelor of Accounting from University of Minnesota Duluth, Minnesota in 2007. I also received and have held a (inactive) CPA license issued by the Minnesota Board of Accountancy since 2007.

My current position with XES is Director of Corporate Accounting in which I oversee the Service Company Accounting, Corporate Accounting, Business Area Accounting, and Cash Processes teams. As it relates to Service Company Accounting, I am responsible for the general administration of XES, including accounting, billing, allocations, policies and procedures, service agreements, internal audits, external audits and external reporting to state and federal regulatory agencies.

I have been employed by XES since April 2015 holding several positions in Corporate Accounting. Prior to joining XES, I was employed by Target Corporation as accounting manager and accounting supervisor which I managed teams responsible for month end accrual processes and accounting related to the acceptance of third party credit and debit cards. I was also previously employed by CliftonLarsonAllen as a senior accountant where I performed financial statement audits, internal audits, and various review engagements primarily for financial institutions.

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF COLORADO

\* \* \* \* \*

IN THE MATTER OF ADVICE NO. )  
1029-GAS OF PUBLIC SERVICE )  
COMPANY OF COLORADO TO )  
REVISE ITS COLORADO PUC NO. 6- )  
GAS TARIFF TO INCREASE )  
JURISDICTIONAL BASE RATE )  
REVENUES, IMPLEMENT NEW BASE ) PROCEEDING NO. 24AL-\_\_\_\_G  
RATES FOR ALL GAS RATE )  
SCHEDULES, AND MAKE OTHER )  
PROPOSED TARIFF CHANGES )  
EFFECTIVE FEBRUARY 29, 2024 )

AFFIDAVIT OF NICOLE L. DOYLE  
ON BEHALF OF PUBLIC SERVICE COMPANY OF COLORADO

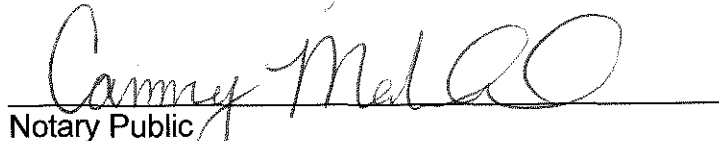
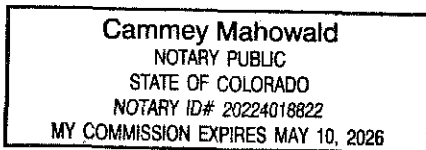
I, Nicole L. Doyle, being duly sworn, state that the Direct Testimony and attachments were prepared by me or under my supervision, control, and direction; that the Direct Testimony and attachments are true and correct to the best of my information, knowledge and belief; and that I would give the same testimony orally and would present the same attachments if asked under oath.

Dated at Denver, Colorado, this 24th day of January, 2024.



Nicole L. Doyle  
Director, Corporate Accounting

Subscribed and sworn to before me this 24th day of January, 2024.



Notary Public

My Commission expires May 10, 2026

**Public Service Company of Colorado, a  
Colorado corporation**

**Cost Assignment and Allocation  
Manual**

**November 2023**

**Public Service Company of Colorado, a Colorado corporation**  
**Cost Assignment and Allocation Manual**  
**Pursuant to 4 CCR 723-3-3500 et seq. and 4 CCR 723-4-4500 et seq.**

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**Public Service Company of Colorado, a Colorado corporation**  
**Cost Assignment and Allocation Manual**  
**Pursuant to 4 CCR 723-3-3500 et seq. and 4 CCR 723-4-4500 et seq.**

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## I. INTRODUCTION

This Cost Assignment and Allocation Manual (“CAAM”), pursuant to 4 Code of Colorado Regulations (“CCR”) 723-3-3500 et seq. and 4 CCR 723-4-4500 et seq. describes and explains the calculation methods Public Service Company of Colorado, a Colorado corporation (“PSCo” or the “Company”) uses to segregate and account for revenues, expenses, assets, liabilities and ratebase cost components assigned or allocated to Colorado jurisdictional activities. It includes the calculation methods to segregate and account for costs between and among jurisdictions, between regulated and non-regulated activities and between and among utility divisions.

### DEFINITIONS

#### Abbreviations or Acronyms

The following abbreviations or acronyms are used within the CAAM document:

A&G.....	Administrative and General
ACC.....	Allocating Cost Center
AFUDC.....	Allowance for Funds Used During Construction
CAAM.....	Cost Assignment and Allocation Manual
CCR.....	Code of Colorado Regulations
C.R.S.....	Colorado Revised Statutes
Commission.....	Colorado Public Utilities Commission
CWIP.....	Construction Work in Progress
ECA.....	Electric Cost Adjustment
FAS.....	Financial Accounting Standards
FERC.....	Federal Energy Regulatory Commission
FICA.....	Federal Insurance Contributions Act
FUTA.....	Federal Unemployment Tax Act
HVAC.....	Heating, Ventilation & Air Conditioning
IT.....	Information Technology
LTD.....	Long Term Disability
NSPM.....	Northern States Power Company, a Minnesota corporation
NSPW.....	Northern States Power Company, a Wisconsin corporation
O&M.....	Operations and Maintenance
Operating Companies or Utility Subsidiaries.....	NSPM, NSPW, PSCo, and SPS
Operating Company.....	One of the Operating Companies
PSCo or the Company.....	Public Service Company of Colorado, a Colorado corporation
PUCHA 1935.....	The Public Utility Holding Company Act of 1935
PUCHA 2005.....	The Public Utility Holding Company Act of 2005
RESA.....	Renewable Energy Standard Adjustment
SAP.....	SAP General Ledger System
Service Company or XES.....	Xcel Energy Services Inc.
SKF.....	Statistical Key Figure
SPS.....	Southwestern Public Service Company, a New Mexico corporation
SUTA.....	State Unemployment Tax Authority
Utility Subsidiary.....	One of the Utility Subsidiaries
WBS.....	Work Breakdown Structure
Xcel Energy or the Holding Company.....	Xcel Energy Inc.



## Terms

The following terms are used within the CAAM document:

Accounts Payable - the Payment and Reporting Department of XES.

Administrative and General - includes activity in FERC accounts 920-935, A&G Expenses.

Allocation Methods or Methodologies - Allocation Methods or Methodologies are the basis for assigning costs to an affiliate and result from using a single Allocation Ratio or the average of two or more Allocation Ratios. Examples of Allocation Methods or Methodologies include: Number of Customers; Number of Employees; Revenues; and Assets.

Allocation Percentages or Ratios - each set of Allocation Statistics is used to calculate an Allocation Percentage or Ratio. For example, the employee ratio uses the number of employees for each affiliate to the total number of employees for all affiliates to determine the percentage of services chargeable to each affiliate.

Allocation Statistics - Allocation Statistics are the actual numerical inputs used to derive the Allocation Ratios or Percentages. Examples of statistics are: the dollar amount of assets; the count of employees; the dollar amount of revenues; the number of customers; the number of invoice transactions; megawatt hours of generation; and the number of customer bills.

Assessment Process - the process used by the general ledger system to allocate costs from an ACC to the Receiving Cost Element (e.g., Final Cost Center, Internal Order, or WBS element).

Business Area - an operational segment of the Company with assigned employees. Examples include Gas Systems, Operations Services, and Customer and Innovation.

Common Costs - costs that are applicable to the three utility divisions (e.g., electric, gas, or steam) and the non-regulated activities in Public Service.

Cost Center - a grouping of related costs within the general ledger. Cost Centers are primarily used for managerial reporting and analysis, and can serve several purposes. An ACC is used to collect costs that will be allocated to other Cost Centers, Internal Orders, or WBS. A Final Cost Center is used to collect costs defined by a Business Area, or Department within a Business Area, that is associated with an Operating Company or affiliate, and Profit Center. Unlike a Business Area, a Cost Center does not have assigned employees.

Cost Element - an organizational unit that is used to track costs in the accounting system as they move through the various processing steps.

Customer Accounting Costs - includes activity in FERC accounts 901-903, Customer Accounts Expenses; FERC accounts 906-910, Customer Service and Informational Expenses; and FERC accounts 911-917, Sales Expenses.

Department - an operational segment of a Business Area. Business Areas can consist of multiple Departments (e.g., Corporate Accounting is a Department of the Other Shared Services Organizations Business Area).

Direct Charges - Direct Charges occur when an employee of any Operating Company or affiliate including XES can clearly identify that the service being rendered is for the benefit of a specific Operating Company or affiliate.

Indirect ACC - an ACC that collects Service Company O&M Indirect Charges.

Indirect Charges - the terms Indirect Charges and Allocated Charges are interchangeable when used in this document. These charges occur when the cost for services cannot be directly assigned to a specific Operating Company or affiliate and are therefore allocated from an Indirect ACC to the Operating Companies and affiliates that benefit from the services based on the appropriate Allocation Methods.

Internal Order - accounting mechanisms used to track expenses associated with certain projects or functions.

Non-Operations and Maintenance Allocations - allocations designed to apportion expenses recorded in accounts other than O&M to electric, gas, thermal and nonutility. The non-O&M costs apportioned include depreciation, payroll taxes, miscellaneous service revenues, amortization expenses, etc.

Non-Productive Labor Costs - labor costs associated with vacation time, sick time, and holiday time.

Operations and Maintenance - includes activity in FERC accounts 500-935 with the exception of the following FERC accounts: 501, Fuel; 901-903, Customer Accounts Expenses; 906-910, Customer Service and Informational Expenses; 911-917, Sales Expenses; and 920-935, Administrative and General Expenses.

Productive Labor Costs - labor costs associated with regular pay, overtime pay, and premium time pay.

Profit Center - SAP data element that identifies the jurisdiction or joint venture owner.

Receiving Cost Element - A generic term for a Cost Element that receives costs when a Settlement Process or Assessment Process is run.

Settlement Process - all costs recorded in an Internal Order are processed through the Settlement Process to move them from the Internal Order to a Cost Element (Final Cost Center, ACC, Internal Order, etc.). The Settlement Process will move the costs both within an Operating Company or affiliate and between Operating Companies and affiliates depending on the settlement rule of the Internal Order.

Statistical Key Figure - the method by which the Allocation Ratios and factors are organized in the accounting system and linked to ACCs to facilitate the performance of the Assessment Process to allocate charges.

Supply Chain - the Supply Chain Department of the XES.

Work Breakdown Structures - hierarchical cost collectors representing work performed that include

various attributes to be used for the reporting of costs.

## II. REGULATED AND NON-REGULATED DIVISIONS AND ACTIVITIES

### OVERVIEW

*This section addresses the requirements of Rules 4 CCR 723-3503(b)(I) and (III) and 4 CCR 723-4503(b)(I) and (III).*

Any service that does not meet the definitions of a regulated activity or incidental service, as described below, is considered a non-regulated activity for purposes of this CAAM. 4 CCR 723-3501 defines regulated activity as follows:

- (i) “Regulated Activity” means any activity that is offered as a public utility service as defined in Title 40, Articles 1 to 7 [Colorado Revised Statutes (“C.R.S.”)], and is regulated by the [Colorado Public Utility Commission (“Commission”)] or regulated by another state utility commission or the [Federal Energy Regulatory Commission (“FERC”)], or any non-regulated activity, which meets the criteria specified in rules 3502(g).

4 CCR 723-4501 defines incidental services as follows:

- (h) “Incidental Services” means non-tariffed or non-regulated services that have traditionally been offered incidentally to the provisions of tariff services where the revenues for all such services do not exceed:
  - (I) The greater of \$100,000 or one percent of the provider’s total annual Colorado operating revenues for regulated services; or,
  - (II) Such amount established by the Commission considering the nature and frequency of the particular service.

4 CCR 723-4501 provides for nearly identical definition of “Regulated Activity” in relation to gas operations.

In addition, Rules 4 CCR 723-3502(g) and 4502(g) provide that certain non-jurisdictional services may be treated as regulated under the following circumstances:

A utility may classify non-jurisdictional services as regulated if the services are rate-regulated by another agency (i.e., another state utility commission or the FERC) and where there are agency-accepted principles or methods for the development of rates associated with such services. This rule may apply, for example, to a provider’s wholesale sales of electric power and energy. For such services, the utility shall identify the services in its manual, and account for the revenues, expenses, assets, liabilities, and rate base associated with these services as if these services are regulated.

The following pages provide a description of PSCo’s regulated activities, incidental services and non-regulated activities. Each description identifies the types of costs associated with each service or activity and identifies the PSCo Business Area or Department which offers the service or activity. All activities are provided only within the state of Colorado.

## REGULATED ACTIVITIES

### Electric

#### Electric – Residential

Residential electric service represents the provision of electric service to residential customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Commercial and Industrial

Commercial and industrial electric service represents the provision of electric service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Public Street and Highway Lighting

Public street and highway lighting electric service represents the provision of electric service to public authorities for lighting streets, highways, parks, and other public places, or for traffic or other signal system service. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Other Public Authorities

Other public authority electric service represents the provision of electric service to public authorities under special agreements or contracts. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Resale

Resale electric service represents the provision of electric service to PSCo wholesale customers or public authorities for resale to end-user customers or to power marketers. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, or through facilities owned by third parties, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Interdepartmental

Interdepartmental electric service represents the provision of electric service to PSCo Departments other than the PSCo Electric Utility at tariffed rates. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Maintenance of Street Lights

Maintenance of streetlights service is provided to public authorities for the maintenance of street lighting and related facilities. Costs related to this service include primarily labor, vehicles and equipment costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Wheeling

Wheeling service represents the provision of transmission service on behalf of other utilities and public authorities whereby PSCo transports power owned by others over PSCo's electric transmission facilities. Costs associated with this service primarily include transmission facilities' O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Miscellaneous Services

PSCo provides several miscellaneous electric services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Off-System Electric Sales

PSCo sells electricity not required to serve its native load to off-system customers. Costs related to this activity include fuel and purchased power costs. The revenues associated with these sales reside in FERC account 447, Sales for Resale-Electric. The costs related to this activity reside in FERC accounts 501, Fuel-Steam Generation; 555, Purchased Power; and 565, Transmission of Electricity by Others. The Company allocates production O&M, transmission O&M, and customer accounting costs based on a percentage of overall sales relative to the off-system sales. In addition, the Company assigns a portion of A&G and non-production O&M to these transactions. These costs reside within the PSCo Electric Utility.

### WindSource®

WindSource® is a regulated utility product in which costs in excess of the revenues received are included in RESA. PSCo uses wind turbines to generate power for electric customers for alternative energy consumption. Costs related to this activity are to recover a return on investment of the owned wind assets plus depreciation expense. The costs recovered include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. The revenues are recorded in FERC account 440, Residential Sales-Electric; FERC account 442, Commercial and Industrial Sales-Electric; and FERC account 447, Sales for Resale-Electric (for FERC wholesale customers). The costs are recorded in FERC accounts 407.4, Regulatory Credits, and are then recovered through the RESA and the ECA.

### Gas

#### Gas - Residential

Residential gas service represents the provision of natural gas service to residential customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

#### Gas - Commercial and Industrial

Commercial and industrial gas service represents the provision of natural gas service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

#### Gas - Interdepartmental

Interdepartmental gas service represents the provision of natural gas service or gas transportation service to PSCo Departments other than the PSCo Gas Utility at tariffed rates. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

#### Gas - Transportation

Gas transportation service represents the provision of gas delivery service on behalf of end-use customers, third-party suppliers or marketers whereby PSCo transports gas owned by others over PSCo's gas pipeline system. Costs associated with this service primarily include depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

### Gas - Miscellaneous Services

PSCo provides several miscellaneous gas services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

### **Thermal**

#### Thermal - Commercial and Industrial

Commercial and industrial thermal service represents the provision of steam to customers for various purposes using PSCo's steam pipeline loop. Costs associated with this service relate to the generation and circulation of steam through Company-owned distribution facilities, primarily fuel costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Thermal Utility.

#### Thermal - Miscellaneous Services

PSCo provides several miscellaneous thermal services, such as instituting initial steam service, reinstituting service from a street valve, non-gratuitous services, repairing customer equipment, providing engineering consulting work at customer's requests, and processing returned checks. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Thermal Utility.

### **Other**

#### Oil and Gas Royalties

PSCo receives royalty payments for oil and gas extracted from PSCo-owned property by exploration and production companies pursuant to oil and gas leases. The revenues associated with this service are included in FERC account 421, Miscellaneous Non-operating Income; however, 50 percent of these revenues are reclassified for ratemaking purposes to regulated revenues.



## INCIDENTAL SERVICES

Consistent with the definition of incidental services set forth above, PSCo has established the following conditions that must be met for a service to be considered an incidental service for purposes of this CAAM:

- The revenues associated with the service do not exceed the greater of \$100,000 annually or one percent of PSCo's total annual Colorado operating revenues for regulated services, or such other amount established by the Commission considering the nature and frequency of the particular service.
- The service is a business activity for which:
  - There is no business or marketing plan,
  - PSCo does not solicit customers for the service,
  - There is an insubstantial commitment of resources or investment by PSCo,
  - The service has been traditionally treated as incidental for ratemaking purposes,
  - The service is an outgrowth of regulated operations, and
  - There is a negligible financial or other risk to the regulated operations.

The incidental services described in this section are services not provided pursuant to any tariff and have been traditionally treated as regulated in the operating revenue and expense accounts for ratemaking purposes. The incidental services included herein do not include other non-regulated activities.

The following services are treated as incidental services for purposes of this CAAM:

- Rent from Electric and Gas Properties, and
- Coal Ash Sales

### Rent from Electric and Gas Properties

Rent from electric and gas properties results from the leasing of PSCo-owned utility property not currently utilized for the provision of regulated services to non-affiliated third parties. Costs related to this service are primarily A&G costs associated with customer billings, as well as rental contract renewals. The revenue associated with the rentals resides in FERC account 454, Rent from Electric Property; FERC account 456, Other Electric Revenue; and FERC account 493, Rent from Gas Properties. The costs incurred in conjunction with this service are incurred entirely at the Service Company level, and then allocated back to PSCo as a component of A&G costs. These costs reside within the PSCo Electric and/or Gas Utility, as appropriate.

### Coal Ash Sales

PSCo sells for beneficial use coal ash, a byproduct of burning coal in the generation of electricity. Beneficial use of coal ash conserves natural resources and landfill space and reduces PSCo operating costs. Revenues associated with the sale of coal ash reside in FERC account 501.7, Fuel Handling. Charges to customers for ash sales are determined by the value of the ash related to its character, quality, proposed beneficial use, and coal type.

Service costs are incurred for management and disposal of coal ash. Costs related to this activity primarily include labor and labor-related overheads incurred by the PSCo Electric Utility. These costs reside within the Operations Business Area.

### **NON-REGULATED ACTIVITIES**

The business activities below do not meet the definition of regulated activities or incidental services, and accordingly, are treated as non-regulated activities for purposes of this CAAM:

- ConnectSmart,
- HomeSmart,
- Chilled Water Services,
- Empower Intelligence, and
- Inactive Products.

### ConnectSmart

PSCo provides a service for customers moving into or across the region to set up utility service and other subscription services to their homes (i.e., newspaper, local and long-distance telephone, cable TV, etc.). PSCo, through its call center, receives telephone requests for this service, and sends these requests, for a fee, to AllConnect (a third-party contractor) for the coordination of installation of services. Costs related to this activity include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits costs are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

### HomeSmart

PSCo provides water heater, HVAC, carbon monoxide detector, photovoltaic solar and thermal sales, and appliance repair services. Costs related to this activity include Direct Charges for labor, materials, rents, fleet costs, data processing and phones, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1. This activity utilizes its own billing system; therefore, the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations. The materials and supplies inventories are recorded in FERC account 156, Other Materials and Supplies.

In addition, under the HomeSmart product, PSCo offers a preventive maintenance subscription option for gas and electric appliances, as well as for HVAC equipment. The Company also provides related repairs as part of this service. Costs related to this activity include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentives and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on service plan revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

### Chilled Water Service

PSCo has constructed chilled water facilities to replace customer owned and operated central air conditioning in some downtown Denver buildings, for which the Company has contracts to provide this service. Costs related to this activity include Direct Charges for labor, equipment, and outside services associated with the service provided. In addition, payroll taxes, lost time, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations. The property, plant and equipment are recorded in FERC accounts 121, Nonutility Property; and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property. Depreciation associated with this service is included in FERC account 417.1, Expenses from Nonutility Operations.

Empower  
Intelligence

Empower Intelligence is an energy management reporting solution with customized data for businesses to help manage and control their energy use. This product consists of unique interactive reports with detailed information, including both consumption and demand levels, to help the customer pinpoint and analyze their facility's energy use. By analyzing past energy use, this product can help drive green strategies while helping customize a strategic business plan for facility managers, as well as deliver a bill estimator tool that keeps track of budgets and identifies cost saving opportunities. Costs related to this activity include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on Productive Labor Costs recorded to FERC account 417.1. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

Inactive Products

PSCo classifies products and services that are no longer provided to customers as Inactive Products. Any remaining revenues and costs associated with these products are included in Inactive Products. Currently Inactive Products include Energy Supply and Nonutility products.

Costs related to these activities include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with these services are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

### III. CORPORATE ORGANIZATION

#### OVERVIEW OF COMPANY SYSTEM

*This section addresses the requirements of Rules 4 CCR723-3503(b)(II) and 4 CCR 723-4503(b)(II).*

Xcel Energy Inc., a Minnesota corporation (“Xcel Energy” or the “Holding Company”), is a registered holding company. Xcel Energy directly owns four operating public utility subsidiaries that serve electric, natural gas, thermal, and propane customers in eight states. These four utility subsidiaries are Northern States Power Company, a Minnesota corporation (“NSPM”); Northern States Power Company, a Wisconsin corporation (“NSPW”); PSCo; and Southwestern Public Service Company, a New Mexico corporation (“SPS”). Their collective service territories include portions of Colorado, Michigan, Minnesota, New Mexico, North Dakota, South Dakota, Texas, and Wisconsin. Xcel Energy’s regulated businesses also include WestGas InterState, Inc., an interstate natural gas pipeline company regulated by the FERC. Xcel Energy also has three transmission-only operating companies, Xcel Energy Southwest Transmission Company, LLC and Xcel Energy Transmission Development Company, LLC, which are regulated by FERC, and Xcel Energy West Transmission Company, LLC.

Xcel Energy’s non-regulated subsidiaries include Eloigne Company which holds investments in rental housing projects that qualify for low-income housing tax credits, Capital Services, LLC which provides equipment for the construction of renewable energy generation facilities for other subsidiaries, Venture Holdings which invests in limited partnerships, including EIP funds with portfolios of investments in energy technology companies, and Nicollet Project Holdings which invests in Minnesota community solar gardens.

Xcel Energy owns the following additional direct subsidiaries, some of which are intermediate holding companies with additional subsidiaries: Xcel Energy Wholesale Group Inc.; Xcel Energy Markets Holdings Inc.; Xcel Energy International Inc.; Xcel Energy Ventures Inc.; Xcel Energy Retail Holdings Inc.; Xcel Energy Communications Group Inc.; Xcel Energy WYCO Inc.; Xcel Energy Transmission Holding Company, LLC; Nicollet Holdings Company, LLC; Xcel Energy Nuclear Services Holdings, LLC; and Xcel Energy Services Inc. Xcel Energy and its subsidiaries collectively are referred to as Xcel Energy Inc., and many do business under the Xcel Energy name. See the following pages for a complete legal entity organizational listing for Xcel Energy and its subsidiaries. Those affiliates that allocate or assign costs to and from PSCo are identified with an “X” in one or both columns on the right-hand side of the page following the affiliate’s name.

#### LIST OF REGULATED & NON-REGULATED AFFILIATES

	<b>Services Provided</b>	
	<b>By PSCo</b>	<b>by Affiliate</b>
	<b><u>to Affiliate</u></b>	<b><u>to PSCo</u></b>
<b>Xcel Energy Inc.</b>		
Northern States Power Company, a Minnesota corporation	X	X
Crowned Ridge Interconnection Company		
NSP Nuclear Corporation		
Private Fuel Storage LLC		
United Power and Land Company		

	<b>Services Provided</b>	
	<b>By PSCo</b>	<b>by Affiliate</b>
	<b><u>to Affiliate</u></b>	<b><u>to PSCo</u></b>
Northern States Power Company, a Wisconsin corporation	X	X
Chippewa and Flambeau Improvement Company		
Clearwater Investments, Inc.		
Shoe Factory Holdings LLC		
Public Service Company of Colorado, a Colorado corporation**		
1480 Welton Inc.		
Beeman Irrigating Ditch and Milling Company		
Consolidated Extension Canal Company		
East Boulder Ditch Company		
Fisher Ditch Company		
Gardeners' Mutual Ditch Company		
Green & Clear Lakes Company		
Hillcrest Ditch and Reservoir Company		
Larimer Land Services LLC		
Las Animas Consolidated Canal Company		
PSR Investments Inc.		
United Water Company		
Southwestern Public Service Company, a New Mexico Corporation	X	X
Nicollet Holdings Company, LLC		
Capital Services, LLC		
Nicollet Land Services, LLC		
Nicollet Project Holdings LLC		
Nicollet Projects I LLC		
Betcher CSG LLC		
Foreman's Hill CSG LLC		
Grimm CSG LLC		
Heyer CSG LLC		
Huneke CSG LLC		
Johnson I CSG LLC		
Johnson II CSG LLC		
Krause CSG LLC		
RJC I CSG LLC		
RJC II CSG LLC		
Scandia CSG LLC		
School Sisters CSG LLC		
Webster CSG LLC		
Nicollet Projects II LLC		
WestGas InterState, Inc.	X	
Xcel Energy Communications Group Inc.		
Seren Innovations Inc. *		
Xcel Energy Foundation		
Xcel Energy International Inc.*		

Services Provided  
By PSCo by Affiliate  
to Affiliate to PSCo

Xcel Energy Markets Holdings Inc.  
e prime Inc.\*  
Young Gas Storage Company Ltd.  
Xcel Energy Nuclear Services Holdings, LLC  
Xcel Energy Nuclear Services Idaho, LLC  
Xcel Energy Nuclear Services Oregon, LLC  
Xcel Energy Retail Holdings, Inc.  
Reddy Kilowatt Corporation  
Xcel Energy Performance Contracting Inc.  
Xcel Energy Services Inc. X  
Xcel Energy Transmission Holding Company, LLC  
Xcel Energy Southwest Transmission Company, LLC  
Xcel Energy Transmission Development Company, LLC  
Xcel Energy Acorn Transmission, LLC  
Xcel Energy Birch Transmission, LLC  
Xcel Energy West Transmission Company, LLC  
Xcel Energy Venture Holdings, Inc.  
Energy Impact Fund Investment LLC  
Xcel Energy Investments LLC  
Xcel Energy Ventures Inc.  
Eloigne Company  
Bemidji Townhouse LP  
Chaska Brickstone LP  
Cottage Court LP  
Crown Ridge Apartments LP  
Edenvale Family Housing LP  
Fairview Ridge LP  
Farmington Family Housing LP  
Farmington Townhome LP  
J&D 14-93 LP  
Lauring Green LP  
Links Lane LP  
Lyndale Avenue Townhomes LP  
Mahtomedi Woodland LP  
Mankato Townhomes I LP  
Marvin Garden LP  
Moorhead Townhomes LP  
Park Rapids Townhomes LP  
Rochester Townhome LP  
Rushford Housing LP  
Safe Haven Homes LLC  
Shade Tree Apartments LP  
Shakopee Boulder Ridge LP  
Shenandoah Woods LP  
Sioux Falls Partners LP  
St. Cloud Housing LP  
Tower Terrace LP

**Services Provided**  
**By PSCo by Affiliate**  
**to Affiliate to PSCo**

Xcel Energy Wholesale Group Inc. \*  
    Quixx Corporation \*  
        Quixx Carolina LP \*  
        Quixxlin Corp. \*  
Xcel Energy WYCO Inc.  
    WYCO Development, LLC

\* Company is classified as discontinued operations.

\*\* Minority-ownership ditch and water companies have been excluded.



## IV. ASSIGNMENTS AND ALLOCATIONS BY FERC ACCOUNT

### INTRODUCTION

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII), the purpose of this section is to list the FERC accounts PSCo includes in its revenue requirement for Colorado jurisdictional activities, and to specify how those FERC accounts and sub-accounts are assigned and/or allocated to PSCo's non-regulated activities, along with a description of the methods used to perform the assignments and allocations. Sections V through Section IX explain the assignment and allocation process and describe the methodologies in more detail based on the type of assignment or Allocation Method.

### SUMMARY

There are certain allocations used only in PSCo's cost of service for ratemaking purposes to apportion costs between utility divisions. These are included in Table A at the end of this section.

### Ratemaking Analyses and Allocations

The analyses and allocations used only in the ratemaking process are:

#### Analysis of Plant and Equipment Records

An analysis of the Company property records is performed on a monthly basis to create electric, gas, thermal, and common (intangible, general, and automotive) cost pools for FERC accounts 101, Utility Plant in Service; 105, Utility Plant Held for Future Use; 106, Completed Construction-Non Unitized; and 107, Construction Work in Progress.

#### Common Plant Allocator

The Company utilizes its Common Plant Allocator to apportion common costs within the following FERC accounts for reporting outside of PowerPlan, the capital asset accounting system or SAP: 101, Utility Plant in Service; 106, Completed Construction-Non Unitized; 107, Construction Work in Progress; 108, Accumulated Provision for Depreciation of Utility Plant in Service; 111, Accumulated Provision for Amortization of Utility Plant; 403, Depreciation Expense; and 404, Amortization and Depletion. The Common Plant Allocator is calculated based on an analysis of common plant assets, and is used to allocate common plant costs to electric, gas, thermal, and nonutility. Nonutility plant costs are already recorded separately in FERC accounts 121, Nonutility Property; and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property.

#### Analysis of Relative Cost

An analysis of the Company's relative historical activity by utility division within the applicable FERC account is performed, and costs included in that FERC account are allocated based on the analysis. The analysis of relative costs is used to apportion the common costs in FERC accounts 154, Plant Materials and Operating Supplies; and 163, Stores Expense Undistributed.

**TABLE A - SUMMARY OF ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

For ease of review, descriptions are included below for each column on Table A, which is a separate attachment to the CAAM.

FERC Account

The FERC account column contains the number and title of all FERC accounts included in the ratemaking process.

Cost Pools

Each account included in the matrix is separated into cost pools. Each cost pool represents a homogeneous group of assets, liabilities, revenues, or expenses. The cost pools reflect the FERC account structure further subdivided, to permit analysis based on cost causation.

Cost Pool Apportionment Basis

The cost pool apportionment basis is the method of apportioning the cost pool between regulated activities and non-regulated activities. Where a cost pool has been defined as other than a FERC account, or FERC sub-account, the matrix presents the basis by which the account is tracked (accounted for) by defined pool. If an account is not split into a cost pool, this column is noted "not applicable".

Regulated/Non-regulated Assignment Basis or Allocation Method

The regulated/non-regulated assignment basis or Allocation Method is the basis or method of apportioning the cost pool between regulated activities and non-regulated activities. Whenever possible, cost pools are established using FERC accounts, FERC sub-accounts, SAP Cost Centers and other accounting codes to provide for the direct assignment of all costs to regulated activities or non-regulated activities. As described earlier, cost pools have also been defined by an analysis of accounting records and supporting documentation or by an investment-based apportionment to allow direct assignment of the costs to regulated activities or non-regulated activities. Only when a cost pool cannot be directly assigned is further apportionment performed.

Cost Definitions

The 'Cost Definition' column contains the characteristics of the costs apportioned to regulated activities or non-regulated activities. Table A defines the costs that are apportioned to regulated activities or non-regulated activities into two major categories:

- Directly Assigned - if only one service causes a cost to be incurred or benefits from a cost, that cost is directly assigned to that service to the greatest extent practicable.
- Allocated - if more than one service causes a cost to be incurred or benefits from a cost, that cost is fairly and equitably allocated among the services that cause the cost to be incurred or benefit from the cost to the greatest extent practicable.

Comments/Descriptions

Comments or descriptions have been added to the matrix by FERC account as appropriate to provide additional information.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
<b>Assets</b>					
101 Utility Plant in Service	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
102 Utility Plant Purchased/ Sold	Cost Pool Equals Account	Not applicable	Directly assigned to regulated activities.	Directly Assigned	Account balance insignificant.
105 Utility Plant Held for Future Use	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investments held for future use for regulated electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investments held for future use for regulated gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
106 Completed Construction Not Utilized	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
107 Construction Work in Progress	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
108 Accumulated Depreciation	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for electric utility plant.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for gas utility plant.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for thermal utility plant.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
111 Accumulated Amortization	Developed Software	Cost Pool Equals Subaccount	Relative Cost: Software amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for internally developed software of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Purchased Software	Cost Pool Equals Subaccount	Relative Cost: Software amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for purchased software of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Office Remodel	Cost Pool Equals Subaccount	Relative Cost: Remodeling costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for remodeling costs of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Transmission Line Colorado-Ute	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the depreciation costs for a transmission line for Colorado-Ute.
	Franchises	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for franchises for the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Hydro License	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization costs for hydro licenses for the Company.
	Coal Contract	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization costs of a coal contract for the Company.
	Other	Cost Pool Equals Accumulation of Subaccounts	Relative Cost: Other amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for other assets of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
114 Plant Acquisition Adjustment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes acquisition costs for the Colorado-Ute and Vail Gas facility both of which are utility plant.
115 Accumulated Amortization Acquisition Adjustment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated amortization for the plant acquisition adjustments.
117 Gas Stored Underground	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes gas purchased held in underground storage for regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
121 Nonutility Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activity.	Directly Assigned	The cost pool includes costs related to nonutility.
122 Accumulated Depreciation Nonutility Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activity.	Directly Assigned	The cost pool includes accumulated depreciation for nonutility property.
145 Notes Receivable - Affiliates	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes notes receivable from affiliates.
151 Fuel Stock	Electric - coal and oil	Cost Pool Equals Accumulation of Subaccounts	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost for coal and oil used in electric generation.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost for oil used in thermal generation.
154 Plant Materials and Supplies	Cost Pool Equals Account	Not Applicable	Relative cost of materials and supplies by utility department.	Allocated	The cost pool includes all materials and supplies for regulated and nonregulated activities at various storerooms.
156 Other Materials and Supplies	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities	Directly Assigned	The cost pool includes inventory items for nonregulated activities and compressed natural gas facilities at Company service centers. Includes materials and supplies for HomeSmart operations.
164 Natural Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes natural gas stored for gas utility operations.
186 Deferred Debits	Prepaid Pension Funding	Cost Pool Equals Subaccount	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the pension plan funding expenses.
190 Accumulated Deferred Income Taxes	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for electric operations.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for gas operations.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for thermal operations.
	Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the regulatory asset for prior flow through.
	Deferred ITC	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the regulatory asset for deferred ITC.
<b>Liabilities and Equity</b>					
201 Common Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes common stock held by Xcel Energy.
204 Preferred Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes preferred stock issued to third parties.
207 Premium of Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes premium on common stock held by Xcel Energy.
210 Gain on Reacquired Capital Stock	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	Amount is immaterial.
216 Retained Earnings	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the retained earnings of the Company.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
217 Reacquired Stock	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	Amount is immaterial.
221 Bonds Payable	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes bonds issued to third parties.
224 Other Long-term Debt	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes long term debt issued to third parties.
233 Notes Payable - Affiliates	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes notes payable to affiliates.
235 Customer Deposits	Customer Utility Deposits(electric and gas)	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customer deposits for regulated service.
	Customer Deposits - DSM Programs	Cost Pool Equals Subaccounts	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customer deposits for DSM programs.
252 Customer Advances for Construction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customers advances for construction for the Company to provide additional regulated services.
253 Deferred Credits	Qualified Facility Deposits	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes qualifying facilities deposits to cover performance guarantees under the QF contracts.
281 Accumulated Deferred Income Taxes- Accelerated Amortization Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes on the temporary differences resulting from accelerated amortization of certified pollution control facilities on generation plants.
282 Accumulated Deferred Income Taxes- Property	Electric Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to electric property.
	Gas Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to gas property.
	Thermal Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to thermal property.
	FAS 109 Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes prior flow through deferred tax liability.
	FAS 109 AFUDC Equity	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes AFUDC equity deferred tax liability.
283 Accumulated Deferred Income Taxes	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for electric operations.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for gas operations.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for thermal operations.
	FAS 109 Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes prior flow through deferred tax liability.
	FAS 109 AFUDC Equity	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes AFUDC equity deferred tax liability.
	FAS 109 Excess Accumulated Deferred Income Tax	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes excess deferred tax liability.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

Income Statement	FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
403 Depreciation Expense		Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with electric plant assets.
		Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with gas plant assets.
		Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with thermal plant assets.
		Common	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	Account balance is zero after an allocation made to electric, gas, thermal and nonutility based on an analysis of common plant.
404 Amortization Expense		Land Rights	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of land rights acquired.
		Electric Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized electric franchise renewal costs, which are amortized over the life of the franchise agreement.
		Gas Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized gas franchise renewal costs, which are amortized over the life of the franchise agreement.
		Thermal Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized thermal franchise renewal costs, which are amortized over the life of the franchise agreement.
		Office Remodel	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized office remodel costs.
		Colorado Ute coal contracts, licenses and transmission	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The costs pool includes the amortization of capitalized costs associated with Colorado Ute which all relates to regulated power services.
		Other- Limited Plant	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes amortization associated with the water rights that were acquired for a specified period of time for certain utility plants including (Cabin Creek, Georgetown, and Salida).
		Software Developed	Cost Pool Equals Subaccount	Relative Cost: Amortization of Purchased Software. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized software costs for developed software.
		Software Purchased	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized software costs for purchased software.
406 Amortization of Plant		Plant Acquisition-Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the excess acquisition cost over the underlying assets for electric plant acquired.
		Plant Acquisition-Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the excess acquisition cost over the underlying assets for gas plant acquired.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
407 Amortization of Property Loss, Unrecovered	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of unrecovered costs of electric plant facilities where construction has been cancelled or has been prematurely retired.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of unrecovered costs of gas plant facilities where construction has been cancelled or has been prematurely retired.
408 Taxes Expense-Other	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the electric department.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the gas department.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the thermal department.
	Common	Cost Pool Equals Subaccount	Allocated based on common plant allocator (property taxes), labor allocator (payroll taxes) or a three-factor allocator (other taxes).	Allocated	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes not directly assignable to electric, gas, thermal or nonutility.
	XLS Payroll Taxes	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes payroll tax expense as allocated to the Company through the Service Company. A credit is made to this account for the loading that is performed in order to allocate payroll tax expense to the nonregulated activities based on labor
	Other	Cost Pool Equals Subaccount	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes all other taxes not identified above.
410 Deferred Tax Expense	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the electric department.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the gas department.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the thermal department.
	Other	Cost Pool Equals Subaccounts	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes other deferred tax items.



**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
411 Deferred Tax Expense, Income Tax Credit Amortization and Gains/Losses from Disposition of Utility Plant	Deferred Tax Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the electric department.
	Deferred Tax Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the gas department.
	ITC Federal- Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes federal investment tax credit amortization allocated to the electric department.
	ITC State- Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes state investment tax credit amortization allocated to the electric department.
	ITC Federal- Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes federal investment tax credit amortization allocated to the gas department.
	ITC State- Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes state investment tax credit amortization allocated to the gas department.
	Gains/Losses from Disposition of Utility Plant (Electric, Gas & Thermal)	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes gains or losses on the disposition of electric, gas or thermal utility plant.
	Gains/Losses from Disposition of Utility Plant (Common)	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes gains or losses on the disposition of common utility plant.
417 Nonutility Revenue and Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned or Allocated	The cost pool includes revenue and expenses for nonutility services which are nonregulated activities.
419.1 Allowance for other funds used during construction.	Cost Pool Equals Account	Not Applicable	Allocated based on gross plant allocator	Directly Assigned or Allocated	The cost pool includes common AFUDC costs.
421 Miscellaneous Nonoperating Income/ Gain on Disposition of Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes income from the Rabbi trust, gains and losses on disposals, oil and gas royalty income, etc.
430 Interest Debt Associated Company	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes the interest expense for the debt instruments of the Company with affiliated companies.
431 Other Interest Expense	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes interest expense for interest paid on commercial paper, DSM projects and Qualifying Facility deposits, etc.
432 Allowance for Funds Used During Construction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes amounts reversed from interest expense and capitalized in association with assets under construction.
440 Residential Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated residential electric service revenues.
442 Commercial and Industrial Sales- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated commercial and industrial electric service revenues.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
444 Public Street and Highway Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool relates to the provision of regulated electric service for street lighting as well as regulated maintenance of those same street lights.
445 Other Sales Public Authority-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated public authority electric service revenues.
447 Sales for Resale-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated sales for resale electric service revenues.
448 Interdepartmental Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated interdepartmental electric service revenues.
450 Late Payment Revenue-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes late payment revenue associated with the provision of electric service.
451 Miscellaneous Service Revenue	Revenue	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated revenues from meter turn on, reconnects and other regulated services. The cost pool also includes minimal revenues incidental to the regulated services provided.
	Revenue Discount	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes volume or incentive discounts associated with customer retention efforts which are non-recoverable; however, cost pool relates directly to regulated services provided.
454 Rent from Electric Property	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with rents collected in association with regulated electric property.
456 Other Electric Revenue	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with Pawnee and FSV farm rentals, various service charges and facility charges to third parties.
456.1 Revenues from Transmission of Electricity of Others	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes wheeling.
480 Residential Gas Sales	Unbilled Revenue	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated residential gas service revenues.
481 Commercial and Industrial Gas Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated commercial and industrial gas service revenues.
484 Interdepartmental Gas Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated interdepartmental gas service revenues.
487 Late Payment Revenue- Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes late payment associated with the provision of regulated gas services.
488 Miscellaneous Service Revenue	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated revenues from meter turn on, reconnects and other regulated services. The cost pool also includes minimal revenues incidental to the regulated services provided.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
489 Revenue from Transportation of Gas of Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues from the transportation of gas for others.
490 Sales of Products Extracted from Natural Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues related to the provision of regulated gas service.
493 Rent from Gas Property	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with rents collected in association with regulated gas property.
495 Other Gas Revenues	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with service and facility charges which relate to fixed, tariffed charges associated with regulated services.
500 Operation Supervision and Engineering- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
501 Fuel Expenses-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
502 Steam Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
505 Electric Steam Generation Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
506 Miscellaneous Steam Power Expenses- Steam	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
507 Steam Generation Rents- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with steam generation facilities.
509 Allowances	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of allowances expensed concurrent with the emission of sulfure dioxide.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
510 Maintenance Supervision and Engineering	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
511 Maintenance of Structures	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
512 Maintenance of Boiler Plant	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
513 Maintenance of Electric Plant	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
514 Maintenance of Miscellaneous Steam Generation Plant-Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
535 Operation Supervision and Engineering Hydroelectric-Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
536 Water for Power-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
537 Hydroelectric Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
538 Electric Expenses Hydroelectric- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
539 Miscellaneous Hydroelectric Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
540 Rents Hydroelectric- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with hydroelectric facilities.
541 Maintenance Supervision and Engineering-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
542 Maintenance of Structures-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
543 Maintenance of Reservoirs, Dams and Waterways	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
544 Maintenance of Electric Plant-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
545 Maintenance of Miscellaneous Hydroelectric Plant	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
546 Operation Supervision and Engineering-Other Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
547 Fuel- Other Power Generation	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
548 Generation Expense- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
549 Miscellaneous Other Power Generation Expense	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes non-labor costs related to the provision of regulated electric service.
550 Rents Other Power Generation- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with hydroelectric facilities.
551 Maintenance Supervision and Engineering-Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
552 Maintenance of Structures- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
553 Maintenance of Generating and Electric Plant- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
554 Maintenance of Miscellaneous Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
555 Purchase Power	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
556 System Control and Load Dispatching	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
557 Other Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes deferred purchased power and generation expenses.
560 Operation Supervision and Engineering-Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
561 Load Dispatch- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
562 Station Expenses-Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
563 Overhead Line Expenses- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
564 Underground Line Expenses- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
565 Transmission of Electricity By Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
566 Miscellaneous Electric Transmission Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated electric service.
567 Rents- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with transmission facilities.
568 Maintenance Supervision and Engineering- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
569.2 Maintenance of computer software.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated electric service.
570 Maintenance Station Equipment- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
571 Maintenance Overhead Lines- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
572 Maintenance Underground Lines- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
573 Miscellaneous Electric Transmission Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
575.1 Operation Supervision - Regional Market Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of labor and expenses incurred in the general supervision and direction of the regional energy markets.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
575.2 Day Ahead and Real-Time Market Facilitation	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of labor, materials used and expenses incurred to facilitate the Day-Ahead and Real-Time markets, expenses incurred to manage the real-time deployment of resources to meet generation needs and expenses incurred to maintain related sections of the tariff, market rules, operating procedures and standards.
575.7 Market Facilitation, Monitoring and Compliance Services	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the costs for market administration, monitoring and compliance services.
575.8 Rents - Regional Market Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes all rents of property of others used, occupied, or operated in connection with market administration and monitoring.
580 Operation Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
581 Load Dispatching-Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
582 Station Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
583 Overhead Line Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
584 Underground Line Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
585 Street Light and Signal System Expenses-Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
586 Meter Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
587 Customer Installation Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes expenses associated with various installation services.



**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
588 Miscellaneous Distribution Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated electric service.
589 Rents- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with distribution facilities.
590 Maintenance Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
591 Maintenance of Structures	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes cost of labor, materials used and expenses incurred in maintenance of structures.
592 Maintenance of Station Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
593 Maintenance of Overhead Lines- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
594 Maintenance of Underground Lines- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
595 Maintenance Line Transformers- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
596 Maintenance of Street Lighting and Signal Systems- Distribution.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
597 Maintenance of Meters- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
598 Maintenance of Misc. Distribution Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
735 Miscellaneous Production Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
736 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rent costs for the property of others used, occupied, or operated in connection with electric service.
753 Field Lines Expenses- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
754 Field Compressor Station Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
755 Field Compressor Fuel and Power- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
759 Other Gas Production Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
760 Rents- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas production facilities.
762 Maintenance Structures and Improvements-Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
764 Maintenance of Field Lines- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
765 Maintenance of Compressor Station Equipment- Gas Prod.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
769 Maintenance of Other Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
770 Operation Supervision and Engineering- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
771 Operation Labor- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
772 Gas Shrinkage- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
773 Fuel- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
775 Materials- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
783 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rent costs for the property of others used, occupied, or operated in connection with the extraction of salable products from natural gas.
784 Maintenance Supervision and Engineering- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
786 Maintenance Extraction and Refining Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
791 Maintenance of Other Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
800 Natural Gas Well Head Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
802 Natural Gas Gasoline Plant Outlet Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
803 Natural Gas Transmission Line Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
805 Other Gas Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
806 Exchange Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
807 Purchased Gas Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
808 Gas Delivered/Withdrawn from Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
810 Gas Used for Compressor Station Fuel	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
811 Gas Used for Products Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
812 Gas Used for Other Utility Operations	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
813 Other Gas Supply Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
814 Operation Supervision and Engineering- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
815 Maps and Records- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
816 Well Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
817 Line Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
818 Compressor Station Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
819 Compressor Station Fuel and Power- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
820 Measuring and Regulating Station Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
821 Purification Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
824 Other Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
825 Storage Well Royalties - Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas storage facilities.
826 Rents- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas storage facilities.
830 Maintenance Supervision and Engineering- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
831 Maintenance Structures and Improvements- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
832 Maintenance Reservoirs and Wells- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
833 Maintenance Lines- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
834 Maintenance Compressor Station Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
835 Maintenance Measuring and Regulating Station Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
836 Maintenance Purification Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
837 Maintenance Other Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
843.7 Maintenance of Compressor Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost of labor, materials used and expenses incurred in the maintenance of compressor equipment.
850 Operation Supervision and Engineering- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
851 System Control and Load Dispatch-Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
852 Communication System Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
853 Compressor Station Labor and Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
854 Gas for Compressor Station Fuel- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
855 Other Fuel and Power for Compressor Stations	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of coal, oil, and other fuel or electricity used for the operation of transmission compressor stations.
856 Mains Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
857 Measuring and Regulating Station Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
858 Transmission and Compression of Gas by Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
859 Other Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated gas service.
860 Rents- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
861 Maintenance Supervision and Engineering- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
863 Maintenance of Mains- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
864 Maintenance Compressor Station Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
865 Maintenance Measuring and Regulating Station Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
866 Maintenance Communication Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
867 Maintenance Other Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
870 Operation Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
871 Distribution Load Dispatching	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
872 Compressor Station Labor and Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
873 Compressor Station Fuel and Power- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
874 Mains and Services Expense- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
875 Measuring and Regulating Station General- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
876 Measuring and Regulating Station Industrial- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
877 Measuring and Regulating Station City Gate- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
878 Meter and House Regulator Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
879 Customer Installation Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
880 Other Gas Distribution Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
881 Rents- Gas Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
885 Maintenance Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
887 Maintenance Mains- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
888 Maintenance Compressor Station Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
889 Maintenance Measuring and Regulatory Station Equipment- <b>General</b>	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
890 Maintenance Measuring and Regulatory Station Equipment- Industrial	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
891 Maintenance Measuring and Regulatory Station Equipment- City Gate	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
892 Maintenance of Services- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
893 Maintenance of Meters and House Regulators- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
894 Maintenance Other Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
901 Supervision Customer Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs associated with the supervision of customer accounting and collecting activities. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
902 Meter Reading Expenses- Customer Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI.	Directly Assigned or Allocated	The cost pool includes costs incurred associated with the meter reading process which relates to regulated gas, electric and steam services. This whole account balance relates to regulated service.
903 Customer Records and Collection Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to labor and various materials and expenses for customer inquiries, credits and collections. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
904 Uncollectable Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI.	Directly Assigned or Allocated	The cost pool includes the expense associated with bad debts that relate to regulated services provided. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. This whole account balance relates to regulated service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
905 Miscellaneous Customer Accounts Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs associated with the maintenance of customer accounts that are not otherwise accounted for in specific accounts. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
907 Supervision Customer Service	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost of labor and expenses incurred in the general direction and supervision of customer service activities, not otherwise included in other accounts. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
908 Customer Assistance Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
909 Informational and Instructional Advertising	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost associated with informational and instructional advertising conducted by the Company. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
910 Miscellaneous Customer Service and Informational Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost associated with customer service and informational expenses incurred by the Company, not otherwise included in other accounts. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
911 Supervision- Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	Includes the cost of labor and expenses incurred in the general direction and supervision of business sales activities. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
912 Demonstrating and Selling Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs incurred in promotional, demonstrating and selling activities associated with electric and gas operations of the business. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
920 Administrative and General Salaries	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes compensation of managers, officers, etc. not associated directly with a particular operating or maintenance function. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.



**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
921 Office Supplies and Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes supplies and expenses utilized by various business activities of the Company. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
922 Administrative Expenses Transferred	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes a credit related to cost incurred through accounts 920 and 921, which transfers a portion of the costs to capital accounts as well as the credit associated with transfers for nonregulated services for customer accounting and A&G overheads.
923 Outside Services Employed	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes all legal expenses not provided in-house and not associated directly with an operating or capital project. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
924 Property Insurance- Utility	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes insurance expenses related to boilers, plant machinery and property. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
925 Injuries and Damages	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes expenses incurred related to safety activities, claims investigation, claims paid, workers compensation and other damages. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
926 Employee Pensions and Benefits	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes pension and benefit costs incurred as related to employee clubs, health benefits, death benefits, retirement plans and other related costs. Nonregulated portion of costs reside in account 417.1 and the remaining balance relates to regulated service.
928 Regulatory Commission Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs incurred related to formal cases before regulatory agencies. Nonregulated portion of costs reside in account 417.1 and the remaining balance relates to regulated service.
929 A&G Duplicate Charge Credit	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes concurrent credits for charges that may be made to operating expenses or to other accounts for the use of utility service from its own supply or offsetting credits for any other charges made to operating expenses for which there is no direct money outlay.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
930 General Advertising Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes general advertising costs for various business activities of the Company. Nonregulated portion of costs reside in account 417.1 and the remaining balance relates to regulated service.
931 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes rent paid to others for use of buildings, land and other equipment. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
935 A&G Maintenance of General Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property.

## V. COST ASSIGNMENT AND ALLOCATION PROCESS

### OVERVIEW

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4503(b)(IV), (V) and (VII), this section of the CAAM provides an overview of the cost assignment and allocation principles of PSCo, and the accounting processes within the monthly accounting close and within SAP, including both system generated processes and manual processes, used to assign and allocate costs between the regulated services and the non-regulated business activities of PSCo. Each major step of the accounting process is identified in the following paragraphs and will be explained in conjunction with the process flowchart on the last page of this section.

As required by 4 CCR 723-3502(d)(II)), the non-tariffed product or service provided by PSCo to each non-regulated business activity is to be priced at the higher of fully distributed cost or market price for services provided by PSCo. Pursuant to 4 CCR 723-3502(e)(I), PSCo pays the lower of fully distributed cost or market price for products or services that are not tariffed and are provided by non-regulated activity, unless the transaction results from a competitive solicitation process, then the value of the transaction shall be the winning bid price.

The vast majority of costs for such services provided by PSCo to non-regulated activities and by non-regulated activities to PSCo, are labor costs. Both PSCo and its non-regulated operations price labor at the current market rate to attract and retain top talent. Therefore, there is no difference between the fully distributed labor costs and current market labor pricing.

Many of the assignment and allocation processes occur either in the Service Company or are administered by Service Company personnel. The Service Company provides these services “at cost” to the Xcel Energy affiliate companies that take its services, including PSCo, pursuant to service agreements and Allocation Methods that were approved by the SEC under PUHCA 1935 prior to implementation of PUHCA 2005. Federal supervision over utility holding companies was transferred from the SEC to FERC in 2005. With the PUHCA 2005, the FERC reviews allocations in conjunction with its review of the annual FERC Form No. 60 filing, as well as with audits.

The processes discussed in this section are integral to the books and records of PSCo and are included to provide a comprehensive picture.

## **COST ASSIGNMENT AND ALLOCATION PRINCIPLES**

PSCo applies the following cost assignment and allocation principles (listed in descending order of required application) in determining fully distributed cost.

1. Tariffed services provided to an activity will be charged to the activity at the tariffed rates.
2. If only one activity or jurisdiction causes a cost to be incurred, that cost shall be directly assigned to that activity or jurisdiction.
3. Costs that cannot be directly assigned to either regulated or non-regulated activities or jurisdictions will be described as common costs. Common costs shall be grouped into homogeneous cost categories designed to facilitate the proper allocation of costs between regulated and non-regulated activities or jurisdictions. Each cost category shall be fairly and equitably allocated between regulated and non-regulated activities or jurisdictions in accordance with the following principles in accordance with 4 CCR 723-3502(c):
  - a. Cost causation. All activities or jurisdictions that cause a cost to be incurred shall be allocated a portion of that cost. Direct assignment of a cost is preferred to the extent that the cost can easily be traced to the specific activity or jurisdiction.
  - b. Variability. If the fully distributed cost study indicates a direct correlation exists between a change in the incurrence of a cost and cost causation, that cost shall be allocated based upon that relationship.
  - c. Traceability. A cost may be allocated using a measure that has a logical or observable correlation to all the activities or jurisdictions that cause the cost to be incurred.
  - d. Benefit. All activities or jurisdictions that benefit from a cost shall be allocated a portion of that cost.
  - e. Residual. The residual of costs left after either direct or indirect assignment or allocation shall be allocated based upon an appropriate general allocator defined in this CAAM.

A significant portion of PSCo's costs are incurred directly by PSCo. These costs are directly assigned or allocated based on the above principles to utilities, jurisdictions and to non-regulated activities. Utility Allocations are described in Section VI and Non-regulated Activity Allocations are described in Section VII. In addition, Service Company allocations are described in Section VIII.

## **ACCOUNTING PROCESSES**

The flowchart on the last page of this section provides a high-level overview of the major steps in the monthly accounting close process and the systems used to generate the books and records of PSCo. Several steps within the process have allocations imbedded in them and therefore an explanation of the major steps is included to provide as much information as possible to promote an understanding of where direct assignments or allocations can occur.

**Feeder Systems (Addendum A Flowchart Item 1)**

The monthly close process initially starts with the collection of accounting information from numerous feeder systems as identified in Item 1 on the flowchart. Feeder systems gather accounting transactions on a monthly basis and “feed,” or pass, those accounting transactions to SAP to build the monthly books and records of each utility operating company or affiliate of the Xcel Energy holding company system that uses SAP.

**SAP General Ledger System Processing (Addendum A Flowchart Item 2)**

Journal entries to record monthly transactions, such as interest accruals, amortizations, cash transactions, receivables setup, etc., are entered directly into SAP using the SAP journal entry input screens.

PSCo’s cost related to certain capital projects are distributed between O&M and CWIP object accounts based on the Comparative Unit studies. Such studies specify the percentages that are applied to the capital project costs to assign costs to the O&M and capital portions of the project.

All of the transactions from the feeder systems and direct input are gathered together in SAP. Once all the transactions are recorded in SAP there are multiple processing steps within SAP, including the Settlement and Assessment Processes. These processes affect regulated activities and non-regulated activities and are detailed next.

**Settlements and Assessments (Addendum A Flowchart Item 3)**

All costs identified as billable are processed using the Settlement and/or Assessment Processes of SAP. These processes bill transactions from the legal entity that performed the service to the legal entity that received or is responsible for the service. This process captures:

- Service Company direct and allocated billings of all its costs to affiliated interests;
- direct billings between a utility subsidiary and an affiliated interest other than the Service Company which are often referred to as intercompany charges or billings; and
- direct billings between Departments within a legal entity.

For example, the Settlement Process will charge Service Company labor directly to the affiliated company if the labor is a Direct Charge or charges will be settled to an ACC if the charge cannot be directly assigned and are to be allocated. The Assessment Process will then clear the ACC by allocating the charges using an approved Allocation Method to the Operating Companies and affiliates to which the employee is providing services along with the appropriate labor and labor-related overheads. Transactions between Operating Companies and affiliates (excluding XES) are Direct Charges, as are charges from one Business Area to another Business Area (for example, charges from the Distribution Operations Business Area to the Energy Supply Business Area). After the Settlement and Assessment Processes are completed, all costs reside on the books of the Operating Company or affiliate ultimately responsible for the charge in the appropriate FERC account.

**Business View (Addendum A Flowchart Item 4)**

The business view of the SAP provides a GAAP view of the accounting transactions necessary to prepare SEC financial statements and other GAAP financial reports as well as the information necessary for the Business Areas to manage the business.

**FERC Account Data Prior to Utility and Non-regulated Allocations (Addendum A Flowchart Item 5)**

At the same time that the business view is available, the pre-allocated FERC view is available. The following utility allocations and non-regulated allocations are necessary for common costs to be allocated to the gas, electric, and thermal utilities and the non-regulated allocations to be processed.

**Utility Allocations (Addendum A Flowchart Item 6)**

PSCo's costs are directly assigned or allocated to electric, gas, thermal, or non-regulated activities whenever possible. When charges can't be directly assigned, they are charged as common and then allocated to the electric, gas, and thermal divisions using utility allocations. Common costs are grouped into two categories: (1) O&M utility allocations and (2) non-O&M utility allocations. These allocations are performed monthly within SAP and are described in Section VI.

**Non-regulated Allocations (Addendum A Flowchart Item 6)**

A portion of PSCo's common A&G and customer accounting costs are allocated to the non-regulated activities. These allocations are performed quarterly and are described in Section VII.

**Regulatory Books and Records (Addendum A Flowchart Item 7)**

After all the above processes are complete, the result is the FERC financial books and records of PSCo.

**Rate Case Cost of Service Study (Addendum A Flowchart Item 8)**

The FERC books and records are the starting point for the preparation of a cost of service study that will be used in a gas, electric, or thermal rate case filing.

## FEEDER AND OVERHEAD SYSTEM DETAIL

Service:	<b>LABOR DISTRIBUTION</b>
Description:	Wages and salaries of employees engaged in work on behalf of regulated activities and non-regulated activities are assigned or allocated based on positive time reporting through the labor distribution system. Positive time reporting requires each employee to report the hours worked for each day using one-tenth of an hour or greater increments, while providing for aggregation of time when appropriate. Under this method, employees' time is reported on the basis of accounting codes related to specific operating companies or affiliates and/or functional services.
Provider of Service:	Service Company Operating companies or affiliates
User of Service:	Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>All bi-weekly and semi-monthly employees' labor expenses are recorded by company personnel on time sheets and entered into the time reporting system, which feeds into the labor distribution system. The employee submitting the time sheet is responsible for coding the Internal Order numbers to charge the appropriate operating companies or affiliates, business function (e.g., capital, operations, maintenance, clearing, purchasing, warehousing, etc.) and regulated or non-regulated operations.</p> <p>Time sheets must be completed and submitted for review and approval by certain cut-off dates established by the Payroll Department. The employee's supervisor or manager is responsible for reviewing and approving all time entries, and verifying that the employee is using the correct accounting.</p> <p>The labor distribution system used for bi-weekly employees performs the distribution of actual paid and accrued labor dollars/hours to the Internal Order charged based on the hours worked. Accrual of payroll is to facilitate the recording of labor costs on a calendar month basis. This includes any reversal of the prior month's accrual. The charge of labor dollars for semi-monthly employees to Internal Orders is based on a distribution of the monthly salary of the employee.</p>

Service:	<b>LABOR OVERHEADS</b>
Description:	<p>Employee labor overhead costs are captured in the following categories:</p> <p>Benefit employees:</p> <ul style="list-style-type: none"><li>• Non-Productive Labor Costs (vacation, sick, holiday, etc.)</li><li>• Pension and insurance (401k match, retirement related consulting, active healthcare, life and LTD insurance premiums, miscellaneous benefit programs and LTD benefits for former or inactive employees before retirement, as well as the service cost portion of qualified pension, non-qualified pension and retiree healthcare)</li><li>• Benefits Non-service (non-service cost portion of qualified pension, non-qualified pension and retiree healthcare)</li><li>• Workers' compensation (FAS 112 actuarial costs and insurance premiums)</li><li>• Incentives (incentives are a labor overhead for Service Company, PSCo, and SPS. Incentives for NSPM and NSPW are charged directly to FERC accounts 920 and 517).</li><li>• Payroll taxes (FICA, FUTA, SUTA)</li><li>• Labor and expenses of the Human Resource Service Center</li></ul> <p>Non-Benefit employees:</p> <ul style="list-style-type: none"><li>• Payroll taxes (FICA, FUTA, SUTA)</li><li>• Workers compensation</li></ul>
Provider of Service:	Service Company Operating companies or affiliates
User of Service:	Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>Labor overheads are allocated within a legal entity by calculating a separate loading rate for each cost category identified in the "Description" section above.</p> <p>For each legal entity and each category, the costs are allocated based on a single-factor formula that is comprised of total estimated costs for the category divided by total estimated Productive Labor Costs.</p> <p>Legal entity specific rates for each category are applied to Productive Labor Costs as appropriate for each resource type. Labor loadings applied to labor charges follow the labor charges. For example, Service Company labor overheads follow Service Company labor and PSCo labor overheads follow PSCo labor.</p>



Service: **AVIATION DISTRIBUTION**

Description: The Aviation Services Department in the Service Company is responsible for managing and operating the two corporate leased aircraft used by the Xcel Energy. Costs include: pilot salaries including labor overheads, O&M costs, lease costs, and A&G costs associated with managing the Aviation Services Department.

Provider of Service: Service Company

User of Service: Service Company, operating companies or, affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Aviation costs are allocated using the executive corporate governance three-factor formula based on revenues, assets and number of employees.

Any spousal use of the aircraft must be approved and is directly charged to the Holding Company as a non-regulated charge.

Service: **STORES/WAREHOUSE OVERHEAD**

Description: Inventory warehousing costs, including labor, supervision, materials and supplies are allocated through pools specific to Business Areas as an overhead on materials and supplies as materials and supplies are issued from or returned to a storeroom or warehouse.

In the Energy Supply Business Area, the inventory warehousing costs related to the Hayden plant are Direct Charged to station O&M and capital projects (when dedicated capital project support is performed).

Provider of Service: Service Company  
Operating companies

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Overhead costs for inventory items as noted above and associated adjustments are accumulated within the Supply Chain warehouse pools. These accumulated overhead costs are allocated to material issuances/returns from the storeroom using the same account coding where the materials were originally charged.

Costs are collected in ACCs on the Service Company and Operating Companies; then cleared using a warehouse overhead loading based on a costing sheet, Cost Element, and AP document type criterion.

Service: **PURCHASING OVERHEAD**

Description: The Supply Chain organization in the Service Company has the responsibility for distributing the corporate purchasing and contract services costs to the functional area(s) of the operating companies or affiliates, along with the cost of the materials and supplies ordered. Purchasing costs are made up of activities such as developing requisitions, contracts and purchase orders to procure materials and services and manage supplier relationships, negotiating complex procurement agreements/contracts for strategic supplier partnerships and service contracts, monitoring supplier performance, and managing purchase records, supplier qualification records, supplier diversity program, and support, maintenance, and performance monitoring of key applications and metrics used throughout the purchasing process. The Supply Chain organization is supported by specific Human Resources personnel who assist with supplier qualification processes as well as by the Enterprise Security Department who manages the Security Vendor Risk Assessment Process.

Provider of Service: Service Company  
Operating companies

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Costs are collected in ACCs on the Service Company and the Operating Companies and cleared using an overhead loading based on a costing sheet, Cost Element, and AP document type criterion.

Service: **FLEET DISTRIBUTION**

Description: The Fleet Services Department in the Service Company is responsible for managing the fleet assets owned by the operating companies. Fleet assets are vehicle units that are organized into fleet work centers, which group together vehicles similar in nature for a specific business function within an Operating Company.

The SAP Work Manager module records the utilization of our fleet assets and allocates the cost to the Business Area of operating companies and affiliates for the costs of using vehicles or associated equipment using fleet activity rates based on work centers.

Fleet costs included in the calculation of the monthly billing rate include: licensing taxes and fees, lease costs, depreciation, material and labor costs for maintenance and repair, fuel, labor loadings, and overhead for overall management of the Fleet Services Department that includes labor, facilities, insurance, utilities, computer, phone, and office supplies.

Provider of Service: Service Company  
Operating companies

User of Service: Service Company, operating companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.

Method of Allocation: Costs are collected in ACCs on the Service Company and Operating Companies which are cleared using an overhead fleet rate based on the weighted vehicle type to the respective Business Area.

Service: **INFORMATION TECHNOLOGY**

Description: The Technology Services organization in the Service Company is responsible for managing the corporate IT assets and services of Xcel Energy. Technology Services bills out O&M and capital costs related to Xcel Energy's corporate IT equipment and services incurred internally, as well as costs incurred through third party vendors. Costs include system O&M, desktop services, phone service, servers, infrastructure costs, cyber security, software, software licensing, system design and implementation, labor and labor overheads, etc.

Provider of Service: Service Company

User of Service: Service Company, Operating Companies, or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: IT costs are charged through several different methods.

Costs are charged directly to the operating companies, affiliates, jurisdictions or non-regulated activities on the invoice, timesheet, expense report or other source document to the company(ies) benefiting from the service whenever possible.

If costs cannot be charged directly to an operating company, affiliate, jurisdiction or non-regulated activity, the O&M costs are charged to the appropriate Service Company Indirect ACC that will allocate the costs using a cost causative method to the companies benefiting from the system application or service.

For costs that can be identified as benefiting a particular service function, those services would be charged to a Service Company Internal Order using the approved Allocation Method for that service function.

If an Indirect ACC cannot be identified that would assign costs in a cost causative method, a new Indirect ACC will be created. However, if the project will be in-serviced within one year and if O&M costs will be less than \$250,000 in total for the project, an Internal Order will be used to assign costs using a cost causative method to the companies benefiting from the system, application, or service.

Service: **ACCOUNTS PAYABLE**

Description: The Payment and Reporting Department (Accounts Payable), in the Service Company, processes several types of documents for payment on behalf of the operating companies and affiliates. Accounts Payable uses SAP to process invoice payments associated with purchase orders, requests for payment (non-purchase orders) and employee payments, including per diem charges, suggestion system award payments, and employee expense reimbursements.

The charges for goods, materials and services, which post directly to the general ledger of each operating company and affiliate, differ for each type of document.

Provider of Service: Service Company

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Within each operating company and affiliate, charges are directly assigned whenever possible. Charges may be distributed to multiple business functions or Business Areas based on the accounting code(s) on each document. If necessary, costs may be allocated using any surrogate measure that has a logical or observable correlation to changes in the quantity sold, the services that caused the cost to be incurred, or who benefited from the cost. The following are examples of some of the logical or observable correlations used to allocate costs contained on Accounts Payable documents:

- Quantity (units, count, etc.)
- Measurement or size (length, space, columnar inch, etc.)
- Volume (barrels, gallons, liters, etc.)
- Weight (ounce, pound, ton, etc.)
- Hours (hours of professional or contract services)
- Labor dollars (charge is in the same proportion as the labor hours of the Department)
- Number of customers, meters, employees, etc.
- Revenue dollars
- Plant in service
- Square footage

Service: **SHARED ASSETS DISTRIBUTION**

Description: Shared assets are defined as capitalized assets that are owned by one legal entity, but are used for the benefit of multiple legal entities. This would include land structures and improvements, office furniture and equipment, computer and communication equipment, and some software applications that are used by Service Company employees in the performance of their jobs.

Provider of Service: Operating companies or affiliates

User of Service: Service Company, operating companies and affiliates

Method of Allocation: The depreciation or amortization expense as well as a carrying cost for shared assets are billed through the Service Company using a Service Company Internal Order that will assign the costs using a cost causative method to the companies benefiting from shared assets. For facility-related assets, the costs will be charged to the respective shared facilities ACC that will assign the costs following employee labor.

Service:	<b>FACILITIES DISTRIBUTION</b>
Description:	<p>Common facilities costs are allocated to the functional areas of operating companies and other affiliates who benefit from the use of the facilities. Depending on whether a building is used by one utility company or is a “shared” building, i.e., a building used by employees of more than one Operating Company or affiliate, facility costs may include:</p> <p>Single-Operating Company facility: The administrative property services labor and non-labor costs, utility expenses, maintenance costs for structures and systems, pro-rated share of property taxes (for owned buildings), and the rent and occupancy expenses (for leased buildings).</p> <p>Shared facility: Administrative property services labor and non-labor costs, utilities expenses, and the maintenance costs for structures and systems are captured. If the building is leased, the rent is included. If the building is owned, the carrying costs of the asset, such as the depreciation and a return on rate base, are included in the facilities’ cost.</p> <p>The Property Services Department is responsible for the owned and leased facility.</p>
Provider of Service:	Service Company or operating companies
User of Service:	Service Company, operating companies, and affiliates
Method of Allocation:	<p>Costs for a single-Operating Company facility are accumulated in the facilities ACC and allocated to the functional FERC accounts on the Operating Companies and affiliates benefitting from the use of the building. Facilities costs are allocated based on the most recent quarter’s labor charges.</p> <p>Costs related to a shared facility, i.e., buildings used by employees of more than one Operating Company or affiliate, are first accumulated in the Service Company facilities ACCs and then distributed to each Operating Company and affiliate based upon the most recent quarter’s labor for the specific employees located in each facility. Once costs are assigned to the appropriate operating company, they are then allocated to the functional FERC accounts based on the most recent quarter’s labor charges.</p>



Service: **MONEY POOL**

Description: Through the Utility Money Pool, temporary surplus funds of Xcel Energy Inc. and the participating Operating Companies are available for short-term loans to other Operating Companies with cash needs.

Provider of Service: Service Company

User of Service: Operating Companies

Method of Allocation: An Operating Company can borrow from, and make loans to, the Utility Money Pool, which is administered at cost by the Service Company. In addition, the Holding Company can deposit surplus funds into the Utility Money Pool. The Holding Company can be repaid for funds deposited, but cannot borrow from the Utility Money Pool. Interest income or expense is charged or credited, as appropriate, to the Utility Money Pool participants.

All charges are directly billed from the Service Company to the appropriate Operating Company.

Service: **INCOME TAX EXPENSE DISTRIBUTION**

Description: Income tax expense incurred by the Service Company.

Provider of Service: Service Company

User of Service: Service Company and all entities included in the Accounting, Reporting, & Tax - Corporate Governance allocator.

Method of Allocation: Income tax expense incurred by the Service Company is allocated to all entities included in the Accounting, Reporting, & Tax - Corporate Governance allocator.

Service: **CUSTOMER BILLING**

Description: PSCo bills customers for electric, gas, thermal, and non-regulated activities through the customer billing system.

Provider of Service: Operating companies

User of Service: Operating companies, including utility operations, jurisdictions, and non-regulated activities.

Method of Allocation: Costs related to customer billing are Direct Charged to specific Operating Companies whenever possible.

When costs cannot be directly assigned to a specific Operating Company, they are allocated based on the number of customers.

Non-regulated activities that use the customer billing system are allocated a customer accounting overhead based on revenue dollars. See Section VII.

Service: **ENGINEERING AND SUPERVISION (“E&S”) OVERHEAD**

Description: E&S costs are capitalized as construction overheads. E&S overheads are applied where it is not practical to Direct Charge labor costs and expenses of the engineers, surveyors, draftsmen, inspectors, first line management, and their assistants to construction. PSCo uses the E&S overhead allocation to charge these expenses to capital projects.

Provider of Service: Operating Companies and Service Company

User of Service: Operating Companies

Method of Allocation: Costs related to E&S are gathered in an ACC grouping costs by functional class and Business Area (e.g. Energy Supply, Transmission, and Distribution). The ACCs are cleared on a monthly basis through the Assessment Process to clear the balances to zero. These costs are sent to the capital asset ledger which assigns the costs to all eligible capital projects using Internal Orders based on the current month charges and the calculated E&S rate.

The capital asset ledger tracks all capital projects and Internal Order expenditures on a life-to-date basis. Once expenditures are recorded on the books of the appropriate Operating Company or affiliate, the capital asset ledger system generates the overhead allocations, and if appropriate, AFUDC, which are then applied to the individual Internal Orders. In addition, the capital asset ledger calculates monthly depreciation by Operating Company or affiliate and handles the transfer of costs from FERC account 107, Construction Work in Progress; to FERC account 106, Completed Construction-Not Unitized; to FERC account 101, Utility Plant in Service. The transfer of non-utility costs is within FERC account 121, Non-Utility Property using sub accounts.

Service: **CAPITAL A&G**

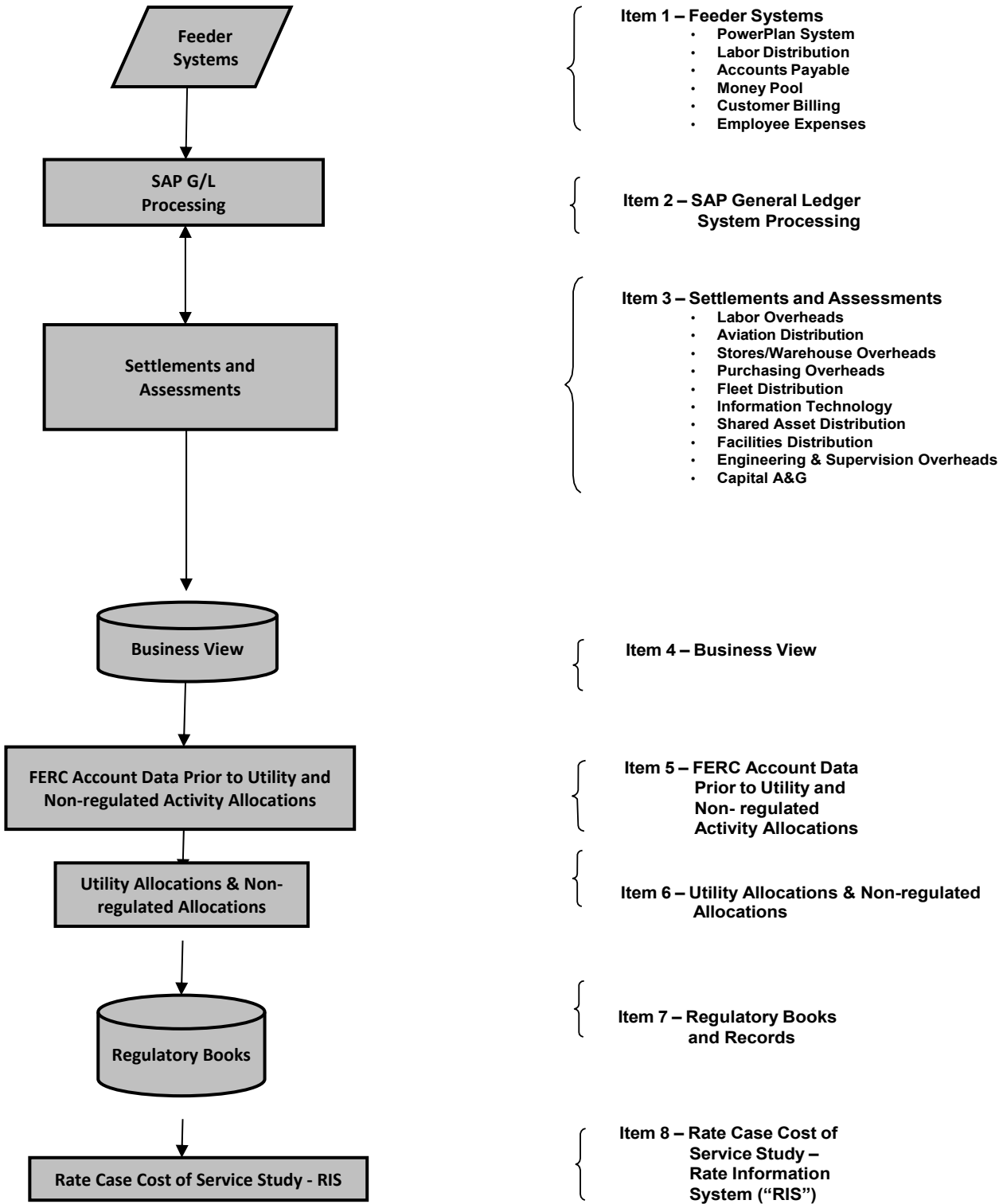
Description: A&G costs capitalized as construction overheads. The overhead relates to all the personnel in the administrative office that work on construction to assure its continued operation, but are not direct to any one project. An example is the payroll analyst whose responsibility it is to assure the construction labor receives its payroll checks. Because it is inefficient for these employees to Direct Charge the Internal Order of each construction project, an overhead process is used to facilitate charging the capital projects.

Provider of Service: Operating Companies and Service Company

User of Service: Operating Companies

Method of Allocation: Each Operating Company performs an A&G study bi-annually to review the time employees in certain administrative departments spend on capital work. A percent of payroll for these employees, based on the A&G study results is charged to an overhead ACC, one-twelfth each month. The overhead Cost Center is allocated to each work order based on current month charges.

### ADDENDUM A - PROCESS FLOWCHART



## VI. UTILITY ALLOCATIONS

### OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible, or charged as common and then allocated to the electric, gas, thermal and non-regulated activities using utility allocations. Common utility costs are grouped into two categories: (1) O&M Utility Allocations and (2) Non-O&M Utility Allocations. These allocations are performed monthly within the SAP system and are explained below.

### O&M UTILITY ALLOCATIONS

#### Introduction

Common O&M utility division allocations are applied to Common Costs that are recorded in A&G (FERC accounts 920-935), customer accounting, customer information and sales accounts (FERC accounts 901-916). Table B in this section lists the PSCo Allocation Methodology applied to each FERC account or range of accounts.

#### Methodology

PSCo uses the following methods to allocate O&M Common Costs and achieve the most cost-causative relationship between each FERC account or range of FERC accounts and electric, gas and thermal utility division operations:

#### Customer Allocator

The customer allocator is used to allocate utility division Common Costs in FERC accounts 901-903, the non-commodity bad debt portion of FERC 904, and 905-917 among electric and gas operations. The allocation is based on the customer bill counts for the electric and gas utility divisions for the previous year.

#### Revenue Allocator

The revenue allocator is used to allocate utility division Common Costs for commodity bad debt, recorded in FERC account 904, among electric and gas utility divisions. The allocation is based on a rolling four-year average of actual electric and gas revenues. The allocator in the current year is developed based on the four previous years' actual operating revenues from the corporate income statement.

#### Three-Factor Allocator

The Three-Factor Allocator is used to allocate utility division Common Costs in FERC account ranges 920-924 and 927-935 among electric, gas and thermal utility divisions. The allocation is based on the weighted average of the actual operating revenue, plant in service, and supervised O&M for the previous year.

#### Labor Allocator

The Labor Allocator is used to allocate utility division Common Costs in FERC accounts 925-926 to the electric, gas, and thermal divisions. The allocation is based on operating labor for the electric, gas, and thermal utility divisions for the previous year.

## NON-O&M UTILITY ALLOCATIONS

### Introduction

Common Non-O&M Utility Allocations are applied to Common Costs that are recorded in non-O&M FERC accounts. Table C in this section lists the PSCo Allocation Methodology applied to each FERC account or range of FERC accounts.

### Methodology

PSCo uses the following methods to allocate non-O&M Common Costs. These methods were developed to achieve the most cost-causative relationship that each FERC account or range of FERC accounts has with electric, gas, and thermal utility divisions.

### Labor Allocator

The Labor Allocator is used to allocate Common Costs in FERC account 408 (payroll tax portion) to the electric, gas, and thermal utility divisions. The allocation is based on operating labor for the electric, gas, and thermal utility divisions. The allocator used in the current year is developed based on the previous years' actual operating labor.

### Three-Factor Allocator

The Three-Factor Allocator is used to allocate Common Costs in FERC account 408 (other tax portion), 426.1-426.5 among electric, gas and thermal utility divisions. The allocation is based on the weighted average of operating revenue, plant in service and supervised O&M. The allocator used in the current year is developed based on the previous years' actual operating revenue, plant in service, and supervised O&M.

### Common Plant Allocator

The Common Plant Allocator is used to allocate Common Costs in FERC accounts 408 (property tax portion), 403-407, 404, 411.6, 411.7, 411.10, and 413 among electric, gas, thermal, and non-regulated utility divisions. The allocation is based on an analysis of common plant. The allocator used in the current year is developed based on the previous years' actual common plant dollars.

### Net Plant

The Net Plant Allocator is used to allocate Common Costs in FERC accounts 427-431 among electric, gas, and thermal utility divisions. The allocation is based on gross plant less accumulated depreciation. The allocator used in the current year is developed based on the previous years' actual gross plant and depreciation.

### Gross Plant

The Gross Plant Allocator is used to allocate Common Costs in FERC accounts 419.1 and 432 among electric, gas, and thermal utility divisions. The allocation is based on gross plant. The allocator used in the current year is developed based on the previous years' actual gross plant.



**TABLE B - O&M UTILITY ALLOCATIONS**

<b>FERC Account</b>	<b>Allocation Method</b>	<b>Basis for Allocation Selection</b>
901-916 (excluding customer records and collections expense in FERC 903 and commodity bad debt in FERC 904)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-916 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.
903 (customer records and collection)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-916 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.
904 (commodity bad debt portion)	Revenue Allocator	A revenue allocator is a reasonable methodology to allocate commodity bad debt because these costs have a cost-causative relationship to uncollectible utility division revenues.
920-924	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
925-926	Labor Allocator	A labor allocator is a reasonable methodology to allocate Common Costs recorded in FERC accounts 925 & 926 because injuries and damages and pension and benefit costs have a cost causative relationship with labor.
927-935	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.

**TABLE C - NON-O&M UTILITY ALLOCATIONS**

<b>FERC Account</b>	<b>Allocation Method</b>	<b>Basis for Allocation Selection</b>
403-407	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC accounts 403-407 because depreciation and amortization costs have a cost causative relationship to plant in service.
408 (property tax portion)	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common property tax recorded in FERC account 408 because property tax has a cost causative relationship to plant in service.
408 (payroll tax portion)	Labor Allocator	A labor allocator is a reasonable methodology to use to allocate common payroll tax recorded in FERC account 408 because payroll tax has a cost causative relationship with labor.
408 (other tax portion)	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
411.1	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 411.1 because these gains/losses have a cost causative relationship to utility division plant in service.
411.6 & 411.7	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC accounts 411.6 and 411.7 because these gains/losses have a cost causative relationship to utility division plant in service.
413	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 413 because expenses on plant leased to others have a cost causative relationship to utility division plant
419.1	Gross Plant Allocator	A gross plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 419.1 because AFUDC has a cost causative relationship to utility division plant in service.

426.1 - 426.5	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
427-431	Net Plant Allocator	A net plant allocator is a reasonable methodology to use to allocate Common Costs in FERC accounts 427-431 because interest/debt costs have a cost causative relationship to plant in service.
432	Gross Plant Allocator	A gross plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 432 because AFUDC has a cost causative relationship to utility division plant in service.

## VII. NON-REGULATED ACTIVITY ALLOCATIONS

### INTRODUCTION

The purpose of this section is twofold. First, in further response to 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII), this section details the allocators used to apportion common A&G costs and common Customer Accounting Costs between the regulated activities and the non-regulated activities in the final step of fully distributing costs. Second, this section describes transactions between PSCo and non-regulated activities as required by 4 CCR 723-3503(b)(VI) and 4 CCR 723-4503(b)(VI).

### NON-REGULATED ACTIVITY ALLOCATIONS

#### A&G

All non-regulated activities are allocated a portion of PSCo's common A&G costs. Common A&G costs are allocated to non-regulated activities on the basis of labor of each non-regulated activity. The Company utilizes labor dollars for regulated activities and non-regulated activities to allocate the common portion of A&G costs, recorded in FERC accounts 920-935, to the non-regulated activities.

#### Customer Accounting

Most non-regulated activities are also allocated a portion of PSCo's common Customer Accounting Costs. The distinction here is whether or not the non-regulated activity uses the customer accounting services of PSCo. For those activities that do use these services, common Customer Accounting Costs are allocated on the basis of revenues earned by each non-regulated activity. The Company utilizes revenue dollars for regulated activities and non-regulated activities to allocate the common portion of Customer Accounting Costs, recorded in FERC accounts 901-916, to the non-regulated activities. Excluded from the Common Costs in FERC accounts 901-916 are: FERC account 902, Meter Reading Expenses; FERC account 904, Uncollectible Accounts; and Demand Side Management costs in FERC account 908, Customer Assistance Expenses. These costs have been excluded because they are not pertinent to PSCo's non-regulated activities, as the non-regulated activities account for their own bad debt expenses separately.

## TRANSACTIONS BETWEEN PSCo AND NON-REGULATED ACTIVITIES

Rule 3503(b)(VI) calls for “a description of each transaction between the Colorado utility and a non-regulated activity which occurred since the Colorado utility’s prior CAAM was filed and, for each transaction, a statement as to whether, for this Commission’s jurisdictional cost assignment and allocation purposes, the value of the transactions is at cost or market as applicable.” In the case of PSCo, the three main types of transactions that occur between the Company’s regulated and non-regulated activities are: 1) labor and non-labor costs provided by PSCo to run non-regulated activities, with the major categories of such costs being described in the Fully Distributed Cost Study 2) rent, utility, and common area costs for use of warehouse facilities, and 3) provision of gas and electric service by the electric and gas divisions to the Company’s non-regulated activities. I provide further information on each of these categories below.

- (1) The labor provided by PSCo to its non-regulated activities is priced according to the union labor contracts and is subject to certain overhead loading that represents the going market rate for such services. The majority of costs incurred by PSCo in the course of conducting its non-regulated activities are directly assigned to the non-regulated activity that causes the cost to be incurred. Such costs are recorded below the line in FERC account 417.1, Expenses of Nonutility Operations. For example, PSCo employees who perform work for HomeSmart are dedicated to the non-regulated activity and 100 percent of their labor costs, including appropriate labor loadings, are recorded directly in FERC account 417.1, Expenses of Nonutility Operations, as opposed to being recorded in electric, gas, or thermal divisions and then assigned or allocated to the non-regulated division. Similarly, 100 percent of the fleet expense incurred in the course of HomeSmart’s business is directly recorded in FERC account 417.1, Expenses of Nonutility Operations.
- (2) The payment of rent and related utility division and common area costs by PSCo to HomeSmart is determined based off of the ratio of square footage used by total leased square footage, actual utilities used, as well as a pro-rata share of common area costs. The costs incurred by HomeSmart are at market-rate and the payments made by PSCo are at HomeSmart’s cost. The payments received by HomeSmart are recorded directly in FERC account 417, Revenues from Nonutility Operations.
- (3) The provision of gas and electric service by the electric and gas divisions to the Company’s non-regulated activities are provided by the regulated activities at tariffed rates.

To the extent that PSCo incurs Common Costs from which both its non-regulated and regulated divisions benefit, such costs are allocated as described above in this section and in other sections of this manual.

## VIII. SERVICE COMPANY ASSIGNMENTS AND ALLOCATIONS

### OVERVIEW

*This section addresses the requirements of 4 CCR 723-3503(b)(VIII).*

The Service Company provides shared or common administrative and management services to all Operating Companies and affiliates in the Xcel Energy holding company system. The services provided include, but are not limited to: executive management, finance, accounting, financial reporting, treasury, corporate communications, property services, human resources, information technology, legal, regulatory, engineering, generation resource planning, construction, customer service, environmental and support services. The Service Company provides its services to Xcel Energy and its affiliates, at cost, pursuant to service agreements administered in accordance with the Public Utility Holding Company Act of 2005 with oversight by the FERC effective August 5, 2005. Accordingly, PSCo's affiliate transactions currently consist primarily of transactions from the Service Company for these services.

The cost assignments and/or allocations from the Service Company are under the jurisdiction of the FERC. The ACC methodologies are described in Table D.

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200063	Executive - Corporate Governance	Executive Corporate Governance includes the labor and non-labor costs for executive corporate management, long-term business strategy development and other programs that ensure the continuity and development of management Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200064	Shareholder - Corporate Governance	Shareholder - Corporate Governance includes the labor and non-labor costs for serving as liaison between Xcel Energy BOD and the shareholders, manages employee/executive stock award matters, liaison between Xcel Energy and the proxy advisory group, monitoring stock ownership patterns, planning shareholder meetings, coordinating the transfer agent and shareholder record keeping functions Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates,	Assets/Revenue/No of Employees
200065	Investor Relations - Corporate Governance	Investor Relations - Corporate Governance includes the labor and non-labor costs for communications to investors and the financial community, providing management with feedback from investors, assisting in the communication to investors of debt and equity securities issuances, assists in the development of presentations for Board of Directors, develops and delivers Xcel Energy's credit story to credit rating agencies, develops and presents Xcel Energy's investment story to investors, reviews all public financial documents for accuracy and completeness and distributes all financial releases Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200066	Accounting, Reporting & Tax - Corporate Governance	Accounting, Reporting & Tax - Corporate Governance includes the labor and non-labor costs associated with preparing and filing consolidated reporting and financial statements, preparing consolidated budgets, completing the consolidation process, maintaining the books and records of Xcel Energy Inc and Service Company, composing the corporate-wide regulatory accounting policy and compliance, Sarbanes-Oxley (SOX) documentation and compliance, and Chief Financial Officer activities related to the Audit Committee Provides financial leadership to Xcel Energy and provides policies, controls, and leadership to the Financial Operations business area Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200067	Audit Services - Corporate Governance	Audit Services corporate governance includes the labor and non-labor costs associated with the financial operations and information system audits of the holding company and service company; evaluating and improving risk management, corporate internal control guidelines and procedures; ethical conduct and the implementation of best practices, reviewing financial reporting requirements and controls under Sarbanes-Oxley legislative requirements, auditing of consolidated financial statements and activities related to the Audit Committee, performing audits and reviews for compliance with regulatory and legal requirements an contracts with vendors and other parties, providing consulting services to management for operational and process improvement reviews, assistance in internal investigations of fraud, administering the corporate compliance hotline, conflict of interest investigations, or other potential violations of the Xcel Energy Code of Conduct Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200068	Corporate Finance, Treasury & Cash Management - Corporate Governance	Corporate Finance, Treasury & Cash Management - Corporate Governance includes the labor and non-labor costs related to equity and debt securities issuance, relationships with financial institutions, cash management, investing activities and monitoring the capital markets, holding company commercial paper transactions, compliance with debt covenants, corporate-wide protection of assets from catastrophic loss using risk financing mechanisms including captive risk retention and design and negotiation of insurance contracts with commercial and industry mutual underwriters (Service Company portion of Auto Liability, Cyber, and various other insurance policies), supervising the asset management firms for the Pension Fund and 401k benefits Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200069	Risk Management - Corporate Governance	Risk Management Corporate Governance includes the labor and non-labor costs of providing administration of the Transaction Review Committee which handles contract and deal approvals for Commercial Operations, Resource Planning and Energy Supply, provides analysis associated with key risks facing Xcel Energy Inc , negotiates and manages required security (e g , bank letters of credit, bonds and guarantees among others); reviews and approves all documents requiring Contracts area sign-off Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200070	Corporate Strategy & Business Development - Corporate Governance	Corporate Strategy & Business Development - Corporate Governance includes the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200071	Legal - Corporate Governance	Legal - Corporate Governance includes the labor and non-labor costs for anticipating and fulfilling the legal needs of Xcel Energy, its Board of Directors, officers, legal entities, business areas and corporate operations to protect the company's assets and to minimize potential liability Provides services related to labor and employment law pertaining to Service Company employees, litigation, contracts, rates and regulation, environmental matters and other legal matters Supports Xcel Energy and its subsidiaries in fulfilling corporate and business area strategies ranging from maintaining/improving regulatory relationships to continued leadership on environmental issues Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200072	Communications - Corporate Governance	Communications - Corporate Governance includes the labor and non-labor costs to assist and ensure Executive Management, Investor Relations and others communicate appropriately with shareholders, the public, and other key stakeholder audiences Key projects include: development and production of the annual report and other communications to investors; speeches, videos, and major presentations delivered by top executives; and speeches, displays, video and presentations for the company's annual meeting of shareholders Media Relations contributes to building Xcel Energy's reputation by developing media and public relations strategies for major company initiatives and issues; responding to news media inquiries; working pro-actively with the media to forward story ideas and information about company events, policies and actions, and providing media training for company spokespersons Media Relations also plays a key role in crisis communications and emergency preparedness efforts Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200073	Human Resources - Corporate Governance	Human Resources - Corporate Governance includes the labor and non-labor costs for executive officers' and Service Company employees' compensation plans, corporate HR policies, executive policy benefit plans, payroll services for Service Company and the employees' handbook Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200074	Corporate Systems - Corporate Governance	Corporate Systems - Corporate Governance includes the labor and non-labor costs for enterprise-wide corporate systems	Assets/Revenue/No of Employees
200075	Board of Directors - Corporate Governance	Board of Directors - Corporate Governance includes the labor and non-labor costs related to the Board of Directors (BOD) BOD costs may include Directors fees, retirement expenses and replacement fees; Board/Committee meetings and BOD related consulting Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200076	Xcel Foundation	Xcel Foundation services includes the labor and non-labor costs associated with the management and administration of the Xcel Energy Foundation	Assets/Revenue/No of Employees
200077	Branding	Branding services includes the labor and non-labor costs for brand advertising and management of community affairs programs such as employee volunteerism, educational programs and community events, the company's investment in major sponsorships such as the Xcel Energy Center as well as ensuring that such sponsorships and related activities support the company's brand, mission and values	Assets/Revenue/No of Employees
200078	Governmental Affairs	Governmental Affairs includes the labor and non-labor costs associated with the interpretation of laws regulations and environmental policy to ensure compliance and cost effectiveness for Xcel Energy customers and stockholders Internal legislative policy development and issues management, appraise management and internal customers of political and policy trends and developments, develop and maintain relationships with regulatory officials and staff	Assets/Revenue/No of Employees
200079	Federal Lobbying	Federal Lobbying services includes the labor and non-labor costs for federal and state lobbying activities and the federal Political Action Committee (PAC)	Assets/Revenue/No of Employees
200080	Capital Asset Accounting	Capital Asset Accounting includes the labor and non-labor costs associated with operating and non-operating company capital asset accounting, budgeting, regulatory reporting, business area support for utility areas, and operating company budgeting support	Assets/Revenue/No of Employees



Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200081	Accounting, Reporting & Taxes	Accounting, Reporting & Taxes services includes the labor and non-labor costs for preparation of operating and non-operating financial statements, tax returns and reporting, performing accounting for the employee benefit plans, ensuring compliance with applicable laws and regulations of the operating and non-operating companies; composing the corporate-wide regulatory accounting policy, and coordinating the budgeting process with the operating and non-operating companies	Assets/Revenue/No of Employees
200082	Audit Services	Audit Services includes the labor and non-labor costs for auditing operating and non-operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating and non-operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating and non-operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating and non-operating companies	Assets/Revenue/No of Employees
200083	Corporate Finance, Treasury & Cash Management	Corporate Finance, Treasury & Cash Management services includes the labor and non-labor costs related to equity and debt securities issuance, cash management, relationships with financial institutions, compliance with debt covenants, Service Company portion of General and Excess liability insurance, and management of the Pension Fund and 401k benefits for operating companies	Assets/Revenue/No of Employees
200084	Risk Management	Risk Management develops and negotiates security agreements with counterparties; reviews high-risk vendor creditworthiness for the Environmental Services group; supports wind generation, solar carbon offsets, emission allowances, bundled energy and RECs, biomass and other renewable energy purchase agreements; participates in industry contracts working groups; representing Xcel Energy operating utilities; performs production cost modeling and analysis for corporate budgeting; analyzing value and risks of structured purchases and generation system modifications; performs long range system modeling to evaluate large capacity acquisition alternatives; provides central coordination of annual capital funding process for Distribution and maintains and administers the Risk Registry database, evaluates and prioritizes specific risk mitigations for Distribution assets; develops strategies for Distribution infrastructure including building and implementing stochastic models for asset life cycle analysis and other ad hoc asset specific requests; creates retail and system load and energy forecasts providing regular updates to senior management and analyses of key drivers; provides data support and analyses for financial disclosures; and provides analyses and reporting of current sales and peak demand	Assets/Revenue/No of Employees
200086	Legal & Claims Services	Legal & Claims Services includes the labor and non-labor costs for operating and non-operating legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate, contracts, and claims services related to casualty, public, and company claims	Assets/Revenue/No of Employees
200087	Accounting, Reporting & Tax - Regulated	Accounting, Reporting & Tax - Regulated includes the labor and non-labor costs associated with operating company revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting	Assets/Revenue/No of Employees
200088	Accounting, Reporting, Tax & Audit Services - Regulated Electric	Accounting, Reporting, Tax & Audit Services - Regulated Electric includes the labor and non-labor costs associated specifically with operating company electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, capital asset accounting auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies electric utility Additionally, costs for electric association dues including Edison Electric Institute	Assets/Revenue/No of Employees
200089	Audit Services - OpCo's & TransCo's	Audit Services - OpCo's & TransCo's includes the labor and non-labor costs for auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200090	Risk Management - OpCo's & TransCo's	Risk Management - OpCo's & TransCo's includes the labor and non-labor costs of oversight and administrative of operating company risk management work, working with counterparties to establish enabling agreements with operating companies, risk management reports including all operating companies (such as CDAD - Contract Development, Approval & Delegation or TRC- Transaction Review Committee Reporting)	Assets/Revenue/No of Employees
200091	Captive Insurance	Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) as well as all of Energy Supply Services Having an expertise in an area, they lend support to each other and members of Energy Supply, and the Utilities Group, throughout the corporation Fire Protection, Transformer Maintenance, Turbine Characteristics, Policies and Procedures are some of the areas in which expertise has been developed This expertise is then shared on a regular basis to the benefit of all OpCo's and it is further shared at periodic Engineering meetings hosted by Hazard Insurance, which bring together Engineers from the OpCo's, the Property Loss Control Engineers and Insurance Company representatives to promote Loss	Assets/Revenue/No of Employees
200092	Corporate Strategy & Business Development	Corporate Strategy & Business Development services include the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information	Assets/Revenue/No of Employees
200093	Legal - OpCo's & TransCo's	Legal - OpCo's & TransCo's services include the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts	Assets/Revenue/No of Employees
200094	Supply Chain	Supply Chain includes the labor and non-labor costs for operating companies diversity program expenses as well as various dues for specific sponsored agencies (Chamber of Commerce, social service dues, etc )	Assets/Revenue/No of Employees
200095	Electric Vehicle Program FERC 912	Electric Vehicle Programs FERC 912 services includes the labor and non-labor costs of providing management and overall program support to the Electric Vehicle (EV) organization, maximizing business value of the EV information systems, developing and implementing the program plan and strategy	Electric Vehicle Plant
200096	Energy Markets - Business Services	Energy Markets Business Services includes the labor and non-labor costs for financial analysis, budgeting and administrative support, managerial reporting and business planning and process initiatives, independent daily forward valuation and risk measurement of commodity transactions and system fuel and purchase power requirements to meet system loads, as well as proprietary or trading transactions; creates retail system load and energy forecasts providing regular updates to senior management and analyses of key drivers, reviews and provides comments to dealmakers on non-standard agreements and associated confirmation agreements in the areas of coal supply, gas supply, wood fuel, rail, trucking, structured power purchases and nuclear/uranium concentrates and services; provides analyses for electric/gas hedge studies and sensitivities; creates load management forecast, jurisdictional peak demand forecasts, and cost of service studies for energy trading and marketing	Assets/Revenue/No of Employees
200097	Accounting and Finance Software Applications Maintenance	Accounting and Finance Software Applications Maintenance services include the labor and non-labor operating costs for the application development and maintenance of the software applications used for accounting and finance business functions	Assets/Revenue/No of Employees
200098	Electric Transmission FERC 566	Electric Transmission FERC 566 services include Transmission electric labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200099	Electric Distribution FERC 588	Electric Distribution FERC 588 services include electric Distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200100	Accounting, Reporting, Tax & Audit Services - Regulated Gas	Accounting, Reporting, Tax & Audit Services - Regulated Gas includes the labor and non-labor costs associated specifically with gas utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, capital asset accounting, auditing, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies gas utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies gas utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies gas utility Additionally, costs for gas association dues including American Gas Association (AGA)	Assets/Revenue/No of Employees
200101	Legal Gas	Legal Gas services include the labor and non-labor costs for operating companies gas utility legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts This is primarily used by the General Counsel area	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200102	Gas Distribution FERC 880	Gas Distribution FERC 880 services include gas Distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200103	Electric Distribution PSCo & SPS FERC 588	Electric Distribution PSCo & SPS FERC 588 services include electric distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200104	Accounting & Reporting - PSCo & SPS	Accounting & Reporting - PSCo & SPS includes the labor and non-labor costs associated with PSCo & SPS accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting	Assets/Revenue/No of Employees
200105	Accounting & Reporting - NSPM & NSPW	Accounting & Reporting - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting	Assets/Revenue/No of Employees
200106	Accounting & Reporting Electric - NSPM & NSPW	Accounting & Reporting Electric - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting specific to the electric utility	Assets/Revenue/No of Employees
200107	Legal - NSPM & NSPW	Legal - NSPM & NSPW services include the labor and non-labor costs for legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts specific to NSPM & NSPW This is primarily used by the General Counsel area	Assets/Revenue/No of Employees
200108	Advanced Metering Infrastructure (AMI)	Advanced Metering Infrastructure (AMI) includes the labor and non-labor costs associated with AMI	No of AMI Enabled Meters
200111	Enterprise Application Integration (EAI)	Enterprise Application Integration (EAI) includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems	Average of a Select Set of Software Allocators
200112	Mainframe Charges	Mainframe Charges include labor and non-labor costs related to mainframe expenses for development, maintenance, and licensing The Mainframe is comprised of three applications: Time, Gas Management System, and Monitoring Device Management System applications This is used primarily by the Business Systems Organization	Average of a Select Set of Software Allocators
200115	Miscellaneous Applications	Miscellaneous Applications includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT project managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems	Average of All Software Percentages
200116	Distribution Electric Supervision & Engineering (S&E) FERC 580	Distribution Electric Supervision & Engineering (S&E) FERC 580 services includes the labor and expenses incurred in the general supervision and direction of the operation of the electric distribution system	Electric Distribution Plant
200117	Distribution Electric Metering FERC 586	Distribution Electric Metering FERC 586 services include labor, materials used, and expenses incurred in the operation of customer meters and associated equipment (e.g. electric distribution meters standards and development, meter purchases, etc	Electric Distribution Plant
200118	Distribution Electric Load Dispatching/EMS FERC 581	Distribution Electric Load Dispatching/EMS FERC 581 services include labor, materials used, and expenses incurred in load dispatching operations pertaining to the distribution of electricity This includes Energy Management Systems (EMS) which provides supervisory control and data acquisition (SCADA) of substation devices through Remote Terminal Units (RTU's)	Electric Distribution Plant
200119	Distribution Electric & Gas Miscellaneous FERC 588 & 880	Distribution Electric & Gas Miscellaneous FERC 588 & 880 services include labor, materials used, and expenses incurred in distribution system operation not provided for elsewhere This includes software system labor and non-labor costs for the maintenance that support the electric and gas distribution to our customers as well as non-capital engineering & supervision costs	Electric Distribution Plant/ Gas Distribution Plant
200120	Distribution & Transmission Gas Emergency Response FERC 859 & 880	Distribution & Transmission Gas Emergency Response FERC 859 & 880 include the cost of labor, materials used, and expenses incurred in providing Gas Emergency Response (GER) activities for the gas distribution and transmission systems Additionally, costs include the labor and non-labor costs for the application development and maintenance of the GER system	Gas Transmission Plant/ Gas Distribution Plant
200121	Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 services include gas distribution, gas transmission, and electric distribution labor and non-labor costs associated with accounting, budgeting, and regulatory reporting	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200122	Transmission Electric Supervision & Engineering (S&E) FERC 560	Transmission Electric Supervision & Engineering (S&E) FERC 560 services include labor and expenses incurred in the general supervision and direction of the operation of the electric transmission system as a whole	Electric Transmission Plant

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200123	Transmission Electric Reliability, Planning, & Standards Development FERC 561 5	Transmission Electric FERC 561 5 services include labor, materials used, and expenses incurred for the system planning of the interconnected bulk electric transmission systems within a planning authority area Activities include transmission reliability, planning and standards development related to transmission assets and reliability needs and transmission customers' requirements and requests (e.g. developing and maintaining transmission system models, applying methodologies and tools for analysis and simulation of systems, notification of any planned transmission changes and impacts, etc.)	Electric Transmission Plant
200124	Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561 2	Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561 2 services include labor, materials used, and expenses incurred to monitor, assess and operate the power system and individual transmission facilities in real-time to maintain safe and reliable operation of the transmission system This also includes the expense incurred to manage transmission facilities to maintain system reliability and to monitor the real-time flows and direct actions according to regional plans and tariffs as necessary	Electric Transmission Plant
200125	Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560 services include labor and expenses incurred in the general supervision and direction of the operation of the electric transmission system as a whole This allocation is used when NSPM and NSPW are the only jurisdictions benefiting from the services	Electric Transmission Plant
200126	Utilities Group Administrative & General (A&G) FERC 921	Utilities Group Administrative & General (A&G) FERC 921 services includes the labor and non-labor costs for utilities group leadership, management and support services for the Distribution, Transmission, transportation and supply chain areas	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200127	Distribution Gas Supervision & Engineering (S&E) FERC 870	Distribution Gas Supervision & Engineering (S&E) FERC 870 services include labor and expenses incurred in the general supervision and direction of gas distribution system operations	Gas Distribution Plant
200128	Distribution Gas Miscellaneous FERC 880	Distribution Gas Miscellaneous FERC 880 services include the cost of distribution maps and records, distribution office expenses, and the cost of miscellaneous labor and materials used, and expenses incurred in gas distribution systems Additionally, the labor and non-labor costs for non-capital engineering and supervision	Gas Distribution Plant
200129	Distribution Gas Meters and House Regulators FERC 878	Distribution Gas Meters and House Regulators FERC 878 services include the cost of labor, materials used and expenses incurred in connection with removing, resetting, changing, testing, and servicing customer meters and house regulators	Gas Distribution Plant
200130	Transmission Gas Supervision & Engineering (S&E) FERC 850	Transmission Gas Supervision & Engineering (S&E) FERC 850 services include the cost of labor and expenses incurred in the general supervision and direction of the operation of transmission facilities	Gas Transmission Plant
200131	Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871 include the cost of labor, materials used, and expenses incurred in dispatching and controlling the supply and flow of gas through the gas distribution and transmission systems Additionally, costs include the labor and non-labor costs for the application development and maintenance of the Gas SCADA system	Gas Transmission Plant/ Gas Distribution Plant
200132	Payment & Reporting	Payment & Reporting services includes the labor and non-labor costs associated with processing payments to vendors, providing audit research and reconciliation support for Accounts Payable transactions, preparing statistical and 1099 reporting, and administering the purchase card programs	Invoice Transactions
200133	Proprietary Trading - Back Office	Proprietary Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when the trading deal doesn't involve Xcel Energy Utility generating resources, which is also considered non-asset-based trading activity	Joint Operating Agreement Peak Hour Megawatt Load Ratio
200134	Proprietary Trading - Front/Mid Office FERC 557	Proprietary Trading - Front/Mid Office FERC 557 includes the labor and non-labor costs associated with proprietary trading activities which are short term transactions undertaken in the wholesale electric markets where electricity is purchased for the purpose of selling it Also included are supporting activities: evaluating the credit worthiness of counterparties, reviewing contracts to ensure that regulations are being complied with, evaluating profitability and appropriateness of trades to ensure they are in the best interest of shareholders and rate payers, and ensuring that trades identified as proprietary appropriately fall into that category	Joint Operating Agreement Peak Hour Megawatt Load Ratio
200135	Energy Supply Business Resources	Energy Supply Business Resources services includes the labor and non-labor costs of performance analysis, specialists and analytical services provided to the operating companies' generation facilities	MWH Generation
200136	Energy Markets - Fuel	Energy Markets - Fuel includes the labor and non-labor costs for planning and implementing power supply portfolios to provide reliable service to native load and to capitalize on market opportunities including purchasing fuel for the operating companies' electric generation system (excluding nuclear) and resource planning and acquisition including purchase power and account management	MWH Generation

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200137	Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants	MWH Generation
200138	Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations	MWH Generation
200139	Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance Manage uniform project management process (policies) Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications Develop and execute innovative technology projects such as: biomass, solar, wind Implement enterprise project management (EPM) and planning tools Establish uniform technology, design & equipment standards	MWH Generation
200140	Energy Supply Miscellaneous Power Expense PSCO & SPS FERC 506, 539, & 549	Energy Supply Miscellaneous Power Expense PSCO & SPS FERC 506, 539, & 549 services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants This allocation is used when PSCO & SPS jurisdictions are benefiting from the services	MWH Generation
200141	Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations This allocation is used when PSCO & SPS jurisdictions are benefiting from the services	MWH Generation
200142	Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance Manage uniform project management process (policies) Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications Develop and execute innovative technology projects such as: biomass, solar, wind Implement enterprise project management (EPM) and planning tools Establish uniform technology, design & equipment standards This allocation is used when PSCO & SPS jurisdictions are benefiting from the services	MWH Generation
200143	Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549 services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	MWH Generation
200144	Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	MWH Generation
200145	Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551	Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance Manage uniform project management process (policies) Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications Develop and execute innovative technology projects such as: biomass, solar, wind Implement enterprise project management (EPM) and planning tools Establish uniform technology, design & equipment standards This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	MWH Generation
200146	Energy Markets - Regulated Trading	Energy Markets - Regulated Trading services include the labor and non-labor costs of providing electric trading services to the operating companies' electric generation systems, including load management, system optimization and	MWH Hours Sold

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200147	Business Objects	Business Objects includes the labor and non-labor costs for the application that provides critical reporting from data universes and tables	No of Business Objects Users
200148	Business Systems	Business Systems services includes the costs of providing assistance to computer users across the company Specifically computer technology risk, software maintenance on applications Distributed to all users (e.g. Microsoft PC tools), governance and project management over all IT projects, fixed management fees with outside vendors, business analytics costs, corrective and preventative maintenance, security, data backup and recovery, help desk, and amortization of outside vendor fees and costs that are not specific to an application that has a specific allocator	No of Computers
200149	Customer & Enterprise Solutions (CES)	Customer & Enterprise Solutions (CES) includes the labor and non-labor costs for the leadership of the Customer & Enterprise Solutions organization and their administrative support staff	No of Computers/ No of Customers/ No of Employees
200150	Interactive Voice Response (IVR)	Interactive Voice Response (IVR) includes the labor and non-labor costs for the application development and maintenance of the Interactive Voice Response system which interacts with a customer calling Xcel Energy call centers It is intended to help service customers without invoking a call center agent If the call needs to be handled by an agent, account information and the reason for the call is determined which helps route the call to the appropriate agent	No of Contacts
200151	Customer Billing FERC 903	Customer Billing FERC 903 includes the labor and non-labor costs related to the delivery of billing statements, letters and notices to Xcel customers including postage and outside services costs, oversight and administration of customer billing area, research of billing exceptions, providing escalated customer service assistance with regard to billing issues resolution, and process remittances and receivables This allocation is used when all four jurisdictions are benefiting from	No of Customer Bills
200152	Customer Care FERC 902	Customer Care FERC 902 services includes the labor and non-labor costs for meter reading of retail and wholesale customers and determining consumption for billing purposes as well as executing field collections	No of Customers
200153	Customer Safety Advertising & Information Costs	Customer Safety Advertising & Information costs services includes the labor and non-labor costs associated with public safety advertising, information and education	No of Customers
200154	Customer Service Information Technology (IT) FERC 903	Customer Service Information Technology (IT) FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections	No of Customers
200155	Customer Care FERC 903	Customer Care FERC 903 services includes the labor and non-labor costs for contact centers, remittance processing, credit and collections, customer resource management, and contact center training This allocation is used when all four jurisdictions are benefiting from the services such as responding to residential customer inquiries regarding billings and outages, handling inbound credit calls, outbound collections calls, managing accounts receivables, training call center staffs, developing contact center call forecasts	No of Customers
200156	Customer Care FERC 901	Customer Care FERC 901 services includes the labor and non-labor costs for the leadership of the customer care organization and their administrative support staff such as consulting costs to support overall Customer Care organizational operations	No of Customers
200157	Customer Service Information Technology (IT) PSCo & SPS FERC 903	Customer Service Information Technology (IT) PSCo & SPS FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections This allocation is used when PSCo & SPS jurisdictions are benefiting from the services	No of Customers
200158	Customer Care PSCo & SPS FERC 903	Customer Care PSCo & SPS FERC 903 services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center This is primarily used by the Customer Care organization when PSCo & SPS jurisdictions are benefiting from the services	No of Customers
200159	Customer Service Information Technology (IT) NSPM & NSPW FERC 903	Customer Service Information Technology (IT) NSPM & NSPW FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	No of Customers
200160	Customer Care NSPM & NSPW FERC 903	Customer Care NSPM & NSPW FERC 903 services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center This is primarily used by the Customer Care organization when NSPM and NSPW jurisdictions are benefiting from the services	No of Customers
200161	Customer Care Low Income Assistance FERC 908	Customer Care Low Income Assistance FERC 908 services includes the labor and non-labor costs associated with the low income energy customer program such as answering calls from customers for referral to low income assistance agencies, providing information to the agencies in order to process applications for assistance, take pledges/commitments from agencies and process payments from agencies	No of Residential Customers
200162	Call Logging and Quality Management (CL/QM) FERC 903	Call Logging and Quality Management (CL/QM) FERC 903 includes the labor and non-labor operating costs for the application development and maintenance of the Call Logging and Quality Management system which is used to monitor and record calls for contact center training and leadership teams	No of Customers/ No of Contacts

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200163	Employee Communications	Employee Communications includes the labor and non-labor costs for the development and enhancement of employee awareness and understanding of the company's strategies, priorities, decisions and performance objectives. It develops and produces regular communication vehicles, including TODAY (daily news bulleting on intranet); XTRA (monthly print publication for all employees and retirees); All Managers E-mail (real-time communication for employees who supervise and manage others); Focus on Financials for all employees; targeted communications for specific business areas, such as Human Resources, and employee meetings	No. of Employees
200164	Payroll	Payroll services include the labor and non-labor costs for processing payroll including consolidation of time collection, calculation of salaries and wages, administration of employee deductions, account Distribution and reconciliation, allocation and accounting for employment taxes and compliance reports	No. of Employees
200165	Employee Management Systems	Employee Management Systems includes the labor and non-labor costs for the Security Operations Center (SOC), Time capture and processing for payroll and accounting and Human Resources software. These applications and services provide services for the whole company related to enterprise security, including physical access, security monitoring and investigations, payroll and time accounting and employee information databases	No. of Employees
200166	Human Resources (Diversity/Safety/Employee Relations)	Human Resources (Diversity/Safety/Employee Relations) includes the labor and non-labor costs for work performed for operating and affiliate company employees, such as diversity programs, providing workforce relations resources for labor agreements, arbitration, and training. Manage, design, and implement Corporate Safety initiatives. Staffing administration for non-bargaining positions and provides Affirmative Action plans (development) and government audit management (compliance)	No. of Employees
200167	e-Business	The e-Business system includes the labor and non-labor costs associated with the corporate electronic business infrastructure	No. of Employees
200168	Gas Management System (GMS) FERC 866 & 880	Gas Management System (GMS) FERC 866 & 880 supports Xcel Energy gas transportation business including contracts, nominations/allocations, end-user measurement, imbalance management, and input for billing. Also supports gas system supply, other balancing services. Costs include labor and non-labor for the application development and maintenance of the Gas Management System	No. of Gas Customers
200169	Energy Supply Systems Miscellaneous FERC 417 1, 506, 539, & 549	Energy Supply Systems Miscellaneous FERC 417 1, 506, 539, & 549 includes the labor and non-labor costs for the non-critical applications that support the Energy Supply area. Such as Emissions Tracker, Labworks, SAP WAM, Documentum and Meridian	No. of WAM ES Users
200170	Meter Reading and Monitoring Systems FERC 902	Meter Reading and Monitoring Systems FERC 902 includes the labor and non-labor operating costs for the application development and maintenance of the software applications needed to read and monitor gas and electric meters	No. of Meters
200171	Customer Resource System (CRS) FERC 903	Customer Resource System (CRS) FERC 903 includes the labor and non-labor costs for the CRS system, specifically, application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. CRS is Xcel Energy's customer service and billing system	No. of Meters/ No. of Contacts
200172	Network	Network services include the labor and non-labor costs for the operation, maintenance, and management of Xcel Energy's internal and external Information Technology Network. This includes circuits, firewalls and communication assets	Phones/ Radios/ Computers
200173	Generation Trading/Native Hedge - Back Office	Generation Trading/Native Hedge - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including generation trading and native hedge. This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when energy trades are executed using one of Xcel Energy Utilities generation resources	Joint Operating Agreement Labor Hours Ratio
200174	Generation Trading/Native Hedge - Mid Office FERC 557	Generation Trading/Native Hedge - Mid Office FERC 557 includes the labor and non-labor costs associated with independent evaluation and risk measurement of trading and generation book transactions, including preparing daily P&L (profit and loss) reports and individual trader profit and loss reports for the prop book, daily generation book valuation reports for each system showing all net fuel positions and any forward sales values and/or hedges, ensuring that margin reporting follows all SEC rules and GAAP reporting and that credit and risk policies and procedures are complied with	Joint Operating Agreement Labor Hours Ratio
200176	Marketing & Sales	Marketing & Sales services includes the labor and non-labor costs for marketing and sales services for the operating companies for their customers including strategic planning, segment identification, business analysis, sales planning, customer service, promoting products to the business market, and providing regulatory and policy support with respect to utility energy efficiency and demand response program design, evaluation, measurement and verification, cost effectiveness testing, and cost recovery	Revenue

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200177	Rates & Regulation - Electric	Rates & Regulation - Electric includes the labor and non-labor costs for determining the regulated utilities' electric utility revenue requirements and rates for electric customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings	Revenue
200178	Rates & Regulation	Rates & Regulation includes the labor and non-labor costs for determining the regulated utilities' revenue requirements and rates for electric and gas customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings	Revenue
200180	EMS-Shared (Energy Management System-SCADA) FERC 556, 561 2, & 581	EMS-Shared (Energy Management System-SCADA) FERC 556, 561 2, & 581 provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's) EMS-Shared system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission, Distribution and Production Plant information operations	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant
200181	Energy Supply Environmental Policy & Services	Energy Supply Environmental Policy & Services include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200182	Energy Supply Environmental Policy & Services NSPM & NSPW	ES Environmental Policy & Services NSPM & NSPW functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies This allocation is used when NSPM and NSPW jurisdictions are benefiting from the services	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200183	Energy Supply Environmental Policy & Services PSCo & SPS	ES Environmental Policy & Services PSCo & SPS functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies This allocation is used when PSCo and SPS jurisdictions are benefiting from the services	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200184	PowerPlan	PowerPlan includes the labor and non-labor operating costs for PowerPlan, which is the capital asset business system which includes the following modules Fixed Assets, Power Tax, Property Tax, Projects, Budgets, Cost Repository, Depreciation studies and Depreciation forecast This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application	Total Plant
200805	HomeSmart Revenue - 417 1 Non-Utility	HomeSmart Revenue includes labor and non-labor costs, including but not limited to business administration, advertising, marketing, software and technology costs related to all HomeSmart activity (Equipment Sales, Service Plan, and Service Call) across MN & CO Jurisdictions	Revenue
200806	HomeSmart No of Customers - 417 1 Non-Utility	HomeSmart No of Customers includes labor and non-labor costs, including but not limited to business administration, advertising, marketing, software and technology costs related to HomeSmart Service Plan activity across MN & CO	No of Customers
201506	Transmission and Distribution Software Systems FERC 569 2, 588, 859 & 880	Transmission Electric & Gas and Distribution Electric & Gas FERC 569 2, 859, 588 & 880 services include electric transmission, gas transmission, electric distribution, and gas distribution labor, materials used, and expenses incurred in the electric and gas delivery plant system operation not provided for elsewhere This includes software system labor and non-labor costs for the maintenance that support the electric and gas delivery plant to our customers as well as non-capital engineering & supervision costs	Electric/Gas distribution plant and electric/gas transmission plant
201511	Distribution Finance - OpCos Common	Distribution Finance - OpCos Common includes the labor and non-labor costs associated specifically with Distribution Finance (both electric and gas) budgeting, regulatory reporting, business area support for utility areas, budgeting support, evaluating and improving risk management, ethical conduct and the implementation of best practices for Distribution, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for Distribution, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for Distribution	Assets/Revenue/No of Employees



Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
201512	Miscellaneous Distribution Expenses FERC 588	Miscellaneous Distribution Expense FERC 588 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric distribution activities	Electric Distribution Plant
201513	Miscellaneous Transmission Expenses FERC 566	Miscellaneous Transmission Expense FERC 566 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric transmission activities	Electric Transmission Plant
201514	Transmission Gas Miscellaneous FERC 859	Miscellaneous Transmission Expense FERC 859 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for gas transmission	Gas Transmission Plant
201515	Transmission Electric & Gas Miscellaneous FERC 566 & 859	Miscellaneous Transmission Expense FERC 566 & 859 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric and gas transmission activities	Electric Transmission Plant/Gas Transmission Plant
201516	Miscellaneous Other Power Generation Expenses FERC 549	Miscellaneous Other Power Generation Expense FERC 549 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric production activities	Electric Production Plant
201517	Miscellaneous Transmission Expenses (RTO) FERC 566	Miscellaneous Transmission Expense FERC 566 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric transmission activities, specifically RTO related activities (which excludes PSCo)	Electric Transmission Plant
201518	Transmission - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 566	Accounting, Reporting, Tax & Audit Services - Transmission Regulated Electric includes the labor and non-labor costs associated specifically with operating company transmission electric utility accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, capital asset accounting auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for transmission electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies transmission electric utility	Assets/Revenue/No of Employees
201519	Transmission - Accounting & Reporting Electric - NSPM & NSPW (FERC 5660)	Transmission Accounting & Reporting Electric - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW transmission accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting specific to the electric utility	Assets/Revenue/No of Employees
201520	Energy Supply - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 557	Energy Supply Finance, Reporting & Services - Regulated Electric includes the labor and non-labor costs associated specifically with Energy Supply budgeting, regulatory reporting, business area support for utility areas, budgeting support, evaluating and improving risk management, ethical conduct and the implementation of best practices for Energy Supply, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for Energy Supply, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for Energy Supply	Assets/Revenue/No of Employees
201521	Energy Supply - Accounting & Reporting Electric - NSPM & NSPW (FERC 5570)	Energy Supply - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW budgeting, regulatory reporting, business area support for utility areas, operating company budgeting support	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
201522	Distribution Finance - OpCos Electric	Distribution Finance - OpCos Electric includes the labor and non-labor costs associated specifically with Distribution Finance (electric only) budgeting, regulatory reporting, business area support for utility areas, budgeting support, evaluating and improving risk management, ethical conduct and the implementation of best practices for Distribution, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for Distribution, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for Distribution	Assets/Revenue/No of Employees

# Public Service Company of Colorado, a Colorado corporation

## Cost Assignment and Allocation Manual

November ~~2021~~2023

**Public Service Company of Colorado, a Colorado corporation**  
**Cost Assignment and Allocation Manual**  
**Pursuant to 4 CCR 723-3-3500 et seq. and 4 CCR 723-4-4500 et seq.**

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## I. INTRODUCTION

This Cost Assignment and Allocation Manual (“CAAM”), pursuant to 4 Code of Colorado Regulations (“CCR”) 723-3-3500 et seq. and 4 CCR 723-4-4500 et seq. describes and explains the calculation methods Public Service Company of Colorado, a Colorado corporation (“PSCo” or the “Company”) uses to segregate and account for revenues, expenses, assets, liabilities and ratebase cost components assigned or allocated to Colorado jurisdictional activities. It includes the calculation methods to segregate and account for costs between and among jurisdictions, between regulated and non-regulated activities and between and among utility divisions.

### DEFINITIONS

#### Abbreviations or Acronyms

The following abbreviations or acronyms are used within the CAAM document:

A&G.....	Administrative and General
ACC.....	Allocating Cost Center
AFUDC.....	Allowance for Funds Used During Construction
CAAM.....	Cost Assignment and Allocation Manual
CCR.....	Code of Colorado Regulations
C.R.S.....	Colorado Revised Statutes
Commission.....	Colorado Public Utilities Commission
CWIP.....	Construction Work in Progress
ECA.....	Electric Cost Adjustment
FAS.....	Financial Accounting Standards
FERC.....	Federal Energy Regulatory Commission
FICA.....	Federal Insurance Contributions Act
FUTA.....	Federal Unemployment Tax Act
HVAC.....	Heating, Ventilation & Air Conditioning
IT.....	Information Technology
LTD.....	Long Term Disability
NSPM.....	Northern States Power Company, a Minnesota corporation
NSPW.....	Northern States Power Company, a Wisconsin corporation
O&M.....	Operations and Maintenance
Operating Companies or Utility Subsidiaries.....	NSPM, NSPW, PSCo, and SPS
Operating Company.....	One of the Operating Companies
PSCo or the Company.....	Public Service Company of Colorado, a Colorado corporation
PUCHA 1935.....	The Public Utility Holding Company Act of 1935
PUCHA 2005.....	The Public Utility Holding Company Act of 2005
RESA.....	Renewable Energy Standard Adjustment
SAP.....	SAP General Ledger System
Service Company or XES.....	Xcel Energy Services Inc.
SKF.....	Statistical Key Figure
SPS.....	Southwestern Public Service Company, a New Mexico corporation
SUTA.....	State Unemployment Tax Authority
Utility Subsidiary.....	One of the Utility Subsidiaries
WBS.....	Work Breakdown Structure
Xcel Energy or the Holding Company.....	Xcel Energy Inc.

## Terms

The following terms are used within the CAAM document:

Accounts Payable - the Payment and Reporting Department of XES.

Administrative and General - includes activity in FERC accounts 920-935, A&G Expenses.

Allocation Methods or Methodologies - Allocation Methods or Methodologies are the basis for assigning costs to an affiliate and result from using a single Allocation Ratio or the average of two or more Allocation Ratios. Examples of Allocation Methods or Methodologies include: Number of Customers; Number of Employees; Revenues; and Assets.

Allocation Percentages or Ratios - each set of Allocation Statistics is used to calculate an Allocation Percentage or Ratio. For example, the employee ratio uses the number of employees for each affiliate to the total number of employees for all affiliates to determine the percentage of services chargeable to each affiliate.

Allocation Statistics - Allocation Statistics are the actual numerical inputs used to derive the Allocation Ratios or Percentages. Examples of statistics are: the dollar amount of assets; the count of employees; the dollar amount of revenues; the number of customers; the number of invoice transactions; megawatt hours of generation; and the number of customer bills.

Assessment Process - the process used by the general ledger system to allocate costs from an ACC to the Receiving Cost Element (e.g., Final Cost Center, Internal Order, or WBS element).

Business Area - an operational segment of the Company with assigned employees. Examples include Gas Systems, Operations Services, and Customer and Innovation.

Common Costs - costs that are applicable to the three utility divisions (e.g., electric, gas, or steam) and the non-regulated activities in Public Service.

Cost Center - a grouping of related costs within the general ledger. Cost Centers are primarily used for managerial reporting and analysis, and can serve several purposes. An ACC is used to collect costs that will be allocated to other Cost Centers, Internal Orders, or WBS. A Final Cost Center is used to collect costs defined by a Business Area, or Department within a Business Area, that is associated with an Operating Company or affiliate, and Profit Center. Unlike a Business Area, a Cost Center does not have assigned employees.

Cost Element - an organizational unit that is used to track costs in the accounting system as they move through the various processing steps.

Customer Accounting Costs - includes activity in FERC accounts 901-903, Customer Accounts Expenses; FERC accounts 906-910, Customer Service and Informational Expenses; and FERC accounts 911-917, Sales Expenses.

Department - an operational segment of a Business Area. Business Areas can consist of multiple Departments (e.g., Corporate Accounting is a Department of the Other Shared Services Organizations Business Area).

Direct Charges - Direct Charges occur when an employee of any Operating Company or affiliate including XES can clearly identify that the service being rendered is for the benefit of a specific Operating Company or affiliate.

Indirect ACC - an ACC that collects Service Company O&M Indirect Charges.

Indirect Charges - the terms Indirect Charges and Allocated Charges are interchangeable when used in this document. These charges occur when the cost for services cannot be directly assigned to a specific Operating Company or affiliate and are therefore allocated from an Indirect ACC to the Operating Companies and affiliates that benefit from the services based on the appropriate Allocation Methods.

Internal Order - accounting mechanisms used to track expenses associated with certain projects or functions.

Non-Operations and Maintenance Allocations - allocations designed to apportion expenses recorded in accounts other than O&M to electric, gas, thermal and nonutility. The non-O&M costs apportioned include depreciation, payroll taxes, miscellaneous service revenues, amortization expenses, etc.

Non-Productive Labor Costs - labor costs associated with vacation time, sick time, and holiday time.

Operations and Maintenance - includes activity in FERC accounts 500-935 with the exception of the following FERC accounts: 501, Fuel; 901-903, Customer Accounts Expenses; 906-910, Customer Service and Informational Expenses; 911-917, Sales Expenses; and 920-935, Administrative and General Expenses.

Productive Labor Costs - labor costs associated with regular pay, overtime pay, and premium time pay.

Profit Center - SAP data element that identifies the jurisdiction or joint venture owner.

Receiving Cost Element - A generic term for a Cost Element that receives costs when a Settlement Process or Assessment Process is run.

Settlement Process - all costs recorded in an Internal Order are processed through the Settlement Process to move them from the Internal Order to a Cost Element (Final Cost Center, ACC, Internal Order, etc.). The Settlement Process will move the costs both within an Operating Company or affiliate and between Operating Companies and affiliates depending on the settlement rule of the Internal Order.

Statistical Key Figure - the method by which the Allocation Ratios and factors are organized in the accounting system and linked to ACCs to facilitate the performance of the Assessment Process to allocate charges.

Supply Chain - the Supply Chain Department of the XES.

Work Breakdown Structures - hierarchical cost collectors representing work performed that include



various attributes to be used for the reporting of costs.

## II. REGULATED AND NON-REGULATED DIVISIONS AND ACTIVITIES

### OVERVIEW

*This section addresses the requirements of Rules 4 CCR 723-3503(b)(I) and (III) and 4 CCR 723-4503(b)(I) and (III).*

Any service that does not meet the definitions of a regulated activity or incidental service, as described below, is considered a non-regulated activity for purposes of this CAAM. 4 CCR 723-3501 defines regulated activity as follows:

- (i) “Regulated Activity” means any activity that is offered as a public utility service as defined in Title 40, Articles 1 to 7 [Colorado Revised Statutes (“C.R.S.”)], and is regulated by the [Colorado Public Utility Commission (“Commission”)] or regulated by another state utility commission or the [Federal Energy Regulatory Commission (“FERC”)], or any non-regulated activity, which meets the criteria specified in rules 3502(g).

4 CCR 723-4501 defines incidental services as follows:

- (h) “Incidental Services” means non-tariffed or non-regulated services that have traditionally been offered incidentally to the provisions of tariff services where the revenues for all such services do not exceed:
  - (I) The greater of \$100,000 or one percent of the provider’s total annual Colorado operating revenues for regulated services; or,
  - (II) Such amount established by the Commission considering the nature and frequency of the particular service.

4 CCR 723-4501 provides for nearly identical definition of “Regulated Activity” in relation to gas operations.

In addition, Rules 4 CCR 723-3502(g) and 4502(g) provide that certain non-jurisdictional services may be treated as regulated under the following circumstances:

A utility may classify non-jurisdictional services as regulated if the services are rate-regulated by another agency (i.e., another state utility commission or the FERC) and where there are agency-accepted principles or methods for the development of rates associated with such services. This rule may apply, for example, to a provider’s wholesale sales of electric power and energy. For such services, the utility shall identify the services in its manual, and account for the revenues, expenses, assets, liabilities, and rate base associated with these services as if these services are regulated.

The following pages provide a description of PSCo’s regulated activities, incidental services and non-regulated activities. Each description identifies the types of costs associated with each service or activity and identifies the PSCo Business Area or Department which offers the service or activity. All activities are provided only within the state of Colorado.

## REGULATED ACTIVITIES

### Electric

#### Electric – Residential

Residential electric service represents the provision of electric service to residential customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Commercial and Industrial

Commercial and industrial electric service represents the provision of electric service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Public Street and Highway Lighting

Public street and highway lighting electric service represents the provision of electric service to public authorities for lighting streets, highways, parks, and other public places, or for traffic or other signal system service. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Other Public Authorities

Other public authority electric service represents the provision of electric service to public authorities under special agreements or contracts. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric – Resale

Resale electric service represents the provision of electric service to PSCo wholesale customers or public authorities for resale to end-user customers or to power marketers. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, or through facilities owned by third parties, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Interdepartmental

Interdepartmental electric service represents the provision of electric service to PSCo Departments other than the PSCo Electric Utility at tariffed rates. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Maintenance of Street Lights

Maintenance of streetlights service is provided to public authorities for the maintenance of street lighting and related facilities. Costs related to this service include primarily labor, vehicles and equipment costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Wheeling

Wheeling service represents the provision of transmission service on behalf of other utilities and public authorities whereby PSCo transports power owned by others over PSCo's electric transmission facilities. Costs associated with this service primarily include transmission facilities' O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Electric - Miscellaneous Services

PSCo provides several miscellaneous electric services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

#### Off-System Electric Sales

PSCo sells electricity not required to serve its native load to off-system customers. Costs related to this activity include fuel and purchased power costs. The revenues associated with these sales reside in FERC account 447, Sales for Resale-Electric. The costs related to this activity reside in FERC accounts 501, Fuel-Steam Generation; 555, Purchased Power; and 565, Transmission of Electricity by Others. The Company allocates production O&M, transmission O&M, and customer accounting costs based on a percentage of overall sales relative to the off-system sales. In addition, the Company assigns a portion of A&G and non-production O&M to these transactions. These costs reside within the PSCo Electric Utility.

### WindSource®

WindSource® is a regulated utility product in which costs in excess of the revenues received are included in RESA. PSCo uses wind turbines to generate power for electric customers for alternative energy consumption. Costs related to this activity are to recover a return on investment of the owned wind assets plus depreciation expense. The costs recovered include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. The revenues are recorded in FERC account 440, Residential Sales-Electric; FERC account 442, Commercial and Industrial Sales-Electric; and FERC account 447, Sales for Resale-Electric (for FERC wholesale customers). The costs are recorded in FERC accounts 407.4, Regulatory Credits, and are then recovered through the RESA and the ECA.

### Gas

#### Gas - Residential

Residential gas service represents the provision of natural gas service to residential customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

#### Gas - Commercial and Industrial

Commercial and industrial gas service represents the provision of natural gas service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

#### Gas - Interdepartmental

Interdepartmental gas service represents the provision of natural gas service or gas transportation service to PSCo Departments other than the PSCo Gas Utility at tariffed rates. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

#### Gas - Transportation

Gas transportation service represents the provision of gas delivery service on behalf of end-use customers, third-party suppliers or marketers whereby PSCo transports gas owned by others over PSCo's gas pipeline system. Costs associated with this service primarily include depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

### Gas - Miscellaneous Services

PSCo provides several miscellaneous gas services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

### Thermal

#### Thermal - Commercial and Industrial

Commercial and industrial thermal service represents the provision of steam to customers for various purposes using PSCo's steam pipeline loop. Costs associated with this service relate to the generation and circulation of steam through Company-owned distribution facilities, primarily fuel costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Thermal Utility.

#### Thermal - Miscellaneous Services

PSCo provides several miscellaneous thermal services, such as instituting initial steam service, reinstituting service from a street valve, non-gratuitous services, repairing customer equipment, providing engineering consulting work at customer's requests, and processing returned checks. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Thermal Utility.

### Other

#### Oil and Gas Royalties

PSCo receives royalty payments for oil and gas extracted from PSCo-owned property by exploration and production companies pursuant to oil and gas leases. The revenues associated with this service are included in FERC account 421, Miscellaneous Non-operating Income; however, 50 percent of these revenues are reclassified for ratemaking purposes to regulated revenues.

## INCIDENTAL SERVICES

Consistent with the definition of incidental services set forth above, PSCo has established the following conditions that must be met for a service to be considered an incidental service for purposes of this CAAM:

- The revenues associated with the service do not exceed the greater of \$100,000 annually or one percent of PSCo's total annual Colorado operating revenues for regulated services, or such other amount established by the Commission considering the nature and frequency of the particular service.
- The service is a business activity for which:
  - There is no business or marketing plan,
  - PSCo does not solicit customers for the service,
  - There is an insubstantial commitment of resources or investment by PSCo,
  - The service has been traditionally treated as incidental for ratemaking purposes,
  - The service is an outgrowth of regulated operations, and
  - There is a negligible financial or other risk to the regulated operations.

The incidental services described in this section are services not provided pursuant to any tariff and have been traditionally treated as regulated in the operating revenue and expense accounts for ratemaking purposes. The incidental services included herein do not include other non-regulated activities.

The following services are treated as incidental services for purposes of this CAAM:

- Rent from Electric and Gas Properties, and
- Coal Ash Sales

### Rent from Electric and Gas Properties

Rent from electric and gas properties results from the leasing of PSCo-owned utility property not currently utilized for the provision of regulated services to non-affiliated third parties. Costs related to this service are primarily A&G costs associated with customer billings, as well as rental contract renewals. The revenue associated with the rentals resides in FERC account 454, Rent from Electric Property; FERC account 456, Other Electric Revenue; and FERC account 493, Rent from Gas Properties. The costs incurred in conjunction with this service are incurred entirely at the Service Company level, and then allocated back to PSCo as a component of A&G costs. These costs reside within the PSCo Electric and/or Gas Utility, as appropriate.

### Coal Ash Sales

PSCo sells for beneficial use coal ash, a byproduct of burning coal in the generation of electricity. Beneficial use of coal ash conserves natural resources and landfill space and reduces PSCo operating costs. Revenues associated with the sale of coal ash reside in FERC account 501.7, Fuel Handling. Charges to customers for ash sales are determined by the value of the ash related to its character, quality, proposed beneficial use, and coal type.

Service costs are incurred for management and disposal of coal ash. Costs related to this activity primarily include labor and labor-related overheads incurred by the PSCo Electric Utility. These costs reside within the Operations Business Area.

### **NON-REGULATED ACTIVITIES**

The business activities below do not meet the definition of regulated activities or incidental services, and accordingly, are treated as non-regulated activities for purposes of this CAAM:

- ConnectSmart,
- HomeSmart,
- Chilled Water Services,
- ~~InfoWise GX Meter~~[Empower Intelligence](#), and
- Inactive Products.

### ConnectSmart

PSCo provides a service for customers moving into or across the region to set up utility service and other subscription services to their homes (i.e., newspaper, local and long-distance telephone, cable TV, etc.). PSCo, through its call center, receives telephone requests for this service, and sends these requests, for a fee, to AllConnect (a third-party contractor) for the coordination of installation of services. Costs related to this activity include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits costs are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.



### HomeSmart

PSCo provides water heater, HVAC, carbon monoxide detector, photovoltaic solar and thermal sales, and appliance repair services. Costs related to this activity include Direct Charges for labor, materials, rents, fleet costs, data processing and phones, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1. This activity utilizes its own billing system; therefore, the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations. The materials and supplies inventories are recorded in FERC account 156, Other Materials and Supplies.

In addition, under the HomeSmart product, PSCo offers a preventive maintenance subscription option for gas and electric appliances, as well as for HVAC equipment. The Company also provides related repairs as part of this service. Costs related to this activity include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentives and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on service plan revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

### Chilled Water Service

PSCo has constructed chilled water facilities to replace customer owned and operated central air conditioning in some downtown Denver buildings, for which the Company has contracts to provide this service. Costs related to this activity include Direct Charges for labor, equipment, and outside services associated with the service provided. In addition, payroll taxes, lost time, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations. The property, plant and equipment are recorded in FERC accounts 121, Nonutility Property; and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property. Depreciation associated with this service is included in FERC account 417.1, Expenses from Nonutility Operations.

~~InfoWise GX Meter~~  
~~InfoWise GX~~  
~~Meter Empower~~  
~~Intelligence~~

Empower Intelligence is an energy management reporting solution with customized data for businesses to help manage and control their energy use. This product consists of unique interactive reports with detailed information, including both consumption and demand levels, to help the customer pinpoint and analyze their facility's energy use. By analyzing past energy use, this product can help drive green strategies while helping customize a strategic business plan for facility managers, as well as deliver a bill estimator tool that keeps track of budgets and identifies cost saving opportunities. Costs related to this activity include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on Productive Labor Costs recorded to FERC account 417.1. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

#### Inactive Products

PSCo classifies products and services that are no longer provided to customers as Inactive Products. Any remaining revenues and costs associated with these products are included in Inactive Products. Currently Inactive Products include ~~InfoWise GX Bill~~, ~~InfoWise GX Desktop~~, Energy Supply, and Nonutility products.

Costs related to these activities include Direct Charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on Productive Labor Costs recorded to FERC account 417.1, and common customer accounting costs are allocated to the activity based on revenue dollars recorded to FERC account 417. The revenues and costs associated with these services are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

### III. CORPORATE ORGANIZATION

#### OVERVIEW OF COMPANY SYSTEM

*This section addresses the requirements of Rules 4 CCR723-3503(b)(II) and 4 CCR 723-4503(b)(II).*

Xcel Energy Inc., a Minnesota corporation (“Xcel Energy” or the “Holding Company”), is a registered holding company. Xcel Energy directly owns four operating public utility subsidiaries that serve electric, natural gas, thermal, and propane customers in eight states. These four utility subsidiaries are Northern States Power Company, a Minnesota corporation (“NSPM”); Northern States Power Company, a Wisconsin corporation (“NSPW”); PSCo; and Southwestern Public Service Company, a New Mexico corporation (“SPS”). Their collective service territories include portions of Colorado, Michigan, Minnesota, New Mexico, North Dakota, South Dakota, Texas, and Wisconsin. Xcel Energy’s regulated businesses also include WestGas InterState, Inc., an interstate natural gas pipeline company regulated by the FERC. Xcel Energy also has three transmission-only operating companies, Xcel Energy Southwest Transmission Company, LLC and Xcel Energy Transmission Development Company, LLC, which are regulated by FERC, and Xcel Energy West Transmission Company, LLC.

Xcel Energy’s non-regulated subsidiaries include Eloigne Company which holds investments in rental housing projects that qualify for low-income housing tax credits ~~and~~, Capital Services, LLC which provides equipment for the construction of renewable energy generation facilities for other subsidiaries, [Venture Holdings which invests in limited partnerships, including EIP funds with portfolios of investments in energy technology companies, and Nicollet Project Holdings which invests in Minnesota community solar gardens.](#)

Xcel Energy owns the following additional direct subsidiaries, some of which are intermediate holding companies with additional subsidiaries: Xcel Energy Wholesale Group Inc.; Xcel Energy Markets Holdings Inc.; Xcel Energy International Inc.; Xcel Energy Ventures Inc.; Xcel Energy Retail Holdings Inc.; Xcel Energy Communications Group Inc.; Xcel Energy WYCO Inc.; Xcel Energy Transmission Holding Company, LLC; ~~Xcel Energy Venture Holdings, Inc.~~; Nicollet Holdings Company, LLC; ~~Nicollet Project~~ [Xcel Energy Nuclear Services](#) Holdings, LLC; and Xcel Energy Services Inc. Xcel Energy and its subsidiaries collectively are referred to as Xcel Energy Inc., and many do business under the Xcel Energy name. See the following pages for a complete legal entity organizational listing for Xcel Energy and its subsidiaries. Those affiliates that allocate or assign costs to and from PSCo are identified with an “X” in one or both columns on the right-hand side of the page following the affiliate’s name.

#### LIST OF REGULATED & NON-REGULATED AFFILIATES

	Services Provided	
	By PSCo	by Affiliate
	<u>to Affiliate</u>	<u>to PSCo</u>
<b>Xcel Energy Inc.</b>		
Northern States Power Company, a Minnesota corporation	X	X
Crowned Ridge Interconnection Company		
NSP Nuclear Corporation		
Private Fuel Storage LLC		
United Power and Land Company		

	Services Provided	
	By PSCo	by Affiliate
	<u>to Affiliate</u>	<u>to PSCo</u>
Northern States Power Company, a Wisconsin corporation	X	X
Chippewa and Flambeau Improvement Company		
Clearwater Investments, Inc.		
Shoe Factory Holdings LLC		
<del>NSP Lands Inc.</del>		
Public Service Company of Colorado, a Colorado corporation**		
1480 Welton Inc.		
Beeman Irrigating Ditch and Milling Company		
Consolidated Extension Canal Company		
East Boulder Ditch Company		
Fisher Ditch Company		
Gardeners' Mutual Ditch Company		
Green & Clear Lakes Company		
Hillcrest Ditch and Reservoir Company		
Larimer Land Services, LLC		
Las Animas Consolidated Canal Company		
PSR Investments Inc.		
United Water Company		
Southwestern Public Service Company, a New Mexico Corporation	X	X
Nicollet Holdings Company, LLC		
Capital Services, LLC		
Nicollet Land Services, LLC		
Nicollet Project Holdings LLC		
Nicollet Projects I LLC		
Betcher CSG LLC		
Foreman's Hill CSG LLC		
Grimm CSG LLC		
Heyer CSG LLC		
Huneke CSG LLC		
Johnson I CSG LLC		
Johnson II CSG LLC		
Krause CSG LLC		
RJC I CSG LLC		
RJC II CSG LLC		
Scandia CSG LLC		
School Sisters CSG LLC		
Webster CSG LLC		
Nicollet Projects II LLC		
WestGas InterState, Inc.	X	
Xcel Energy Communications Group Inc.		
Seren Innovations Inc. *		
Xcel Energy Foundation		
Xcel Energy International Inc.*		

Services Provided  
By PSCo by Affiliate  
to Affiliate to PSCo

Xcel Energy Markets Holdings Inc.  
e prime Inc.\*  
Young Gas Storage Company Ltd.  
~~Xcel Energy Nuclear Services Holdings, LLC~~  
~~Xcel Energy Nuclear Services Idaho, LLC~~  
~~Xcel Energy Nuclear Services Oregon, LLC~~

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Xcel Energy Retail Holdings, Inc.  
Reddy Kilowatt Corporation  
Xcel Energy Performance Contracting Inc.  
Xcel Energy Services Inc. X  
Xcel Energy Transmission Holding Company, LLC  
Xcel Energy Southwest Transmission Company, LLC  
Xcel Energy Transmission Development Company, LLC  
Xcel Energy Acorn Transmission, LLC  
Xcel Energy Birch Transmission, LLC  
Xcel Energy West Transmission Company, LLC  
Xcel Energy Venture Holdings, Inc.  
Energy Impact Fund Investment LLC  
Xcel Energy Investments LLC  
Xcel Energy Ventures Inc.  
Eloigne Company  
Bemidji Townhouse LP  
Chaska Brickstone LP  
Cottage Court LP  
Crown Ridge Apartments LP

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~~Dakotah Pioneer LP~~  
Edenvale Family Housing LP  
Fairview Ridge LP  
Farmington Family Housing LP  
Farmington Townhome LP

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~~Hearthstone Village LP~~  
J&D 14-93 LP  
Lauring Green LP  
Links Lane LP  
Lyndale Avenue Townhomes LP  
Mahtomedi Woodland LP  
Mankato Townhomes I LP  
Marvin Garden LP  
Moorhead Townhomes LP  
Park Rapids Townhomes LP  
Rochester Townhome LP  
Rushford Housing LP  
Safe Haven Homes LLC  
Shade Tree Apartments LP  
Shakopee Boulder Ridge LP  
Shenandoah Woods LP  
Sioux Falls Partners LP  
St. Cloud Housing LP

Tower Terrace LP

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**Services Provided**  
**By PSCo by Affiliate**  
**to Affiliate to PSCo**

Xcel Energy Wholesale Group Inc. \*  
    Quixx Corporation \*  
        Quixx Carolina LP \*  
        Quixxlin Corp. \*  
Xcel Energy WYCO Inc.  
    WYCO Development, LLC

\* Company is classified as discontinued operations.

\*\* Minority-ownership ditch and water companies have been excluded.

## IV. ASSIGNMENTS AND ALLOCATIONS BY FERC ACCOUNT

### INTRODUCTION

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII), the purpose of this section is to list the FERC accounts PSCo includes in its revenue requirement for Colorado jurisdictional activities, and to specify how those FERC accounts and sub-accounts are assigned and/or allocated to PSCo's non-regulated activities, along with a description of the methods used to perform the assignments and allocations. Sections V through Section IX explain the assignment and allocation process and describe the methodologies in more detail based on the type of assignment or Allocation Method.

### SUMMARY

There are certain allocations used only in PSCo's cost of service for ratemaking purposes to apportion costs between utility divisions. These are included in Table A at the end of this section.

#### Ratemaking Analyses and Allocations

The analyses and allocations used only in the ratemaking process are:

##### Analysis of Plant and Equipment Records

An analysis of the Company property records is performed on a monthly basis to create electric, gas, thermal, and common (intangible, general, and automotive) cost pools for FERC accounts 101, Utility Plant in Service; 105, Utility Plant Held for Future Use; 106, Completed Construction-Non Unitized; and 107, Construction Work in Progress.

##### Common Plant Allocator

The Company utilizes its Common Plant Allocator to apportion common costs within the following FERC accounts for reporting outside of PowerPlan, the capital asset accounting system or SAP: 101, Utility Plant in Service; 106, Completed Construction-Non Unitized; 107, Construction Work in Progress; 108, Accumulated Provision for Depreciation of Utility Plant in Service; 111, Accumulated Provision for Amortization of Utility Plant; 403, Depreciation Expense; and 404, Amortization and Depletion. The Common Plant Allocator is calculated based on an analysis of common plant assets, and is used to allocate common plant costs to electric, gas, thermal, and nonutility. Nonutility plant costs are already recorded separately in FERC accounts 121, Nonutility Property; and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property.

##### Analysis of Relative Cost

An analysis of the Company's relative historical activity by utility division within the applicable FERC account is performed, and costs included in that FERC account are allocated based on the analysis. The analysis of relative costs is used to apportion the common costs in FERC accounts 154, Plant Materials and Operating Supplies; and 163, Stores Expense Undistributed.



**TABLE A - SUMMARY OF ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

For ease of review, descriptions are included below for each column on Table A, which is a separate attachment to the CAAM.

FERC Account

The FERC account column contains the number and title of all FERC accounts included in the ratemaking process.

Cost Pools

Each account included in the matrix is separated into cost pools. Each cost pool represents a homogeneous group of assets, liabilities, revenues, or expenses. The cost pools reflect the FERC account structure further subdivided, to permit analysis based on cost causation.

Cost Pool Apportionment Basis

The cost pool apportionment basis is the method of apportioning the cost pool between regulated activities and non-regulated activities. Where a cost pool has been defined as other than a FERC account, or FERC sub-account, the matrix presents the basis by which the account is tracked (accounted for) by defined pool. If an account is not split into a cost pool, this column is noted "not applicable".

Regulated/Non-regulated Assignment Basis or Allocation Method

The regulated/non-regulated assignment basis or Allocation Method is the basis or method of apportioning the cost pool between regulated activities and non-regulated activities. Whenever possible, cost pools are established using FERC accounts, FERC sub-accounts, SAP Cost Centers and other accounting codes to provide for the direct assignment of all costs to regulated activities or non-regulated activities. As described earlier, cost pools have also been defined by an analysis of accounting records and supporting documentation or by an investment-based apportionment to allow direct assignment of the costs to regulated activities or non-regulated activities. Only when a cost pool cannot be directly assigned is further apportionment performed.

Cost Definitions

The 'Cost Definition' column contains the characteristics of the costs apportioned to regulated activities or non-regulated activities. Table A defines the costs that are apportioned to regulated activities or non-regulated activities into two major categories:

- Directly Assigned - if only one service causes a cost to be incurred or benefits from a cost, that cost is directly assigned to that service to the greatest extent practicable.
- Allocated - if more than one service causes a cost to be incurred or benefits from a cost, that cost is fairly and equitably allocated among the services that cause the cost to be incurred or benefit from the cost to the greatest extent practicable.

Comments/Descriptions

Comments or descriptions have been added to the matrix by FERC account as appropriate to provide additional information.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
<b>Assets</b>					
101 Utility Plant in Service	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
102 Utility Plant Purchased/ Sold	Cost Pool Equals Account	Not applicable	Directly assigned to regulated activities.	Directly Assigned	Account balance insignificant.
105 Utility Plant Held for Future Use	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investments held for future use for regulated electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investments held for future use for regulated gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
106 Completed Construction Not Unitized	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
107 Construction Work in Progress	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
108 Accumulated Depreciation	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for electric utility plant.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for gas utility plant.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for thermal utility plant.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
111 Accumulated Amortization	Developed Software	Cost Pool Equals Subaccount	Relative Cost: Software amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for internally developed software of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Purchased Software	Cost Pool Equals Subaccount	Relative Cost: Software amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for purchased software of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Office Remodel	Cost Pool Equals Subaccount	Relative Cost: Remodeling costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for remodeling costs of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Transmission Line Colorado-Ute	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the depreciation costs for a transmission line for Colorado-Ute.
	Franchises	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for franchises for the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Hydro License	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization costs for hydro licenses for the Company.
	Coal Contract	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization costs of a coal contract for the Company.
	Other	Cost Pool Equals Accumulation of Subaccounts	Relative Cost: Other amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for other assets of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
114 Plant Acquisition Adjustment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes acquisition costs for the Colorado-Ute and Vail Gas facility both of which are utility plant.
115 Accumulated Amortization Acquisition Adjustment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated amortization for the plant acquisition adjustments.
117 Gas Stored Underground	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes gas purchased held in underground storage for regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
121 Nonutility Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activity.	Directly Assigned	The cost pool includes costs related to nonutility.
122 Accumulated Depreciation Nonutility Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activity.	Directly Assigned	The cost pool includes accumulated depreciation for nonutility property.
145 Notes Receivable - Affiliates	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes notes receivable from affiliates.
151 Fuel Stock	Electric - coal and oil	Cost Pool Equals Accumulation of Subaccounts	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost for coal and oil used in electric generation.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost for oil used in thermal generation.
154 Plant Materials and Supplies	Cost Pool Equals Account	Not Applicable	Relative cost of materials and supplies by utility department.	Allocated	The cost pool includes all materials and supplies for regulated and nonregulated activities at various storerooms.
156 Other Materials and Supplies	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities	Directly Assigned	The cost pool includes inventory items for nonregulated activities and compressed natural gas facilities at Company service centers. Includes materials and supplies for HomeSmart operations.
164 Natural Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes natural gas stored for gas utility operations.
186 Deferred Debits	Prepaid Pension Funding	Cost Pool Equals Subaccount	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the pension plan funding expenses.
190 Accumulated Deferred Income Taxes	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for electric operations.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for gas operations.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for thermal operations.
	Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the regulatory asset for prior flow through.
	Deferred ITC	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the regulatory asset for deferred ITC.
<b>Liabilities and Equity</b>					
201 Common Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes common stock held by Xcel Energy.
204 Preferred Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes preferred stock issued to third parties.
207 Premium of Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes premium on common stock held by Xcel Energy.
210 Gain on Recquired Capital Stock	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	Amount is immaterial.
216 Retained Earnings	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the retained earnings of the Company.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
217 Reacquired Stock	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	Amount is immaterial.
221 Bonds Payable	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes bonds issued to third parties.
224 Other Long-term Debt	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes long term debt issued to third parties.
233 Notes Payable - Affiliates	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes notes payable to affiliates.
235 Customer Deposits	Customer Utility Deposits(electric and gas)	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customer deposits for regulated service.
	Customer Deposits - DSM Programs	Cost Pool Equals Subaccounts	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customer deposits for DSM programs.
252 Customer Advances for Construction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customers advances for construction for the Company to provide additional regulated services.
253 Deferred Credits	Qualified Facility Deposits	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes qualifying facilities deposits to cover performance guarantees under the QF contracts.
281 Accumulated Deferred Income Taxes- Accelerated Amortization Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes on the temporary differences resulting from accelerated amortization of certified pollution control facilities on generation plants.
282 Accumulated Deferred Income Taxes- Property	Electric Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to electric property.
	Gas Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to gas property.
	Thermal Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to thermal property.
	FAS 109 Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes prior flow through deferred tax liability.
	FAS 109 AFUDC Equity	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes AFUDC equity deferred tax liability.
283 Accumulated Deferred Income Taxes	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for electric operations.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for gas operations.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for thermal operations.
	FAS 109 Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes prior flow through deferred tax liability.
	FAS 109 AFUDC Equity	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes AFUDC equity deferred tax liability.
	FAS 109 Excess Accumulated Deferred Income Tax	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes excess deferred tax liability.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
<b>Income Statement</b>					
403					
Depreciation Expense	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with electric plant assets.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with gas plant assets.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with thermal plant assets.
	Common	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	Account balance is zero after an allocation made to electric, gas, thermal and nonutility based on an analysis of common plant.
404					
Amortization Expense	Land Rights	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of land rights acquired.
	Electric Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized electric franchise renewal costs, which are amortized over the life of the franchise agreement.
	Gas Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized gas franchise renewal costs, which are amortized over the life of the franchise agreement.
	Thermal Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized thermal franchise renewal costs, which are amortized over the life of the franchise agreement.
	Office Remodel	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized office remodel costs.
	Colorado Ute coal contracts, licenses and transmission	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The costs pool includes the amortization of capitalized costs associated with Colorado Ute which all relates to regulated power services.
	Other- Limited Plant	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes amortization associated with the water rights that were acquired for a specified period of time for certain utility plants including (Cabin Creek, Georgetown, and Salida).
	Software Developed	Cost Pool Equals Subaccount	Relative Cost: Amortization of Purchased Software. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized software costs for developed software.
	Software Purchased	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized software costs for purchased software.
406					
Amortization of Plant	Plant Acquisition-Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the excess acquisition cost over the underlying assets for electric plant acquired.
	Plant Acquisition-Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the excess acquisition cost over the underlying assets for gas plant acquired.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
407 Amortization of Property Loss, Unrecovered	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of unrecovered costs of electric plant facilities where construction has been cancelled or has been prematurely retired.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of unrecovered costs of gas plant facilities where construction has been cancelled or has been prematurely retired.
408 Taxes Expense-Other	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the electric department.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the gas department.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the thermal department.
	Common	Cost Pool Equals Subaccount	Allocated based on common plant allocator (property taxes), labor allocator (payroll taxes) or a three-factor allocator (other taxes).	Allocated	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes not directly assignable to electric, gas, thermal or nonutility.
	XLS Payroll Taxes	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes payroll tax expense as allocated to the Company through the Service Company. A credit is made to this account for the loading that is performed in order to allocate payroll tax expense to the nonregulated activities based on labor
	Other	Cost Pool Equals Subaccount	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes all other taxes not identified above.
410 Deferred Tax Expense	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the electric department.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the gas department.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the thermal department.
	Other	Cost Pool Equals Subaccounts	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes other deferred tax items.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
411 Deferred Tax Expense, Income Tax Credit Amortization and Gains/Losses from Disposition of Utility Plant	Deferred Tax Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the electric department.
	Deferred Tax Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the gas department.
	ITC Federal- Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes federal investment tax credit amortization allocated to the electric department.
	ITC State- Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes state investment tax credit amortization allocated to the electric department.
	ITC Federal- Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes federal investment tax credit amortization allocated to the gas department.
	ITC State- Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes state investment tax credit amortization allocated to the gas department.
	Gains/Losses from Disposition of Utility Plant (Electric, Gas & Thermal)	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes gains or losses on the disposition of electric, gas or thermal utility plant.
	Gains/Losses from Disposition of Utility Plant (Common)	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes gains or losses on the disposition of common utility plant.
417 Nonutility Revenue and Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned or Allocated	The cost pool includes revenue and expenses for nonutility services which are nonregulated activities.
419.1 Allowance for other funds used during construction.	Cost Pool Equals Account	Not Applicable	Allocated based on gross plant allocator	Directly Assigned or Allocated	The cost pool includes common AFUDC costs.
421 Miscellaneous Nonoperating Income/ Gain on Disposition of Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes income from the Rabbi trust, gains and losses on disposals, oil and gas royalty income, etc.
430 Interest Debt Associated Company	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes the interest expense for the debt instruments of the Company with affiliated companies.
431 Other Interest Expense	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes interest expense for interest paid on commercial paper, DSM projects and Qualifying Facility deposits, etc.
432 Allowance for Funds Used During Construction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes amounts reversed from interest expense and capitalized in association with assets under construction.
440 Residential Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated residential electric service revenues.
442 Commercial and Industrial Sales- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated commercial and industrial electric service revenues.



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FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
444 Public Street and Highway Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool relates to the provision of regulated electric service for street lighting as well as regulated maintenance of those same street lights.
445 Other Sales Public Authority-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated public authority electric service revenues.
447 Sales for Resale-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated sales for resale electric service revenues.
448 Interdepartmental Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated interdepartmental electric service revenues.
450 Late Payment Revenue-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes late payment revenue associated with the provision of electric service.
451 Miscellaneous Service Revenue	Revenue	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated revenues from meter turn on, reconnects and other regulated services. The cost pool also includes minimal revenues incidental to the regulated services provided.
	Revenue Discount	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes volume or incentive discounts associated with customer retention efforts which are non-recoverable; however, cost pool relates directly to regulated services provided.
454 Rent from Electric Property	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with rents collected in association with regulated electric property.
456 Other Electric Revenue	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with Pawnee and FSV farm rentals, various service charges and facility charges to third parties.
456.1 Revenues from Transmission of Electricity of Others	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes wheeling.
480 Residential Gas Sales	Unbilled Revenue	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated residential gas service revenues.
481 Commercial and Industrial Gas Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated commercial and industrial gas service revenues.
484 Interdepartmental Gas Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated interdepartmental gas service revenues.
487 Late Payment Revenue- Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes late payment associated with the provision of regulated gas services.
488 Miscellaneous Service Revenue	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated revenues from meter turn on, reconnects and other regulated services. The cost pool also includes minimal revenues incidental to the regulated services provided.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

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FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
489 Revenue from Transportation of Gas of Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues from the transportation of gas for others.
490 Sales of Products Extracted from Natural Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues related to the provision of regulated gas service.
493 Rent from Gas Property	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with rents collected in association with regulated gas property.
495 Other Gas Revenues	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with service and facility charges which relate to fixed, tariffed charges associated with regulated services.
500 Operation Supervision and Engineering- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
501 Fuel Expenses-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
502 Steam Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
505 Electric Steam Generation Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
506 Miscellaneous Steam Power Expenses- Steam	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
507 Steam Generation Rents- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with steam generation facilities.
509 Allowances	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of allowances expensed concurrent with the emission of sulfure dioxide.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

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FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
510 Maintenance Supervision and Engineering	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
511 Maintenance of Structures	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
512 Maintenance of Boiler Plant	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
513 Maintenance of Electric Plant	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
514 Maintenance of Miscellaneous Steam Generation Plant-Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
535 Operation Supervision and Engineering Hydroelectric-Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
536 Water for Power-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
537 Hydroelectric Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
538 Electric Expenses Hydroelectric- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.

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FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
539 Miscellaneous Hydroelectric Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
540 Rents Hydroelectric- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with hydroelectric facilities.
541 Maintenance Supervision and Engineering-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
542 Maintenance of Structures-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
543 Maintenance of Reservoirs, Dams and Waterways	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
544 Maintenance of Electric Plant-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
545 Maintenance of Miscellaneous Hydroelectric Plant	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
546 Operation Supervision and Engineering-Other Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
547 Fuel- Other Power Generation	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.

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**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
548 Generation Expense- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor  Cost Pool Equals Non-Labor	Directly assigned to regulated activities.  Directly assigned to regulated activities.	Directly Assigned  Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.  The cost pool includes non-labor costs related to the provision of regulated electric service.
549 Miscellaneous Other Power Generation Expense	Cost Pool Equals Account	Cost Pool Equals Labor  Cost Pool Equals Non-Labor	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.  Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated  Directly Assigned or Allocated	The cost pool includes labor costs related to the provision of regulated electric service.  The cost pool includes non-labor costs related to the provision of regulated electric service.
550 Rents Other Power Generation- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with hydroelectric facilities.
551 Maintenance Supervision and Engineering-Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor  Cost Pool Equals Non-Labor	Directly assigned to regulated activities.  Directly assigned to regulated activities.	Directly Assigned  Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.  The cost pool includes non-labor costs related to the provision of regulated electric service.
552 Maintenance of Structures- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor  Cost Pool Equals Non-Labor	Directly assigned to regulated activities.  Directly assigned to regulated activities.	Directly Assigned  Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.  The cost pool includes non-labor costs related to the provision of regulated electric service.
553 Maintenance of Generating and Electric Plant- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor  Cost Pool Equals Non-Labor	Directly assigned to regulated activities.  Directly assigned to regulated activities.	Directly Assigned  Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.  The cost pool includes non-labor costs related to the provision of regulated electric service.
554 Maintenance of Miscellaneous Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor  Cost Pool Equals Non-Labor	Directly assigned to regulated activities.  Directly assigned to regulated activities.	Directly Assigned  Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.  The cost pool includes non-labor costs related to the provision of regulated electric service.
555 Purchase Power	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
556 System Control and Load Dispatching	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
557 Other Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes deferred purchased power and generation expenses.
560 Operation Supervision and Engineering-Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
561 Load Dispatch- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
562 Station Expenses-Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
563 Overhead Line Expenses- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
564 Underground Line Expenses- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
565 Transmission of Electricity By Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
566 Miscellaneous Electric Transmission Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated electric service.
567 Rents- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with transmission facilities.
568 Maintenance Supervision and Engineering- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
569.2 Maintenance of computer software.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated electric service.
570 Maintenance Station Equipment- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
571 Maintenance Overhead Lines- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
572 Maintenance Underground Lines- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
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**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
Miscellaneous Electric Transmission Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
575.1 Operation Supervision - Regional Market Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of labor and expenses incurred in the general supervision and direction of the regional energy markets.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
575.2 Day Ahead and Real-Time Market Facilitation	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of labor, materials used and expenses incurred to facilitate the Day-Ahead and Real-Time markets, expenses incurred to manage the real-time deployment of resources to meet generation needs and expenses incurred to maintain related sections of the tariff, market rules, operating procedures and standards.
575.7 Market Facilitation, Monitoring and Compliance Services	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the costs for market administration, monitoring and compliance services.
575.8 Rents - Regional Market Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes all rents of property of others used, occupied, or operated in connection with market administration and monitoring.
580 Operation Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
581 Load Dispatching-Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
582 Station Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
583 Overhead Line Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
584 Underground Line Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
585 Street Light and Signal System Expenses-Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
586 Meter Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
587 Customer Installation Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes expenses associated with various installation services.



**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
588 Miscellaneous Distribution Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated electric service.
589 Rents- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with distribution facilities.
590 Maintenance Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
591 Maintenance of Structures	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes cost of labor, materials used and expenses incurred in maintenance of structures.
592 Maintenance of Station Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
593 Maintenance of Overhead Lines- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
594 Maintenance of Underground Lines- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
595 Maintenance Line Transformers- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
596 Maintenance of Street Lighting and Signal Systems- Distribution.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
597 Maintenance of Meters- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
598 Maintenance of Misc. Distribution Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
735 Miscellaneous Production Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
736 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rent costs for the property of others used, occupied, or operated in connection with electric service.
753 Field Lines Expenses- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
754 Field Compressor Station Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
755 Field Compressor Fuel and Power- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
759 Other Gas Production Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
760 Rents- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas production facilities.
762 Maintenance Structures and Improvements-Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
764 Maintenance of Field Lines- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
765 Maintenance of Compressor Station Equipment- Gas Prod.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
769 Maintenance of Other Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
770 Operation Supervision and Engineering- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
771 Operation Labor- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
772 Gas Shrinkage- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
773 Fuel- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
775 Materials- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
783 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rent costs for the property of others used, occupied, or operated in connection with the extraction of salable products from natural gas.
784 Maintenance Supervision and Engineering- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
786 Maintenance Extraction and Refining Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
791 Maintenance of Other Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
800 Natural Gas Well Head Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
802 Natural Gas Gasoline Plant Outlet Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
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**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
Natural Gas Transmission Line Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
805 Other Gas Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
806 Exchange Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
807 Purchased Gas Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
808 Gas Delivered/Withdrawn from Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
810 Gas Used for Compressor Station Fuel	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
811 Gas Used for Products Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
812 Gas Used for Other Utility Operations	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
813 Other Gas Supply Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
814 Operation Supervision and Engineering- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
815 Maps and Records- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
816 Well Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
817 Line Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
818 Compressor Station Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
819 Compressor Station Fuel and Power- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
820 Measuring and Regulating Station Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
821 Purification Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
824 Other Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT****Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
825 Storage Well Royalties - Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas storage facilities.
826 Rents- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas storage facilities.
830 Maintenance Supervision and Engineering- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
831 Maintenance Structures and Improvements- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
832 Maintenance Reservoirs and Wells- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
833 Maintenance Lines- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
834 Maintenance Compressor Station Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
835 Maintenance Measuring and Regulating Station Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
836 Maintenance Purification Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
837 Maintenance Other Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
843.7 Maintenance of Compressor Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost of labor, materials used and expenses incurred in the maintenance of compressor equipment.
850 Operation Supervision and Engineering- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
851 System Control and Load Dispatch-Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
852 Communication System Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
853 Compressor Station Labor and Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
854 Gas for Compressor Station Fuel- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
855 Other Fuel and Power for Compressor Stations	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost of coal, oil, and other fuel or electricity used for the operation of transmission compressor stations.
856 Mains Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
857 Measuring and Regulating Station Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
858 Transmission and Compression of Gas by Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
859 Other Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated gas service.
860 Rents- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
861 Maintenance Supervision and Engineering- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
863 Maintenance of Mains- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
864 Maintenance Compressor Station Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
865 Maintenance Measuring and Regulating Station Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
866 Maintenance Communication Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
867 Maintenance Other Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
870 Operation Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
871 Distribution Load Dispatching	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
872 Compressor Station Labor and Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
873 Compressor Station Fuel and Power- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
874 Mains and Services Expense- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
875 Measuring and Regulating Station General- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
876 Measuring and Regulating Station Industrial- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
877 Measuring and Regulating Station City Gate- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
878 Meter and House Regulator Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
879 Customer Installation Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
880 Other Gas Distribution Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated gas service.



**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
881 Rents- Gas Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
885 Maintenance Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
887 Maintenance Mains- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
888 Maintenance Compressor Station Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
889 Maintenance Measuring and Regulatory Station Equipment- General	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
890 Maintenance Measuring and Regulatory Station Equipment- Industrial	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
891 Maintenance Measuring and Regulatory Station Equipment- City Gate	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
892 Maintenance of Services- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
893 Maintenance of Meters and House Regulators- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
894 Maintenance Other Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
901 Supervision Customer Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs associated with the supervision of customer accounting and collecting activities. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
902 Meter Reading Expenses- Customer Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI.	Directly Assigned or Allocated	The cost pool includes costs incurred associated with the meter reading process which relates to regulated gas, electric and steam services. This whole account balance relates to regulated service.
903 Customer Records and Collection Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to labor and various materials and expenses for customer inquiries, credits and collections. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
904					

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
Uncollectable Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI.	Directly Assigned or Allocated	The cost pool includes the expense associated with bad debts that relate to regulated services provided. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. This whole account balance relates to regulated service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
905 Miscellaneous Customer Accounts Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs associated with the maintenance of customer accounts that are not otherwise accounted for in specific accounts. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
907 Supervision Customer Service	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost of labor and expenses incurred in the general direction and supervision of customer service activities, not otherwise included in other accounts. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
908 Customer Assistance Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
909 Informational and Instructional Advertising	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost associated with informational and instructional advertising conducted by the Company. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
910 Miscellaneous Customer Service and Informational Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost associated with customer service and informational expenses incurred by the Company, not otherwise included in other accounts. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
911 Supervision- Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	Includes the cost of labor and expenses incurred in the general direction and supervision of business sales activities. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
912 Demonstrating and Selling Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VI, and to nonregulated based on the customer accounting allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs incurred in promotional, demonstrating and selling activities associated with electric and gas operations of the business. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
920 Administrative and General Salaries	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes compensation of managers, officers, etc. not associated directly with a particular operating or maintenance function. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT****Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
921 Office Supplies and Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes supplies and expenses utilized by various business activities of the Company. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
922 Administrative Expenses Transferred	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes a credit related to cost incurred through accounts 920 and 921, which transfers a portion of the costs to capital accounts as well as the credit associated with transfers for nonregulated services for customer accounting and A&G overheads.
923 Outside Services Employed	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes all legal expenses not provided in-house and not associated directly with an operating or capital project. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
924 Property Insurance- Utility	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes insurance expenses related to boilers, plant machinery and property. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
925 Injuries and Damages	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes expenses incurred related to safety activities, claims investigation, claims paid, workers compensation and other damages. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
926 Employee Pensions and Benefits	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes pension and benefit costs incurred as related to employee clubs, health benefits, death benefits, retirement plans and other related costs. Nonregulated portion of costs reside in account 417.1 and the remaining balance relates to regulated service.
928 Regulatory Commission Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes costs incurred related to formal cases before regulatory agencies. Nonregulated portion of costs reside in account 417.1 and the remaining balance relates to regulated service.
929 A&G Duplicate Charge Credit	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes concurrent credits for charges that may be made to operating expenses or to other accounts for the use of utility service from its own supply or offsetting credits for any other charges made to operating expenses for which there is no direct money outlay.

**ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT**

**Table A - Summary of Assignments & Allocations by FERC Account**

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
930 General Advertising Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes general advertising costs for various business activities of the Company. Nonregulated portion of costs reside in account 417.1 and the remaining balance relates to regulated service.
931 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes rent paid to others for use of buildings, land and other equipment. Nonregulated portion of costs reside in account 417.1 and remaining balance relates to regulated service.
935 A&G Maintenance of General Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VI, and to nonregulated based on the A&G allocator described in Section VII.	Directly Assigned or Allocated	The cost pool includes the cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property.

## V. COST ASSIGNMENT AND ALLOCATION PROCESS

### OVERVIEW

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4503(b)(IV), (V) and (VII), this section of the CAAM provides an overview of the cost assignment and allocation principles of PSCo, and the accounting processes within the monthly accounting close and within SAP, including both system generated processes and manual processes, used to assign and allocate costs between the regulated services and the non-regulated business activities of PSCo. Each major step of the accounting process is identified in the following paragraphs and will be explained in conjunction with the process flowchart on the last page of this section.

As required by 4 CCR 723-3502(d)(II)), the non-tariffed product or service provided by PSCo to each non-regulated business activity is to be priced at the higher of fully distributed cost or market price for services provided by PSCo. Pursuant to 4 CCR 723-3502(e)(I), PSCo pays the lower of fully distributed cost or market price for products or services that are not tariffed and are provided by non-regulated activity, unless the transaction results from a competitive solicitation process, then the value of the transaction shall be the winning bid price.

The vast majority of costs for such services provided by PSCo to non-regulated activities and by non-regulated activities to PSCo, are labor costs. Both PSCo and its non-regulated operations price labor at the current market rate to attract and retain top talent. Therefore, there is no difference between the fully distributed labor costs and current market labor pricing.

Many of the assignment and allocation processes occur either in the Service Company or are administered by Service Company personnel. The Service Company provides these services “at cost” to the Xcel Energy affiliate companies that take its services, including PSCo, pursuant to service agreements and Allocation Methods that were approved by the SEC under PUHCA 1935 prior to implementation of PUHCA 2005. Federal supervision over utility holding companies was transferred from the SEC to FERC in 2005. With the PUHCA 2005, the FERC reviews allocations in conjunction with its review of the annual FERC Form No. 60 filing, as well as with audits.

The processes discussed in this section are integral to the books and records of PSCo and are included to provide a comprehensive picture.

## **COST ASSIGNMENT AND ALLOCATION PRINCIPLES**

PSCo applies the following cost assignment and allocation principles (listed in descending order of required application) in determining fully distributed cost.

1. Tariffed services provided to an activity will be charged to the activity at the tariffed rates.
2. If only one activity or jurisdiction causes a cost to be incurred, that cost shall be directly assigned to that activity or jurisdiction.
3. Costs that cannot be directly assigned to either regulated or non-regulated activities or jurisdictions will be described as common costs. Common costs shall be grouped into homogeneous cost categories designed to facilitate the proper allocation of costs between regulated and non-regulated activities or jurisdictions. Each cost category shall be fairly and equitably allocated between regulated and non-regulated activities or jurisdictions in accordance with the following principles in accordance with 4 CCR 723-3502(c):
  - a. Cost causation. All activities or jurisdictions that cause a cost to be incurred shall be allocated a portion of that cost. Direct assignment of a cost is preferred to the extent that the cost can easily be traced to the specific activity or jurisdiction.
  - b. Variability. If the fully distributed cost study indicates a direct correlation exists between a change in the incurrence of a cost and cost causation, that cost shall be allocated based upon that relationship.
  - c. Traceability. A cost may be allocated using a measure that has a logical or observable correlation to all the activities or jurisdictions that cause the cost to be incurred.
  - d. Benefit. All activities or jurisdictions that benefit from a cost shall be allocated a portion of that cost.
  - e. Residual. The residual of costs left after either direct or indirect assignment or allocation shall be allocated based upon an appropriate general allocator defined in this CAAM.

A significant portion of PSCo's costs are incurred directly by PSCo. These costs are directly assigned or allocated based on the above principles to utilities, jurisdictions and to non-regulated activities. Utility Allocations are described in Section VI and Non-regulated Activity Allocations are described in Section VII. In addition, Service Company allocations are described in Section VIII.

## **ACCOUNTING PROCESSES**

The flowchart on the last page of this section provides a high-level overview of the major steps in the monthly accounting close process and the systems used to generate the books and records of PSCo. Several steps within the process have allocations imbedded in them and therefore an explanation of the major steps is included to provide as much information as possible to promote an understanding of where direct assignments or allocations can occur.

**Feeder Systems (Addendum A Flowchart Item 1)**

The monthly close process initially starts with the collection of accounting information from numerous feeder systems as identified in Item 1 on the flowchart. Feeder systems gather accounting transactions on a monthly basis and “feed,” or pass, those accounting transactions to SAP to build the monthly books and records of each utility operating company or affiliate of the Xcel Energy holding company system that uses SAP.

**SAP General Ledger System Processing (Addendum A Flowchart Item 2)**

Journal entries to record monthly transactions, such as interest accruals, amortizations, cash transactions, receivables setup, etc., are entered directly into SAP using the SAP journal entry input screens.

PSCo’s cost related to certain capital projects are distributed between O&M and CWIP object accounts based on the Comparative Unit studies. Such studies specify the percentages that are applied to the capital project costs to assign costs to the O&M and capital portions of the project.

All of the transactions from the feeder systems and direct input are gathered together in SAP. Once all the transactions are recorded in SAP there are multiple processing steps within SAP, including the Settlement and Assessment Processes. These processes affect regulated activities and non-regulated activities and are detailed next.

**Settlements and Assessments (Addendum A Flowchart Item 3)**

All costs identified as billable are processed using the Settlement and/or Assessment Processes of SAP. These processes bill transactions from the legal entity that performed the service to the legal entity that received or is responsible for the service. This process captures:

- Service Company direct and allocated billings of all its costs to affiliated interests;
- direct billings between a utility subsidiary and an affiliated interest other than the Service Company which are often referred to as intercompany charges or billings; and
- direct billings between Departments within a legal entity.

For example, the Settlement Process will charge Service Company labor directly to the affiliated company if the labor is a Direct Charge or charges will be settled to an ACC if the charge cannot be directly assigned and are to be allocated. The Assessment Process will then clear the ACC by allocating the charges using an approved Allocation Method to the Operating Companies and affiliates to which the employee is providing services along with the appropriate labor and labor-related overheads. Transactions between Operating Companies and affiliates (excluding XES) are Direct Charges, as are charges from one Business Area to another Business Area (for example, charges from the Distribution Operations Business Area to the Energy Supply Business Area). After the Settlement and Assessment Processes are completed, all costs reside on the books of the Operating Company or affiliate ultimately responsible for the charge in the appropriate FERC account.

**Business View (Addendum A Flowchart Item 4)**

The business view of the SAP provides a GAAP view of the accounting transactions necessary to prepare SEC financial statements and other GAAP financial reports as well as the information necessary for the Business Areas to manage the business.



**FERC Account Data Prior to Utility and Non-regulated Allocations (Addendum A Flowchart Item 5)**

At the same time that the business view is available, the pre-allocated FERC view is available. The following utility allocations and non-regulated allocations are necessary for common costs to be allocated to the gas, electric, and thermal utilities and the non-regulated allocations to be processed.

**Utility Allocations (Addendum A Flowchart Item 6)**

PSCo's costs are directly assigned or allocated to electric, gas, thermal, or non-regulated activities whenever possible. When charges can't be directly assigned, they are charged as common and then allocated to the electric, gas, and thermal divisions using utility allocations. Common costs are grouped into two categories: (1) O&M utility allocations and (2) non-O&M utility allocations. These allocations are performed monthly within SAP and are described in Section VI.

**Non-regulated Allocations (Addendum A Flowchart Item 6)**

A portion of PSCo's common A&G and customer accounting costs are allocated to the non-regulated activities. These allocations are performed quarterly and are described in Section VII.

**Regulatory Books and Records (Addendum A Flowchart Item 7)**

After all the above processes are complete, the result is the FERC financial books and records of PSCo.

**Rate Case Cost of Service Study (Addendum A Flowchart Item 8)**

The FERC books and records are the starting point for the preparation of a cost of service study that will be used in a gas, electric, or thermal rate case filing.

## FEEDER AND OVERHEAD SYSTEM DETAIL

Service: **LABOR DISTRIBUTION**

Description: Wages and salaries of employees engaged in work on behalf of regulated activities and non-regulated activities are assigned or allocated based on positive time reporting through the labor distribution system. Positive time reporting requires each employee to report the hours worked for each day using one-tenth of an hour or greater increments, while providing for aggregation of time when appropriate. Under this method, employees' time is reported on the basis of accounting codes related to specific operating companies or affiliates and/or functional services.

Provider of Service: Service Company  
Operating companies or affiliates

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: All bi-weekly and semi-monthly employees' labor expenses are recorded by company personnel on time sheets and entered into the time reporting system, which feeds into the labor distribution system. The employee submitting the time sheet is responsible for coding the Internal Order numbers to charge the appropriate operating companies or affiliates, business function (e.g., capital, operations, maintenance, clearing, purchasing, warehousing, etc.) and regulated or non-regulated operations.

Time sheets must be completed and submitted for review and approval by certain cut-off dates established by the Payroll Department. The employee's supervisor or manager is responsible for reviewing and approving all time entries, and verifying that the employee is using the correct accounting.

The labor distribution system used for bi-weekly employees performs the distribution of actual paid and accrued labor dollars/hours to the Internal Order charged based on the hours worked. Accrual of payroll is to facilitate the recording of labor costs on a calendar month basis. This includes any reversal of the prior month's accrual. The charge of labor dollars for semi-monthly employees to Internal Orders is based on a distribution of the monthly salary of the employee.

Service:	<b>LABOR OVERHEADS</b>
Description:	<p>Employee labor overhead costs are captured in the following categories:</p> <p>Benefit employees:</p> <ul style="list-style-type: none"><li>• Non-Productive Labor Costs (vacation, sick, holiday, etc.)</li><li>• Pension and insurance (401k match, retirement related consulting, active healthcare, life and LTD insurance premiums, miscellaneous benefit programs and LTD benefits for former or inactive employees before retirement, as well as the service cost portion of qualified pension, non-qualified pension and retiree healthcare)</li><li>• Benefits Non-service (non-service cost portion of qualified pension, non-qualified pension and retiree healthcare)</li><li>• Workers' compensation (FAS 112 actuarial costs and insurance premiums)</li><li>• Incentives (incentives are a labor overhead for Service Company, PSCo, and SPS. Incentives for NSPM and NSPW are charged directly to FERC accounts 920 and 517).</li><li>• Payroll taxes (FICA, FUTA, SUTA)</li><li>• Labor and expenses of the Human Resource Service Center</li></ul> <p>Non-Benefit employees:</p> <ul style="list-style-type: none"><li>• Payroll taxes (FICA, FUTA, SUTA)</li><li>• Workers compensation</li></ul>
Provider of Service:	Service Company Operating companies or affiliates
User of Service:	Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>Labor overheads are allocated within a legal entity by calculating a separate loading rate for each cost category identified in the "Description" section above.</p> <p>For each legal entity and each category, the costs are allocated based on a single-factor formula that is comprised of total estimated costs for the category divided by total estimated Productive Labor Costs.</p> <p>Legal entity specific rates for each category are applied to Productive Labor Costs as appropriate for each resource type. Labor loadings applied to labor charges follow the labor charges. For example, Service Company labor overheads follow Service Company labor and PSCo labor overheads follow PSCo labor.</p>

Service: **AVIATION DISTRIBUTION**

Description: The Aviation Services Department in the Service Company is responsible for managing and operating the two corporate leased aircraft used by the Xcel Energy. Costs include: pilot salaries including labor overheads, O&M costs, lease costs, and A&G costs associated with managing the Aviation Services Department.

Provider of Service: Service Company

User of Service: Service Company, operating companies or, affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Aviation costs are allocated using the executive corporate governance three-factor formula based on revenues, assets and number of employees.

Any spousal use of the aircraft must be approved and is directly charged to the Holding Company as a non-regulated charge.

Service: **STORES/WAREHOUSE OVERHEAD**

Description: Inventory warehousing costs, including labor, supervision, materials and supplies are allocated through pools specific to Business Areas as an overhead on materials and supplies as materials and supplies are issued from or returned to a storeroom or warehouse.

In the Energy Supply Business Area, the inventory warehousing costs related to the Hayden plant are Direct Charged to station O&M and capital projects (when dedicated capital project support is performed).

Provider of Service: Service Company  
Operating companies

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Overhead costs for inventory items as noted above and associated adjustments are accumulated within the Supply Chain warehouse pools. These accumulated overhead costs are allocated to material issuances/returns from the storeroom using the same account coding where the materials were originally charged.

Costs are collected in ACCs on the Service Company and Operating Companies; then cleared using a warehouse overhead loading based on a costing sheet, Cost Element, and AP document type criterion.

Service: **PURCHASING OVERHEAD**

Description: The Supply Chain organization in the Service Company has the responsibility for distributing the corporate purchasing and contract services costs to the functional area(s) of the operating companies or affiliates, along with the cost of the materials and supplies ordered. Purchasing costs are made up of activities such as developing requisitions, contracts and purchase orders to procure materials and services and manage supplier relationships, negotiating complex procurement agreements/contracts for strategic supplier partnerships and service contracts, monitoring supplier performance, and managing purchase records, supplier qualification records, supplier diversity program, and support, maintenance, and performance monitoring of key applications and metrics used throughout the purchasing process. The Supply Chain organization is supported by specific Human Resources personnel who assist with supplier qualification processes as well as by the Enterprise Security Department who manages the Security Vendor Risk Assessment Process.

Provider of Service: Service Company  
Operating companies

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Costs are collected in ACCs on the Service Company and the Operating Companies and cleared using an overhead loading based on a costing sheet, Cost Element, and AP document type criterion.

Service:	<b>FLEET DISTRIBUTION</b>
Description:	<p>The Fleet Services Department in the Service Company is responsible for managing the fleet assets owned by the operating companies. Fleet assets are vehicle units that are organized into fleet work centers, which group together vehicles similar in nature for a specific business function within an Operating Company.</p> <p>The SAP Work Manager module records the utilization of our fleet assets and allocates the cost to the Business Area of operating companies and affiliates for the costs of using vehicles or associated equipment using fleet activity rates based on work centers.</p> <p>Fleet costs included in the calculation of the monthly billing rate include: licensing taxes and fees, lease costs, depreciation, material and labor costs for maintenance and repair, fuel, labor loadings, and overhead for overall management of the Fleet Services Department that includes labor, facilities, insurance, utilities, computer, phone, and office supplies.</p>
Provider of Service:	Service Company Operating companies
User of Service:	Service Company, operating companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.
Method of Allocation:	Costs are collected in ACCs on the Service Company and Operating Companies which are cleared using an overhead fleet rate based on the weighted vehicle type to the respective Business Area.

Service: **INFORMATION TECHNOLOGY**

Description: The ~~Business Systems~~Technology Services organization in the Service Company is responsible for managing the corporate IT assets and services of Xcel Energy. ~~Business Systems~~Technology Services bills out O&M and capital costs related to Xcel Energy's corporate IT equipment and services incurred internally, as well as costs incurred through third party vendors. Costs include system O&M, desktop services, phone service, servers, infrastructure costs, cyber security, software, software licensing, system design and implementation, labor and labor overheads, etc.

Provider of Service: Service Company

User of Service: Service Company, Operating Companies, or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: IT costs are charged through several different methods.

Costs are charged directly to the operating companies, affiliates, jurisdictions or non-regulated activities on the invoice, timesheet, expense report or other source document to the company(ies) benefiting from the service whenever possible.

If costs cannot be charged directly to an operating company, affiliate, jurisdiction or non-regulated activity, the O&M costs are charged to the appropriate Service Company Indirect ACC that will allocate the costs using a cost causative method to the companies benefiting from the system application or service.

For costs that can be identified as benefiting a particular service function, those services would be charged to a Service Company Internal Order using the approved Allocation Method for that service function.

If an Indirect ACC cannot be identified that would assign costs in a cost causative method, a new Indirect ACC will be created. However, if the project will be in-serviced within one year and if O&M costs will be less than \$250,000 in total for the project, an Internal Order will be used to assign costs using a cost causative method to the companies benefiting from the system, application, or service.



Service: **ACCOUNTS PAYABLE**

Description: The Payment and Reporting Department (Accounts Payable), in the Service Company, processes several types of documents for payment on behalf of the operating companies and affiliates. Accounts Payable uses SAP to process invoice payments associated with purchase orders, requests for payment (non-purchase orders) and employee payments, including per diem charges, suggestion system award payments, and employee expense reimbursements.

The charges for goods, materials and services, which post directly to the general ledger of each operating company and affiliate, differ for each type of document.

Provider of Service: Service Company

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Within each operating company and affiliate, charges are directly assigned whenever possible. Charges may be distributed to multiple business functions or Business Areas based on the accounting code(s) on each document. If necessary, costs may be allocated using any surrogate measure that has a logical or observable correlation to changes in the quantity sold, the services that caused the cost to be incurred, or who benefited from the cost. The following are examples of some of the logical or observable correlations used to allocate costs contained on Accounts Payable documents:

- Quantity (units, count, etc.)
- Measurement or size (length, space, columnar inch, etc.)
- Volume (barrels, gallons, liters, etc.)
- Weight (ounce, pound, ton, etc.)
- Hours (hours of professional or contract services)
- Labor dollars (charge is in the same proportion as the labor hours of the Department)
- Number of customers, meters, employees, etc.
- Revenue dollars
- Plant in service
- Square footage

Service: **SHARED ASSETS DISTRIBUTION**

Description: Shared assets are defined as capitalized assets that are owned by one legal entity, but are used for the benefit of multiple legal entities. This would include land structures and improvements, office furniture and equipment, computer and communication equipment, and some software applications that are used by Service Company employees in the performance of their jobs.

Provider of Service: Operating companies or affiliates

User of Service: Service Company, operating companies and affiliates

Method of Allocation: The depreciation or amortization expense as well as a carrying cost for shared assets are billed through the Service Company using a Service Company Internal Order that will assign the costs using a cost causative method to the companies benefiting from shared assets. For facility-related assets, the costs will be charged to the respective shared facilities ACC that will assign the costs following employee labor.

Service:

**FACILITIES DISTRIBUTION**

Description:

Common facilities costs are allocated to the functional areas of operating companies and other affiliates who benefit from the use of the facilities. Depending on whether a building is used by one utility company or is a “shared” building, i.e., a building used by employees of more than one Operating Company or affiliate, facility costs may include:

Single-Operating Company facility:

The administrative property services labor and non-labor costs, utility expenses, maintenance costs for structures and systems, pro-rated share of property taxes (for owned buildings), and the rent and occupancy expenses (for leased buildings).

Shared facility:

Administrative property services labor and non-labor costs, utilities expenses, and the maintenance costs for structures and systems are captured. If the building is leased, the rent is included. If the building is owned, the carrying costs of the asset, such as the depreciation and a return on rate base, are included in the facilities’ cost.

The Property Services Department is responsible for the owned and leased facility.

Provider of Service:

Service Company or operating companies

User of Service:

Service Company, operating companies, and affiliates

Method of Allocation:

Costs for a single-Operating Company facility are accumulated in the facilities ACC and allocated to the functional FERC ~~rent~~ accounts on the Operating Companies and affiliates benefitting from the use of the building. Facilities costs are allocated based on the most recent quarter’s labor charges.

Costs related to a shared facility, i.e., buildings used by employees of more than one Operating Company or affiliate, are first accumulated in the Service Company facilities ACCs and then distributed to each Operating Company and affiliate based upon the most recent quarter’s labor for the specific employees located in each facility. Once costs are assigned to the appropriate operating company, they are then allocated to the functional FERC ~~rent~~ accounts based on the most recent quarter’s labor charges.

Service: **MONEY POOL**

Description: Through the Utility Money Pool, temporary surplus funds of Xcel Energy Inc. and the participating Operating Companies are available for short-term loans to other Operating Companies with cash needs.

Provider of Service: Service Company

User of Service: Operating Companies

Method of Allocation: An Operating Company can borrow from, and make loans to, the Utility Money Pool, which is administered at cost by the Service Company. In addition, the Holding Company can deposit surplus funds into the Utility Money Pool. The Holding Company can be repaid for funds deposited, but cannot borrow from the Utility Money Pool. Interest income or expense is charged or credited, as appropriate, to the Utility Money Pool participants.

All charges are directly billed from the Service Company to the appropriate Operating Company.

Service: INCOME TAX EXPENSE DISTRIBUTION

Description: Income tax expense incurred by the Service Company.

Provider of Service: Service Company

User of Service: Service Company and all entities included in the Accounting, Reporting, & Tax - Corporate Governance allocator.

Method of Allocation: Income tax expense incurred by the Service Company is allocated to all entities included in the Accounting, Reporting, & Tax - Corporate Governance allocator.

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Service: **CUSTOMER BILLING**

Description: PSCo bills customers for electric, gas, thermal, and non-regulated activities through the customer billing system.

Provider of Service: Operating companies

User of Service: Operating companies, including utility operations, jurisdictions, and non-regulated activities.

Method of Allocation: Costs related to customer billing are Direct Charged to specific Operating Companies whenever possible.

When costs cannot be directly assigned to a specific Operating Company, they are allocated based on the number of customers.

Non-regulated activities that use the customer billing system are allocated a customer accounting overhead based on revenue dollars. See Section VII.

Service: **ENGINEERING AND SUPERVISION (“E&S”) OVERHEAD**

Description: E&S costs are capitalized as construction overheads. E&S overheads are applied where it is not practical to Direct Charge labor costs and expenses of the engineers, surveyors, draftsmen, inspectors, first line management, and their assistants to construction. PSCo uses the E&S overhead allocation to charge these expenses to capital projects.

Provider of Service: Operating Companies and Service Company

User of Service: Operating Companies

Method of Allocation: Costs related to E&S are gathered in an ACC grouping costs by functional class and Business Area (e.g. Energy Supply, Transmission, and Distribution). The ACCs are cleared on a monthly basis through the Assessment Process to clear the balances to zero. These costs are sent to the capital asset ledger which assigns the costs to all eligible capital projects using Internal Orders based on the current month charges and the calculated E&S rate.

The capital asset ledger tracks all capital projects and Internal Order expenditures on a life-to-date basis. Once expenditures are recorded on the books of the appropriate Operating Company or affiliate, the capital asset ledger system generates the overhead allocations, and if appropriate, AFUDC, which are then applied to the individual Internal Orders. In addition, the capital asset ledger calculates monthly depreciation by Operating Company or affiliate and handles the transfer of costs from FERC account 107, Construction Work in Progress; to FERC account 106, Completed Construction-Not Unitized; to FERC account 101, Utility Plant in Service. The transfer of non-utility costs is within FERC account 121, Non-Utility Property using sub accounts.

Service: **CAPITAL A&G**

Description: A&G costs capitalized as construction overheads. The overhead relates to all the personnel in the administrative office that work on construction to assure its continued operation, but are not direct to any one project. An example is the payroll analyst whose responsibility it is to assure the construction labor receives its payroll checks. Because it is inefficient for these employees to Direct Charge the Internal Order of each construction project, an overhead process is used to facilitate charging the capital projects.

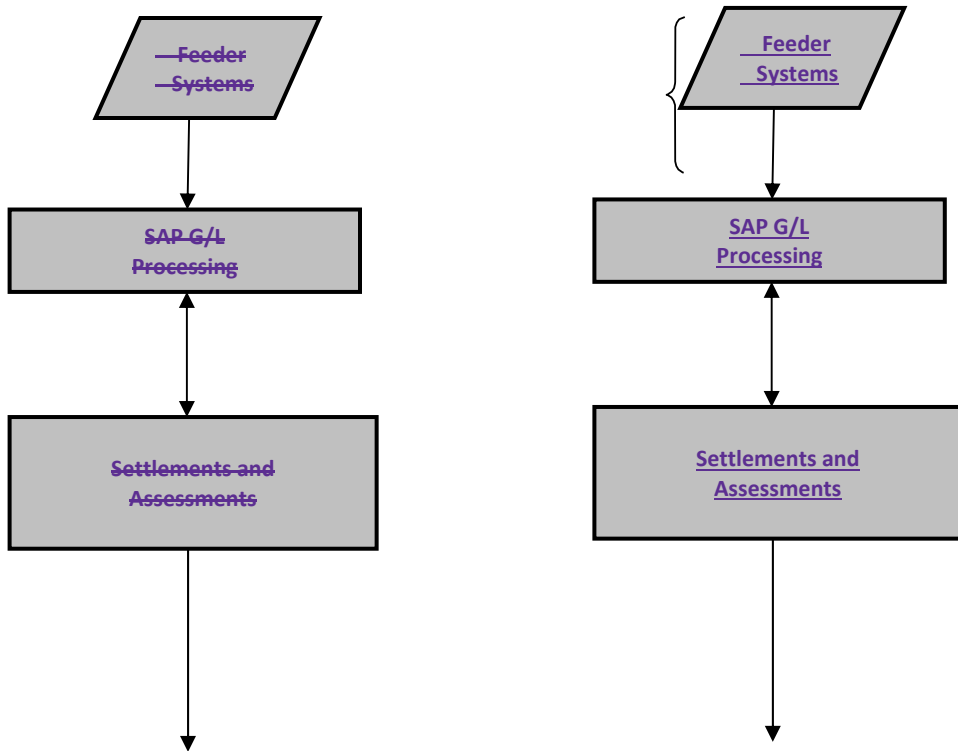
Provider of Service: Operating Companies and Service Company

User of Service: Operating Companies

Method of Allocation: Each Operating Company performs an A&G study bi-annually to review the time employees in certain administrative ~~Departments~~departments spend on capital work. A percent of payroll for these employees, based on the A&G study results is charged to an overhead ACC, one-twelfth each month. The overhead Cost Center is allocated to each work order based on current month charges.



### ADDENDUM A - PROCESS FLOWCHART



**Item 1 – Feeder Systems**

- PowerPlan System
- Labor Distribution
- Accounts Payable
- Money Pool
- Customer Billing
- ~~Fixes Asset Ledger~~
- Employee Expenses

**Item 2 – SAP General Ledger System Processing**

**Item 3 – Settlements and Assessments**

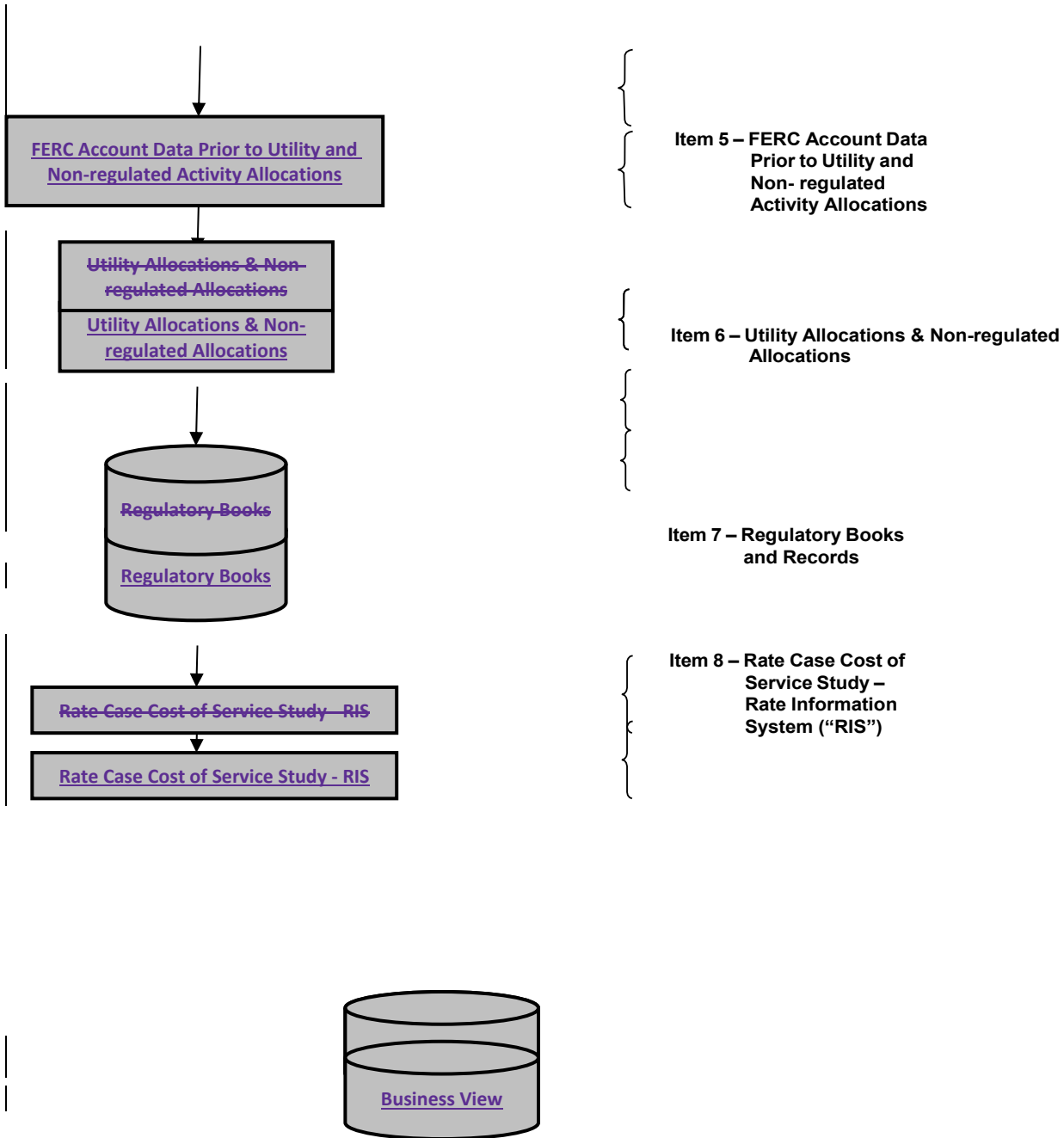
- Labor Overheads
- Aviation Distribution
- Stores/Warehouse Overheads
- Purchasing Overheads
- Fleet Distribution
- Information Technology
- Shared Asset Distribution
- Facilities Distribution
- Engineering & Supervision Overheads
- Capital A&G



**Item 4 – Business View**

~~FERC Account Data Prior to Utility and Non-regulated Activity Allocations~~





## VI. UTILITY ALLOCATIONS

### OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible, or charged as common and then allocated to the electric, gas, thermal and non-regulated activities using utility allocations. Common utility costs are grouped into two categories: (1) O&M Utility Allocations and (2) Non-O&M Utility Allocations. These allocations are performed monthly within the SAP system and are explained below.

### O&M UTILITY ALLOCATIONS

#### Introduction

Common O&M utility division allocations are applied to Common Costs that are recorded in A&G (FERC accounts 920-935), customer accounting, customer information and sales accounts (FERC accounts 901-916). Table B in this section lists the PSCo Allocation Methodology applied to each FERC account or range of accounts.

#### Methodology

PSCo uses the following methods to allocate O&M Common Costs and achieve the most cost-causative relationship between each FERC account or range of FERC accounts and electric, gas and thermal utility division operations:

#### Customer Allocator

The customer allocator is used to allocate utility division Common Costs in FERC accounts 901-903, the non-commodity bad debt portion of FERC 904, and 905-917 among electric and gas operations. The allocation is based on the customer bill counts for the electric and gas utility divisions for the previous year.

#### Revenue Allocator

The revenue allocator is used to allocate utility division Common Costs for commodity bad debt, recorded in FERC account 904, among electric and gas utility divisions. The allocation is based on a rolling four-year average of actual electric and gas revenues. The allocator in the current year is developed based on the four previous years' actual operating revenues from the corporate income statement.

#### Three-Factor Allocator

The Three-Factor Allocator is used to allocate utility division Common Costs in FERC account ranges 920-924 and 927-935 among electric, gas and thermal utility divisions. The allocation is based on the weighted average of the actual operating revenue, plant in service, and supervised O&M for the previous year.

#### Labor Allocator

The Labor Allocator is used to allocate utility division Common Costs in FERC accounts 925-926 to the electric, gas, and thermal divisions. The allocation is based on operating labor for the electric, gas, and thermal utility divisions for the previous year.

## NON-O&M UTILITY ALLOCATIONS

### Introduction

Common Non-O&M Utility Allocations are applied to Common Costs that are recorded in non-O&M FERC accounts. Table C in this section lists the PSCo Allocation Methodology applied to each FERC account or range of FERC accounts.

### Methodology

PSCo uses the following methods to allocate non-O&M Common Costs. These methods were developed to achieve the most cost-causative relationship that each FERC account or range of FERC accounts has with electric, gas, and thermal utility divisions.

### Labor Allocator

The Labor Allocator is used to allocate Common Costs in FERC account 408 (payroll tax portion) to the electric, gas, and thermal utility divisions. The allocation is based on operating labor for the electric, gas, and thermal utility divisions. The allocator used in the current year is developed based on the previous years' actual operating labor.

### Three-Factor Allocator

The Three-Factor Allocator is used to allocate Common Costs in FERC account 408 (other tax portion), 426.1-426.5 among electric, gas and thermal utility divisions. The allocation is based on the weighted average of operating revenue, plant in service and supervised O&M. The allocator used in the current year is developed based on the previous years' actual operating revenue, plant in service, and supervised O&M.

### Common Plant Allocator

The Common Plant Allocator is used to allocate Common Costs in FERC accounts 408 (property tax portion), 403-407, 404, 411.6, 411.7, 411.10, and 413 among electric, gas, thermal, and non-regulated utility divisions. The allocation is based on an analysis of common plant. The allocator used in the current year is developed based on the previous years' actual common plant dollars.

### Net Plant

The Net Plant Allocator is used to allocate Common Costs in FERC accounts 427-431 among electric, gas, and thermal utility divisions. The allocation is based on gross plant less accumulated depreciation. The allocator used in the current year is developed based on the previous years' actual gross plant and depreciation.

### Gross Plant

The Gross Plant Allocator is used to allocate Common Costs in FERC accounts 419.1 and 432 among electric, gas, and thermal utility divisions. The allocation is based on gross plant. The allocator used in the current year is developed based on the previous years' actual gross plant.

**TABLE B - O&M UTILITY ALLOCATIONS**

<b>FERC Account</b>	<b>Allocation Method</b>	<b>Basis for Allocation Selection</b>
901-916 (excluding customer records and collections expense in FERC 903 and commodity bad debt in FERC 904)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-916 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.
903 (customer records and collection)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-916 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.
904 (commodity bad debt portion)	Revenue Allocator	A revenue allocator is a reasonable methodology to allocate commodity bad debt because these costs have a cost-causative relationship to uncollectible utility division revenues.
920-924	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
925-926	Labor Allocator	A labor allocator is a reasonable methodology to allocate Common Costs recorded in FERC accounts 925 & 926 because injuries and damages and pension and benefit costs have a cost causative relationship with labor.
927-935	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.

**TABLE C - NON-O&M UTILITY ALLOCATIONS**

<b>FERC Account</b>	<b>Allocation Method</b>	<b>Basis for Allocation Selection</b>
403-407	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC accounts 403-407 because depreciation and amortization costs have a cost causative relationship to plant in service.
408 (property tax portion)	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common property tax recorded in FERC account 408 because property tax has a cost causative relationship to plant in service.
408 (payroll tax portion)	Labor Allocator	A labor allocator is a reasonable methodology to use to allocate common payroll tax recorded in FERC account 408 because payroll tax has a cost causative relationship with labor.
408 (other tax portion)	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
411.1	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 411.1 because these gains/losses have a cost causative relationship to utility division plant in service.
411.6 & 411.7	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC accounts 411.6 and 411.7 because these gains/losses have a cost causative relationship to utility division plant in service.
413	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 413 because expenses on plant leased to others have a cost causative relationship to utility division plant
419.1	Gross Plant Allocator	A gross plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 419.1 because AFUDC has a cost causative relationship to utility division plant in service.

426.1 - 426.5	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Operating Company and results in an overall fair assignment of costs to the electric, gas and thermal utility divisions is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
427-431	Net Plant Allocator	A net plant allocator is a reasonable methodology to use to allocate Common Costs in FERC accounts 427-431 because interest/debt costs have a cost causative relationship to plant in service.
432	Gross Plant Allocator	A gross plant allocator is a reasonable methodology to use to allocate Common Costs recorded in FERC account 432 because AFUDC has a cost causative relationship to utility division plant in service.



## VII. NON-REGULATED ACTIVITY ALLOCATIONS

### INTRODUCTION

The purpose of this section is twofold. First, in further response to 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII), this section details the allocators used to apportion common A&G costs and common Customer Accounting Costs between the regulated activities and the non-regulated activities in the final step of fully distributing costs. Second, this section describes transactions between PSCo and non-regulated activities as required by 4 CCR 723-3503(b)(VI) and 4 CCR 723-4503(b)(VI).

### NON-REGULATED ACTIVITY ALLOCATIONS

#### A&G

All non-regulated activities are allocated a portion of PSCo's common A&G costs. Common A&G costs are allocated to non-regulated activities on the basis of labor of each non-regulated activity. The Company utilizes labor dollars for regulated activities and non-regulated activities to allocate the common portion of A&G costs, recorded in FERC accounts 920-935, to the non-regulated activities.

#### Customer Accounting

Most non-regulated activities are also allocated a portion of PSCo's common Customer Accounting Costs. The distinction here is whether or not the non-regulated activity uses the customer accounting services of PSCo. For those activities that do use these services, common Customer Accounting Costs are allocated on the basis of revenues earned by each non-regulated activity. The Company utilizes revenue dollars for regulated activities and non-regulated activities to allocate the common portion of Customer Accounting Costs, recorded in FERC accounts 901-916, to the non-regulated activities. Excluded from the Common Costs in FERC accounts 901-916 are: FERC account 902, Meter Reading Expenses; FERC account 904, Uncollectible Accounts; and Demand Side Management costs in FERC account 908, Customer Assistance Expenses. These costs have been excluded because they are not pertinent to PSCo's non-regulated activities, as the non-regulated activities account for their own bad debt expenses separately.

## TRANSACTIONS BETWEEN PSCo AND NON-REGULATED ACTIVITIES

Rule 3503(b)(VI) calls for “a description of each transaction between the Colorado utility and a non-regulated activity which occurred since the Colorado utility’s prior CAAM was filed and, for each transaction, a statement as to whether, for this Commission’s jurisdictional cost assignment and allocation purposes, the value of the transactions is at cost or market as applicable.” In the case of PSCo, the three main types of transactions that occur between the Company’s regulated and non-regulated activities are: 1) labor and non-labor costs provided by PSCo to run non-regulated activities, with the major categories of such costs being described in the Fully Distributed Cost Study 2) rent, utility, and common area costs for use of warehouse facilities, and 3) provision of gas and electric service by the electric and gas divisions to the Company’s non-regulated activities. I provide further information on each of these categories below.

- (1) The labor provided by PSCo to its non-regulated activities is priced according to the union labor contracts and is subject to certain overhead loading that represents the going market rate for such services. The majority of costs incurred by PSCo in the course of conducting its non-regulated activities are directly assigned to the non-regulated activity that causes the cost to be incurred. Such costs are recorded below the line in FERC account 417.1, Expenses of Nonutility Operations. For example, PSCo employees who perform work for HomeSmart are dedicated to the non-regulated activity and 100 percent of their labor costs, including appropriate labor loadings, are recorded directly in FERC account 417.1, Expenses of Nonutility Operations, as opposed to being recorded in electric, gas, or thermal divisions and then assigned or allocated to the non-regulated division. Similarly, 100 percent of the fleet expense incurred in the course of HomeSmart’s business is directly recorded in FERC account 417.1, Expenses of Nonutility Operations.
- (2) The payment of rent and related utility division and common area costs by PSCo to HomeSmart is determined based off of the ratio of square footage used by total leased square footage, actual utilities used, as well as a pro-rata share of common area costs. The costs incurred by HomeSmart are at market-rate and the payments made by PSCo are at HomeSmart’s cost. The payments received by HomeSmart are recorded directly in FERC account 417, Revenues from Nonutility Operations.
- (3) The provision of gas and electric service by the electric and gas divisions to the Company’s non-regulated activities are provided by the regulated activities at tariffed rates.

To the extent that PSCo incurs Common Costs from which both its non-regulated and regulated divisions benefit, such costs are allocated as described above in this section and in other sections of this manual.

## VIII. SERVICE COMPANY ASSIGNMENTS AND ALLOCATIONS

### OVERVIEW

*This section addresses the requirements of 4 CCR 723-3503(b)(VIII).*

The Service Company provides shared or common administrative and management services to all Operating Companies and affiliates in the Xcel Energy holding company system. The services provided include, but are not limited to: executive management, finance, accounting, financial reporting, treasury, corporate communications, property services, human resources, information technology, legal, regulatory, engineering, generation resource planning, construction, customer service, environmental and support services. The Service Company provides its services to Xcel Energy and its affiliates, at cost, pursuant to service agreements administered in accordance with the Public Utility Holding Company Act of 2005 with oversight by the FERC effective August 5, 2005. Accordingly, PSCo's affiliate transactions currently consist primarily of transactions from the Service Company for these services.

The cost assignments and/or allocations from the Service Company are under the jurisdiction of the FERC. The ACC methodologies are described in Table D.

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200063	Executive - Corporate Governance	Executive Corporate Governance includes the labor and non-labor costs for executive corporate management, long-term business strategy development and other programs that ensure the continuity and development of management Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200064	Shareholder - Corporate Governance	Shareholder - Corporate Governance includes the labor and non-labor costs for serving as liaison between Xcel Energy BOD and the shareholders, manages employee/executive stock award matters, liaison between Xcel Energy and the proxy advisory group, monitoring stock ownership patterns, planning shareholder meetings, coordinating the transfer agent and shareholder record keeping functions Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates,	Assets/Revenue/No of Employees
200065	Investor Relations - Corporate Governance	Investor Relations - Corporate Governance includes the labor and non-labor costs for communications to investors and the financial community, providing management with feedback from investors, assisting in the communication to investors of debt and equity securities issuances, assists in the development of presentations for Board of Directors, develops and delivers Xcel Energy's credit story to credit rating agencies, develops and presents Xcel Energy's investment story to investors, reviews all public financial documents for accuracy and completeness and distributes all financial releases Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200066	Accounting, Reporting & Tax - Corporate Governance	Accounting, Reporting & Tax - Corporate Governance includes the labor and non-labor costs associated with preparing and filing consolidated reporting and financial statements, preparing consolidated budgets, completing the consolidation process, maintaining the books and records of Xcel Energy Inc and Service Company, composing the corporate-wide regulatory accounting policy and compliance, Sarbanes-Oxley (SOX) documentation and compliance, and Chief Financial Officer activities related to the Audit Committee Provides financial leadership to Xcel Energy and provides policies, controls, and leadership to the Financial Operations business area Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200067	Audit Services - Corporate Governance	Audit Services corporate governance includes the labor and non-labor costs associated with the financial operations and information system audits of the holding company and service company; evaluating and improving risk management, corporate internal control guidelines and procedures; ethical conduct and the implementation of best practices, reviewing financial reporting requirements and controls under Sarbanes-Oxley legislative requirements, auditing of consolidated financial statements and activities related to the Audit Committee, performing audits and reviews for compliance with regulatory and legal requirements an contracts with vendors and other parties, providing consulting services to management for operational and process improvement reviews, assistance in internal investigations of fraud, administering the corporate compliance hotline, conflict of interest investigations, or other potential violations of the Xcel Energy Code of Conduct Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200068	Corporate Finance, Treasury & Cash Management - Corporate Governance	Corporate Finance, Treasury & Cash Management - Corporate Governance includes the labor and non-labor costs related to equity and debt securities issuance, relationships with financial institutions, cash management, investing activities and monitoring the capital markets, holding company commercial paper transactions, compliance with debt covenants, corporate-wide protection of assets from catastrophic loss using risk financing mechanisms including captive risk retention and design and negotiation of insurance contracts with commercial and industry mutual underwriters (Service Company portion of Auto Liability, Cyber, and various other insurance policies), supervising the asset management firms for the Pension Fund and 401k benefits Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200069	Risk Management - Corporate Governance	Risk Management Corporate Governance includes the labor and non-labor costs of providing administration of the Transaction Review Committee which handles contract and deal approvals for Commercial Operations, Resource Planning and Energy Supply, provides analysis associated with key risks facing Xcel Energy Inc, negotiates and manages required security (e.g., bank letters of credit, bonds and guarantees among others); reviews and approves all documents requiring Contracts area sign-off Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200070	Corporate Strategy & Business Development - Corporate Governance	Corporate Strategy & Business Development - Corporate Governance includes the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200071	Legal - Corporate Governance	Legal - Corporate Governance includes the labor and non-labor costs for anticipating and fulfilling the legal needs of Xcel Energy, its Board of Directors, officers, legal entities, business areas and corporate operations to protect the company's assets and to minimize potential liability Provides services related to labor and employment law pertaining to Service Company employees, litigation, contracts, rates and regulation, environmental matters and other legal matters Supports Xcel Energy and its subsidiaries in fulfilling corporate and business area strategies ranging from maintaining/improving regulatory relationships to continued leadership on environmental issues Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200072	Communications - Corporate Governance	Communications - Corporate Governance includes the labor and non-labor costs to assist and ensure Executive Management, Investor Relations and others communicate appropriately with shareholders, the public, and other key stakeholder audiences Key projects include: development and production of the annual report and other communications to investors; speeches, videos, and major presentations delivered by top executives; and speeches, displays, video and presentations for the company's annual meeting of shareholders Media Relations contributes to building Xcel Energy's reputation by developing media and public relations strategies for major company initiatives and issues; responding to news media inquiries; working pro-actively with the media to forward story ideas and information about company events, policies and actions, and providing media training for company spokespersons Media Relations also plays a key role in crisis communications and emergency preparedness efforts Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200073	Human Resources - Corporate Governance	Human Resources - Corporate Governance includes the labor and non-labor costs for executive officers' and Service Company employees' compensation plans, corporate HR policies, executive policy benefit plans, payroll services for Service Company and the employees' handbook Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200074	Corporate Systems - Corporate Governance	Corporate Systems - Corporate Governance includes the labor and non-labor costs for enterprise-wide corporate systems	Assets/Revenue/No of Employees
200075	Board of Directors - Corporate Governance	Board of Directors - Corporate Governance includes the labor and non-labor costs related to the Board of Directors (BOD) BOD costs may include Directors fees, retirement expenses and replacement fees; Board/Committee meetings and BOD related consulting Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc	Assets/Revenue/No of Employees
200076	Xcel Foundation	Xcel Foundation services includes the labor and non-labor costs associated with the management and administration of the Xcel Energy Foundation	Assets/Revenue/No of Employees
200077	Branding	Branding services includes the labor and non-labor costs for brand advertising and management of community affairs programs such as employee volunteerism, educational programs and community events, the company's investment in major sponsorships such as the Xcel Energy Center as well as ensuring that such sponsorships and related activities support the company's brand, mission and values	Assets/Revenue/No of Employees
200078	Governmental Affairs	Governmental Affairs includes the labor and non-labor costs associated with the interpretation of laws regulations and environmental policy to ensure compliance and cost effectiveness for Xcel Energy customers and stockholders Internal legislative policy development and issues management, appraise management and internal customers of political and policy trends and developments, develop and maintain relationships with regulatory officials and staff	Assets/Revenue/No of Employees
200079	Federal Lobbying	Federal Lobbying services includes the labor and non-labor costs for federal and state lobbying activities and the federal Political Action Committee (PAC)	Assets/Revenue/No of Employees
200080	Capital Asset Accounting	Capital Asset Accounting includes the labor and non-labor costs associated with operating and non-operating company capital asset accounting, budgeting, regulatory reporting, business area support for utility areas, and operating company budgeting support	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200081	Accounting, Reporting & Taxes	Accounting, Reporting & Taxes services includes the labor and non-labor costs for preparation of operating and non-operating financial statements, tax returns and reporting, performing accounting for the employee benefit plans, ensuring compliance with applicable laws and regulations of the operating and non-operating companies; composing the corporate-wide regulatory accounting policy, and coordinating the budgeting process with the operating and non-operating companies	Assets/Revenue/No of Employees
200082	Audit Services	Audit Services includes the labor and non-labor costs for auditing operating and non-operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating and non-operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating and non-operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating and non-operating companies	Assets/Revenue/No of Employees
200083	Corporate Finance, Treasury & Cash Management	Corporate Finance, Treasury & Cash Management services includes the labor and non-labor costs related to equity and debt securities issuance, cash management, relationships with financial institutions, compliance with debt covenants, Service Company portion of General and Excess liability insurance, and management of the Pension Fund and 401k benefits for operating companies	Assets/Revenue/No of Employees
200084	Risk Management	Risk Management develops and negotiates security agreements with counterparties; reviews high-risk vendor creditworthiness for the Environmental Services group; supports wind generation, solar carbon offsets, emission allowances, bundled energy and RECs, biomass and other renewable energy purchase agreements; participates in industry contracts working groups; representing Xcel Energy operating utilities; performs production cost modeling and analysis for corporate budgeting; analyzing value and risks of structured purchases and generation system modifications; performs long range system modeling to evaluate large capacity acquisition alternatives; provides central coordination of annual capital funding process for Distribution and maintains and administers the Risk Registry database, evaluates and prioritizes specific risk mitigations for Distribution assets; develops strategies for Distribution infrastructure including building and implementing stochastic models for asset life cycle analysis and other ad hoc asset specific requests; creates retail and system load and energy forecasts providing regular updates to senior management and analyses of key drivers; provides data support and analyses for financial disclosures; and provides analyses and reporting of current sales and peak demand	Assets/Revenue/No of Employees
200086	Legal & Claims Services	Legal & Claims Services includes the labor and non-labor costs for operating and non-operating legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate, contracts, and claims services related to casualty, public, and company claims	Assets/Revenue/No of Employees
200087	Accounting, Reporting & Tax - Regulated	Accounting, Reporting & Tax - Regulated includes the labor and non-labor costs associated with operating company revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting	Assets/Revenue/No of Employees
200088	Accounting, Reporting, Tax & Audit Services - Regulated Electric	Accounting, Reporting, Tax & Audit Services - Regulated Electric includes the labor and non-labor costs associated specifically with operating company electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, capital asset accounting auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies electric utility Additionally, costs for electric association dues including Edison Electric Institute	Assets/Revenue/No of Employees
200089	Audit Services - OpCo's & TransCo's	Audit Services - OpCo's & TransCo's includes the labor and non-labor costs for auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200090	Risk Management - OpCo's & TransCo's	Risk Management - OpCo's & TransCo's includes the labor and non-labor costs of oversight and administrative of operating company risk management work, working with counterparties to establish enabling agreements with operating companies, risk management reports including all operating companies (such as CDAD - Contract Development, Approval & Delegation or TRC- Transaction Review Committee Reporting)	Assets/Revenue/No of Employees
200091	Captive Insurance	Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) as well as all of Energy Supply Services Having an expertise in an area, they lend support to each other and members of Energy Supply, and the Utilities Group, throughout the corporation Fire Protection, Transformer Maintenance, Turbine Characteristics, Policies and Procedures are some of the areas in which expertise has been developed This expertise is then shared on a regular basis to the benefit of all OpCo's and it is further shared at periodic Engineering meetings hosted by Hazard Insurance, which bring together Engineers from the OpCo's, the Property Loss Control Engineers and Insurance Company representatives to promote Loss	Assets/Revenue/No of Employees
200092	Corporate Strategy & Business Development	Corporate Strategy & Business Development services include the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information	Assets/Revenue/No of Employees
200093	Legal - OpCo's & TransCo's	Legal - OpCo's & TransCo's services include the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts	Assets/Revenue/No of Employees
200094	Supply Chain	Supply Chain includes the labor and non-labor costs for operating companies diversity program expenses as well as various dues for specific sponsored agencies (Chamber of Commerce, social service dues, etc )	Assets/Revenue/No of Employees
200095	Electric Vehicle Program FERC 912	Electric Vehicle Programs FERC 912 services includes the labor and non-labor costs of providing management and overall program support to the Electric Vehicle (EV) organization, maximizing business value of the EV information systems, developing and implementing the program plan and strategy	Electric Vehicle Plant
200096	Energy Markets - Business Services	Energy Markets Business Services includes the labor and non-labor costs for financial analysis, budgeting and administrative support, managerial reporting and business planning and process initiatives, independent daily forward valuation and risk measurement of commodity transactions and system fuel and purchase power requirements to meet system loads, as well as proprietary or trading transactions; creates retail system load and energy forecasts providing regular updates to senior management and analyses of key drivers, reviews and provides comments to dealmakers on non-standard agreements and associated confirmation agreements in the areas of coal supply, gas supply, wood fuel, rail, trucking, structured power purchases and nuclear/uranium concentrates and services; provides analyses for electric/gas hedge studies and sensitivities; creates load management forecast, jurisdictional peak demand forecasts, and cost of service studies for energy trading and marketing	Assets/Revenue/No of Employees
200097	Accounting and Finance Software Applications Maintenance	Accounting and Finance Software Applications Maintenance services include the labor and non-labor operating costs for the application development and maintenance of the software applications used for accounting and finance business functions	Assets/Revenue/No of Employees
200098	Electric Transmission FERC 566	Electric Transmission FERC 566 services include Transmission electric labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200099	Electric Distribution FERC 588	Electric Distribution FERC 588 services include electric Distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200100	Accounting, Reporting, Tax & Audit Services - Regulated Gas	Accounting, Reporting, Tax & Audit Services - Regulated Gas includes the labor and non-labor costs associated specifically with gas utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, capital asset accounting, auditing, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies gas utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies gas utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies gas utility Additionally, costs for gas association dues including American Gas Association (AGA)	Assets/Revenue/No of Employees
200101	Legal Gas	Legal Gas services include the labor and non-labor costs for operating companies gas utility legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts This is primarily used by the General Counsel area	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200102	Gas Distribution FERC 880	Gas Distribution FERC 880 services include gas Distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200103	Electric Distribution PSCo & SPS FERC 588	Electric Distribution PSCo & SPS FERC 588 services include electric distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting	Assets/Revenue/No of Employees
200104	Accounting & Reporting - PSCo & SPS	Accounting & Reporting - PSCo & SPS includes the labor and non-labor costs associated with PSCo & SPS accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting	Assets/Revenue/No of Employees
200105	Accounting & Reporting - NSPM & NSPW	Accounting & Reporting - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting	Assets/Revenue/No of Employees
200106	Accounting & Reporting Electric - NSPM & NSPW	Accounting & Reporting Electric - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting specific to the electric utility	Assets/Revenue/No of Employees
200107	Legal - NSPM & NSPW	Legal - NSPM & NSPW services include the labor and non-labor costs for legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts specific to NSPM & NSPW This is primarily used by the General Counsel area	Assets/Revenue/No of Employees
200108	Advanced Metering Infrastructure (AMI)	Advanced Metering Infrastructure (AMI) includes the labor and non-labor costs associated with AMI	No of AMI Enabled Meters
200111	Enterprise Application Integration (EAI)	Enterprise Application Integration (EAI) includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems	Average of a Select Set of Software Allocators
200112	Mainframe Charges	Mainframe Charges include labor and non-labor costs related to mainframe expenses for development, maintenance, and licensing The Mainframe is comprised of three applications: Time, Gas Management System, and Monitoring Device Management System applications This is used primarily by the Business Systems Organization	Average of a Select Set of Software Allocators
200115	Miscellaneous Applications	Miscellaneous Applications includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT project managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems	Average of All Software Percentages
200116	Distribution Electric Supervision & Engineering (S&E) FERC 580	Distribution Electric Supervision & Engineering (S&E) FERC 580 services includes the labor and expenses incurred in the general supervision and direction of the operation of the electric distribution system	Electric Distribution Plant
200117	Distribution Electric Metering FERC 586	Distribution Electric Metering FERC 586 services include labor, materials used, and expenses incurred in the operation of customer meters and associated equipment (e.g. electric distribution meters standards and development, meter purchases, etc	Electric Distribution Plant
200118	Distribution Electric Load Dispatching/EMS FERC 581	Distribution Electric Load Dispatching/EMS FERC 581 services include labor, materials used, and expenses incurred in load dispatching operations pertaining to the distribution of electricity This includes Energy Management Systems (EMS) which provides supervisory control and data acquisition (SCADA) of substation devices through Remote Terminal Units (RTU's)	Electric Distribution Plant
200119	Distribution Electric & Gas Miscellaneous FERC 588 & 880	Distribution Electric & Gas Miscellaneous FERC 588 & 880 services include labor, materials used, and expenses incurred in distribution system operation not provided for elsewhere This includes software system labor and non-labor costs for the maintenance that support the electric and gas distribution to our customers as well as non-capital engineering & supervision costs	Electric Distribution Plant/ Gas Distribution Plant
200120	Distribution & Transmission Gas Emergency Response FERC 859 & 880	Distribution & Transmission Gas Emergency Response FERC 859 & 880 include the cost of labor, materials used, and expenses incurred in providing Gas Emergency Response (GER) activities for the gas distribution and transmission systems Additionally, costs include the labor and non-labor costs for the application development and maintenance of the GER system	Gas Transmission Plant/ Gas Distribution Plant
200121	Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 services include gas distribution, gas transmission, and electric distribution labor and non-labor costs associated with accounting, budgeting, and regulatory reporting	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200122	Transmission Electric Supervision & Engineering (S&E) FERC 560	Transmission Electric Supervision & Engineering (S&E) FERC 560 services include labor and expenses incurred in the general supervision and direction of the operation of the electric transmission system as a whole	Electric Transmission Plant



Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200123	Transmission Electric Reliability, Planning, & Standards Development FERC 561 5	Transmission Electric FERC 561 5 services include labor, materials used, and expenses incurred for the system planning of the interconnected bulk electric transmission systems within a planning authority area. Activities include transmission reliability, planning and standards development related to transmission assets and reliability needs and transmission customers' requirements and requests (e.g. developing and maintaining transmission system models, applying methodologies and tools for analysis and simulation of systems, notification of any planned transmission changes and impacts, etc.)	Electric Transmission Plant
200124	Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561 2	Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561 2 services include labor, materials used, and expenses incurred to monitor, assess and operate the power system and individual transmission facilities in real-time to maintain safe and reliable operation of the transmission system. This also includes the expense incurred to manage transmission facilities to maintain system reliability and to monitor the real-time flows and direct actions according to regional plans and tariffs as necessary.	Electric Transmission Plant
200125	Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560 services include labor and expenses incurred in the general supervision and direction of the operation of the electric transmission system as a whole. This allocation is used when NSPM and NSPW are the only jurisdictions benefiting from the services.	Electric Transmission Plant
200126	Utilities Group Administrative & General (A&G) FERC 921	Utilities Group Administrative & General (A&G) FERC 921 services includes the labor and non-labor costs for utilities group leadership, management and support services for the Distribution, Transmission, transportation and supply chain areas.	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200127	Distribution Gas Supervision & Engineering (S&E) FERC 870	Distribution Gas Supervision & Engineering (S&E) FERC 870 services include labor and expenses incurred in the general supervision and direction of gas distribution system operations.	Gas Distribution Plant
200128	Distribution Gas Miscellaneous FERC 880	Distribution Gas Miscellaneous FERC 880 services include the cost of distribution maps and records, distribution office expenses, and the cost of miscellaneous labor and materials used, and expenses incurred in gas distribution systems. Additionally, the labor and non-labor costs for non-capital engineering and supervision.	Gas Distribution Plant
200129	Distribution Gas Meters and House Regulators FERC 878	Distribution Gas Meters and House Regulators FERC 878 services include the cost of labor, materials used and expenses incurred in connection with removing, resetting, changing, testing, and servicing customer meters and house regulators.	Gas Distribution Plant
200130	Transmission Gas Supervision & Engineering (S&E) FERC 850	Transmission Gas Supervision & Engineering (S&E) FERC 850 services include the cost of labor and expenses incurred in the general supervision and direction of the operation of transmission facilities.	Gas Transmission Plant
200131	Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871 include the cost of labor, materials used, and expenses incurred in dispatching and controlling the supply and flow of gas through the gas distribution and transmission systems. Additionally, costs include the labor and non-labor costs for the application development and maintenance of the Gas SCADA system.	Gas Transmission Plant/ Gas Distribution Plant
200132	Payment & Reporting	Payment & Reporting services includes the labor and non-labor costs associated with processing payments to vendors, providing audit research and reconciliation support for Accounts Payable transactions, preparing statistical and 1099 reporting, and administering the purchase card programs.	Invoice Transactions
200133	Proprietary Trading - Back Office	Proprietary Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities. This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when the trading deal doesn't involve Xcel Energy Utility generating resources, which is also considered non-asset-based trading activity.	Joint Operating Agreement Peak Hour Megawatt Load Ratio
200134	Proprietary Trading - Front/Mid Office FERC 557	Proprietary Trading - Front/Mid Office FERC 557 includes the labor and non-labor costs associated with proprietary trading activities which are short term transactions undertaken in the wholesale electric markets where electricity is purchased for the purpose of selling it. Also included are supporting activities: evaluating the credit worthiness of counterparties, reviewing contracts to ensure that regulations are being complied with, evaluating profitability and appropriateness of trades to ensure they are in the best interest of shareholders and rate payers, and ensuring that trades identified as proprietary appropriately fall into that category.	Joint Operating Agreement Peak Hour Megawatt Load Ratio
200135	Energy Supply Business Resources	Energy Supply Business Resources services includes the labor and non-labor costs of performance analysis, specialists and analytical services provided to the operating companies' generation facilities.	MWH Generation
200136	Energy Markets - Fuel	Energy Markets - Fuel includes the labor and non-labor costs for planning and implementing power supply portfolios to provide reliable service to native load and to capitalize on market opportunities including purchasing fuel for the operating companies' electric generation system (excluding nuclear) and resource planning and acquisition including purchase power and account management.	MWH Generation

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200137	Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants	MWH Generation
200138	Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations	MWH Generation
200139	Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance Manage uniform project management process (policies) Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications Develop and execute innovative technology projects such as: biomass, solar, wind Implement enterprise project management (EPM) and planning tools Establish uniform technology, design & equipment standards	MWH Generation
200140	Energy Supply Miscellaneous Power Expense PSCO & SPS FERC 506, 539, & 549	Energy Supply Miscellaneous Power Expense PSCO & SPS FERC 506, 539, & 549 services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants This allocation is used when PSCO & SPS jurisdictions are benefiting from the services	MWH Generation
200141	Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations This allocation is used when PSCO & SPS jurisdictions are benefiting from the services	MWH Generation
200142	Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance Manage uniform project management process (policies) Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications Develop and execute innovative technology projects such as: biomass, solar, wind Implement enterprise project management (EPM) and planning tools Establish uniform technology, design & equipment standards This allocation is used when PSCO & SPS jurisdictions are benefiting from the services	MWH Generation
200143	Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549 services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	MWH Generation
200144	Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	MWH Generation
200145	Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551	Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance Manage uniform project management process (policies) Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications Develop and execute innovative technology projects such as: biomass, solar, wind Implement enterprise project management (EPM) and planning tools Establish uniform technology, design & equipment standards This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	MWH Generation
200146	Energy Markets - Regulated Trading	Energy Markets - Regulated Trading services include the labor and non-labor costs of providing electric trading services to the operating companies' electric generation systems, including load management, system optimization and	MWH Hours Sold

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200147	Business Objects	Business Objects includes the labor and non-labor costs for the application that provides critical reporting from data universes and tables	No of Business Objects Users
200148	Business Systems	Business Systems services includes the costs of providing assistance to computer users across the company Specifically computer technology risk, software maintenance on applications Distributed to all users (e.g. Microsoft PC tools), governance and project management over all IT projects, fixed management fees with outside vendors, business analytics costs, corrective and preventative maintenance, security, data backup and recovery, help desk, and amortization of outside vendor fees and costs that are not specific to an application that has a specific allocator	No of Computers
200149	Customer & Enterprise Solutions (CES)	Customer & Enterprise Solutions (CES) includes the labor and non-labor costs for the leadership of the Customer & Enterprise Solutions organization and their administrative support staff	No of Computers/ No of Customers/ No of Employees
200150	Interactive Voice Response (IVR)	Interactive Voice Response (IVR) includes the labor and non-labor costs for the application development and maintenance of the Interactive Voice Response system which interacts with a customer calling Xcel Energy call centers It is intended to help service customers without invoking a call center agent If the call needs to be handled by an agent, account information and the reason for the call is determined which helps route the call to the appropriate agent	No of Contacts
200151	Customer Billing FERC 903	Customer Billing FERC 903 includes the labor and non-labor costs related to the delivery of billing statements, letters and notices to Xcel customers including postage and outside services costs, oversight and administration of customer billing area, research of billing exceptions, providing escalated customer service assistance with regard to billing issues resolution, and process remittances and receivables This allocation is used when all four jurisdictions are benefiting from	No of Customer Bills
200152	Customer Care FERC 902	Customer Care FERC 902 services includes the labor and non-labor costs for meter reading of retail and wholesale customers and determining consumption for billing purposes as well as executing field collections	No of Customers
200153	Customer Safety Advertising & Information Costs	Customer Safety Advertising & Information costs services includes the labor and non-labor costs associated with public safety advertising, information and education	No of Customers
200154	Customer Service Information Technology (IT) FERC 903	Customer Service Information Technology (IT) FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections	No of Customers
200155	Customer Care FERC 903	Customer Care FERC 903 services includes the labor and non-labor costs for contact centers, remittance processing, credit and collections, customer resource management, and contact center training This allocation is used when all four jurisdictions are benefiting from the services such as responding to residential customer inquiries regarding billings and outages, handling inbound credit calls, outbound collections calls, managing accounts receivables, training call center staffs, developing contact center call forecasts	No of Customers
200156	Customer Care FERC 901	Customer Care FERC 901 services includes the labor and non-labor costs for the leadership of the customer care organization and their administrative support staff such as consulting costs to support overall Customer Care organizational operations	No of Customers
200157	Customer Service Information Technology (IT) PSCo & SPS FERC 903	Customer Service Information Technology (IT) PSCo & SPS FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections This allocation is used when PSCo & SPS jurisdictions are benefiting from the services	No of Customers
200158	Customer Care PSCo & SPS FERC 903	Customer Care PSCo & SPS FERC 903 services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center This is primarily used by the Customer Care organization when PSCo & SPS jurisdictions are benefiting from the services	No of Customers
200159	Customer Service Information Technology (IT) NSPM & NSPW FERC 903	Customer Service Information Technology (IT) NSPM & NSPW FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services	No of Customers
200160	Customer Care NSPM & NSPW FERC 903	Customer Care NSPM & NSPW FERC 903 services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center This is primarily used by the Customer Care organization when NSPM and NSPW jurisdictions are benefiting from the services	No of Customers
200161	Customer Care Low Income Assistance FERC 908	Customer Care Low Income Assistance FERC 908 services includes the labor and non-labor costs associated with the low income energy customer program such as answering calls from customers for referral to low income assistance agencies, providing information to the agencies in order to process applications for assistance, take pledges/commitments from agencies and process payments from agencies	No of Residential Customers
200162	Call Logging and Quality Management (CL/QM) FERC 903	Call Logging and Quality Management (CL/QM) FERC 903 includes the labor and non-labor operating costs for the application development and maintenance of the Call Logging and Quality Management system which is used to monitor and record calls for contact center training and leadership teams	No of Customers/ No of Contacts

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200163	Employee Communications	Employee Communications includes the labor and non-labor costs for the development and enhancement of employee awareness and understanding of the company's strategies, priorities, decisions and performance objectives. It develops and produces regular communication vehicles, including TODAY (daily news bulleting on intranet); XTRA (monthly print publication for all employees and retirees); All Managers E-mail (real-time communication for employees who supervise and manage others); Focus on Financials for all employees; targeted communications for specific business areas, such as Human Resources, and employee meetings	No. of Employees
200164	Payroll	Payroll services include the labor and non-labor costs for processing payroll including consolidation of time collection, calculation of salaries and wages, administration of employee deductions, account Distribution and reconciliation, allocation and accounting for employment taxes and compliance reports	No. of Employees
200165	Employee Management Systems	Employee Management Systems includes the labor and non-labor costs for the Security Operations Center (SOC), Time capture and processing for payroll and accounting and Human Resources software. These applications and services provide services for the whole company related to enterprise security, including physical access, security monitoring and investigations, payroll and time accounting and employee information databases	No. of Employees
200166	Human Resources (Diversity/Safety/Employee Relations)	Human Resources (Diversity/Safety/Employee Relations) includes the labor and non-labor costs for work performed for operating and affiliate company employees, such as diversity programs, providing workforce relations resources for labor agreements, arbitration, and training. Manage, design, and implement Corporate Safety initiatives. Staffing administration for non-bargaining positions and provides Affirmative Action plans (development) and government audit management (compliance)	No. of Employees
200167	e-Business	The e-Business system includes the labor and non-labor costs associated with the corporate electronic business infrastructure	No. of Employees
200168	Gas Management System (GMS) FERC 866 & 880	Gas Management System (GMS) FERC 866 & 880 supports Xcel Energy gas transportation business including contracts, nominations/allocations, end-user measurement, imbalance management, and input for billing. Also supports gas system supply, other balancing services. Costs include labor and non-labor for the application development and maintenance of the Gas Management System	No. of Gas Customers
200169	Energy Supply Systems Miscellaneous FERC 417 1, 506, 539, & 549	Energy Supply Systems Miscellaneous FERC 417 1, 506, 539, & 549 includes the labor and non-labor costs for the non-critical applications that support the Energy Supply area. Such as Emissions Tracker, Labworks, SAP WAM, Documentum and Meridian	No. of WAM ES Users
200170	Meter Reading and Monitoring Systems FERC 902	Meter Reading and Monitoring Systems FERC 902 includes the labor and non-labor operating costs for the application development and maintenance of the software applications needed to read and monitor gas and electric meters	No. of Meters
200171	Customer Resource System (CRS) FERC 903	Customer Resource System (CRS) FERC 903 includes the labor and non-labor costs for the CRS system, specifically, application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. CRS is Xcel Energy's customer service and billing system	No. of Meters/ No. of Contacts
200172	Network	Network services include the labor and non-labor costs for the operation, maintenance, and management of Xcel Energy's internal and external Information Technology Network. This includes circuits, firewalls and communication assets	Phones/ Radios/ Computers
200173	Generation Trading/Native Hedge - Back Office	Generation Trading/Native Hedge - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including generation trading and native hedge. This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when energy trades are executed using one of Xcel Energy Utilities generation resources	Joint Operating Agreement Labor Hours Ratio
200174	Generation Trading/Native Hedge - Mid Office FERC 557	Generation Trading/Native Hedge - Mid Office FERC 557 includes the labor and non-labor costs associated with independent evaluation and risk measurement of trading and generation book transactions, including preparing daily P&L (profit and loss) reports and individual trader profit and loss reports for the prop book, daily generation book valuation reports for each system showing all net fuel positions and any forward sales values and/or hedges, ensuring that margin reporting follows all SEC rules and GAAP reporting and that credit and risk policies and procedures are complied with	Joint Operating Agreement Labor Hours Ratio
200176	Marketing & Sales	Marketing & Sales services includes the labor and non-labor costs for marketing and sales services for the operating companies for their customers including strategic planning, segment identification, business analysis, sales planning, customer service, promoting products to the business market, and providing regulatory and policy support with respect to utility energy efficiency and demand response program design, evaluation, measurement and verification, cost effectiveness testing, and cost recovery	Revenue

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
200177	Rates & Regulation - Electric	Rates & Regulation - Electric includes the labor and non-labor costs for determining the regulated utilities' electric utility revenue requirements and rates for electric customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings	Revenue
200178	Rates & Regulation	Rates & Regulation includes the labor and non-labor costs for determining the regulated utilities' revenue requirements and rates for electric and gas customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings	Revenue
200180	EMS-Shared (Energy Management System-SCADA) FERC 556, 561 2, & 581	EMS-Shared (Energy Management System-SCADA) FERC 556, 561 2, & 581 provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's) EMS-Shared system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission, Distribution and Production Plant information operations	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant
200181	Energy Supply Environmental Policy & Services	Energy Supply Environmental Policy & Services include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200182	Energy Supply Environmental Policy & Services NSPM & NSPW	ES Environmental Policy & Services NSPM & NSPW functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies This allocation is used when NSPM and NSPW jurisdictions are benefiting from the services	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200183	Energy Supply Environmental Policy & Services PSCo & SPS	ES Environmental Policy & Services PSCo & SPS functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies This allocation is used when PSCo and SPS jurisdictions are benefiting from the services	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant
200184	PowerPlan	PowerPlan includes the labor and non-labor operating costs for PowerPlan, which is the capital asset business system which includes the following modules Fixed Assets, Power Tax, Property Tax, Projects, Budgets, Cost Repository, Depreciation studies and Depreciation forecast This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application	Total Plant
200805	HomeSmart Revenue - 417 1 Non-Utility	HomeSmart Revenue includes labor and non-labor costs, including but not limited to business administration, advertising, marketing, software and technology costs related to all HomeSmart activity (Equipment Sales, Service Plan, and Service Call) across MN & CO Jurisdictions	Revenue
200806	HomeSmart No of Customers - 417 1 Non-Utility	HomeSmart No of Customers includes labor and non-labor costs, including but not limited to business administration, advertising, marketing, software and technology costs related to HomeSmart Service Plan activity across MN & CO	No of Customers
201506	Transmission and Distribution Software Systems FERC 569 2, 588, 859 & 880	Transmission Electric & Gas and Distribution Electric & Gas FERC 569 2, 859, 588 & 880 services include electric transmission, gas transmission, electric distribution, and gas distribution labor, materials used, and expenses incurred in the electric and gas delivery plant system operation not provided for elsewhere This includes software system labor and non-labor costs for the maintenance that support the electric and gas delivery plant to our customers as well as non-capital engineering & supervision costs	Electric/Gas distribution plant and electric/gas transmission plant
201511	Distribution Finance - OpCos Common	Distribution Finance - OpCos Common includes the labor and non-labor costs associated specifically with Distribution Finance (both electric and gas) budgeting, regulatory reporting, business area support for utility areas, budgeting support, evaluating and improving risk management, ethical conduct and the implementation of best practices for Distribution, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for Distribution, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for Distribution	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
201512	Miscellaneous Distribution Expenses FERC 588	Miscellaneous Distribution Expense FERC 588 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric distribution activities	Electric Distribution Plant
201513	Miscellaneous Transmission Expenses FERC 566	Miscellaneous Transmission Expense FERC 566 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric transmission activities	Electric Transmission Plant
201514	Transmission Gas Miscellaneous FERC 859	Miscellaneous Transmission Expense FERC 859 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for gas transmission	Gas Transmission Plant
201515	Transmission Electric & Gas Miscellaneous FERC 566 & 859	Miscellaneous Transmission Expense FERC 566 & 859 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric and gas transmission activities	Electric Transmission Plant/ Gas Transmission Plant
201516	Miscellaneous Other Power Generation Expenses FERC 549	Miscellaneous Other Power Generation Expense FERC 549 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric production activities	Electric Production Plant
201517	Miscellaneous Transmission Expenses (RTO) FERC 566	Miscellaneous Transmission Expense FERC 566 services include labor and non-labor costs for operating companies' integrated system planning services related to long-term planning for the generation, transmission and distribution on our electric and natural gas systems and integrating our systems' plans This ACC is primarily used by the Integrated System Planning organization for electric transmission activities, specifically RTO related activities (which excludes PSCo)	Electric Transmission Plant
201518	Transmission - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 566	Accounting, Reporting, Tax & Audit Services - Transmission Regulated Electric includes the labor and non-labor costs associated specifically with operating company transmission electric utility accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, capital asset accounting auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for transmission electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies transmission electric utility	Assets/Revenue/No of Employees
201519	Transmission - Accounting & Reporting Electric - NSPM & NSPW (FERC 5660)	Transmission Accounting & Reporting Electric - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW transmission accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting specific to the electric utility	Assets/Revenue/No of Employees
201520	Energy Supply - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 557	Energy Supply Finance, Reporting & Services - Regulated Electric includes the labor and non-labor costs associated specifically with Energy Supply budgeting, regulatory reporting, business area support for utility areas, budgeting support, evaluating and improving risk management, ethical conduct and the implementation of best practices for Energy Supply, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for Energy Supply, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for Energy Supply	Assets/Revenue/No of Employees
201521	Energy Supply - Accounting & Reporting Electric - NSPM & NSPW (FERC 5570)	Energy Supply - NSPM & NSPW includes the labor and non-labor costs associated with NSPM & NSPW budgeting, regulatory reporting, business area support for utility areas, operating company budgeting support	Assets/Revenue/No of Employees

Table D - Service Company Allocating Cost Centers

Allocating Cost Center Number	Allocating Cost Center Description	Description of Services Provided	Allocation Methodology
201522	Distribution Finance - OpCos Electric	Distribution Finance - OpCos Electric includes the labor and non-labor costs associated specifically with Distribution Finance (electric only) budgeting, regulatory reporting, business area support for utility areas, budgeting support, evaluating and improving risk management, ethical conduct and the implementation of best practices for Distribution, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for Distribution, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for Distribution	Assets/Revenue/No of Employees

Public Service Company of Colorado  
 Fully Distributed Cost Study  
 For 12 Months Ended December 31, 2022

Line No.	Description	Electric	Gas	Thermal Energy	Non-Utility	Total
1	<b>Revenue</b>					
2	Retail	3,297,792,705	1,888,586,994	16,442,799		5,202,822,498
3	Wholesale	401,176,912	979			401,177,890
4	Other	179,060,038	7,235,490			186,295,528
5	<b>Total Revenue</b>	<u>3,878,029,654</u>	<u>1,895,823,463</u>	<u>16,442,799</u>	<u>-</u>	<u>5,790,295,916</u>
6						
7	<b>Cost of Sales</b>					
8	Steam Production Fuel	263,104,779		3,969,672		267,074,451
9	Other Production Fuel	460,294,896				460,294,896
10	Deferred Electric Generation Costs					0
11	Purchased Power	896,085,586				896,085,586
12	Deferred Purchased Power			1,543,411		1,543,411
13	RESA Cost of Goods Sold					
14	Gas Purchased for Resale		1,015,427,358			1,015,427,358
15	Other Gas Supply		8,036,937			8,036,937
16	Purchased Steam					0
17	Deferred Steam Costs					0
18	<b>Total Cost of Sales</b>	<u>1,619,485,261</u>	<u>1,023,464,294</u>	<u>5,513,083</u>	<u>-</u>	<u>2,648,462,638</u>
19						
20	<b>Production O&amp;M</b>					
21	Steam Production O&M	104,646,624				104,646,624
22	Hydro Production O&M	8,850,669				8,850,669
23	Other Production O&M	85,115,327				85,115,327
24	Other Gas Supply		1,762,192			1,762,192
25	Underground Storage O&M		2,146,533			2,146,533
26	Gas Production O&M		909,400			909,400
27	Products Extraction O&M		344,110			344,110
28	Gas Manufactured Plant O&M		20,553			20,553
29	Steam Production O&M			5,375,697		5,375,697
30	<b>Total Production O&amp;M</b>	<u>198,612,620</u>	<u>5,182,788</u>	<u>5,375,697</u>	<u>-</u>	<u>209,171,105</u>
31						
32	<b>Transmission O&amp;M</b>	69,576,744	62,232,190	-		131,808,935
33						
34	<b>Regional Market Expenses</b>	516,691	-	-	-	516,691
35						
36	<b>Distribution O&amp;M</b>	134,229,475	99,037,162	866,652		234,133,289
37						
38	<b>Customer O&amp;M (1)</b>	195,299,292	54,973,742	34,435		250,307,469
39						
40	<b>Administrative &amp; General Expense (2)</b>	174,398,045	74,903,964	1,762,288		251,064,297
41						
42	<b>Total O&amp;M Expense</b>	<u>772,632,867</u>	<u>296,329,846</u>	<u>8,039,072</u>	<u>-</u>	<u>1,077,001,785</u>
43						
44	<b>Depreciation &amp; Amortization Expense w/o Common</b>	592,678,119	164,684,659	3,728,586	-	761,091,364
45	<b>Common Allocation</b>	62,833,301	26,504,112	213,196	3,365,921	92,916,530
46	<b>Total Depreciation &amp; Amortization Expense</b>	<u>655,511,420</u>	<u>191,188,771</u>	<u>3,941,782</u>	<u>3,365,921</u>	<u>854,007,894</u>
47						
48	<b>Taxes Other Than Income</b>	184,998,040	149,230,924	3,135,178	-	337,364,142
49						
50	<b>Total Income Tax Expense</b>	10,790,247	41,637,348	(1,451,766)	-	50,975,829
51						
52	<b>Gain on Disposition of Allowances</b>	-	-	-	-	-
53	<b>Gain(Loss) on Sale of Utility Property</b>	-	-	-	-	-
54						
55	<b>Net Operating Income</b>	<u>634,611,819</u>	<u>193,972,280</u>	<u>(2,734,551)</u>	<u>(3,365,921)</u>	<u>822,483,628</u>
56						
57	<b>Non-Utility Income (3)</b>	-	-	-	26,178,580	26,178,580
58						
59	<b>Non-Utility Expense (3)</b>	-	-	-	24,833,315	24,833,315
60						
61	<b>Total Net Income</b>	<u>634,611,819</u>	<u>193,972,280</u>	<u>(2,734,551)</u>	<u>(2,020,656)</u>	<u>823,828,893</u>
62						
63						
64	<b>Total Net Plant w/o Common</b>	13,249,512,849	4,319,385,167	68,896,982	32,159,952	17,669,954,949
65						
66	<b>Common Plant in Service</b>	767,544,190	355,254,187	2,857,623	3,545,544	1,129,201,544
67	<b>Common Work in Progress</b>	93,256,835	32,513,086	261,531	324,490	126,355,942
68	<b>Common Depreciation and Amortization Reserve</b>	<u>(372,665,225)</u>	<u>(168,287,022)</u>	<u>(1,353,681)</u>	<u>(1,679,555)</u>	<u>(543,985,483)</u>
69						
70	<b>Total Net Plant</b>	<u>13,737,648,649</u>	<u>4,538,865,417</u>	<u>70,662,455</u>	<u>34,350,431</u>	<u>18,381,526,952</u>

(1) - Includes Accounts 900-916.  
 (2) - Includes Accounts 920-935.  
 (3) - Account 417, 417.1, 408 2. Details by Product & Service on pages 2-3.



		Chilled Water Services	ConnectSmart	Corporate Other	HomeSmart	Empower Intelligence	Grand Total
<b>LINE</b>							
1							
2	<b>Revenues</b>						
3							
4	<b>Cost of Goods Sold</b>						
5							
6	<b>Labor &amp; Labor Loadings</b>						
7	Labor - Productive and Non-Productive						
8	Labor - Incentive						
9	Labor - Benefits and Other						
10	Labor - Pension						
11	Labor - Payroll Taxes						
12	Labor - Benefits - Non-Service						
13	Total Labor & Labor Loadings						
14							
15	<b>Non-Labor Expense</b>						
16	Contract Labor						
17	Consulting						
18	Outside Vendors						
19	Materials						
20	Employee Expenses						
21	Transportation - Fleet						
22	Miscellaneous Expense						
23	Purchasing and Warehouse						
24	Administrative and General						
25	Shared Facilities						
26	Property Taxes						
27	Sales and Use Tax						
28	Depreciation						
29	Total Non-Labor Expense						
30							
31	<b>Total Expense</b>						
32							
33	<b>Net Income/(Loss)</b>						
34							

**Executive - Corporate Governance**  
**SAP ACC 200063**      **Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301367	F 03 01 200063 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301368	F 03 02 200063 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301369	F 03 03 200063 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301370	F 03 04 200063 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200063 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200063 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200063 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200063 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200063 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200063 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200063 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200063 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200063 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200063 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200063 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200063 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200063 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200063 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200063 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200063 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200063 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200063 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200063 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Executive - Corporate Governance**  
**SAP ACC 200063**      **Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301367	F 03 01 200063 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301368	F 03 02 200063 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301369	F 03 03 200063 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301370	F 03 04 200063 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200063 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200063 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200063 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200063 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200063 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200063 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200063 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200063 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200063 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200063 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200063 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200063 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200063 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200063 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200063 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200063 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200063 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200063 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

Shareholder - Corporate Governance  
 SAP ACC 200064

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301367	F 03 01 200064 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301397	F 03 02 200064 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301398	F 03 03 200064 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301399	F 03 04 200064 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200064 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200064 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200064 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200064 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200064 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200064 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200064 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200064 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200064 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200064 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200064 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200064 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200064 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200064 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200064 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200064 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200064 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200064 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200064 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

Shareholder - Corporate Governance  
 SAP ACC 200064

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301367	F 03 01 200064 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301397	F 03 02 200064 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301398	F 03 03 200064 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301399	F 03 04 200064 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200064 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200064 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200064 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200064 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200064 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200064 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200064 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200064 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200064 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200064 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200064 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200064 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200064 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200064 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200064 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200064 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200064 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200064 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Investor Relations - Corporate Governance**  
**SAP ACC 200065**      **Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301467	F 03 01 200065 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301471	F 03 02 200065 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301475	F 03 03 200065 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301476	F 03 04 200065 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200065 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200065 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200065 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200065 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200065 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200065 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200065 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200065 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200065 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200065 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200065 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200065 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200065 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200065 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200065 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200065 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200065 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200065 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200065 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Investor Relations - Corporate Governance**  
**SAP ACC 200065**      **Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301467	F 03 01 200065 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301471	F 03 02 200065 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301475	F 03 03 200065 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301476	F 03 04 200065 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200065 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200065 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200065 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200065 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200065 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200065 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200065 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200065 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200065 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200065 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200065 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200065 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200065 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200065 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200065 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200065 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200065 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200065 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Accounting, Reporting & Tax - Corporate Governance**  
**SAP ACC 200066 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301683	F 03 01 200066 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301684	F 03 02 200066 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301685	F 03 03 200066 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301476	F 03 04 200066 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200066 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200066 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200066 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200066 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200066 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200066 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200066 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200066 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200066 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200066 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200066 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200066 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200066 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200066 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200066 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200066 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200066 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200066 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200066 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Accounting, Reporting & Tax - Corporate Governance**  
**SAP ACC 200066 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301683	F 03 01 200066 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301684	F 03 02 200066 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301685	F 03 03 200066 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301476	F 03 04 200066 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200066 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200066 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200066 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200066 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200066 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200066 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200066 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200066 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200066 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200066 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200066 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200066 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200066 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200066 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200066 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200066 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200066 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200066 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Audit Services - Corporate Governance**  
**SAP ACC 200067**

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301425	F 03 01 200067 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301426	F 03 02 200067 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301427	F 03 03 200067 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301428	F 03 04 200067 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200067 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200067 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200067 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200067 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200067 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200067 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200067 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200067 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200067 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200067 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200067 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200067 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200067 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200067 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200067 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200067 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200067 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200067 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200067 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Audit Services - Corporate Governance**  
**SAP ACC 200067**

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301425	F 03 01 200067 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301426	F 03 02 200067 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301427	F 03 03 200067 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301428	F 03 04 200067 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200067 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200067 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200067 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200067 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200067 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200067 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200067 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200067 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200067 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200067 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200067 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200067 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200067 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200067 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200067 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200067 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200067 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200067 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Corporate Finance, Treasury & Cash Management - Corporate Governance**  
**SAP ACC 200068 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301441	F 03 01 200068 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301442	F 03 02 200068 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301443	F 03 03 200068 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301444	F 03 04 200068 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200068 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200068 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200068 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200068 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200068 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200068 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200068 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200068 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200068 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200068 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200068 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200068 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200068 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200068 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200068 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200068 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200068 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200068 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200068 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Corporate Finance, Treasury & Cash Management - Corporate Governance**  
**SAP ACC 200068 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301441	F 03 01 200068 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301442	F 03 02 200068 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301443	F 03 03 200068 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301444	F 03 04 200068 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200068 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200068 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200068 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200068 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200068 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200068 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200068 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200068 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200068 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200068 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200068 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200068 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200068 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200068 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200068 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200068 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200068 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200068 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Risk Management - Corporate Governance**  
**SAP ACC 200069**

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301477	F 03 01 200069 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301478	F 03 02 200069 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301479	F 03 03 200069 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301480	F 03 04 200069 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200069 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200069 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200069 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200069 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200069 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200069 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200069 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200069 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200069 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200069 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200069 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200069 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200069 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200069 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200069 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200069 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200069 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200069 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200069 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Risk Management - Corporate Governance**  
**SAP ACC 200069**

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301477	F 03 01 200069 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301478	F 03 02 200069 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301479	F 03 03 200069 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301480	F 03 04 200069 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200069 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200069 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200069 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200069 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200069 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200069 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200069 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200069 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200069 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200069 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200069 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200069 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200069 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200069 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200069 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200069 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200069 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200069 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>



**Corporate Strategy & Business Development - Corporate Governance**  
**SAP ACC 200070 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301585	F 03 01 200070 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301586	F 03 02 200070 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301589	F 03 03 200070 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301590	F 03 04 200070 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200070 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200070 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200070 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200070 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200070 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200070 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200070 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200070 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200070 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200070 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200070 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200070 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200070 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200070 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200070 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200070 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200070 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200070 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200070 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Corporate Strategy & Business Development - Corporate Governance**  
**SAP ACC 200070 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301585	F 03 01 200070 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301586	F 03 02 200070 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301589	F 03 03 200070 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301590	F 03 04 200070 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200070 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200070 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200070 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200070 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200070 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200070 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200070 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200070 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200070 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200070 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200070 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200070 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200070 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200070 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200070 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200070 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200070 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200070 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

Legal - Corporate Governance  
 SAP ACC 200071

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301563	F 03 01 200071 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	302044	F 03 02 200071 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	300388	F 03 03 200071 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	300390	F 03 04 200071 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200071 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200071 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200071 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200071 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200071 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200071 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200071 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200071 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200071 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200071 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200071 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200071 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200071 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200071 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200071 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200071 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200071 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200071 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200071 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

Legal - Corporate Governance  
 SAP ACC 200071

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301563	F 03 01 200071 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	302044	F 03 02 200071 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	300388	F 03 03 200071 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	300390	F 03 04 200071 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200071 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200071 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200071 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200071 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200071 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200071 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200071 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200071 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200071 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200071 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200071 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200071 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200071 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200071 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200071 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200071 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200071 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200071 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Communications - Corporate Governance**  
**SAP ACC 200072**

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	300788	F 03 01 200072 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	300791	F 03 02 200072 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	300794	F 03 03 200072 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	300795	F 03 04 200072 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200072 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200072 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200072 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200072 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200072 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200072 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200072 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200072 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200072 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200072 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200072 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200072 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200072 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200072 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200072 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200072 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200072 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200072 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200072 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Communications - Corporate Governance**  
**SAP ACC 200072**

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	300788	F 03 01 200072 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	300791	F 03 02 200072 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	300794	F 03 03 200072 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	300795	F 03 04 200072 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200072 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200072 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200072 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200072 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200072 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200072 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200072 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200072 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200072 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200072 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200072 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200072 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200072 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200072 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200072 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200072 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200072 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200072 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Human Resources - Corporate Governance**  
**SAP ACC 200073**

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	300416	F 03 01 200073 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	300419	F 03 02 200073 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	300422	F 03 03 200073 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	300423	F 03 04 200073 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200073 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200073 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200073 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200073 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200073 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200073 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200073 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200073 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200073 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200073 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200073 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200073 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200073 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200073 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200073 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200073 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200073 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200073 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200073 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Human Resources - Corporate Governance**  
**SAP ACC 200073**

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	300416	F 03 01 200073 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	300419	F 03 02 200073 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	300422	F 03 03 200073 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	300423	F 03 04 200073 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200073 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200073 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200073 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200073 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200073 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200073 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200073 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200073 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200073 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200073 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200073 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200073 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200073 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200073 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200073 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200073 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200073 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200073 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

Corporate Systems - Corporate Governance  
 SAP ACC 200074

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301673	F 03 01 200074 9210	9210	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	301674	F 03 02 200074 9210	9210	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	301675	F 03 03 200074 9210	9210	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	301676	F 03 04 200074 9210	9210	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200074 9210	9210	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200074 9210	9210	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200074 9210	9210	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200074 9210	9210	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
1480 Welton	0029	300020	F 03 09 200074 9210	9210	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200074 9210	9210	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200074 9210	9210	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200074 9210	9210	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200074 9210	9210	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200074 9210	9210	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200074 9210	9210	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200074 9210	9210	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200074 9210	9210	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200074 9210	9210	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200074 9210	9210	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200074 9210	9210	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200074 9210	9210	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200074 9210	9210	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200074 9210	9210	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

Corporate Systems - Corporate Governance  
 SAP ACC 200074

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	301673	F 03 01 200074 9210	9210	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1500%
NSPW	0011	301674	F 03 02 200074 9210	9210	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	301675	F 03 03 200074 9210	9210	24,640,779	27 6345%	5,888,081	33 0609%	2,423	29 8289%	30 1748%
SPS	0013	301676	F 03 04 200074 9210	9210	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200074 9210	9210	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200074 9210	9210	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200074 9210	9210	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200074 9210	9210	23,189,924	26 0074%	1,461,000	8 2033%	12	0 1477%	11 4528%
1480 Welton	0029	300020	F 03 09 200074 9210	9210	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200074 9210	9210	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200074 9210	9210	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200074 9210	9210	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200074 9210	9210	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200074 9210	9210	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200074 9210	9210	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200074 9210	9210	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200074 9210	9210	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200074 9210	9210	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200074 9210	9210	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200074 9210	9210	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200074 9210	9210	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200074 9210	9210	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,728</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Board of Directors - Corporate Governance  
 SAP ACC 200075**

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	300500	F 03 01 200075 9302	9302	\$ 26,019,467	30 9277%	\$ 5,877,496	37 3768%	3,786	48 6507%	38 9850%
NSPW	0011	300504	F 03 02 200075 9302	9302	3,183,678	3 7842%	1,105,601	7 0309%	533	6 8491%	5 8881%
PSCo	0012	300509	F 03 03 200075 9302	9302	22,857,232	27 1689%	4,939,566	31 4122%	2,338	30 0437%	29 5416%
SPS	0013	300511	F 03 04 200075 9302	9302	9,725,047	11 5595%	2,471,662	15 7181%	1,111	14 2765%	13 8514%
Eloigne	0015	300009	F 03 05 200075 9302	9302	84,057	0 0999%	10,219	0 0650%	-	0 0000%	0 0550%
Reddy Kilowatt	0017	300010	F 03 06 200075 9302	9302	2,610	0 0031%	-	0 0000%	-	0 0000%	0 0010%
United Power & Land	0019	300012	F 03 07 200075 9302	9302	1,793	0 0021%	29	0 0002%	-	0 0000%	0 0008%
Xcel Energy	0023	300014	F 03 08 200075 9302	9302	21,761,159	25 8661%	1,311,000	8 3371%	14	0 1799%	11 4610%
I480 Welton	0029	300020	F 03 09 200075 9302	9302	10,389	0 0123%	4,510	0 0287%	-	0 0000%	0 0137%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200075 9302	9302	173,492	0 2062%	-	0 0000%	-	0 0000%	0 0687%
PSR Investments	0041	300026	F 03 11 200075 9302	9302	947	0 0011%	-	0 0000%	-	0 0000%	0 0004%
WGI	0043	300027	F 03 12 200075 9302	9302	965	0 0011%	28	0 0002%	-	0 0000%	0 0004%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200075 9302	9302	401	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200075 9302	9302	960	0 0011%	1,040	0 0066%	-	0 0000%	0 0026%
Clearwater	0058	300032	F 03 15 200075 9302	9302	2,772	0 0033%	241	0 0015%	-	0 0000%	0 0016%
NSP Lands	0059	300033	F 03 16 200075 9302	9302	46	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200075 9302	9302	230	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200075 9302	9302	164	0 0002%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200075 9302	9302	78	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200075 9302	9302	102,695	0 1221%	-	0 0000%	-	0 0000%	0 0407%
Nicollet Projects I LLC	0088	302162	F 03 21 200075 9302	9302	65,876	0 0783%	3,594	0 0229%	-	0 0000%	0 0337%
Capital Services, LLC	0089	302163	F 03 22 200075 9302	9302	133,218	0 1583%	-	0 0000%	-	0 0000%	0 0528%
Xcel Energy Investments LLC	0092	302240	F 03 23 200075 9302	9302	2,822	0 0034%	-	0 0000%	-	0 0000%	0 0011%
<b>Total</b>					<b>\$ 84,130,098</b>	<b>100.0000%</b>	<b>\$ 15,724,986</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Board of Directors - Corporate Governance  
 SAP ACC 200075**

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
NSPM	0010	300500	F 03 01 200075 9302	9302	\$ 27,056,785	30 3440%	\$ 6,813,474	38 2569%	3,968	48 8489%	39 1501%
NSPW	0011	300504	F 03 02 200075 9302	9302	3,472,010	3 8938%	1,200,624	6 7414%	557	6 8571%	5 8308%
PSCo	0012	300509	F 03 03 200075 9302	9302	24,640,779	27 6344%	5,888,081	33 0609%	2,423	29 8289%	30 1747%
SPS	0013	300511	F 03 04 200075 9302	9302	10,239,504	11 4835%	2,428,212	13 6341%	1,163	14 3174%	13 1450%
Eloigne	0015	300009	F 03 05 200075 9302	9302	79,388	0 0890%	9,085	0 0510%	-	0 0000%	0 0467%
Reddy Kilowatt	0017	300010	F 03 06 200075 9302	9302	2,481	0 0028%	-	0 0000%	-	0 0000%	0 0009%
United Power & Land	0019	300012	F 03 07 200075 9302	9302	2,375	0 0027%	31	0 0002%	-	0 0000%	0 0009%
Xcel Energy	0023	300014	F 03 08 200075 9302	9302	23,189,924	26 0073%	1,461,000	8 2033%	12	0 1477%	11 4528%
I480 Welton	0029	300020	F 03 09 200075 9302	9302	9,634	0 0108%	4,706	0 0264%	-	0 0000%	0 0124%
Xcel Energy WYCO Inc	0038	300025	F 03 10 200075 9302	9302	156,489	0 1755%	-	0 0000%	-	0 0000%	0 0585%
PSR Investments	0041	300026	F 03 11 200075 9302	9302	853	0 0010%	-	0 0000%	-	0 0000%	0 0003%
WGI	0043	300027	F 03 12 200075 9302	9302	1,308	0 0015%	107	0 0006%	-	0 0000%	0 0007%
Xcel Energy Performance Contracting	0051	300029	F 03 13 200075 9302	9302	422	0 0005%	-	0 0000%	-	0 0000%	0 0002%
Chippewa Flambeau	0057	300031	F 03 14 200075 9302	9302	948	0 0011%	680	0 0038%	-	0 0000%	0 0016%
Clearwater	0058	300032	F 03 15 200075 9302	9302	2,980	0 0033%	232	0 0013%	-	0 0000%	0 0015%
Xcel Energy Transmission Holding Co	0075	300039	F 03 17 200075 9302	9302	257	0 0003%	-	0 0000%	-	0 0000%	0 0001%
Xcel Energy Transmission Development Co	0076	300040	F 03 18 200075 9302	9302	114	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Xcel Energy Southwest Transmission Co	0077	300041	F 03 19 200075 9302	9302	96	0 0001%	-	0 0000%	-	0 0000%	0 0000%
Energy Impact Fund Investments LLC	0086	302160	F 03 20 200075 9302	9302	117,104	0 1313%	-	0 0000%	-	0 0000%	0 0438%
Nicollet Projects I LLC	0088	302162	F 03 21 200075 9302	9302	64,120	0 0719%	3,571	0 0201%	-	0 0000%	0 0307%
Capital Services, LLC	0089	302163	F 03 22 200075 9302	9302	119,460	0 1340%	-	0 0000%	-	0 0000%	0 0447%
Xcel Energy Investments LLC	0092	302240	F 03 23 200075 9302	9302	6,740	0 0076%	-	0 0000%	-	0 0000%	0 0025%
Nicollet Land Services, LLC	0093	302314	F 03 25 200075 9302	9302	2,793	0 0031%	-	0 0000%	-	0 0000%	0 0010%
Xcel Energy Nuclear Services Idaho, LLC	0096	302361	F 03 27 200075 9302	9302	374	0 0004%	-	0 0000%	-	0 0000%	0 0001%
<b>Total</b>					<b>\$ 89,166,938</b>	<b>100.0000%</b>	<b>\$ 17,809,803</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

**Xcel Foundation**

**SAP ACC 200076**

**Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	301601	F.03.01.200076.9210	9210
NSPW	0011	302044	F.03.02.200076.9210	9210
PSCo	0012	301382	F.03.03.200076.9210	9210
SPS	0013	301680	F.03.04.200076.9210	9210
Xcel Energy	0023	300014	F.03.08.200076.9210	9210
Xcel Energy WYCO Inc.	0038	300025	F.03.10.200076.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200076.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200076.9210	9210
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200076.9210	9210
<b>Total</b>				

**Xcel Foundation**

**SAP ACC 200076**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	301601	F.03.01.200076.4261	4261
NSPW	0011	302044	F.03.02.200076.4261	4261
PSCo	0012	301382	F.03.03.200076.4261	4261
SPS	0013	301680	F.03.04.200076.4261	4261
Xcel Energy	0023	300014	F.03.08.200076.4261	4261
Xcel Energy WYCO Inc.	0038	300025	F.03.10.200076.4261	4261
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200076.4261	4261
<b>Total</b>				

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 26,019,467	31.0790%	\$ 5,877,496	37.4236%	3,786	48.6507%	39.0510%
3,183,678	3.8027%	1,105,601	7.0397%	533	6.8491%	5.8972%
22,857,232	27.3018%	4,939,566	31.4515%	2,338	30.0437%	29.5990%
9,725,047	11.6161%	2,471,662	15.7377%	1,111	14.2765%	13.8768%
21,761,159	25.9926%	1,311,000	8.3475%	14	0.1799%	11.5067%
173,492	0.2072%	-	0.0000%	-	0.0000%	0.0691%
230	0.0003%	-	0.0000%	-	0.0000%	0.0001%
164	0.0002%	-	0.0000%	-	0.0000%	0.0001%
78	0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>\$ 83,720,547</b>	<b>100.0000%</b>	<b>\$ 15,705,325</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 27,056,785	30.4845%	\$ 6,813,474	38.2965%	3,968	48.8489%	39.2100%
3,472,010	3.9119%	1,200,624	6.7483%	557	6.8571%	5.8391%
24,640,779	27.7625%	5,888,081	33.0951%	2,423	29.8289%	30.2288%
10,239,504	11.5367%	2,428,212	13.6482%	1,163	14.3174%	13.1674%
23,189,924	26.1278%	1,461,000	8.2118%	12	0.1477%	11.4958%
156,489	0.1763%	-	0.0000%	-	0.0000%	0.0588%
257	0.0003%	-	0.0000%	-	0.0000%	0.0001%
<b>\$ 88,755,748</b>	<b>100.0000%</b>	<b>\$ 17,791,391</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>



**Branding**

**SAP ACC 200077**

**Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	300788	F.03.01.200077.9210	9210
NSPW	0011	300791	F.03.02.200077.9210	9210
PSCo	0012	300794	F.03.03.200077.9210	9210
SPS	0013	300795	F.03.04.200077.9210	9210
Xcel Energy	0023	300014	F.03.08.200077.9210	9210
Xcel Energy WYCO Inc.	0038	300025	F.03.10.200077.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200077.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200077.9210	9210
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200077.9210	9210
<b>Total</b>				

**Branding**

**SAP ACC 200077**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	300788	F.03.01.200077.9210	9210
NSPW	0011	300791	F.03.02.200077.9210	9210
PSCo	0012	300794	F.03.03.200077.9210	9210
SPS	0013	300795	F.03.04.200077.9210	9210
Xcel Energy	0023	300014	F.03.08.200077.9210	9210
Xcel Energy WYCO Inc.	0038	300025	F.03.10.200077.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200077.9210	9210
<b>Total</b>				

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 26,019,467	31.0790%	\$ 5,877,496	37.4236%	3,786	48.6507%	39.0510%
3,183,678	3.8027%	1,105,601	7.0397%	533	6.8491%	5.8972%
22,857,232	27.3018%	4,939,566	31.4515%	2,338	30.0437%	29.5990%
9,725,047	11.6161%	2,471,662	15.7377%	1,111	14.2765%	13.8768%
21,761,159	25.9926%	1,311,000	8.3475%	14	0.1799%	11.5067%
173,492	0.2072%	-	0.0000%	-	0.0000%	0.0691%
230	0.0003%	-	0.0000%	-	0.0000%	0.0001%
164	0.0002%	-	0.0000%	-	0.0000%	0.0001%
78	0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>\$ 83,720,547</b>	<b>100.0000%</b>	<b>\$ 15,705,325</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 27,056,785	30.4845%	\$ 6,813,474	38.2965%	3,968	48.8489%	39.2100%
3,472,010	3.9119%	1,200,624	6.7483%	557	6.8571%	5.8391%
24,640,779	27.7625%	5,888,081	33.0951%	2,423	29.8289%	30.2288%
10,239,504	11.5367%	2,428,212	13.6482%	1,163	14.3174%	13.1674%
23,189,924	26.1278%	1,461,000	8.2118%	12	0.1477%	11.4958%
156,489	0.1763%	-	0.0000%	-	0.0000%	0.0588%
257	0.0003%	-	0.0000%	-	0.0000%	0.0001%
<b>\$ 88,755,748</b>	<b>100.0000%</b>	<b>\$ 17,791,391</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Governmental Affairs**

**SAP ACC 200078** **Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	300641	F.03.01.200078.9210	9210
NSPW	0011	300681	F.03.02.200078.9210	9210
PSCo	0012	300697	F.03.03.200078.9210	9210
SPS	0013	300773	F.03.04.200078.9210	9210
Xcel Energy	0023	300014	F.03.08.200078.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200078.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200078.9210	9210
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200078.9210	9210
<b>Total</b>				

**Governmental Affairs**

**SAP ACC 200078** **Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	300641	F.03.01.200078.9210	9210
NSPW	0011	300681	F.03.02.200078.9210	9210
PSCo	0012	300697	F.03.03.200078.9210	9210
SPS	0013	300773	F.03.04.200078.9210	9210
Xcel Energy	0023	300014	F.03.08.200078.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200078.9210	9210
<b>Total</b>				

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 26,019,467	31.1435%	\$ 5,877,496	37.4236%	3,786	48.6507%	39.0726%
3,183,678	3.8106%	1,105,601	7.0397%	533	6.8491%	5.8998%
22,857,232	27.3585%	4,939,566	31.4515%	2,338	30.0437%	29.6179%
9,725,047	11.6402%	2,471,662	15.7377%	1,111	14.2765%	13.8848%
21,761,159	26.0466%	1,311,000	8.3475%	14	0.1799%	11.5247%
230	0.0003%	-	0.0000%	-	0.0000%	0.0001%
164	0.0002%	-	0.0000%	-	0.0000%	0.0001%
78	0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>\$ 83,547,055</b>	<b>100.0000%</b>	<b>\$ 15,705,325</b>	<b>100.0000%</b>	<b>\$ 7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 27,056,785	30.5384%	\$ 6,813,474	38.2965%	3,968	48.8489%	39.2279%
3,472,010	3.9188%	1,200,624	6.7483%	557	6.8571%	5.8414%
24,640,779	27.8115%	5,888,081	33.0951%	2,423	29.8289%	30.2452%
10,239,504	11.5571%	2,428,212	13.6482%	1,163	14.3174%	13.1742%
23,189,924	26.1739%	1,461,000	8.2118%	12	0.1477%	11.5112%
257	0.0003%	-	0.0000%	-	0.0000%	0.0001%
<b>\$ 88,599,259</b>	<b>100.0000%</b>	<b>\$ 17,791,391</b>	<b>100.0000%</b>	<b>\$ 8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Federal Lobbying**

**SAP ACC 200079** **Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	302054	F.03.01.200079.4264	4264
NSPW	0011	302055	F.03.02.200079.4264	4264
PSCo	0012	300698	F.03.03.200079.4264	4264
SPS	0013	300821	F.03.04.200079.4264	4264
Xcel Energy	0023	300014	F.03.08.200079.4264	4264
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200079.4264	4264
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200079.4264	4264
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200079.4264	4264
<b>Total</b>				

**Federal Lobbying**  
**SAP ACC 200079**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	302054	F.03.01.200079.4264	4264
NSPW	0011	302055	F.03.02.200079.4264	4264
PSCo	0012	300698	F.03.03.200079.4264	4264
SPS	0013	300821	F.03.04.200079.4264	4264
Xcel Energy	0023	300014	F.03.08.200079.4264	4264
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200079.4264	4264
<b>Total</b>				

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 26,019,467	31.1435%	\$ 5,877,496	37.4236%	3,786	48.6507%	39.0726%
3,183,678	3.8106%	1,105,601	7.0397%	533	6.8491%	5.8998%
22,857,232	27.3585%	4,939,566	31.4515%	2,338	30.0437%	29.6179%
9,725,047	11.6402%	2,471,662	15.7377%	1,111	14.2765%	13.8848%
21,761,159	26.0466%	1,311,000	8.3475%	14	0.1799%	11.5247%
230	0.0003%	-	0.0000%	-	0.0000%	0.0001%
164	0.0002%	-	0.0000%	-	0.0000%	0.0001%
78	0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>\$ 83,547,055</b>	<b>100.0000%</b>	<b>\$ 15,705,325</b>	<b>100.0000%</b>	<b>7,782</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 27,056,785	30.5384%	\$ 6,813,474	38.2965%	3,968	48.8489%	39.2279%
3,472,010	3.9188%	1,200,624	6.7483%	557	6.8571%	5.8414%
24,640,779	27.8115%	5,888,081	33.0951%	2,423	29.8289%	30.2452%
10,239,504	11.5571%	2,428,212	13.6482%	1,163	14.3174%	13.1742%
23,189,924	26.1739%	1,461,000	8.2118%	12	0.1477%	11.5112%
257	0.0003%	-	0.0000%	-	0.0000%	0.0001%
<b>\$ 88,599,259</b>	<b>100.0000%</b>	<b>\$ 17,791,391</b>	<b>100.0000%</b>	<b>8,123</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Capital Asset Accounting**  
**SAP ACC 200080**

**Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's
NSPM	0010	301683	F.03.01.200080.9210	9210	\$ 26,019,467	41.9262%	\$ 5,877,496
NSPW	0011	301684	F.03.02.200080.9210	9210	3,183,678	5.1300%	1,105,601
PSCo	0012	301685	F.03.03.200080.9210	9210	22,857,232	36.8308%	4,939,566
SPS	0013	301476	F.03.04.200080.9210	9210	9,725,047	15.6704%	2,471,662
Eloigne	0015	300009	F.03.05.200080.9210	9210	84,057	0.1354%	10,219
Reddy Kilowatt	0017	300010	F.03.06.200080.9210	9210	2,610	0.0042%	-
United Power & Land	0019	300012	F.03.07.200080.9210	9210	1,793	0.0029%	29
1480 Welton	0029	300020	F.03.09.200080.9210	9210	10,389	0.0167%	4,510
Xcel Energy WYCO Inc.	0038	300025	F.03.10.200080.9210	9210	173,492	0.2796%	-
WGI	0043	300027	F.03.12.200080.9210	9210	965	0.0016%	28
Chippewa Flambeau	0057	300031	F.03.14.200080.9210	9210	960	0.0015%	1,040
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200080.9210	9210	230	0.0004%	-
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200080.9210	9210	164	0.0003%	-
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200080.9210	9210	78	0.0001%	-
<b>Total</b>					<b>\$ 62,060,162</b>	<b>100.0000%</b>	<b>\$ 14,410,151</b>

**Capital Asset Accounting**  
**SAP ACC 200080**

**Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%	Total Revenues \$000's
NSPM	0010	301683	F.03.01.200080.9210	9210	\$ 27,056,785	41.2061%	\$ 6,813,474
NSPW	0011	301684	F.03.02.200080.9210	9210	3,472,010	5.2877%	1,200,624
PSCo	0012	301685	F.03.03.200080.9210	9210	24,640,779	37.5267%	5,888,081
SPS	0013	301476	F.03.04.200080.9210	9210	10,239,504	15.5942%	2,428,212
Eloigne	0015	300009	F.03.05.200080.9210	9210	79,388	0.1209%	9,085
Reddy Kilowatt	0017	300010	F.03.06.200080.9210	9210	2,481	0.0038%	-
United Power & Land	0019	300012	F.03.07.200080.9210	9210	2,375	0.0036%	31
1480 Welton	0029	300020	F.03.09.200080.9210	9210	9,634	0.0147%	4,706
Xcel Energy WYCO Inc.	0038	300025	F.03.10.200080.9210	9210	156,489	0.2383%	-
WGI	0043	300027	F.03.12.200080.9210	9210	1,308	0.0020%	107
Chippewa Flambeau	0057	300031	F.03.14.200080.9210	9210	948	0.0014%	680
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200080.9210	9210	257	0.0004%	-
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200080.9210	9210	114	0.0002%	-
<b>Total</b>					<b>\$ 65,662,072</b>	<b>100.0000%</b>	<b>\$ 16,345,000</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
40.7872%	3,786	48.7384%	43.8173%
7.6724%	533	6.8615%	6.5546%
34.2784%	2,338	30.0978%	33.7357%
17.1522%	1,111	14.3023%	15.7083%
0.0709%	-	0.0000%	0.0688%
0.0000%	-	0.0000%	0.0014%
0.0002%	-	0.0000%	0.0010%
0.0313%	-	0.0000%	0.0160%
0.0000%	-	0.0000%	0.0932%
0.0002%	-	0.0000%	0.0006%
0.0072%	-	0.0000%	0.0029%
0.0000%	-	0.0000%	0.0001%
0.0000%	-	0.0000%	0.0001%
0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.6854%	3,968	48.9212%	43.9375%
7.3455%	557	6.8672%	6.5001%
36.0237%	2,423	29.8730%	34.4745%
14.8560%	1,163	14.3386%	14.9296%
0.0556%	-	0.0000%	0.0588%
0.0000%	-	0.0000%	0.0013%
0.0002%	-	0.0000%	0.0013%
0.0288%	-	0.0000%	0.0145%
0.0000%	-	0.0000%	0.0794%
0.0007%	-	0.0000%	0.0009%
0.0042%	-	0.0000%	0.0019%
0.0000%	-	0.0000%	0.0001%
0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>



PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Accounting, Reporting, & Taxes

**SAP ACC 200081 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	301683	F.03.01.200081.9210	9210	\$ 26,019,467
NSPW	0011	301684	F.03.02.200081.9210	9210	3,183,678
PSCo	0012	301685	F.03.03.200081.9210	9210	22,857,232
SPS	0013	301476	F.03.04.200081.9210	9210	9,725,047
Reddy Kilowatt	0017	300010	F.03.06.200081.9210	9210	2,610
1480 Welton	0029	300020	F.03.09.200081.9210	9210	10,389
PSR Investments	0041	300026	F.03.11.200081.9210	9210	947
WGI	0043	300027	F.03.12.200081.9210	9210	965
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200081.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200081.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200081.9210	9210	78
<b>Total</b>					<b>\$ 61,800,807</b>

Accounting, Reporting, & Taxes

**SAP ACC 200081 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	301683	F.03.01.200081.9210	9210	\$ 27,056,785
NSPW	0011	301684	F.03.02.200081.9210	9210	3,472,010
PSCo	0012	301685	F.03.03.200081.9210	9210	24,640,779
SPS	0013	301476	F.03.04.200081.9210	9210	10,239,504
Reddy Kilowatt	0017	300010	F.03.06.200081.9210	9210	2,481
1480 Welton	0029	300020	F.03.09.200081.9210	9210	9,634
PSR Investments	0041	300026	F.03.11.200081.9210	9210	853
WGI	0043	300027	F.03.12.200081.9210	9210	1,308
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200081.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200081.9210	9210	114
<b>Total</b>					<b>\$ 65,423,725</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
42.1021%	\$ 5,877,496	40.8192%	3,786	48.7384%	43.8867%
5.1515%	1,105,601	7.6784%	533	6.8615%	6.5638%
36.9853%	4,939,566	34.3053%	2,338	30.0978%	33.7961%
15.7361%	2,471,662	17.1657%	1,111	14.3023%	15.7347%
0.0042%	-	0.0000%	-	0.0000%	0.0014%
0.0168%	4,510	0.0313%	-	0.0000%	0.0160%
0.0015%	-	0.0000%	-	0.0000%	0.0005%
0.0016%	28	0.0002%	-	0.0000%	0.0006%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,398,863</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
41.3562%	\$ 6,813,474	41.7104%	3,968	48.9212%	43.9960%
5.3070%	1,200,624	7.3499%	557	6.8672%	6.5080%
37.6634%	5,888,081	36.0453%	2,423	29.8730%	34.5272%
15.6511%	2,428,212	14.8649%	1,163	14.3386%	14.9515%
0.0038%	-	0.0000%	-	0.0000%	0.0013%
0.0147%	4,706	0.0288%	-	0.0000%	0.0145%
0.0013%	-	0.0000%	-	0.0000%	0.0004%
0.0020%	107	0.0007%	-	0.0000%	0.0009%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,335,204</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

Audit Services

SAP ACC 200082

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%
NSPM	0010	301425	F.03.01.200082.9210	9210	\$ 26,019,467	42.1021%
NSPW	0011	301426	F.03.02.200082.9210	9210	3,183,678	5.1515%
PSCo	0012	301427	F.03.03.200082.9210	9210	22,857,232	36.9853%
SPS	0013	301428	F.03.04.200082.9210	9210	9,725,047	15.7361%
Reddy Kilowatt	0017	300010	F.03.06.200082.9210	9210	2,610	0.0042%
1480 Welton	0029	300020	F.03.09.200082.9210	9210	10,389	0.0168%
PSR Investments	0041	300026	F.03.11.200082.9210	9210	947	0.0015%
WGI	0043	300027	F.03.12.200082.9210	9210	965	0.0016%
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200082.9210	9210	230	0.0004%
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200082.9210	9210	164	0.0003%
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200082.9210	9210	78	0.0001%
<b>Total</b>					<b>\$ 61,800,807</b>	<b>100.0000%</b>

Audit Services

SAP ACC 200082

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%
NSPM	0010	301425	F.03.01.200082.9210	9210	\$ 27,056,785	41.3562%
NSPW	0011	301426	F.03.02.200082.9210	9210	3,472,010	5.3070%
PSCo	0012	301427	F.03.03.200082.9210	9210	24,640,779	37.6633%
SPS	0013	301428	F.03.04.200082.9210	9210	10,239,504	15.6510%
Reddy Kilowatt	0017	300010	F.03.06.200082.9210	9210	2,481	0.0038%
1480 Welton	0029	300020	F.03.09.200082.9210	9210	9,634	0.0147%
PSR Investments	0041	300026	F.03.11.200082.9210	9210	853	0.0013%
WGI	0043	300027	F.03.12.200082.9210	9210	1,308	0.0020%
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200082.9210	9210	257	0.0004%
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200082.9210	9210	114	0.0002%
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200082.9210	9210	96	0.0001%
<b>Total</b>					<b>\$ 65,423,821</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	40.8192%	3,786	48.7384%	43.8867%
1,105,601	7.6784%	533	6.8615%	6.5638%
4,939,566	34.3053%	2,338	30.0978%	33.7961%
2,471,662	17.1657%	1,111	14.3023%	15.7347%
-	0.0000%	-	0.0000%	0.0014%
4,510	0.0313%	-	0.0000%	0.0160%
-	0.0000%	-	0.0000%	0.0005%
28	0.0002%	-	0.0000%	0.0006%
-	0.0000%	-	0.0000%	0.0001%
-	0.0000%	-	0.0000%	0.0001%
-	0.0000%	-	0.0000%	0.0000%
<b>\$ 14,398,863</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	41.7104%	3,968	48.9212%	43.9960%
1,200,624	7.3499%	557	6.8672%	6.5080%
5,888,081	36.0453%	2,423	29.8730%	34.5272%
2,428,212	14.8649%	1,163	14.3386%	14.9515%
-	0.0000%	-	0.0000%	0.0013%
4,706	0.0288%	-	0.0000%	0.0145%
-	0.0000%	-	0.0000%	0.0004%
107	0.0007%	-	0.0000%	0.0009%
-	0.0000%	-	0.0000%	0.0001%
-	0.0000%	-	0.0000%	0.0001%
-	0.0000%	-	0.0000%	0.0000%
<b>\$ 16,335,204</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Corporate Finance, Treasury & Cash Management**

**SAP ACC 200083**

**Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	301441	F.03.01.200083.9210	9210	\$ 26,019,467	42.1021%
NSPW	0011	301442	F.03.02.200083.9210	9210	3,183,678	5.1515%
PSCo	0012	301443	F.03.03.200083.9210	9210	22,857,232	36.9853%
SPS	0013	301444	F.03.04.200083.9210	9210	9,725,047	15.7361%
Reddy Kilowatt	0017	300010	F.03.06.200083.9210	9210	2,610	0.0042%
1480 Welton	0029	300020	F.03.09.200083.9210	9210	10,389	0.0168%
PSR Investments	0041	300026	F.03.11.200083.9210	9210	947	0.0015%
WGI	0043	300027	F.03.12.200083.9210	9210	965	0.0016%
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200083.9210	9210	230	0.0004%
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200083.9210	9210	164	0.0003%
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200083.9210	9210	78	0.0001%
<b>Total</b>					<b>\$ 61,800,807</b>	<b>100.0000%</b>

**Corporate Finance, Treasury & Cash Management**

**SAP ACC 200083**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	301441	F.03.01.200083.9210	9210	\$ 27,056,785	41.3562%
NSPW	0011	301442	F.03.02.200083.9210	9210	3,472,010	5.3070%
PSCo	0012	301443	F.03.03.200083.9210	9210	24,640,779	37.6634%
SPS	0013	301444	F.03.04.200083.9210	9210	10,239,504	15.6511%
Reddy Kilowatt	0017	300010	F.03.06.200083.9210	9210	2,481	0.0038%
1480 Welton	0029	300020	F.03.09.200083.9210	9210	9,634	0.0147%
PSR Investments	0041	300026	F.03.11.200083.9210	9210	853	0.0013%
WGI	0043	300027	F.03.12.200083.9210	9210	1,308	0.0020%
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200083.9210	9210	257	0.0004%
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200083.9210	9210	114	0.0002%
<b>Total</b>					<b>\$ 65,423,725</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	40.8192%	3,786	48.7384%	43.8867%
1,105,601	7.6784%	533	6.8615%	6.5638%
4,939,566	34.3053%	2,338	30.0978%	33.7961%
2,471,662	17.1657%	1,111	14.3023%	15.7347%
-	0.0000%	-	0.0000%	0.0014%
4,510	0.0313%	-	0.0000%	0.0160%
-	0.0000%	-	0.0000%	0.0005%
28	0.0002%	-	0.0000%	0.0006%
-	0.0000%	-	0.0000%	0.0001%
-	0.0000%	-	0.0000%	0.0001%
-	0.0000%	-	0.0000%	0.0000%
<b>\$ 14,398,863</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	41.7104%	3,968	48.9212%	43.9960%
1,200,624	7.3499%	557	6.8672%	6.5080%
5,888,081	36.0453%	2,423	29.8730%	34.5272%
2,428,212	14.8649%	1,163	14.3386%	14.9515%
-	0.0000%	-	0.0000%	0.0013%
4,706	0.0288%	-	0.0000%	0.0145%
-	0.0000%	-	0.0000%	0.0004%
107	0.0007%	-	0.0000%	0.0009%
-	0.0000%	-	0.0000%	0.0001%
-	0.0000%	-	0.0000%	0.0001%
<b>\$ 16,335,204</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

**Risk Management**

**SAP ACC 200084**

**Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301477	F.03.01.200084.9210	9210	\$ 26,019,467
NSPW	0011	301478	F.03.02.200084.9210	9210	3,183,678
PSCo	0012	301479	F.03.03.200084.9210	9210	22,857,232
SPS	0013	301480	F.03.04.200084.9210	9210	9,725,047
Reddy Kilowatt	0017	300010	F.03.06.200084.9210	9210	2,610
1480 Welton	0029	300020	F.03.09.200084.9210	9210	10,389
PSR Investments	0041	300026	F.03.11.200084.9210	9210	947
WGI	0043	300027	F.03.12.200084.9210	9210	965
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200084.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200084.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200084.9210	9210	78
<b>Total</b>					<b>\$ 61,800,807</b>

**Risk Management**

**SAP ACC 200084**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301477	F.03.01.200084.9210	9210	\$ 27,056,785
NSPW	0011	301478	F.03.02.200084.9210	9210	3,472,010
PSCo	0012	301479	F.03.03.200084.9210	9210	24,640,779
SPS	0013	301480	F.03.04.200084.9210	9210	10,239,504
Reddy Kilowatt	0017	300010	F.03.06.200084.9210	9210	2,481
1480 Welton	0029	300020	F.03.09.200084.9210	9210	9,634
PSR Investments	0041	300026	F.03.11.200084.9210	9210	853
WGI	0043	300027	F.03.12.200084.9210	9210	1,308
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200084.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200084.9210	9210	114
<b>Total</b>					<b>\$ 65,423,725</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
42.1021%	\$ 5,877,496	40.8192%	3,786	48.7384%	43.8867%
5.1515%	1,105,601	7.6784%	533	6.8615%	6.5638%
36.9853%	4,939,566	34.3053%	2,338	30.0978%	33.7961%
15.7361%	2,471,662	17.1657%	1,111	14.3023%	15.7347%
0.0042%	-	0.0000%	-	0.0000%	0.0014%
0.0168%	4,510	0.0313%	-	0.0000%	0.0160%
0.0015%	-	0.0000%	-	0.0000%	0.0005%
0.0016%	28	0.0002%	-	0.0000%	0.0006%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,398,863</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

%	Total Revenues \$000's	%	No. of Employees	%	Allocation %
41.3562%	\$ 6,813,474	41.7104%	3,968	48.9212%	43.9960%
5.3070%	1,200,624	7.3499%	557	6.8672%	6.5080%
37.6634%	5,888,081	36.0453%	2,423	29.8730%	34.5272%
15.6511%	2,428,212	14.8649%	1,163	14.3386%	14.9515%
0.0038%	-	0.0000%	-	0.0000%	0.0013%
0.0147%	4,706	0.0288%	-	0.0000%	0.0145%
0.0013%	-	0.0000%	-	0.0000%	0.0004%
0.0020%	107	0.0007%	-	0.0000%	0.0009%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,335,204</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>



PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Legal & Claims Services

**SAP ACC 200086 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	301563	F.03.01.200086.9210	9210	\$ 26,019,467
NSPW	0011	302044	F.03.02.200086.9210	9210	3,183,678
PSCo	0012	300388	F.03.03.200086.9210	9210	22,857,232
SPS	0013	300390	F.03.04.200086.9210	9210	9,725,047
Reddy Kilowatt	0017	300010	F.03.06.200086.9210	9210	2,610
1480 Welton	0029	300020	F.03.09.200086.9210	9210	10,389
PSR Investments	0041	300026	F.03.11.200086.9210	9210	947
WGI	0043	300027	F.03.12.200086.9210	9210	965
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200086.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200086.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200086.9210	9210	78
<b>Total</b>					<b>\$ 61,800,807</b>

**Legal & Claims Services**

**SAP ACC 200086 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	301563	F.03.01.200086.9210	9210	\$ 27,056,785
NSPW	0011	302044	F.03.02.200086.9210	9210	3,472,010
PSCo	0012	300388	F.03.03.200086.9210	9210	24,640,779
SPS	0013	300390	F.03.04.200086.9210	9210	10,239,504
Reddy Kilowatt	0017	300010	F.03.06.200086.9210	9210	2,481
1480 Welton	0029	300020	F.03.09.200086.9210	9210	9,634
PSR Investments	0041	300026	F.03.11.200086.9210	9210	853
WGI	0043	300027	F.03.12.200086.9210	9210	1,308
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200086.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200086.9210	9210	114
<b>Total</b>					<b>\$ 65,423,725</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1021%	\$ 5,877,496	40.8192%	3,786	48.7384%	43.8867%
5.1515%	1,105,601	7.6784%	533	6.8615%	6.5638%
36.9853%	4,939,566	34.3053%	2,338	30.0978%	33.7961%
15.7361%	2,471,662	17.1657%	1,111	14.3023%	15.7347%
0.0042%	-	0.0000%	-	0.0000%	0.0014%
0.0168%	4,510	0.0313%	-	0.0000%	0.0160%
0.0015%	-	0.0000%	-	0.0000%	0.0005%
0.0016%	28	0.0002%	-	0.0000%	0.0006%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,398,863</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3562%	\$ 6,813,474	41.7104%	3,968	48.9212%	43.9960%
5.3070%	1,200,624	7.3499%	557	6.8672%	6.5080%
37.6634%	5,888,081	36.0453%	2,423	29.8730%	34.5272%
15.6511%	2,428,212	14.8649%	1,163	14.3386%	14.9515%
0.0038%	-	0.0000%	-	0.0000%	0.0013%
0.0147%	4,706	0.0288%	-	0.0000%	0.0145%
0.0013%	-	0.0000%	-	0.0000%	0.0004%
0.0020%	107	0.0007%	-	0.0000%	0.0009%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,335,204</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**

**20XX Informational Historical Test Year  
 Accounting, Reporting & Tax - Regulated**

**SAP ACC 200087**

**Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	301683	F.03.01.200087.9210	9210
NSPW	0011	301684	F.03.02.200087.9210	9210
PSCo	0012	301685	F.03.03.200087.9210	9210
SPS	0013	301476	F.03.04.200087.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200087.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200087.9210	9210
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200087.9210	9210
<b>Total</b>				

**Accounting, Reporting & Tax - Regulated**

**SAP ACC 200087**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	301683	F.03.01.200087.9210	9210
NSPW	0011	301684	F.03.02.200087.9210	9210
PSCo	0012	301685	F.03.03.200087.9210	9210
SPS	0013	301476	F.03.04.200087.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200087.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200087.9210	9210
<b>Total</b>				

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 26,019,467	42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
3,183,678	5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
22,857,232	36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
9,725,047	15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
230	0.0004%	-	0.0000%	-	0.0000%	0.0001%
164	0.0003%	-	0.0000%	-	0.0000%	0.0001%
78	0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>\$ 61,785,896</b>	<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 27,056,785	41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
3,472,010	5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
24,640,779	37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
10,239,504	15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
257	0.0004%	-	0.0000%	-	0.0000%	0.0001%
114	0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>\$ 65,409,449</b>	<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

20XX Informational Historical Test Year  
 Accounting, Reporting, Tax & Audit Services - Regulated Electric

SAP ACC 200088 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	300498	F.03.01.200088.9210	9210	\$ 26,019,467
NSPW	0011	300502	F.03.02.200088.9210	9210	3,183,678
PSCo	0012	300506	F.03.03.200088.9210	9210	22,857,232
SPS	0013	300511	F.03.04.200088.9210	9210	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200088.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200088.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200088.9210	9210	78
<b>Total</b>					<b>\$ 61,785,896</b>

Accounting, Reporting, Tax & Audit Services - Regulated Electric

SAP ACC 200088 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	300498	F.03.01.200088.9210	9210	\$ 27,056,785
NSPW	0011	300502	F.03.02.200088.9210	9210	3,472,010
PSCo	0012	300506	F.03.03.200088.9210	9210	24,640,779
SPS	0013	300511	F.03.04.200088.9210	9210	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200088.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200088.9210	9210	114
<b>Total</b>					<b>\$ 65,409,449</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**

20XX Informational Historical Test Year  
**Audit Services - OpCo's & TransCo's**

**SAP ACC 200089 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301425	F.03.01.200089.9210	9210	\$ 26,019,467
NSPW	0011	301426	F.03.02.200089.9210	9210	3,183,678
PSCo	0012	301427	F.03.03.200089.9210	9210	22,857,232
SPS	0013	301428	F.03.04.200089.9210	9210	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200089.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200089.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200089.9210	9210	78
<b>Total</b>					<b>\$ 61,785,896</b>

**Audit Services - OpCo's & TransCo's**

**SAP ACC 200089 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301425	F.03.01.200089.9210	9210	\$ 27,056,785
NSPW	0011	301426	F.03.02.200089.9210	9210	3,472,010
PSCo	0012	301427	F.03.03.200089.9210	9210	24,640,779
SPS	0013	301428	F.03.04.200089.9210	9210	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200089.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200089.9210	9210	114
<b>Total</b>					<b>\$ 65,409,449</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>



20XX Informational Historical Test Year  
 Risk Management - OpCo's & TransCo's

**SAP ACC 200090 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	301477	F.03.01.200090.9210	9210
NSPW	0011	301478	F.03.02.200090.9210	9210
PSCo	0012	301479	F.03.03.200090.9210	9210
SPS	0013	301480	F.03.04.200090.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200090.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200090.9210	9210
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200090.9210	9210
<b>Total</b>				

**Risk Management - OpCo's & TransCo's**  
**SAP ACC 200090**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	301477	F.03.01.200090.9210	9210
NSPW	0011	301478	F.03.02.200090.9210	9210
PSCo	0012	301479	F.03.03.200090.9210	9210
SPS	0013	301480	F.03.04.200090.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200090.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200090.9210	9210
<b>Total</b>				

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 26,019,467	42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
3,183,678	5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
22,857,232	36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
9,725,047	15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
230	0.0004%	-	0.0000%	-	0.0000%	0.0001%
164	0.0003%	-	0.0000%	-	0.0000%	0.0001%
78	0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>\$ 61,785,896</b>	<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 27,056,785	41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
3,472,010	5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
24,640,779	37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
10,239,504	15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
257	0.0004%	-	0.0000%	-	0.0000%	0.0001%
114	0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>\$ 65,409,449</b>	<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Captive Insurance

SAP ACC 200091

Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	301477	F.03.01.200091.9210	9210	\$ 26,019,467
NSPW	0011	301478	F.03.02.200091.9210	9210	3,183,678
PSCo	0012	301479	F.03.03.200091.9210	9210	22,857,232
SPS	0013	301480	F.03.04.200091.9210	9210	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200091.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200091.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200091.9210	9210	78
<b>Total</b>					<b>\$ 61,785,896</b>

Captive Insurance

SAP ACC 200091

Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	301477	F.03.01.200091.9210	9210	\$ 27,056,785
NSPW	0011	301478	F.03.02.200091.9210	9210	3,472,010
PSCo	0012	301479	F.03.03.200091.9210	9210	24,640,779
SPS	0013	301480	F.03.04.200091.9210	9210	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200091.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200091.9210	9210	114
<b>Total</b>					<b>\$ 65,409,449</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Corporate Strategy & Business Development**

**SAP ACC 200092 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301585	F.03.01.200092.9210	9210	\$ 26,019,467
NSPW	0011	301586	F.03.02.200092.9210	9210	3,183,678
PSCo	0012	301589	F.03.03.200092.9210	9210	22,857,232
SPS	0013	301590	F.03.04.200092.9210	9210	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200092.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200092.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200092.9210	9210	78
<b>Total</b>					<b>\$ 61,785,896</b>

**Corporate Strategy & Business Development**  
**SAP ACC 200092**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301585	F.03.01.200092.9210	9210	\$ 27,056,785
NSPW	0011	301586	F.03.02.200092.9210	9210	3,472,010
PSCo	0012	301589	F.03.03.200092.9210	9210	24,640,779
SPS	0013	301590	F.03.04.200092.9210	9210	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200092.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200092.9210	9210	114
<b>Total</b>					<b>\$ 65,409,449</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Legal - OpCo's & TransCo's**

**SAP ACC 200093** **Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301563	F.03.01.200093.9210	9210	\$ 26,019,467
NSPW	0011	302044	F.03.02.200093.9210	9210	3,183,678
PSCo	0012	300388	F.03.03.200093.9210	9210	22,857,232
SPS	0013	300390	F.03.04.200093.9210	9210	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200093.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200093.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200093.9210	9210	78
<b>Total</b>					<b>\$ 61,785,896</b>

**Legal - OpCo's & TransCo's**  
**SAP ACC 200093**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301563	F.03.01.200093.9210	9210	\$ 27,056,785
NSPW	0011	302044	F.03.02.200093.9210	9210	3,472,010
PSCo	0012	300388	F.03.03.200093.9210	9210	24,640,779
SPS	0013	300390	F.03.04.200093.9210	9210	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200093.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200093.9210	9210	114
<b>Total</b>					<b>\$ 65,409,449</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>



PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Supply Chain**

**SAP ACC 200094** **Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	300709	F.03.01.200094.9210	9210
NSPW	0011	300712	F.03.02.200094.9210	9210
PSCo	0012	300715	F.03.03.200094.9210	9210
SPS	0013	300716	F.03.04.200094.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200094.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200094.9210	9210
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200094.9210	9210
<b>Total</b>				

**Supply Chain**

**SAP ACC 200094** **Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>
NSPM	0010	300709	F.03.01.200094.9210	9210
NSPW	0011	300712	F.03.02.200094.9210	9210
PSCo	0012	300715	F.03.03.200094.9210	9210
SPS	0013	300716	F.03.04.200094.9210	9210
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200094.9210	9210
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200094.9210	9210
<b>Total</b>				

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 26,019,467	42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
3,183,678	5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
22,857,232	36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
9,725,047	15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
230	0.0004%	-	0.0000%	-	0.0000%	0.0001%
164	0.0003%	-	0.0000%	-	0.0000%	0.0001%
78	0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>\$ 61,785,896</b>	<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Assets \$000's</b>	<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 27,056,785	41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
3,472,010	5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
24,640,779	37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
10,239,504	15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
257	0.0004%	-	0.0000%	-	0.0000%	0.0001%
114	0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>\$ 65,409,449</b>	<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Electric Vehicle Program FERC 912**

**SAP ACC 200095 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross EV Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300498	F.03.01.200095.9120	9120	\$ 2,709	43.3996%
NSPW	0011	300502	F.03.02.200095.9120	9120	72	1.1535%
PSCo	0012	300506	F.03.03.200095.9120	9120	3,461	55.4469%
<b>Total</b>					<b>\$ 6,242</b>	<b>100.0000%</b>

**Electric Vehicle Program FERC 912**

**SAP ACC 200095 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross EV Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300498	F.03.01.200095.9120	9120	\$ 9,972	51.1988%
NSPW	0011	300502	F.03.02.200095.9120	9120	\$ 329	1.6892%
PSCo	0012	300506	F.03.03.200095.9120	9120	9,174	47.1017%
SPS	0013	300511	F.03.04.200095.9120	9120	2	0.0103%
<b>Total</b>					<b>\$ 19,477</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Energy Markets - Business Services

**SAP ACC 200096 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301667	F.03.01.200096.9210	9210	\$ 26,019,467
NSPW	0011	301527	F.03.02.200096.9210	9210	3,183,678
PSCo	0012	301463	F.03.03.200096.9210	9210	22,857,232
SPS	0013	301464	F.03.04.200096.9210	9210	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200096.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200096.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200096.9210	9210	78
<b>Total</b>					<b>\$ 61,785,896</b>

**Energy Markets - Business Services**  
**SAP ACC 200096**

**Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301667	F.03.01.200096.9210	9210	\$ 27,056,785
NSPW	0011	301527	F.03.02.200096.9210	9210	3,472,010
PSCo	0012	301463	F.03.03.200096.9210	9210	24,640,779
SPS	0013	301464	F.03.04.200096.9210	9210	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200096.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200096.9210	9210	114
<b>Total</b>					<b>\$ 65,409,449</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

20XX Informational Historical Test Year  
 Accounting and Finance Software Applications Maintenance

**SAP ACC 200097 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301673	F.03.01.200097.9210	9210	\$ 26,019,467
NSPW	0011	301674	F.03.02.200097.9210	9210	3,183,678
PSCo	0012	301675	F.03.03.200097.9210	9210	22,857,232
SPS	0013	301676	F.03.04.200097.9210	9210	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200097.9210	9210	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200097.9210	9210	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200097.9210	9210	78
<b>Total</b>					<b>\$ 61,785,896</b>

**Accounting and Finance Software Applications Maintenance**

**SAP ACC 200097 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	301673	F.03.01.200097.9210	9210	\$ 27,056,785
NSPW	0011	301674	F.03.02.200097.9210	9210	3,472,010
PSCo	0012	301675	F.03.03.200097.9210	9210	24,640,779
SPS	0013	301676	F.03.04.200097.9210	9210	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200097.9210	9210	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200097.9210	9210	114
<b>Total</b>					<b>\$ 65,409,449</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Electric Transmission FERC 566

**SAP ACC 200098** **Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	300125	F.03.01.200098.5660	5660	\$ 26,019,467
NSPW	0011	300127	F.03.02.200098.5660	5660	3,183,678
PSCo	0012	300129	F.03.03.200098.5660	5660	22,857,232
SPS	0013	300131	F.03.04.200098.5660	5660	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200098.5660	5660	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200098.5660	5660	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200098.5660	5660	78
<b>Total</b>					<b>\$ 61,785,896</b>

**Electric Transmission FERC 566**

**SAP ACC 200098** **Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	300125	F.03.01.200098.5660	5660	\$ 27,056,785
NSPW	0011	300127	F.03.02.200098.5660	5660	3,472,010
PSCo	0012	300129	F.03.03.200098.5660	5660	24,640,779
SPS	0013	300131	F.03.04.200098.5660	5660	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200098.5660	5660	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200098.5660	5660	114
<b>Total</b>					<b>\$ 65,409,449</b>



**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0031%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6716%	5,888,081	36.0560%	2,423	29.8730%	34.5335%
15.6545%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0002%	-	0.0000%	-	0.0000%	0.0001%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Electric Distribution FERC 588**

**SAP ACC 200099** **Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	302058	F.03.01.200099.5880	5880	\$ 26,019,467
NSPW	0011	300174	F.03.02.200099.5880	5880	3,183,678
PSCo	0012	300360	F.03.03.200099.5880	5880	22,857,232
SPS	0013	300370	F.03.04.200099.5880	5880	9,725,047
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.200099.5880	5880	230
Xcel Energy Transmission Development Co	0076	300040	F.03.18.200099.5880	5880	164
Xcel Energy Southwest Transmission Co	0077	300041	F.03.19.200099.5880	5880	78
<b>Total</b>					<b>\$ 61,785,896</b>

**Electric Distribution FERC 588**

**SAP ACC 200099** **Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>
NSPM	0010	302058	F.03.01.200099.5880	5880	\$ 27,056,785
NSPW	0011	300174	F.03.02.200099.5880	5880	3,472,010
PSCo	0012	300360	F.03.03.200099.5880	5880	24,640,779
SPS	0013	300370	F.03.04.200099.5880	5880	10,239,504
<b>Total</b>					<b>\$ 65,409,078</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
42.1123%	\$ 5,877,496	40.8320%	3,786	48.7384%	43.8943%
5.1528%	1,105,601	7.6808%	533	6.8615%	6.5650%
36.9943%	4,939,566	34.3161%	2,338	30.0978%	33.8027%
15.7399%	2,471,662	17.1711%	1,111	14.3023%	15.7378%
0.0004%	-	0.0000%	-	0.0000%	0.0001%
0.0003%	-	0.0000%	-	0.0000%	0.0001%
0.0001%	-	0.0000%	-	0.0000%	0.0000%
<b>100.0000%</b>	<b>\$ 14,394,325</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3655%	\$ 6,813,474	41.7227%	3,968	48.9212%	44.0032%
5.3081%	1,200,624	7.3521%	557	6.8672%	6.5091%
37.6718%	5,888,081	36.0560%	2,423	29.8730%	34.5336%
15.6546%	2,428,212	14.8693%	1,163	14.3386%	14.9541%
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year  
 Accounting, Reporting, Tax & Audit Services – Regulated Gas

**SAP ACC 200100 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	300499	F.03.01.200100.9210	9210	\$ 26,019,467	49.9794%
NSPW	0011	300503	F.03.02.200100.9210	9210	3,183,678	6.1154%
PSCo	0012	300507	F.03.03.200100.9210	9210	22,857,232	43.9052%
<b>Total</b>					<b>\$ 52,060,377</b>	<b>100.0000%</b>

**Accounting, Reporting, Tax & Audit Services – Regulated Gas**

**SAP ACC 200100 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	300499	F.03.01.200100.9210	9210	\$ 27,056,785	49.0429%
NSPW	0011	300503	F.03.02.200100.9210	9210	3,472,010	6.2933%
PSCo	0012	300507	F.03.03.200100.9210	9210	24,640,779	44.6637%
<b>Total</b>					<b>55,169,574</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	49.2968%	3,786	56.8725%	52.0495%
1,105,601	9.2731%	533	8.0066%	7.7984%
4,939,566	41.4301%	2,338	35.1209%	40.1521%
<b>\$ 11,922,663</b>	<b>100.0000%</b>	<b>6,657</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	49.0101%	3,968	57.1100%	51.7210%
1,200,624	8.6362%	557	8.0167%	7.6488%
5,888,081	42.3537%	2,423	34.8733%	40.6302%
<b>13,902,179</b>	<b>100.0000%</b>	<b>6,948</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

Legal Gas

SAP ACC 200101 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%
NSPM	0010	301562	F.03.01.200101.9210	9210	\$ 26,019,467	49.9794%
NSPW	0011	300382	F.03.02.200101.9210	9210	3,183,678	6.1154%
PSCo	0012	300386	F.03.03.200101.9210	9210	22,857,232	43.9052%
<b>Total</b>					<b>\$ 52,060,377</b>	<b>100.0000%</b>

Legal Gas

SAP ACC 200101 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%
NSPM	0010	301562	F.03.01.200101.9210	9210	\$ 27,056,785	49.0429%
NSPW	0011	300382	F.03.02.200101.9210	9210	3,472,010	6.2933%
PSCo	0012	300386	F.03.03.200101.9210	9210	24,640,779	44.6637%
<b>Total</b>					<b>\$ 55,169,574</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	49.2968%	3,786	56.8725%	52.0495%
1,105,601	9.2731%	533	8.0066%	7.7984%
4,939,566	41.4301%	2,338	35.1209%	40.1521%
<b>\$ 11,922,663</b>	<b>100.0000%</b>	<b>6,657</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	49.0101%	3,968	57.1100%	51.7210%
1,200,624	8.6362%	557	8.0167%	7.6488%
5,888,081	42.3537%	2,423	34.8733%	40.6302%
<b>\$ 13,902,179</b>	<b>100.0000%</b>	<b>6,948</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Gas Distribution FERC 880

**SAP ACC 200102 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	300344	F.03.01.200102.8800	8800	\$ 26,019,467	49.9794%
NSPW	0011	300175	F.03.02.200102.8800	8800	3,183,678	6.1154%
PSCo	0012	300361	F.03.03.200102.8800	8800	22,857,232	43.9052%
<b>Total</b>					<b>\$ 52,060,377</b>	<b>100.0000%</b>

**Gas Distribution FERC 880**

**SAP ACC 200102 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	300344	F.03.01.200102.8800	8800	\$ 27,056,785	49.0429%
NSPW	0011	300175	F.03.02.200102.8800	8800	3,472,010	6.2933%
PSCo	0012	300361	F.03.03.200102.8800	8800	24,640,779	44.6637%
<b>Total</b>					<b>\$ 55,169,574</b>	<b>100.0000%</b>



**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	49.2968%	3,786	56.8725%	52.0495%
1,105,601	9.2731%	533	8.0066%	7.7984%
4,939,566	41.4301%	2,338	35.1209%	40.1521%
<b>\$ 11,922,663</b>	<b>100.0000%</b>	<b>6,657</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	49.0101%	3,968	57.1100%	51.7210%
1,200,624	8.6362%	557	8.0167%	7.6488%
5,888,081	42.3537%	2,423	34.8733%	40.6302%
<b>\$ 13,902,179</b>	<b>100.0000%</b>	<b>6,948</b>	<b>100.0000%</b>	<b>100.0000%</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages**

**20XX Informational Historical Test Year  
Electric Distribution PSCo & SPS FERC 588**

**SAP ACC 200103 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
PSCo	0012	300360	F.03.03.200103.5880	5880	\$ 22,857,232	70.1523%
SPS	0013	300370	F.03.04.200103.5880	5880	9,725,047	29.8477%
<b>Total</b>					<b>\$ 32,582,279</b>	<b>100.0000%</b>

**Electric Distribution PSCo & SPS FERC 588**

**SAP ACC 200103 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
PSCo	0012	300360	F.03.03.200103.5880	5880	\$ 24,640,779	70.6439%
SPS	0013	300370	F.03.04.200103.5880	5880	10,239,504	29.3561%
<b>Total</b>					<b>\$ 34,880,283</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 4,939,566	66.6498%	2,338	67.7878%	68.1966%
2,471,662	33.3502%	1,111	32.2122%	31.8034%
<b>\$ 7,411,228</b>	<b>100.0000%</b>	<b>3,449</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,888,081	70.8018%	2,423	67.5683%	69.6713%
2,428,212	29.1982%	1,163	32.4317%	30.3287%
<b>\$ 8,316,293</b>	<b>100.0000%</b>	<b>3,586</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year  
 Accounting & Reporting – PSCo & SPS

**SAP ACC 200104 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
PSCo	0012	301685	F.03.03.200104.9210	9210	\$ 22,857,232	70.1523%
SPS	0013	301476	F.03.04.200104.9210	9210	9,725,047	29.8477%
<b>Total</b>					<b>\$ 32,582,279</b>	<b>100.0000%</b>

**Accounting & Reporting – PSCo & SPS**

**SAP ACC 200104 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
PSCo	0012	301685	F.03.03.200104.9210	9210	\$ 24,640,779	70.6439%
SPS	0013	301476	F.03.04.200104.9210	9210	10,239,504	29.3561%
<b>Total</b>					<b>\$ 34,880,283</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 4,939,566	66.6498%	2,338	67.7878%	68.1966%
2,471,662	33.3502%	1,111	32.2122%	31.8034%
<b>\$ 7,411,228</b>	<b>100.0000%</b>	<b>3,449</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,888,081	70.8018%	2,423	67.5683%	69.6713%
2,428,212	29.1982%	1,163	32.4317%	30.3287%
<b>\$ 8,316,293</b>	<b>100.0000%</b>	<b>3,586</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year  
 Accounting & Reporting - NSPM & NSPW

**SAP ACC 200105 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	301683	F.03.01.200105.9210	9210	\$ 26,019,467	89.0982%
NSPW	0011	301684	F.03.02.200105.9210	9210	3,183,678	10.9018%
<b>Total</b>					<b>\$ 29,203,145</b>	<b>100.0000%</b>

**Accounting & Reporting - NSPM & NSPW**

**SAP ACC 200105 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	301683	F.03.01.200105.9210	9210	\$ 27,056,785	88.6271%
NSPW	0011	301684	F.03.02.200105.9210	9210	3,472,010	11.3729%
<b>Total</b>					<b>\$ 30,528,795</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	84.1675%	3,786	87.6592%	86.9749%
1,105,601	15.8325%	533	12.3408%	13.0251%
<b>\$ 6,983,097</b>	<b>100.0000%</b>	<b>4,319</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	85.0186%	3,968	87.6906%	87.1121%
1,200,624	14.9814%	557	12.3094%	12.8879%
<b>\$ 8,014,098</b>	<b>100.0000%</b>	<b>4,525</b>	<b>100.0000%</b>	<b>100.0000%</b>

## Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year

## Accounting &amp; Reporting Electric - NSPM &amp; NSPW

SAP ACC 200106 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%
NSPM	0010	300498	F.03.01.200106.9210	9210	\$ 26,019,467	89.0982%
NSPW	0011	300502	F.03.02.200106.9210	9210	3,183,678	10.9018%
<b>Total</b>					<b>\$ 29,203,145</b>	<b>100.0000%</b>

## Accounting &amp; Reporting Electric - NSPM &amp; NSPW

SAP ACC 200106 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's	%
NSPM	0010	300498	F.03.01.200106.9210	9210	\$ 27,056,785	88.6271%
NSPW	0011	300502	F.03.02.200106.9210	9210	3,472,010	11.3729%
<b>Total</b>					<b>\$ 30,528,795</b>	<b>100.0000%</b>



**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	84.1675%	3,786	87.6592%	86.9749%
1,105,601	15.8325%	533	12.3408%	13.0251%
<b>\$ 6,983,097</b>	<b>100.0000%</b>	<b>4,319</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	85.0186%	3,968	87.6906%	87.1121%
1,200,624	14.9814%	557	12.3094%	12.8879%
<b>\$ 8,014,098</b>	<b>100.0000%</b>	<b>4,525</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Legal - NSPM and NSPW**

**SAP ACC 200107 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	301563	F.03.01.200107.9210	9210	\$ 26,019,467	89.0982%
NSPW	0011	302044	F.03.02.200107.9210	9210	3,183,678	10.9018%
<b>Total</b>					<b>\$ 29,203,145</b>	<b>100.0000%</b>

**Legal - NSPM and NSPW**

**SAP ACC 200107 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
NSPM	0010	301563	F.03.01.200107.9210	9210	\$ 27,056,785	88.6271%
NSPW	0011	302044	F.03.02.200107.9210	9210	3,472,010	11.3729%
<b>Total</b>					<b>\$ 30,528,795</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 5,877,496	84.1675%	3,786	87.6592%	86.9749%
1,105,601	15.8325%	533	12.3408%	13.0251%
<b>\$ 6,983,097</b>	<b>100.0000%</b>	<b>4,319</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
\$ 6,813,474	85.0186%	3,968	87.6906%	87.1121%
1,200,624	14.9814%	557	12.3094%	12.8879%
<b>\$ 8,014,098</b>	<b>100.0000%</b>	<b>4,525</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Advanced Metering Infrastructure (AMI)**

**SAP ACC 200108 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of AMI Meters</b>	<b>Allocation %</b>
NSPM	0010	301660	F.03.01.200108.9020	9020	16,477	4.4377%
PSCo	0012	300506	F.03.03.200108.9020	9020	354,822	95.5623%
<b>Total</b>					<b>371,299</b>	<b>100.0000%</b>

**Advanced Metering Infrastructure (AMI)**

**SAP ACC 200108 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of AMI Meters</b>	<b>Allocation %</b>
NSPM	0010	301660	F.03.01.200108.9020	9020	143,312	16.5709%
PSCo	0012	300506	F.03.03.200108.9020	9020	721,528	83.4291%
<b>Total</b>					<b>864,840</b>	<b>100.0000%</b>

Enterprise Application Integration (EAI)  
SAP ACC 200111

Legal Entity	Company	Final Cost Center	FERRET	FERC Account	General Ledger	CBS-ALS-CEM Avg %	GIS-OMS Avg %	Gas SCADA Avg %	Business Obj Avg %	IVR Avg %	PeopleSoft-TIME Avg %	HR Systems Avg %	No. of WAM ES Users Avg %	MDMS-MRAS Avg %	CRS Avg %	PowerPlan Avg %	Allocation %
NSPM	0010	3003	F 03.01.200111.8510	8510				1.678%									0.131%
NSPM	0010	3001	F 03.01.200111.8710	8710				21.6137%									1.8015%
NSPM	0010	3003	F 03.01.200111.8000	8000				7.7909%									0.6252%
NSPM	0010	302088	F 03.01.200111.5880	5880				2.516%									2.0307%
NSPM	0010	300575	F 03.01.200111.9020	9020						33.198%							5.6615%
NSPM	0010	300585	F 03.01.200111.9020	9020										35.6105%			2.9675%
NSPM	0010	30100	F 03.01.200111.5390	5390										0.0772%			0.0067%
NSPM	0010	30103	F 03.01.200111.5060	5060										16.6276%			1.3981%
NSPM	0010	30105	F 03.01.200111.5390	5390										21.2947%			1.7747%
NSPM	0010	30107	F 03.01.200111.8710	8710		30.9850%	3.8937%		8.8079%		8.6608%	8.718%				1.9077%	22.5690%
NSPW	0011	300175	F 03.02.200111.8800	8800				5.2823%									0.3852%
NSPW	0011	300175	F 03.02.200111.8800	8800				1.8966%									0.1581%
NSPW	0011	30017	F 03.02.200111.5880	5880													0.9952%
NSPW	0011	301575	F 03.02.200111.9020	9020						5.8891%							1.0102%
NSPW	0011	301567	F 03.02.200111.9020	9020										6.5782%			0.5327%
NSPW	0011	30167	F 03.02.200111.5210	5210		5.8881%	6.5650%		6.9057%		6.891%	6.8015%				6.1190%	3.3250%
NSPW	0011	301073	F 03.02.200111.5390	5390										1.0572%			0.0881%
NSPW	0011	301682	F 03.02.200111.5060	5060										1.811%			0.1560%
NSPW	0011	301073	F 03.02.200111.5390	5390										5.9320%			0.939%
PSCo	0012	300361	F 03.03.200111.8710	8710				52.1%									3.820%
PSCo	0012	30007	F 03.03.200111.8510	8510				19.0250%									1.5380%
PSCo	0012	300360	F 03.03.200111.8880	8880				31.8732%									2.6507%
PSCo	0012	300581	F 03.03.200111.9020	9020										8.1022%			7.7626%
PSCo	0012	300361	F 03.03.200111.8000	8000				18.8699%									1.5722%
PSCo	0012	300591	F 03.03.200111.9020	9020													26.80%
PSCo	0012	301675	F 03.03.200111.9210	9210					29.516%	33.8027%							15.8512%
PSCo	0012	301132	F 03.09.200111.171	171													0.0000%
PSCo	0012	300929	F 03.03.200111.5060	5060													17.7733%
PSCo	0012	301115	F 03.09.200111.5060	5060													0.0000%
PSCo	0012	300667	F 03.03.200111.5390	5390													0.0112%
PSCo	0012	300926	F 03.03.200111.5390	5390													0.0000%
SPS	0013	300575	F 03.01.200111.8000	8000													1.1125%
SPS	0013	300592	F 03.01.200111.9020	9020													0.5547%
SPS	0013	300582	F 03.01.200111.8000	8000													2.232%
SPS	0013	301676	F 03.01.200111.9210	9210		13.851%	15.7378%										7.3178%
SPS	0013	300913	F 03.01.200111.5060	5060													1.1922%
SPS	0013	300913	F 03.01.200111.5390	5390													0.0020%
Eligant	0015	300009	F 03.05.200111.9210	9210				0.0550%									0.0047%
Becht Kelowna	0017	300010	F 03.06.200111.9210	9210				0.0000%									0.0001%
United Power & Land	0019	300012	F 03.07.200111.9210	9210				0.0000%									0.0001%
Xcel Energy	0023	30001	F 03.08.200111.9210	9210				11.4109%									0.9701%
I W Wilton	0029	300020	F 03.09.200111.9210	9210				0.0137%									0.0011%
Xcel Energy WYCO Inc.	0038	300025	F 03.10.200111.9210	9210				0.0687%									0.0057%
WGL in retirement	0041	300026	F 03.11.200111.9210	9210				0.0000%									0.0000%
WGL	0043	300027	F 03.12.200111.9210	9210				0.0000%									0.0000%
Xcel Energy Performance Con tracing	0051	300029	F 03.13.200111.9210	9210				0.0007%									0.0000%
Chugena Fuelbank	0057	300011	F 03.13.200111.9210	9210				0.0000%									0.0000%
Clearway	0058	300032	F 03.15.200111.9210	9210				0.0010%									0.0001%
NSP Lands	0059	300013	F 03.16.200111.9210	9210				0.0000%									0.0000%
Xcel Energy Transm system Holding Co	0075	300019	F 03.17.200111.9210	9210				0.0001%									0.0000%
Xcel Energy Transm system De. element Co	0076	300010	F 03.18.200111.9210	9210				0.0001%									0.0000%
Xcel Energy Southwest Transmission Co	0077	300011	F 03.19.200111.9210	9210				0.0000%									0.0000%
Xcel Energy Transm system Holding Co	0078	300020	F 03.20.200111.9210	9210				0.0000%									0.0000%
Energy Impact Fund In co assets LLC	0086	302160	F 03.20.200111.9210	9210				0.0378%									0.0020%
Nuclear Power LLC	0088	302162	F 03.21.200111.9210	9210				0.0317%									0.0020%
Capital Ser. uses LLC	0089	302163	F 03.22.200111.9210	9210				0.0000%									0.0000%
Xcel Energy In. estments LLC	0092	30210	F 03.23.200111.9210	9210				0.0011%									0.0001%
Total						100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

EAI (Enterprise Appli cation Integration)  
SAP ACC 200111

Legal Entity	Company	Final Cost Center	FERRET	FERC Account	General Ledger	CBS-ALS-CEM Avg %	GIS-OMS Avg %	Gas SCADA Avg %	Business Obj Avg %	IVR Avg %	PeopleSoft-TIME Avg %	HR Systems Avg %	No. of WAM ES Users Avg %	MDMS-MRAS Avg %	CRS Avg %	PowerPlan Avg %	Allocation %
NSPM	0010	3003	F 03.01.200111.8510	8510				1.6788%									0.1399%
NSPM	0010	3001	F 03.01.200111.8710	8710				21.6373%									1.8015%
NSPM	0010	3003	F 03.01.200111.8000	8000				7.809%									0.6252%
NSPM	0010	302088	F 03.01.200111.5880	5880				2.5099%									2.0317%
NSPM	0010	300575	F 03.01.200111.9020	9020						33.099%							5.6780%
NSPM	0010	300585	F 03.01.200111.9020	9020										35.6338%			2.9697%
NSPM	0010	30100	F 03.01.200111.5390	5390										0.0966%			0.0081%
NSPM	0010	30103	F 03.01.200111.5060	5060										18.27%			1.5293%
NSPM	0010	30105	F 03.01.200111.5390	5390										22.2386%			1.8524%
NSPM	0010	30107	F 03.01.200111.8710	8710		39.1500%	0.011%										22.9926%
NSPW	0011	300175	F 03.02.200111.8710	8710													0.1612%
NSPW	0011	300175	F 03.02.200111.8800	8800													0.5021%
NSPW	0011	30017	F 03.02.200111.5880	5880													1.0518%
NSPW	0011	301575	F 03.02.200111.9020	9020						6.215%							1.0181%
NSPW	0011	301567	F 03.02.200111.9020	9020										6.5603%			0.5372%
NSPW	0011	30167	F 03.02.200111.5210	5210													2.3899%
NSPW	0011	301073	F 03.02.200111.5390	5390													0.0220%
NSPW	0011	301682	F 03.02.200111.5060	5060										1.8927%			0.1577%
NSPW	0011	301073	F 03.02.200111.5390	5390										6.0915%			0.5070%
PSCo	0012	300361															

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

**Mainframe Charges**  
**SAP ACC 200112 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	TIME/PTRS Avg %	GMS Avg %	MDMSAvg %	Allocation %
NSPM	0010	300344	F.03.01.200112.8660	8660		0.0018%		0.0006%
NSPM	0010	300585	F.03.01.200112.9020	9020			35.6105%	11.8702%
NSPM	0010	301673	F.03.01.200112.9210	9210	48.6508%			16.2169%
NSPW	0011	301567	F.03.02.200112.9020	9020			6.5782%	2.1927%
NSPW	0011	301674	F.03.02.200112.9210	9210	6.8491%			2.2830%
NSPW	0011	300175	F.03.02.200112.8800	8800		7.5446%		2.5149%
PSCo	0012	300074	F.03.03.200112.8660	8660		0.4965%		0.1655%
PSCo	0012	301675	F.03.03.200112.9210	9210	30.0437%			10.0146%
PSCo	0012	300591	F.03.03.200112.9020	9020			51.1557%	17.0519%
PSCo	0012	300361	F.03.03.200112.8800	8800		91.9571%		30.6524%
SPS	0013	300592	F.03.04.200112.9020	9020			6.6556%	2.2185%
SPS	0013	301676	F.03.04.200112.9210	9210	14.2765%			4.7588%
Xcel Energy	0023	300014	F.03.08.200112.9210	9210	0.1799%			0.0600%
<b>Total</b>					<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Mainframe Charges**  
**SAP ACC 200112 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	TIME/PTRS Avg %	GMS Avg %	MDMSAvg %	Allocation %
NSPM	0010	300344	F.03.01.200112.8660	8660		0.0018%		0.0006%
NSPM	0010	300585	F.03.01.200112.9020	9020			35.6358%	11.8786%
NSPM	0010	301673	F.03.01.200112.9210	9210	48.8489%			16.2830%
NSPW	0011	301567	F.03.02.200112.9020	9020			6.5663%	2.1888%
NSPW	0011	301674	F.03.02.200112.9210	9210	6.8571%			2.2857%
NSPW	0011	300175	F.03.02.200112.8800	8800		7.5487%		2.5162%
PSCo	0012	300074	F.03.03.200112.8660	8660		0.4807%		0.1602%
PSCo	0012	301675	F.03.03.200112.9210	9210	29.8289%			9.9430%
PSCo	0012	300591	F.03.03.200112.9020	9020			51.1480%	17.0493%
PSCo	0012	300361	F.03.03.200112.8800	8800		91.9688%		30.6563%
SPS	0013	300592	F.03.04.200112.9020	9020			6.6499%	2.2166%
SPS	0013	301676	F.03.04.200112.9210	9210	14.3174%			4.7725%
Xcel Energy	0023	300014	F.03.08.200112.9210	9210	0.1477%			0.0492%
<b>Total</b>					<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>



## Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year

**Distribution Electric Supervision & Engineering (S&E) FERC 580****SAP ACC 200116 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	302058	F.03.01.200116.5800	5800	\$ 4,843,117	34.3139%
NSPW	0011	300174	F.03.02.200116.5800	5800	1,184,118	8.3896%
PSCo	0012	300360	F.03.03.200116.5800	5800	6,296,806	44.6133%
SPS	0013	300370	F.03.04.200116.5800	5800	1,790,132	12.6832%
<b>Total</b>					<b>\$ 14,114,173</b>	<b>100.0000%</b>

**Distribution Electric Supervision & Engineering (S&E) FERC 580****SAP ACC 200116 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	302058	F.03.01.200116.5800	5800	\$ 5,230,356	34.4054%
NSPW	0011	300174	F.03.02.200116.5800	5800	1,286,149	8.4603%
PSCo	0012	300360	F.03.03.200116.5800	5800	6,736,865	44.3151%
SPS	0013	300370	F.03.04.200116.5800	5800	1,948,788	12.8192%
<b>Total</b>					<b>\$ 15,202,158</b>	<b>100.0000%</b>



PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Distribution Electric Metering FERC 586

SAP ACC 200117 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Dist Plant \$000	Allocation %
NSPM	0010	302058	F.03.01.200117.5860	5860	\$ 4,843,117	34.3139%
NSPW	0011	300174	F.03.02.200117.5860	5860	1,184,118	8.3896%
PSCo	0012	300360	F.03.03.200117.5860	5860	6,296,806	44.6133%
SPS	0013	300370	F.03.04.200117.5860	5860	1,790,132	12.6832%
<b>Total</b>					<b>\$ 14,114,173</b>	<b>100.0000%</b>

Distribution Electric Metering FERC 586

SAP ACC 200117 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Dist Plant \$000	Allocation %
NSPM	0010	302058	F.03.01.200117.5860	5860	\$ 5,230,356	34.4054%
NSPW	0011	300174	F.03.02.200117.5860	5860	1,286,149	8.4603%
PSCo	0012	300360	F.03.03.200117.5860	5860	6,736,865	44.3151%
SPS	0013	300370	F.03.04.200117.5860	5860	1,948,788	12.8192%
<b>Total</b>					<b>\$ 15,202,158</b>	<b>100.0000%</b>

**Distribution Electric Load Dispatching/EMS FERC 581**  
**SAP ACC 200118 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Dist Plant \$000	Allocation %
NSPM	0010	300125	F.03.01.200118.5810	5810	\$ 4,843,117	34.3139%
NSPW	0011	300127	F.03.02.200118.5810	5810	1,184,118	8.3896%
PSCo	0012	300129	F.03.03.200118.5810	5810	6,296,806	44.6133%
SPS	0013	300131	F.03.04.200118.5810	5810	1,790,132	12.6832%
<b>Total</b>					<b>\$ 14,114,173</b>	<b>100.0000%</b>

**Distribution Electric Load Dispatching/EMS FERC 581**  
**SAP ACC 200118 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Dist Plant \$000	Allocation %
NSPM	0010	300125	F.03.01.200118.5810	5810	\$ 5,230,356	34.4054%
NSPW	0011	300127	F.03.02.200118.5810	5810	1,286,149	8.4603%
PSCo	0012	300129	F.03.03.200118.5810	5810	6,736,865	44.3151%
SPS	0013	300131	F.03.04.200118.5810	5810	1,948,788	12.8192%
<b>Total</b>					<b>\$ 15,202,158</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year  
 Distribution Electric & Gas Miscellaneous FERC 588 & 880

SAP ACC 200119 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Dist Plant \$000	Gross Gas Dist Plant \$000
NSPM	0010	300344	F.03.01.200119.8800	8800		\$ 1,538,880
NSPM	0010	302058	F.03.01.200119.5880	5880	\$ 4,843,117	
NSPW	0011	300175	F.03.02.200119.8800	8800		374,673
NSPW	0011	300174	F.03.02.200119.5880	5880	1,184,118	
PSCo	0012	300360	F.03.03.200119.5880	5880	6,296,806	
PSCo	0012	300361	F.03.03.200119.8800	8800		3,726,882
SPS	0013	300370	F.03.04.200119.5880	5880	1,790,132	
<b>Total</b>					<b>\$ 14,114,173</b>	<b>\$ 5,640,435</b>

Distribution Electric & Gas Miscellaneous FERC 588 & 880

SAP ACC 200119 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Dist Plant \$000	Gross Gas Dist Plant \$000
NSPM	0010	300344	F.03.01.200119.8800	8800		\$ 1,675,127
NSPM	0010	302058	F.03.01.200119.5880	5880	\$ 5,230,356	
NSPW	0011	300175	F.03.02.200119.8800	8800		413,061
NSPW	0011	300174	F.03.02.200119.5880	5880	1,286,149	
PSCo	0012	300360	F.03.03.200119.5880	5880	6,736,865	
PSCo	0012	300361	F.03.03.200119.8800	8800		4,057,262
SPS	0013	300370	F.03.04.200119.5880	5880	1,948,788	
<b>Total</b>					<b>\$ 15,202,158</b>	<b>\$ 6,145,450</b>

**PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year**

<b>Combined Gross Dist Plant \$000</b>	<b>Allocation %</b>
\$ 1,538,880	7.7900%
4,843,117	24.5164%
374,673	1.8966%
1,184,118	5.9941%
6,296,806	31.8752%
3,726,882	18.8659%
1,790,132	9.0618%
<b>\$ 19,754,608</b>	<b>100.0000%</b>

<b>Combined Gross Dist Plant \$000</b>	<b>Allocation %</b>
\$ 1,675,127	7.8469%
5,230,356	24.5009%
413,061	1.9349%
1,286,149	6.0248%
6,736,865	31.5580%
4,057,262	19.0057%
1,948,788	9.1288%
<b>\$ 21,347,608</b>	<b>100.0000%</b>

20XX Informational Historical Test Year  
 Distribution Electric & Gas Miscellaneous NSPM & PSCo FERC 588 & 880

SAP ACC 200120 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Gas Trans Plant \$000	Gross Gas Dist Plant \$000
NSPM	0010	301553	F.03.01.200120.8590	8590	122,221	
NSPM	0010	301553	F.03.01.200120.8800	8800		\$ 1,538,880
NSPW	0011	301555	F.03.02.200120.8800	8800		374,673
PSCo	0012	300074	F.03.03.200120.8590	8590	1,357,273	
PSCo	0012	300074	F.03.03.200120.8800	8800		3,726,882
<b>Total</b>					<b>\$ 1,479,494</b>	<b>\$ 5,640,435</b>

Distribution Electric & Gas Miscellaneous NSPM & PSCo FERC 588 & 880

SAP ACC 200120 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Gas Trans Plant \$000	Gross Gas Dist Plant \$000
NSPM	0010	301553	F.03.01.200120.8590	8590	129,970	
NSPM	0010	301553	F.03.01.200120.8800	8800		\$ 1,675,127
NSPW	0011	301555	F.03.02.200120.8800	8800		\$ 413,061
PSCo	0012	300074	F.03.03.200120.8590	8590	1,466,418	
PSCo	0012	300074	F.03.03.200120.8800	8800		4,057,262
<b>Total</b>					<b>\$ 1,596,388</b>	<b>\$ 6,145,450</b>

**PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year**

<b>Combined Gross Gas Plant \$000</b>	<b>Allocation %</b>
\$ 122,221	1.7166%
1,538,880	21.6137%
374,673	5.2623%
1,357,273	19.0630%
3,726,882	52.3444%
<b>\$ 7,119,929</b>	<b>100.0000%</b>

<b>Combined Gross Gas Plant \$000</b>	<b>Allocation %</b>
\$ 129,970	1.6788%
1,675,127	21.6373%
413,061	5.3354%
1,466,418	18.9415%
4,057,262	52.4070%
<b>\$ 7,741,838</b>	<b>100.0000%</b>

20XX Informational Historical Test Year

**Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859**

**SAP ACC 200121 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Utility Dist	Gross Electric Dist Plant \$000
NSPM	0010	300344	F.03.01.200121.8590	8590	Gas Trans	
NSPM	0010	300344	F.03.01.200121.8800	8800	Gas Dist	
NSPM	0010	302058	F.03.01.200121.5880	5880	Electric Dist	\$ 4,843,117
NSPW	0011	300175	F.03.02.200121.8800	8800	Gas Dist	
NSPW	0011	300174	F.03.02.200121.5880	5880	Electric Dist	1,184,118
PSCo	0012	300074	F.03.03.200121.8590	8590	Gas Trans	
PSCo	0012	300361	F.03.03.200121.8800	8800	Gas Dist	
PSCo	0012	300360	F.03.03.200121.5880	5880	Electric Dist	6,296,806
SPS	0013	300370	F.03.04.200121.5880	5880	Electric Dist	1,790,132
<b>Total</b>						<b>\$ 14,114,173</b>

**Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859**

**SAP ACC 200121 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Utility Dist	Gross Electric Dist Plant \$000
NSPM	0010	300344	F.03.01.200121.8590	8590	Gas Trans	
NSPM	0010	300344	F.03.01.200121.8800	8800	Gas Dist	
NSPM	0010	302058	F.03.01.200121.5880	5880	Electric Dist	\$ 5,230,356
NSPW	0011	300175	F.03.02.200121.8800	8800	Gas Dist	
NSPW	0011	300174	F.03.02.200121.5880	5880	Electric Dist	1,286,149
PSCo	0012	300074	F.03.03.200121.8590	8590	Gas Trans	
PSCo	0012	300361	F.03.03.200121.8800	8800	Gas Dist	
PSCo	0012	300360	F.03.03.200121.5880	5880	Electric Dist	6,736,865
SPS	0013	300370	F.03.04.200121.5880	5880	Electric Dist	1,948,788
<b>Total</b>						<b>\$ 15,202,158</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

Gross Gas Trans Plant \$000	Gross Gas Dist Plant \$000	Combined Gross Plant \$000's	Allocation %
\$ 122,221		\$ 122,221	0.5756%
	\$ 1,538,880	1,538,880	7.2472%
		4,843,117	22.8082%
	374,673	374,673	1.7645%
		1,184,118	5.5765%
1,357,273		1,357,273	6.3919%
	3,726,882	3,726,882	17.5514%
		6,296,806	29.6542%
		1,790,132	8.4305%
<b>\$ 1,479,494</b>	<b>\$ 5,640,435</b>	<b>\$ 21,234,102</b>	<b>100.0000%</b>

Gross Gas Trans Plant \$000	Gross Gas Dist Plant \$000	Combined Gross Plant \$000's	Allocation %
\$ 129,970		\$ 129,970	0.5665%
	\$ 1,675,127	1,675,127	7.3009%
		5,230,356	22.7962%
	413,061	413,061	1.8003%
		1,286,149	5.6056%
1,466,418		1,466,418	6.3913%
	4,057,262	4,057,262	17.6833%
		6,736,865	29.3622%
		1,948,788	8.4937%
<b>\$ 1,596,388</b>	<b>\$ 6,145,450</b>	<b>\$ 22,943,996</b>	<b>100.0000%</b>



**Transmission Electric Supervision & Engineering (S&E) FERC 560**  
**SAP ACC 200122 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200122.5600	5600	\$ 4,144,695	32.5147%
NSPW	0011	300127	F.03.02.200122.5600	5600	1,513,306	11.8718%
PSCo	0012	300129	F.03.03.200122.5600	5600	3,134,266	24.5881%
SPS	0013	300131	F.03.04.200122.5600	5600	3,954,836	31.0254%
<b>Total</b>					<b>\$ 12,747,103</b>	<b>100.0000%</b>

**Transmission Electric Supervision & Engineering (S&E) FERC 560**  
**SAP ACC 200122 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200122.5600	5600	\$ 4,339,187	31.9730%
NSPW	0011	300127	F.03.02.200122.5600	5600	1,624,870	11.9727%
PSCo	0012	300129	F.03.03.200122.5600	5600	3,440,019	25.3475%
SPS	0013	300131	F.03.04.200122.5600	5600	4,167,358	30.7068%
<b>Total</b>					<b>\$ 13,571,434</b>	<b>100.0000%</b>

**Transmission Electric Reliability, Planning, & Standards Development FERC 561.5**

**SAP ACC 200123 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200123.5615	5615	\$ 4,144,695	32.5147%
NSPW	0011	300127	F.03.02.200123.5615	5615	1,513,306	11.8718%
PSCo	0012	300129	F.03.03.200123.5615	5615	3,134,266	24.5881%
SPS	0013	300131	F.03.04.200123.5615	5615	3,954,836	31.0254%
<b>Total</b>					<b>\$ 12,747,103</b>	<b>100.0000%</b>

**Transmission Electric Reliability, Planning, & Standards Development FERC 561.5**

**SAP ACC 200123 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200123.5615	5615	\$ 4,339,187	31.9730%
NSPW	0011	300127	F.03.02.200123.5615	5615	1,624,870	11.9727%
PSCo	0012	300129	F.03.03.200123.5615	5615	3,440,019	25.3475%
SPS	0013	300131	F.03.04.200123.5615	5615	4,167,358	30.7068%
<b>Total</b>					<b>\$ 13,571,434</b>	<b>100.0000%</b>

**Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2**

**SAP ACC 200124 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200124.5612	5612	\$ 4,144,695	32.5147%
NSPW	0011	300127	F.03.02.200124.5612	5612	1,513,306	11.8718%
PSCo	0012	300129	F.03.03.200124.5612	5612	3,134,266	24.5881%
SPS	0013	300131	F.03.04.200124.5612	5612	3,954,836	31.0254%
<b>Total</b>					<b>\$ 12,747,103</b>	<b>100.0000%</b>

**Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2**

**SAP ACC 200124 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200124.5612	5612	\$ 4,339,187	31.9730%
NSPW	0011	300127	F.03.02.200124.5612	5612	1,624,870	11.9727%
PSCo	0012	300129	F.03.03.200124.5612	5612	3,440,019	25.3475%
SPS	0013	300131	F.03.04.200124.5612	5612	4,167,358	30.7068%
<b>Total</b>					<b>\$ 13,571,434</b>	<b>100.0000%</b>

**Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560**  
**SAP ACC 200125 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200125.5600	5600	\$ 4,144,695	73.2537%
NSPW	0011	300127	F.03.02.200125.5600	5600	1,513,306	26.7463%
<b>Total</b>					<b>\$ 5,658,001</b>	<b>100.0000%</b>

**Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560**  
**SAP ACC 200125 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300125	F.03.01.200125.5600	5600	\$ 4,339,187	72.7556%
NSPW	0011	300127	F.03.02.200125.5600	5600	1,624,870	27.2444%
<b>Total</b>					<b>\$ 5,964,057</b>	<b>100.0000%</b>

**Utilities Group Administrative & General (A&G) FERC 921**  
**SAP ACC 200126 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Combined Gross Delivery Plant \$000's</b>	<b>Allocation %</b>
NSPM	0010	300348	F.03.01.200126.9210	9210	\$ 10,648,913	31.3377%
NSPW	0011	300358	F.03.02.200126.9210	9210	3,072,097	9.0406%
PSCo	0012	300363	F.03.03.200126.9210	9210	14,515,227	42.7154%
SPS	0013	300289	F.03.04.200126.9210	9210	5,744,968	16.9063%
<b>Total</b>					<b>\$ 33,981,205</b>	<b>100.0000%</b>

**Utilities Group Administrative & General (A&G) FERC 921**  
**SAP ACC 200126 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Combined Gross Delivery Plant \$000's</b>	<b>Allocation %</b>
NSPM	0010	300348	F.03.01.200126.9210	9210	\$ 11,374,640	31.1502%
NSPW	0011	300358	F.03.02.200126.9210	9210	3,324,080	9.1032%
PSCo	0012	300363	F.03.03.200126.9210	9210	15,700,564	42.9971%
SPS	0013	300289	F.03.04.200126.9210	9210	6,116,146	16.7495%
<b>Total</b>					<b>\$ 36,515,430</b>	<b>100.0000%</b>

**Distribution Gas Supervision & Engineering (S&E) FERC 870**  
**SAP ACC 200127 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200127.8700	8700	\$ 1,538,880	27.2830%
NSPW	0011	300175	F.03.02.200127.8700	8700	374,673	6.6426%
PSCo	0012	300361	F.03.03.200127.8700	8700	3,726,882	66.0744%
<b>Total</b>					<b>\$ 5,640,435</b>	<b>100.0000%</b>

**Distribution Gas Supervision & Engineering (S&E) FERC 870**  
**SAP ACC 200127 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200127.8700	8700	\$ 1,675,127	27.2580%
NSPW	0011	300175	F.03.02.200127.8700	8700	413,061	6.7214%
PSCo	0012	300361	F.03.03.200127.8700	8700	4,057,262	66.0206%
<b>Total</b>					<b>\$ 6,145,450</b>	<b>100.0000%</b>

**Distribution Gas Miscellaneous FERC 880**

**SAP ACC 200128 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200128.8800	8800	\$ 1,538,880	27.2830%
NSPW	0011	300175	F.03.02.200128.8800	8800	374,673	6.6426%
PSCo	0012	300361	F.03.03.200128.8800	8800	3,726,882	66.0744%
<b>Total</b>					<b>\$ 5,640,435</b>	<b>100.0000%</b>

**Distribution Gas Miscellaneous FERC 880**

**SAP ACC 200128 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200128.8800	8800	\$ 1,675,127	27.2580%
NSPW	0011	300175	F.03.02.200128.8800	8800	413,061	6.7214%
PSCo	0012	300361	F.03.03.200128.8800	8800	4,057,262	66.0206%
<b>Total</b>					<b>\$ 6,145,450</b>	<b>100.0000%</b>

**Distribution Gas Meters and House Regulators FERC 878**  
**SAP ACC 200129 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200129.8780	8780	\$ 1,538,880	27.2830%
NSPW	0011	300175	F.03.02.200129.8780	8780	374,673	6.6426%
PSCo	0012	300361	F.03.03.200129.8780	8780	3,726,882	66.0744%
<b>Total</b>					<b>\$ 5,640,435</b>	<b>100.0000%</b>

**Distribution Gas Meters and House Regulators FERC 878**  
**SAP ACC 200129 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200129.8780	8780	\$ 1,675,127	27.2580%
NSPW	0011	300175	F.03.02.200129.8780	8780	413,061	6.7214%
PSCo	0012	300361	F.03.03.200129.8780	8780	4,057,262	66.0206%
<b>Total</b>					<b>\$ 6,145,450</b>	<b>100.0000%</b>



**Transmission Gas Supervision & Engineering (S&E) FERC 850**  
**SAP ACC 200130 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200130.8500	8500	\$ 122,221	8.2610%
PSCo	0012	300074	F.03.03.200130.8500	8500	1,357,273	91.7390%
<b>Total</b>					<b>\$ 1,479,494</b>	<b>100.0000%</b>

**Transmission Gas Supervision & Engineering (S&E) FERC 850**  
**SAP ACC 200130 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300344	F.03.01.200130.8500	8500	\$ 129,970	<b>8.1415%</b>
PSCo	0012	300074	F.03.03.200130.8500	8500	1,466,418	91.8585%
<b>Total</b>					<b>\$ 1,596,388</b>	<b>100.0000%</b>

**Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871**

**SAP ACC 200131 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>
NSPM	0010	300344	F.03.01.200131.8510	8510	122,221	
NSPM	0010	300344	F.03.01.200131.8710	8710		\$ 1,538,880
NSPW	0011	300175	F.03.02.200131.8710	8710		374,673
PSCo	0012	300361	F.03.03.200131.8710	8710		3,726,882
PSCo	0012	300074	F.03.03.200131.8510	8510	1,357,273	
<b>Total</b>					<b>\$ 1,479,494</b>	<b>\$ 5,640,435</b>

**Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871**

**SAP ACC 200131 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>
NSPM	0010	300344	F.03.01.200131.8510	8510	\$ 129,970	
NSPM	0010	300344	F.03.01.200131.8710	8710		\$ 1,675,127
NSPW	0011	300175	F.03.02.200131.8710	8710		413,061
PSCo	0012	300361	F.03.03.200131.8710	8710		4,057,262
PSCo	0012	300074	F.03.03.200131.8510	8510	1,466,418	
<b>Total</b>					<b>\$ 1,596,388</b>	<b>\$ 6,145,450</b>

**PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year**

<b>Combined Gross Gas Plant \$000</b>	<b>Allocation %</b>
\$ 122,221	1.7166%
1,538,880	21.6137%
374,673	5.2623%
3,726,882	52.3444%
1,357,273	19.0630%
<b>\$ 7,119,929</b>	<b>100.0000%</b>

<b>Combined Gross Gas Plant \$000</b>	<b>Allocation %</b>
\$ 129,970	1.6788%
1,675,127	21.6373%
413,061	5.3354%
4,057,262	52.4070%
1,466,418	18.9415%
<b>\$ 7,741,838</b>	<b>100.0000%</b>

**Payment and Reporting**

**SAP ACC 200132 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Invoice Transactions	Allocation %
NSPM	0010	300709	F.03.01.200132.9210	9210	138,064	26.3242%
NSPW	0011	300712	F.03.02.200132.9210	9210	32,760	6.2462%
PSCo	0012	300715	F.03.03.200132.9210	9210	290,242	55.3396%
SPS	0013	300716	F.03.04.200132.9210	9210	63,409	12.0900%
<b>Total</b>					<b>524,475</b>	<b>100.0000%</b>

**Payment and Reporting**

**SAP ACC 200132 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Invoice Transactions	Allocation %
NSPM	0010	300709	F.03.01.200132.9210	9210	162,214	29.0990%
NSPW	0011	300712	F.03.02.200132.9210	9210	37,462	6.7202%
PSCo	0012	300715	F.03.03.200132.9210	9210	293,302	52.6145%
SPS	0013	300716	F.03.04.200132.9210	9210	64,342	11.5421%
1480 Welton	0029	300020	F.03.09.200132.9210	9210	5	0.0009%
Westgas	0043	300027	F.03.12.200132.9210	9210	3	0.0005%
Chippewa Flambeau	0057	300031	F.03.14.200132.9210	9210	40	0.0072%
Nicollet Projects I LLC	0088	302162	F.03.21.200132.9210	9210	23	0.0041%
Capital Services, LLC	0089	302163	F.03.22.200132.9210	9210	64	0.0115%
<b>Total</b>					<b>557,455</b>	<b>100.0000%</b>

**Proprietary Trading - Back Office**  
**SAP ACC 200133 Effective January 1, 2022 - December 31, 2022**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Maximum Peak MWH</b>	<b>Allocation %</b>
NSPM	0010	301457	F.03.01.200133.9210	9210	8,837	44.7103%
PSCo	0012	301461	F.03.03.200133.9210	9210	6,910	34.9608%
SPS	0013	301464	F.03.04.200133.9210	9210	4,018	20.3289%
<b>Total</b>					<b>19,765</b>	<b>100.0000%</b>

**Proprietary Trading - Back Office**  
**SAP ACC 200133 Effective January 1, 2023 - December 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Maximum Peak MWH</b>	<b>Allocation %</b>
NSPM	0010	301457	F.03.01.200133.9210	9210	9,245	46.2435%
PSCo	0012	301461	F.03.03.200133.9210	9210	6,768	33.8535%
SPS	0013	301464	F.03.04.200133.9210	9210	3,979	19.9030%
<b>Total</b>					<b>19,992</b>	<b>100.0000%</b>

**Proprietary Trading - Front/Mid Office FERC 557**  
**SAP ACC 200134 Effective January 1, 2022 - December 31, 2022**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Maximum Peak MWH</b>	<b>Allocation %</b>
NSPM	0010	300734	F.03.01.200134.5570	5570	8,837	44.7103%
PSCo	0012	300738	F.03.03.200134.5570	5570	6,910	34.9608%
SPS	0013	300741	F.03.04.200134.5570	5570	4,018	20.3289%
<b>Total</b>					<b>19,765</b>	<b>100.0000%</b>

**Proprietary Trading - Front/Mid Office FERC 557**  
**SAP ACC 200134 Effective January 1, 2023 - December 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Maximum Peak MWH</b>	<b>Allocation %</b>
NSPM	0010	300734	F.03.01.200134.5570	5570	9,245	46.2435%
PSCo	0012	300738	F.03.03.200134.5570	5570	6,768	33.8535%
SPS	0013	300741	F.03.04.200134.5570	5570	3,979	19.9030%
<b>Total</b>					<b>19,992</b>	<b>100.0000%</b>

**Energy Supply Business Resources**

**SAP ACC 200135 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>MWH Generation 000's</b>	<b>Allocation %</b>
NSPM	0010	300923	F.03.01.200135.9210	9210	24,533,877	36.7368%
NSPW	0011	300926	F.03.02.200135.9210	9210	1,162,839	1.7412%
PSCo	0012	300929	F.03.03.200135.9210	9210	26,331,478	39.4284%
SPS	0013	300933	F.03.04.200135.9210	9210	14,754,732	22.0936%
<b>Total</b>					<b>66,782,926</b>	<b>100.0000%</b>

**Energy Supply Business Resources**

**SAP ACC 200135 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>MWH Generation 000's</b>	<b>Allocation %</b>
NSPM	0010	300923	F.03.01.200135.9210	9210	24,731,643	36.8589%
NSPW	0011	300926	F.03.02.200135.9210	9210	1,072,798	1.5989%
PSCo	0012	300929	F.03.03.200135.9210	9210	25,925,075	38.6376%
SPS	0013	300933	F.03.04.200135.9210	9210	15,368,567	22.9046%
<b>Total</b>					<b>67,098,083</b>	<b>100.0000%</b>

**Energy Markets - Fuel**

**SAP ACC 200136 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>MWH Generation 000's</b>	<b>Allocation %</b>
NSPM	0010	301667	F.03.01.200136.9210	9210	24,533,877	36.7368%
NSPW	0011	301527	F.03.02.200136.9210	9210	1,162,839	1.7412%
PSCo	0012	301463	F.03.03.200136.9210	9210	26,331,478	39.4284%
SPS	0013	301464	F.03.04.200136.9210	9210	14,754,732	22.0936%
<b>Total</b>					<b>66,782,926</b>	<b>100.0000%</b>

**Energy Markets - Fuel**

**SAP ACC 200136 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>MWH Generation 000's</b>	<b>Allocation %</b>
NSPM	0010	301667	F.03.01.200136.9210	9210	24,731,643	36.8589%
NSPW	0011	301527	F.03.02.200136.9210	9210	1,072,798	1.5989%
PSCo	0012	301463	F.03.03.200136.9210	9210	25,925,075	38.6376%
SPS	0013	301464	F.03.04.200136.9210	9210	15,368,567	22.9046%
<b>Total</b>					<b>67,098,083</b>	<b>100.0000%</b>



PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

**Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549**  
**SAP ACC 200137 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation	Allocation %
NSPM	0010	301404	F.03.01.200137.5390	5390	Hydro Gen	49,842	0.0746%
NSPM	0010	301405	F.03.01.200137.5490	5490	Other Gen	13,746,690	20.5841%
NSPM	0010	301403	F.03.01.200137.5060	5060	Steam Gen	10,737,345	16.0780%
NSPW	0011	301073	F.03.02.200137.5490	5490	Other Gen	138,631	0.2076%
NSPW	0011	301682	F.03.02.200137.5060	5060	Steam Gen	245,396	0.3675%
NSPW	0011	301073	F.03.02.200137.5390	5390	Hydro Gen	778,812	1.1662%
PSCo	0012	300967	F.03.03.200137.5390	5390	Hydro Gen	109,661	0.1642%
PSCo	0012	300929	F.03.03.200137.5490	5490	Other Gen	11,591,096	17.3564%
PSCo	0012	300929	F.03.03.200137.5060	5060	Steam Gen	14,630,721	21.9078%
SPS	0013	300933	F.03.04.200137.5490	5490	Other Gen	5,046,091	7.5560%
SPS	0013	300933	F.03.04.200137.5060	5060	Steam Gen	9,708,641	14.5376%
<b>Total</b>						<b>66,782,926</b>	<b>100.0000%</b>

**Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549**  
**SAP ACC 200137 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation	Allocation %
NSPM	0010	301404	F.03.01.200137.5390	5390	Hydro Gen	58,872	0.0877%
NSPM	0010	301405	F.03.01.200137.5490	5490	Other Gen	13,550,867	20.1956%
NSPM	0010	301403	F.03.01.200137.5060	5060	Steam Gen	11,121,904	16.5756%
NSPW	0011	301073	F.03.02.200137.5490	5490	Other Gen	77,957	0.1162%
NSPW	0011	301682	F.03.02.200137.5060	5060	Steam Gen	235,709	0.3513%
NSPW	0011	301073	F.03.02.200137.5390	5390	Hydro Gen	759,132	1.1314%
PSCo	0012	300967	F.03.03.200137.5390	5390	Hydro Gen	158,288	0.2359%
PSCo	0012	300929	F.03.03.200137.5490	5490	Other Gen	12,823,730	19.1119%
PSCo	0012	300929	F.03.03.200137.5060	5060	Steam Gen	12,943,057	19.2897%
SPS	0013	300933	F.03.04.200137.5490	5490	Other Gen	5,262,606	7.8432%
SPS	0013	300933	F.03.04.200137.5060	5060	Steam Gen	10,105,961	15.0615%
<b>Total</b>						<b>67,098,083</b>	<b>100.0000%</b>

## Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year

## Energy Supply Operation Supervision &amp; Engineering (S&amp;E) FERC 500, 535, &amp; 546

SAP ACC 200138 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation	Allocation %
NSPM	0010	301404	F.03.01.200138.5350	5350	Hydro Gen	49,842	0.0746%
NSPM	0010	301405	F.03.01.200138.5460	5460	Other Gen	13,746,690	20.5841%
NSPM	0010	301403	F.03.01.200138.5000	5000	Steam Gen	10,737,345	16.0780%
NSPW	0011	301073	F.03.02.200138.5460	5460	Other Gen	138,631	0.2076%
NSPW	0011	301682	F.03.02.200138.5000	5000	Steam Gen	245,396	0.3675%
NSPW	0011	301073	F.03.02.200138.5350	5350	Hydro Gen	778,812	1.1662%
PSCo	0012	300967	F.03.03.200138.5350	5350	Hydro Gen	109,661	0.1642%
PSCo	0012	300929	F.03.03.200138.5460	5460	Other Gen	11,591,096	17.3564%
PSCo	0012	300929	F.03.03.200138.5000	5000	Steam Gen	14,630,721	21.9078%
SPS	0013	300933	F.03.04.200138.5460	5460	Other Gen	5,046,091	7.5560%
SPS	0013	300933	F.03.04.200138.5000	5000	Steam Gen	9,708,641	14.5376%
<b>Total</b>						<b>66,782,926</b>	<b>100.0000%</b>

## Energy Supply Operation Supervision &amp; Engineering (S&amp;E) FERC 500, 535, &amp; 546

SAP ACC 200138 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation	Allocation %
NSPM	0010	301404	F.03.01.200138.5350	5350	Hydro Gen	58,872	0.0877%
NSPM	0010	301405	F.03.01.200138.5460	5460	Other Gen	13,550,867	20.1956%
NSPM	0010	301403	F.03.01.200138.5000	5000	Steam Gen	11,121,904	16.5756%
NSPW	0011	301073	F.03.02.200138.5460	5460	Other Gen	77,957	0.1162%
NSPW	0011	301682	F.03.02.200138.5000	5000	Steam Gen	235,709	0.3513%
NSPW	0011	301073	F.03.02.200138.5350	5350	Hydro Gen	759,132	1.1314%
PSCo	0012	300967	F.03.03.200138.5350	5350	Hydro Gen	158,288	0.2359%
PSCo	0012	300929	F.03.03.200138.5460	5460	Other Gen	12,823,730	19.1119%
PSCo	0012	300929	F.03.03.200138.5000	5000	Steam Gen	12,943,057	19.2897%
SPS	0013	300933	F.03.04.200138.5460	5460	Other Gen	5,262,606	7.8432%
SPS	0013	300933	F.03.04.200138.5000	5000	Steam Gen	10,105,961	15.0615%
<b>Total</b>						<b>67,098,083</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

**Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551**  
**SAP ACC 200139 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation	Allocation %
NSPM	0010	301404	F.03.01.200139.5410	5410	Hydro Gen	49,842	0.0746%
NSPM	0010	301405	F.03.01.200139.5510	5510	Other Gen	13,746,690	20.5841%
NSPM	0010	301403	F.03.01.200139.5100	5100	Steam Gen	10,737,345	16.0780%
NSPW	0011	301073	F.03.02.200139.5510	5510	Other Gen	138,631	0.2076%
NSPW	0011	301682	F.03.02.200139.5100	5100	Steam Gen	245,396	0.3675%
NSPW	0011	301073	F.03.02.200139.5410	5410	Hydro Gen	778,812	1.1662%
PSCo	0012	300967	F.03.03.200139.5410	5410	Hydro Gen	109,661	0.1642%
PSCo	0012	300929	F.03.03.200139.5510	5510	Other Gen	11,591,096	17.3564%
PSCo	0012	300929	F.03.03.200139.5100	5100	Steam Gen	14,630,721	21.9078%
SPS	0013	300933	F.03.04.200139.5510	5510	Other Gen	5,046,091	7.5560%
SPS	0013	300933	F.03.04.200139.5100	5100	Steam Gen	9,708,641	14.5376%
<b>Total</b>						<b>66,782,926</b>	<b>100.0000%</b>

**Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551**  
**SAP ACC 200139 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation	Allocation %
NSPM	0010	301404	F.03.01.200139.5410	5410	Hydro Gen	58,872	0.0877%
NSPM	0010	301405	F.03.01.200139.5510	5510	Other Gen	13,550,867	20.1956%
NSPM	0010	301403	F.03.01.200139.5100	5100	Steam Gen	11,121,904	16.5756%
NSPW	0011	301073	F.03.02.200139.5510	5510	Other Gen	77,957	0.1162%
NSPW	0011	301682	F.03.02.200139.5100	5100	Steam Gen	235,709	0.3513%
NSPW	0011	301073	F.03.02.200139.5410	5410	Hydro Gen	759,132	1.1314%
PSCo	0012	300967	F.03.03.200139.5410	5410	Hydro Gen	158,288	0.2359%
PSCo	0012	300929	F.03.03.200139.5510	5510	Other Gen	12,823,730	19.1119%
PSCo	0012	300929	F.03.03.200139.5100	5100	Steam Gen	12,943,057	19.2897%
SPS	0013	300933	F.03.04.200139.5510	5510	Other Gen	5,262,606	7.8432%
SPS	0013	300933	F.03.04.200139.5100	5100	Steam Gen	10,105,961	15.0615%
<b>Total</b>						<b>67,098,083</b>	<b>100.0000%</b>

**Energy Supply Miscellaneous Power Expense PSCO & SPS FERC 506, 539, & 549**  
**SAP ACC 200140 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Generation Type</b>	<b>Total ES MWH Generation</b>
PSCo	0012	300967	F.03.03.200140.5390	5390	Hydro Gen	109,661
PSCo	0012	300929	F.03.03.200140.5490	5490	Other Gen	11,591,096
PSCo	0012	300929	F.03.03.200140.5060	5060	Steam Gen	14,630,721
SPS	0013	300933	F.03.04.200140.5490	5490	Other Gen	5,046,091
SPS	0013	300933	F.03.04.200140.5060	5060	Steam Gen	9,708,641
<b>Total</b>						<b>41,086,210</b>

**Energy Supply Miscellaneous Power Expense PSCO & SPS FERC 506, 539, & 549**  
**SAP ACC 200140 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Generation Type</b>	<b>Total ES MWH Generation</b>
PSCo	0012	300967	F.03.03.200140.5390	5390	Hydro Gen	158,288
PSCo	0012	300929	F.03.03.200140.5490	5490	Other Gen	12,823,730
PSCo	0012	300929	F.03.03.200140.5060	5060	Steam Gen	12,943,057
SPS	0013	300933	F.03.04.200140.5490	5490	Other Gen	5,262,606
SPS	0013	300933	F.03.04.200140.5060	5060	Steam Gen	10,105,961
<b>Total</b>						<b>41,293,642</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>Allocation %</b>
0.2669%
28.2117%
35.6098%
12.2817%
23.6299%
<b>100.0000%</b>

<b>Allocation %</b>
0.3833%
31.0550%
31.3440%
12.7443%
24.4734%
<b>100.0000%</b>

**Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546**  
**SAP ACC 200141 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation
PSCo	0012	300967	F.03.03.200141.5350	5350	Hydro Gen	109,661
PSCo	0012	300929	F.03.03.200141.5460	5460	Other Gen	11,591,096
PSCo	0012	300929	F.03.03.200141.5000	5000	Steam Gen	14,630,721
SPS	0013	300933	F.03.04.200141.5460	5460	Other Gen	5,046,091
SPS	0013	300933	F.03.04.200141.5000	5000	Steam Gen	9,708,641
<b>Total</b>						<b>41,086,210</b>

**Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546**  
**SAP ACC 200141 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Generation Type	Total ES MWH Generation
PSCo	0012	300967	F.03.03.200141.5350	5350	Hydro Gen	158,288
PSCo	0012	300929	F.03.03.200141.5460	5460	Other Gen	12,823,730
PSCo	0012	300929	F.03.03.200141.5000	5000	Steam Gen	12,943,057
SPS	0013	300933	F.03.04.200141.5460	5460	Other Gen	5,262,606
SPS	0013	300933	F.03.04.200141.5000	5000	Steam Gen	10,105,961
<b>Total</b>						<b>41,293,642</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>Allocation %</b>
0.2669%
28.2117%
35.6098%
12.2817%
23.6299%
<b>100.0000%</b>

<b>Allocation %</b>
0.3833%
31.0551%
31.3439%
12.7443%
24.4734%
<b>100.0000%</b>

**Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551**  
**SAP ACC 200142 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Generation Type</b>	<b>Total ES MWH Generation</b>
PSCo	0012	300967	F.03.03.200142.5410	5410	Hydro Gen	109,661
PSCo	0012	300929	F.03.03.200142.5510	5510	Other Gen	11,591,096
PSCo	0012	300929	F.03.03.200142.5100	5100	Steam Gen	14,630,721
SPS	0013	300933	F.03.04.200142.5510	5510	Other Gen	5,046,091
SPS	0013	300933	F.03.04.200142.5100	5100	Steam Gen	9,708,641
<b>Total</b>						<b>41,086,210</b>

**Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551**  
**SAP ACC 200142 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Generation Type</b>	<b>Total ES MWH Generation</b>
PSCo	0012	300967	F.03.03.200142.5410	5410	Hydro Gen	158,288
PSCo	0012	300929	F.03.03.200142.5510	5510	Other Gen	12,823,730
PSCo	0012	300929	F.03.03.200142.5100	5100	Steam Gen	12,943,057
SPS	0013	300933	F.03.04.200142.5510	5510	Other Gen	5,262,606
SPS	0013	300933	F.03.04.200142.5100	5100	Steam Gen	10,105,961
<b>Total</b>						<b>41,293,642</b>



**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>Allocation %</b>
0.2669%
28.2117%
35.6098%
12.2817%
23.6299%
<b>100.0000%</b>

<b>Allocation %</b>
0.3833%
31.0551%
31.3439%
12.7443%
24.4734%
<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year

Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549

SAP ACC 200143 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	MWH Steam Generation 000's	MWH Hydro Generation 000's
NSPM	0010	301404	F.03.01.200143.5390	5390		49,842
NSPM	0010	301405	F.03.01.200143.5490	5490		
NSPM	0010	301403	F.03.01.200143.5060	5060	10,737,345	
NSPW	0011	301073	F.03.02.200143.5490	5490		
NSPW	0011	301682	F.03.02.200143.5060	5060	245,396	
NSPW	0011	301073	F.03.02.200143.5390	5390		778,812
<b>Total</b>					<b>10,982,741</b>	<b>828654</b>

Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549

SAP ACC 200143 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	MWH Steam Generation 000's	MWH Hydro Generation 000's
NSPM	0010	301404	F.03.01.200143.5390	5390		58,872
NSPM	0010	301405	F.03.01.200143.5490	5490		
NSPM	0010	301403	F.03.01.200143.5060	5060	11,121,904	
NSPW	0011	301073	F.03.02.200143.5490	5490		
NSPW	0011	301682	F.03.02.200143.5060	5060	235,709	
NSPW	0011	301073	F.03.02.200143.5390	5390		759,132
<b>Total</b>					<b>11,357,613</b>	<b>818,004</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>MWH Other Generation 000's</b>	<b>Total ES MWH Generation</b>	<b>Allocation %</b>
	49,842	0.1940%
13,746,690	13,746,690	53.4958%
	10,737,345	41.7849%
138,631	138,631	0.5395%
	245,396	0.9550%
	778,812	3.0308%
<b>13,885,321</b>	<b>25,696,716</b>	<b>100.0000%</b>

<b>MWH Other Generation 000's</b>	<b>Total ES MWH Generation</b>	<b>Allocation %</b>
	58,872	0.2281%
13,550,867	13,550,867	52.5138%
	11,121,904	43.1007%
77,957	77,957	0.3021%
	235,709	0.9134%
	759,132	2.9419%
<b>13,628,824</b>	<b>25,804,441</b>	<b>100.0000%</b>

20XX Informational Historical Test Year

**Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546**

**SAP ACC 200144 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>MWH Steam Generation 000's</b>	<b>MWH Hydro Generation 000's</b>
NSPM	0010	301404	F.03.01.200144.5350	5350		49,842
NSPM	0010	301405	F.03.01.200144.5460	5460		
NSPM	0010	301403	F.03.01.200144.5000	5000	10,737,345	
NSPW	0011	301073	F.03.02.200144.5460	5460		
NSPW	0011	301682	F.03.02.200144.5000	5000	245,396	
NSPW	0011	301073	F.03.02.200144.5350	5350		778,812
<b>Total</b>					<b>10,982,741</b>	<b>828654</b>

**Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546**

**SAP ACC 200144 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>MWH Steam Generation 000's</b>	<b>MWH Hydro Generation 000's</b>
NSPM	0010	301404	F.03.01.200144.5350	5350		58,872
NSPM	0010	301405	F.03.01.200144.5460	5460		
NSPM	0010	301403	F.03.01.200144.5000	5000	11,121,904	
NSPW	0011	301073	F.03.02.200144.5460	5460		
NSPW	0011	301682	F.03.02.200144.5000	5000	235,709	
NSPW	0011	301073	F.03.02.200144.5350	5350		759,132
<b>Total</b>					<b>11,357,613</b>	<b>818,004</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>MWH Other Generation 000's</b>	<b>Total ES MWH Generation</b>	<b>Allocation %</b>
	49,842	0.1940%
13,746,690	13,746,690	53.4958%
	10,737,345	41.7849%
138,631	138,631	0.5395%
	245,396	0.9550%
	778,812	3.0308%
<b>13,885,321</b>	<b>25,696,716</b>	<b>100.0000%</b>

<b>MWH Other Generation 000's</b>	<b>Total ES MWH Generation</b>	<b>Allocation %</b>
	58,872	0.2281%
13,550,867	13,550,867	52.5138%
	11,121,904	43.1007%
77,957	77,957	0.3021%
	235,709	0.9134%
	759,132	2.9419%
<b>13,628,824</b>	<b>25,804,441</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year

Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551

SAP ACC 200145 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	MWH Steam Generation 000's	MWH Hydro Generation 000's
NSPM	0010	301404	F.03.01.200145.5410	5410		49,842
NSPM	0010	301405	F.03.01.200145.5510	5510		
NSPM	0010	301403	F.03.01.200145.5100	5100	10,737,345	
NSPW	0011	301073	F.03.02.200145.5510	5510		
NSPW	0011	301682	F.03.02.200145.5100	5100	245,396	
NSPW	0011	301073	F.03.02.200145.5410	5410		778,812
<b>Total</b>					<b>10,982,741</b>	<b>828654</b>

Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551

SAP ACC 200145 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	MWH Steam Generation 000's	MWH Hydro Generation 000's
NSPM	0010	301404	F.03.01.200145.5410	5410		58,872
NSPM	0010	301405	F.03.01.200145.5510	5510		
NSPM	0010	301403	F.03.01.200145.5100	5100	11,121,904	
NSPW	0011	301073	F.03.02.200145.5510	5510		
NSPW	0011	301682	F.03.02.200145.5100	5100	235,709	
NSPW	0011	301073	F.03.02.200145.5410	5410		759,132
<b>Total</b>					<b>11,357,613</b>	<b>818,004</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>MWH Other Generation 000's</b>	<b>Total ES MWH Generation</b>	<b>Allocation %</b>
	49,842	0.1940%
13,746,690	13,746,690	53.4958%
	10,737,345	41.7849%
138,631	138,631	0.5395%
	245,396	0.9550%
	778,812	3.0308%
<b>13,885,321</b>	<b>25,696,716</b>	<b>100.0000%</b>

<b>MWH Other Generation 000's</b>	<b>Total ES MWH Generation</b>	<b>Allocation %</b>
	58,872	0.2281%
13,550,867	13,550,867	52.5138%
	11,121,904	43.1007%
77,957	77,957	0.3021%
	235,709	0.9134%
	759,132	2.9419%
<b>13,628,824</b>	<b>25,804,441</b>	<b>100.0000%</b>

**Energy Markets - Regulated Trading**  
**SAP ACC 200146 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total MWh Hour Sales 000's</b>	<b>Allocation %</b>
NSPM	0010	301457	F.03.01.200146.9210	9210	45,795,632	39.4765%
NSPW	0011	301459	F.03.02.200146.9210	9210	6,788,131	5.8515%
PSCo	0012	301461	F.03.03.200146.9210	9210	33,523,860	28.8980%
SPS	0013	301464	F.03.04.200146.9210	9210	29,899,764	25.7740%
<b>Total</b>					<b>116,007,387</b>	<b>100.0000%</b>

**Energy Markets - Regulated Trading**  
**SAP ACC 200146 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total MWh Hour Sales 000's</b>	<b>Allocation %</b>
NSPM	0010	301457	F.03.01.200146.9210	9210	47,188,607	40.3720%
NSPW	0011	301459	F.03.02.200146.9210	9210	6,964,716	5.9586%
PSCo	0012	301461	F.03.03.200146.9210	9210	33,526,075	28.6831%
SPS	0013	301464	F.03.04.200146.9210	9210	29,205,190	24.9863%
<b>Total</b>					<b>116,884,588</b>	<b>100.0000%</b>



**Business Objects**

**SAP ACC 200147 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Business Objects users</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200147.9210	9210	1,055	48.8879%
NSPW	0011	301674	F.03.02.200147.9210	9210	149	6.9045%
PSCo	0012	301675	F.03.03.200147.9210	9210	651	30.1668%
SPS	0013	301676	F.03.04.200147.9210	9210	303	14.0408%
<b>Total</b>					<b>2,158</b>	<b>100.0000%</b>

**Business Objects**

**SAP ACC 200147 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Business Objects users</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200147.9210	9210	1,490	42.5836%
NSPW	0011	301674	F.03.02.200147.9210	9210	250	7.1449%
PSCo	0012	301675	F.03.03.200147.9210	9210	1,374	39.2684%
SPS	0013	301676	F.03.04.200147.9210	9210	385	11.0031%
<b>Total</b>					<b>3,499</b>	<b>100.0000%</b>

**Business Systems**  
**SAP ACC 200148 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Computers</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200148.9210	9210	5,697	49.2097%
NSPW	0011	301674	F.03.02.200148.9210	9210	767	6.6252%
PSCo	0012	301675	F.03.03.200148.9210	9210	3,468	29.9559%
SPS	0013	301676	F.03.04.200148.9210	9210	1,645	14.2092%
<b>Total</b>					<b>11,577</b>	<b>100.0000%</b>

**Business Systems**  
**SAP ACC 200148 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Computers</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200148.9210	9210	5,408	48.3289%
NSPW	0011	301674	F.03.02.200148.9210	9210	675	6.0322%
PSCo	0012	301675	F.03.03.200148.9210	9210	3,544	31.6711%
SPS	0013	301676	F.03.04.200148.9210	9210	1,563	13.9678%
<b>Total</b>					<b>11,190</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year  
 Customer & Enterprise Solutions (CES)

**SAP ACC 200149 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Computers</b>	<b>%</b>
NSPM	0010	301673	F.03.01.200149.9210	9210	5,697	49.2096%
NSPW	0011	301674	F.03.02.200149.9210	9210	767	6.6252%
PSCo	0012	301675	F.03.03.200149.9210	9210	3,468	29.9559%
SPS	0013	301676	F.03.04.200149.9210	9210	1,645	14.2092%
<b>Total</b>					<b>11,577</b>	<b>100.0000%</b>

**Customer & Enterprise Solutions (CES)**

**SAP ACC 200149 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Computers</b>	<b>%</b>
NSPM	0010	301673	F.03.01.200149.9210	9210	5,408	48.3289%
NSPW	0011	301674	F.03.02.200149.9210	9210	675	6.0322%
PSCo	0012	301675	F.03.03.200149.9210	9210	3,544	31.6711%
SPS	0013	301676	F.03.04.200149.9210	9210	1,563	13.9678%
<b>Total</b>					<b>11,190</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>No. of Customers Excluding Wholesale</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
1,682,078	38.3226%	3,786	48.7384%	45.4236%
292,295	6.6593%	533	6.8615%	6.7153%
2,024,290	46.1192%	2,338	30.0978%	35.3910%
390,596	8.8989%	1,111	14.3023%	12.4701%
<b>4,389,259</b>	<b>100.0000%</b>	<b>7,768</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>No. of Customers Excluding Wholesale</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
1,706,925	38.2809%	3,968	48.9212%	45.1770%
295,755	6.6328%	557	6.8672%	6.5107%
2,060,474	46.2099%	2,423	29.8730%	35.9180%
395,793	8.8764%	1,163	14.3386%	12.3943%
<b>4,458,947</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Interactive Voice Response (IVR)**

**SAP ACC 200150 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Contacts</b>	<b>Allocation %</b>
NSPM	0010	300575	F.03.01.200150.9030	9030	1,158,397	33.4198%
NSPW	0011	301575	F.03.02.200150.9030	9030	204,127	5.8891%
PSCo	0012	300581	F.03.03.200150.9030	9030	1,561,546	45.0507%
SPS	0013	300582	F.03.04.200150.9030	9030	542,127	15.6404%
<b>Total</b>					<b>3,466,197</b>	<b>100.0000%</b>

**Interactive Voice Response (IVR)**

**SAP ACC 200150 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of IVR Contacts</b>	<b>Allocation %</b>
NSPM	0010	300575	F.03.01.200150.9030	9030	2,203,110	33.5696%
NSPW	0011	301575	F.03.02.200150.9030	9030	409,791	6.2441%
PSCo	0012	300581	F.03.03.200150.9030	9030	2,897,880	44.1562%
SPS	0013	300582	F.03.04.200150.9030	9030	1,052,024	16.0301%
<b>Total</b>					<b>6,562,805</b>	<b>100.0000%</b>

**Customer Billing FERC 903**

**SAP ACC 200151 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customer Bills</b>	<b>Allocation %</b>
NSPM	0010	300605	F.03.01.200151.9030	9030	1,528,773	38.9224%
NSPW	0011	301567	F.03.02.200151.9030	9030	263,629	6.7120%
PSCo	0012	300611	F.03.03.200151.9030	9030	1,808,432	46.0424%
SPS	0013	302046	F.03.04.200151.9030	9030	326,916	8.3232%
<b>Total</b>					<b>3,927,750</b>	<b>100.0000%</b>

**Customer Billing FERC 903**

**SAP ACC 200151 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customer Bills</b>	<b>Allocation %</b>
NSPM	0010	300605	F.03.01.200151.9030	9030	1,412,367	38.8038%
NSPW	0011	301567	F.03.02.200151.9030	9030	242,823	6.6714%
PSCo	0012	300611	F.03.03.200151.9030	9030	1,682,418	46.2233%
SPS	0013	302046	F.03.04.200151.9030	9030	302,153	8.3015%
<b>Total</b>					<b>3,639,761</b>	<b>100.0000%</b>

**Customer Care FERC 902**

**SAP ACC 200152 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers</b>	<b>Allocation %</b>
NSPM	0010	300585	F.03.01.200152.9020	9020	1,682,123	38.2522%
NSPW	0011	301567	F.03.02.200152.9020	9020	292,339	6.6479%
PSCo	0012	300591	F.03.03.200152.9020	9020	2,032,394	46.2175%
SPS	0013	300592	F.03.04.200152.9020	9020	390,601	8.8824%
<b>Total</b>					<b>4,397,457</b>	<b>100.0000%</b>

**Customer Care FERC 902**

**SAP ACC 200152 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers</b>	<b>Allocation %</b>
NSPM	0010	300585	F.03.01.200152.9020	9020	1,706,969	38.2129%
NSPW	0011	301567	F.03.02.200152.9020	9020	295,810	6.6221%
PSCo	0012	300591	F.03.03.200152.9020	9020	2,068,418	46.3045%
SPS	0013	300592	F.03.04.200152.9020	9020	395,798	8.8605%
<b>Total</b>					<b>4,466,995</b>	<b>100.0000%</b>

**Customer Safety Advertising/Information Costs**  
**SAC APP 200153 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300426	F.03.01.200153.9210	9210	1,682,078	38.3226%
NSPW	0011	300429	F.03.02.200153.9210	9210	292,295	6.6593%
PSCo	0012	300432	F.03.03.200153.9210	9210	2,024,290	46.1192%
SPS	0013	300433	F.03.04.200153.9210	9210	390,596	8.8989%
<b>Total</b>					<b>4,389,259</b>	<b>100.0000%</b>

**Customer Safety Advertising/Information Costs**  
**SAC APP 200153 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300426	F.03.01.200153.9210	9210	1,706,925	38.2809%
NSPW	0011	300429	F.03.02.200153.9210	9210	295,755	6.6328%
PSCo	0012	300432	F.03.03.200153.9210	9210	2,060,474	46.2099%
SPS	0013	300433	F.03.04.200153.9210	9210	395,793	8.8764%
<b>Total</b>					<b>4,458,947</b>	<b>100.0000%</b>



**Customer Service Information Technology (IT) FERC 903**  
**SAP ACC 200154 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of Customers Excluding Wholesale	Allocation %
NSPM	0010	300575	F.03.01.200154.9030	9030	1,682,078	38.3226%
NSPW	0011	301575	F.03.02.200154.9030	9030	292,295	6.6593%
PSCo	0012	300581	F.03.03.200154.9030	9030	2,024,290	46.1192%
SPS	0013	300582	F.03.04.200154.9030	9030	390,596	8.8989%
<b>Total</b>					<b>4,389,259</b>	<b>100.0000%</b>

**Customer Service Information Technology (IT) FERC 903**  
**SAP ACC 200154 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of Customers Excluding Wholesale	Allocation %
NSPM	0010	300575	F.03.01.200154.9030	9030	1,706,925	38.2809%
NSPW	0011	301575	F.03.02.200154.9030	9030	295,755	6.6328%
PSCo	0012	300581	F.03.03.200154.9030	9030	2,060,474	46.2099%
SPS	0013	300582	F.03.04.200154.9030	9030	395,793	8.8764%
<b>Total</b>					<b>4,458,947</b>	<b>100.0000%</b>

**Customer Care FERC 903**

**SAP ACC 200155 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300555	F.03.01.200155.9030	9030	1,682,078	38.3226%
NSPW	0011	301567	F.03.02.200155.9030	9030	292,295	6.6593%
PSCo	0012	300561	F.03.03.200155.9030	9030	2,024,290	46.1192%
SPS	0013	300562	F.03.04.200155.9030	9030	390,596	8.8989%
<b>Total</b>					<b>4,389,259</b>	<b>100.0000%</b>

**Customer Care FERC 903**

**SAP ACC 200155 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300555	F.03.01.200155.9030	9030	1,706,925	38.2809%
NSPW	0011	301567	F.03.02.200155.9030	9030	295,755	6.6328%
PSCo	0012	300561	F.03.03.200155.9030	9030	2,060,474	46.2099%
SPS	0013	300562	F.03.04.200155.9030	9030	395,793	8.8764%
<b>Total</b>					<b>4,458,947</b>	<b>100.0000%</b>

**Customer Care FERC 901**

**SAP ACC 200156 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300605	F.03.01.200156.9010	9010	1,682,078	38.3226%
NSPW	0011	301567	F.03.02.200156.9010	9010	292,295	6.6593%
PSCo	0012	300611	F.03.03.200156.9010	9010	2,024,290	46.1192%
SPS	0013	300612	F.03.04.200156.9010	9010	390,596	8.8989%
<b>Total</b>					<b>4,389,259</b>	<b>100.0000%</b>

**Customer Care FERC 901**

**SAP ACC 200156 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300605	F.03.01.200156.9010	9010	1,706,925	38.2809%
NSPW	0011	301567	F.03.02.200156.9010	9010	295,755	6.6328%
PSCo	0012	300611	F.03.03.200156.9010	9010	2,060,474	46.2099%
SPS	0013	300612	F.03.04.200156.9010	9010	395,793	8.8764%
<b>Total</b>					<b>4,458,947</b>	<b>100.0000%</b>

**Customer Service Information Technology (IT) PSCo & SPS FERC 903**

**SAP ACC 200157 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
PSCo	0012	300581	F.03.03.200157.9030	9030	2,024,290	83.8255%
SPS	0013	300582	F.03.04.200157.9030	9030	390,596	16.1745%
<b>Total</b>					<b>2,414,886</b>	<b>100.0000%</b>

**Customer Service Information Technology (IT) PSCo & SPS FERC 903**

**SAP ACC 200157 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
PSCo	0012	300581	F.03.03.200157.9030	9030	2,060,474	83.8864%
SPS	0013	300582	F.03.04.200157.9030	9030	395,793	16.1136%
<b>Total</b>					<b>2,456,267</b>	<b>100.0000%</b>

**Customer Care PSCo & SPS FERC 903**

**SAP ACC 200158 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
PSCo	0012	300561	F.03.03.200158.9030	9030	2,024,290	83.8255%
SPS	0013	300562	F.03.04.200158.9030	9030	390,596	16.1745%
<b>Total</b>					<b>2,414,886</b>	<b>100.0000%</b>

**Customer Care PSCo & SPS FERC 903**

**SAP ACC 200158 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
PSCo	0012	300561	F.03.03.200158.9030	9030	2,060,474	83.8864%
SPS	0013	300562	F.03.04.200158.9030	9030	395,793	16.1136%
<b>Total</b>					<b>2,456,267</b>	<b>100.0000%</b>

**Customer Service Information Technology (IT) NSPM & NSPW FERC 903**

**SAP ACC 200159 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300575	F.03.01.200159.9030	9030	1,682,078	85.1956%
NSPW	0011	301575	F.03.02.200159.9030	9030	292,295	14.8044%
<b>Total</b>					<b>1,974,373</b>	<b>100.0000%</b>

**Customer Service Information Technology (IT) NSPM & NSPW FERC 903**

**SAP ACC 200159 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300575	F.03.01.200159.9030	9030	1,706,925	85.2320%
NSPW	0011	301575	F.03.02.200159.9030	9030	295,755	14.7680%
<b>Total</b>					<b>2,002,680</b>	<b>100.0000%</b>

**Customer Care NSPM & NSPW FERC 903**

**SAP ACC 200160 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300555	F.03.01.200160.9030	9030	1,682,078	85.1956%
NSPW	0011	301567	F.03.02.200160.9030	9030	292,295	14.8044%
<b>Total</b>					<b>1,974,373</b>	<b>100.0000%</b>

**Customer Care NSPM & NSPW FERC 903**

**SAP ACC 200160 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Customers Excluding Wholesale</b>	<b>Allocation %</b>
NSPM	0010	300555	F.03.01.200160.9030	9030	1,706,925	85.2320%
NSPW	0011	301567	F.03.02.200160.9030	9030	295,755	14.7680%
<b>Total</b>					<b>2,002,680</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year  
 Customer Care Low Income Assistance FERC 908

**SAP ACC 200161 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Residential Customers</b>	<b>%</b>
NSPM	0010	300565	F.03.01.200161.9080	9080	1,484,836	39.2125%
NSPW	0011	301567	F.03.02.200161.9080	9080	245,012	6.4704%
PSCo	0012	300615	F.03.03.200161.9080	9080	1,748,788	46.1831%
SPS	0013	300582	F.03.04.200161.9080	9080	308,003	8.1339%
<b>Total</b>					<b>3,786,639</b>	<b>100.0000%</b>

**Customer Care Low Income Assistance FERC 908**

**SAP ACC 200161 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Residential Customers</b>	<b>%</b>
NSPM	0010	300565	F.03.01.200161.9080	9080	1,506,227	39.2003%
NSPW	0011	301567	F.03.02.200161.9080	9080	247,648	6.4452%
PSCo	0012	300615	F.03.03.200161.9080	9080	1,776,335	46.2299%
SPS	0013	300582	F.03.04.200161.9080	9080	312,181	8.1247%
<b>Total</b>					<b>3,842,391</b>	<b>100.0000%</b>



**PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year**

<b>No. of Low Income Customer Calls</b>	<b>%</b>	<b>Allocation %</b>
25,954	44.4387%	41.8256%
2,847	4.8747%	5.6726%
23,269	39.8414%	43.0123%
6,334	10.8451%	9.4895%
<b>58,404</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>No. of Low Income Customer Calls</b>	<b>%</b>	<b>Allocation %</b>
26,205	45.2622%	42.2312%
3,535	6.1058%	6.2755%
22,010	38.0164%	42.1232%
6,146	10.6156%	9.3701%
<b>57,896</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages

20XX Informational Historical Test Year  
 Call Logging and Quality Management (CL/QM) FERC 903

SAP ACC 200162 Effective: April 1, 2022 - March 31, 2023

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of Customers Excluding Wholesale	%
NSPM	0010	300575	F.03.01.200162.9030	9030	1,682,078	38.3226%
NSPW	0011	301575	F.03.02.200162.9030	9030	292,295	6.6593%
PSCo	0012	300581	F.03.03.200162.9030	9030	2,024,290	46.1192%
SPS	0013	300582	F.03.04.200162.9030	9030	390,596	8.8989%
<b>Total</b>					<b>4,389,259</b>	<b>100.0000%</b>

Call Logging and Quality Management (CL/QM) FERC 903

SAP ACC 200162 Effective: April 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of Customers Excluding Wholesale	%
NSPM	0010	300575	F.03.01.200162.9030	9030	1,706,925	38.2809%
NSPW	0011	301575	F.03.02.200162.9030	9030	295,755	6.6328%
PSCo	0012	300581	F.03.03.200162.9030	9030	2,060,474	46.2099%
SPS	0013	300582	F.03.04.200162.9030	9030	395,793	8.8764%
<b>Total</b>					<b>4,458,947</b>	<b>100.0000%</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>No. of Contacts</b>	<b>%</b>	<b>Allocation %</b>
1,158,397	33.4198%	35.8712%
204,127	5.8891%	6.2742%
1,561,546	45.0507%	45.5849%
542,127	15.6404%	12.2697%
<b>3,466,197</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>No. of Contacts</b>	<b>%</b>	<b>Allocation %</b>
3,505,783	33.5163%	35.8986%
647,438	6.1897%	6.4113%
4,696,147	44.8966%	45.5532%
1,610,551	15.3974%	12.1369%
<b>10,459,919</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Employee Communications**

**SAP ACC 200163 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	301392	F.03.01.200163.9210	9210	3,786	48.6508%
NSPW	0011	301393	F.03.02.200163.9210	9210	533	6.8491%
PSCo	0012	301394	F.03.03.200163.9210	9210	2,338	30.0437%
SPS	0013	301395	F.03.04.200163.9210	9210	1,111	14.2765%
Xcel Energy	0023	300014	F.03.08.200163.9210	9210	14	0.1799%
<b>Total</b>					<b>7,782</b>	<b>100.0000%</b>

**Employee Communications**

**SAP ACC 200163 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	301392	F.03.01.200163.9210	9210	3,968	48.8489%
NSPW	0011	301393	F.03.02.200163.9210	9210	557	6.8571%
PSCo	0012	301394	F.03.03.200163.9210	9210	2,423	29.8289%
SPS	0013	301395	F.03.04.200163.9210	9210	1,163	14.3174%
Xcel Energy	0023	300014	F.03.08.200163.9210	9210	12	0.1477%
<b>Total</b>					<b>8,123</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

**Payroll**

**SAP ACC 200164 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	300416	F.03.01.200164.9210	9210	3,786	48.6508%
NSPW	0011	300419	F.03.02.200164.9210	9210	533	6.8491%
PSCo	0012	300422	F.03.03.200164.9210	9210	2,338	30.0437%
SPS	0013	300423	F.03.04.200164.9210	9210	1,111	14.2765%
Xcel Energy	0023	300014	F.03.08.200164.9210	9210	14	0.1799%
<b>Total</b>					<b>7,782</b>	<b>100.0000%</b>

**Payroll**

**SAP ACC 200164 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	300416	F.03.01.200164.9210	9210	3,968	48.8489%
NSPW	0011	300419	F.03.02.200164.9210	9210	557	6.8571%
PSCo	0012	300422	F.03.03.200164.9210	9210	2,423	29.8289%
SPS	0013	300423	F.03.04.200164.9210	9210	1,163	14.3174%
Xcel Energy	0023	300014	F.03.08.200164.9210	9210	12	0.1477%
<b>Total</b>					<b>8,123</b>	<b>100.0000%</b>

**Employee Management Systems**

**SAP ACC 200165 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200165.9210	9210	3,786	48.6508%
NSPW	0011	301674	F.03.02.200165.9210	9210	533	6.8491%
PSCo	0012	301675	F.03.03.200165.9210	9210	2,338	30.0437%
SPS	0013	301676	F.03.04.200165.9210	9210	1,111	14.2765%
Xcel Energy	0023	300014	F.03.08.200165.9210	9210	14	0.1799%
<b>Total</b>					<b>7,782</b>	<b>100.0000%</b>

**Employee Management Systems**

**SAP ACC 200165 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200165.9210	9210	3,968	48.8489%
NSPW	0011	301674	F.03.02.200165.9210	9210	557	6.8571%
PSCo	0012	301675	F.03.03.200165.9210	9210	2,423	29.8289%
SPS	0013	301676	F.03.04.200165.9210	9210	1,163	14.3174%
Xcel Energy	0023	300014	F.03.08.200165.9210	9210	12	0.1477%
<b>Total</b>					<b>8,123</b>	<b>100.0000%</b>

**Human Resources (Diversity/Safety/Employee Relations)**  
**SAP ACC 200166 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	300416	F.03.01.200166.9210	9210	3,786	48.7384%
NSPW	0011	300419	F.03.02.200166.9210	9210	533	6.8615%
PSCo	0012	300422	F.03.03.200166.9210	9210	2,338	30.0978%
SPS	0013	300423	F.03.04.200166.9210	9210	1,111	14.3023%
<b>Total</b>					<b>7,768</b>	<b>100.0000%</b>

**Human Resources (Diversity/Safety/Employee Relations)**  
**SAP ACC 200166 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	300416	F.03.01.200166.9210	9210	3,968	48.9212%
NSPW	0011	300419	F.03.02.200166.9210	9210	557	6.8672%
PSCo	0012	300422	F.03.03.200166.9210	9210	2,423	29.8730%
SPS	0013	300423	F.03.04.200166.9210	9210	1,163	14.3386%
<b>Total</b>					<b>8,111</b>	<b>100.0000%</b>

**e-Business**

**SAP ACC 200167 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200167.9210	9210	3,786	48.7384%
NSPW	0011	301674	F.03.02.200167.9210	9210	533	6.8615%
PSCo	0012	301675	F.03.03.200167.9210	9210	2,338	30.0978%
SPS	0013	301676	F.03.04.200167.9210	9210	1,111	14.3023%
<b>Total</b>					<b>7,768</b>	<b>100.0000%</b>

**e-Business**

**SAP ACC 200167 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Employees</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200167.9210	9210	3,968	48.9212%
NSPW	0011	301674	F.03.02.200167.9210	9210	557	6.8672%
PSCo	0012	301675	F.03.03.200167.9210	9210	2,423	29.8730%
SPS	0013	301676	F.03.04.200167.9210	9210	1,163	14.3386%
<b>Total</b>					<b>8,111</b>	<b>100.0000%</b>



**Gas Management System (GMS) FERC 866 & 880**  
**SAP ACC 200168 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of Gas Retail Customers	No. of Gas Transport Customers	Allocation %
NSPM	0010	300344	F.03.01.200168.8660	8660		29	0.0018%
NSPW	0011	300175	F.03.02.200168.8800	8800	122,328	44	7.5446%
PSCo	0012	300074	F.03.03.200168.8660	8660		8,053	0.4965%
PSCo	0012	300361	F.03.03.200168.8800	8800	1,491,535		91.9571%
<b>Total</b>					<b>1,613,863</b>	<b>8,126</b>	<b>100.0000%</b>

**Gas Management System (GMS) FERC 866 & 880**  
**SAP ACC 200168 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of Gas Retail Customers	No. of Gas Transport Customers	Allocation %
NSPM	0010	300344	F.03.01.200168.8660	8660		30	0.0018%
NSPW	0011	300175	F.03.02.200168.8800	8800	123,886	55	7.5487%
PSCo	0012	300074	F.03.03.200168.8660	8660		7,892	0.4807%
PSCo	0012	300361	F.03.03.200168.8800	8800	1,510,029		91.9688%
<b>Total</b>					<b>1,633,915</b>	<b>7,977</b>	<b>100.0000%</b>

**Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549**  
**SAP ACC 200169 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of WAM ES Users	%	MWH Generation	%
NSPM	0010	301404	F.03.01.200169.5390	5390	480	38.0048%	49,842	0.2032%
NSPM	0010	301403	F.03.01.200169.5060	5060			10,737,345	43.7654%
NSPM	0010	301405	F.03.01.200169.5490	5490			13,746,690	56.0315%
NSPW	0011	301682	F.03.02.200169.5060	5060	112	8.8678%	245,396	21.1032%
NSPW	0011	301073	F.03.02.200169.5390	5390			778,812	66.9750%
NSPW	0011	301073	F.03.02.200169.5490	5490			138,631	11.9218%
PSCo	0012	300929	F.03.03.200169.5060	5060	404	31.9873%	14,630,721	55.5636%
PSCo	0012	300967	F.03.03.200169.5390	5390			109,661	0.4165%
PSCo	0012	300929	F.03.03.200169.5490	5490			11,591,096	44.0199%
SPS	0013	300933	F.03.04.200169.5490	5490			5,046,091	34.1998%
SPS	0013	300933	F.03.04.200169.5060	5060	267	21.1401%	9,708,641	65.8002%
<b>Total</b>					<b>1,263</b>	<b>100.0000%</b>		<b>100.0000%</b>

**Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549**  
**SAP ACC 200169 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	No. of WAM ES Users	%	MWH Generation	%
NSPM	0010	301404	F.03.01.200169.5390	5390	570	40.5694%	58,872	0.2380%
NSPM	0010	301403	F.03.01.200169.5060	5060			11,121,904	44.9703%
NSPM	0010	301405	F.03.01.200169.5490	5490			13,550,867	54.7916%
NSPW	0011	301682	F.03.02.200169.5060	5060	121	8.6121%	235,709	21.9714%
NSPW	0011	301073	F.03.02.200169.5390	5390			759,132	70.7619%
NSPW	0011	301073	F.03.02.200169.5490	5490			77,957	7.2667%
PSCo	0012	300929	F.03.03.200169.5060	5060	430	30.6050%	12,943,057	49.9249%
PSCo	0012	300967	F.03.03.200169.5390	5390			158,288	0.6106%
PSCo	0012	300929	F.03.03.200169.5490	5490			12,823,730	49.4646%
SPS	0013	300933	F.03.04.200169.5490	5490			5,262,606	34.2427%
SPS	0013	300933	F.03.04.200169.5060	5060	284	20.2135%	10,105,961	65.7573%
<b>Total</b>					<b>1,405</b>	<b>100.0000%</b>		<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Allocation %</b>
0.0772%
16.6329%
21.2946%
1.8714%
5.9392%
1.0572%
17.7733%
0.1332%
14.0808%
7.2299%
13.9103%
<b>100.0000%</b>

<b>Allocation %</b>
0.0966%
18.2442%
22.2286%
1.8922%
6.0941%
0.6258%
15.2795%
0.1869%
15.1386%
6.9216%
13.2919%
<b>100.0000%</b>

**Meter Reading and Monitoring Systems FERC 902**  
**SAP ACC 200170 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Meters</b>	<b>Allocation %</b>
NSPM	0010	300585	F.03.01.200170.9020	9020	2,104,590	35.6105%
NSPW	0011	301567	F.03.02.200170.9020	9020	388,773	6.5782%
PSCo	0012	300591	F.03.03.200170.9020	9020	3,023,313	51.1557%
SPS	0013	300592	F.03.04.200170.9020	9020	393,347	6.6556%
<b>Total</b>					<b>5,910,023</b>	<b>100.0000%</b>

**Meter Reading and Monitoring Systems FERC 902**  
**SAP ACC 200170 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Meters</b>	<b>Allocation %</b>
NSPM	0010	300585	F.03.01.200170.9020	9020	2,128,924	35.6358%
NSPW	0011	301567	F.03.02.200170.9020	9020	392,281	6.5663%
PSCo	0012	300591	F.03.03.200170.9020	9020	3,055,639	51.1480%
SPS	0013	300592	F.03.04.200170.9020	9020	397,271	6.6499%
<b>Total</b>					<b>5,974,115</b>	<b>100.0000%</b>

**Customer Resource System (CRS) FERC 903**  
**SAP ACC 200171 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Meters</b>	<b>%</b>
NSPM	0010	300575	F.03.01.200171.9030	9030	2,104,590	35.6105%
NSPW	0011	301575	F.03.02.200171.9030	9030	388,773	6.5782%
PSCo	0012	300581	F.03.03.200171.9030	9030	3,023,313	51.1557%
SPS	0013	300582	F.03.04.200171.9030	9030	393,347	6.6556%
<b>Total</b>					<b>5,910,023</b>	<b>100.0000%</b>

**Customer Resource System (CRS) FERC 903**  
**SAP ACC 200171 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Meters</b>	<b>%</b>
NSPM	0010	300575	F.03.01.200171.9030	9030	2,128,924	35.6358%
NSPW	0011	301575	F.03.02.200171.9030	9030	392,281	6.5663%
PSCo	0012	300581	F.03.03.200171.9030	9030	3,055,639	51.1480%
SPS	0013	300582	F.03.04.200171.9030	9030	397,271	6.6499%
<b>Total</b>					<b>5,974,115</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>No. of Contacts</b>	<b>%</b>	<b>Allocation %</b>
1,158,397	33.4198%	34.5152%
204,127	5.8891%	6.2336%
1,561,546	45.0507%	48.1032%
542,127	15.6404%	11.1480%
<b>3,466,197</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>No. of Contacts</b>	<b>%</b>	<b>Allocation %</b>
3,505,783	33.5163%	34.5761%
647,438	6.1897%	6.3780%
4,696,147	44.8966%	48.0223%
1,610,551	15.3974%	11.0236%
<b>10,459,919</b>	<b>100.0000%</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year  
 Network

**SAP ACC 200172 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Phones</b>	<b>%</b>	<b>No. of Radios</b>
NSPM	0010	301673	F.03.01.200172.9210	9210	7,136	54.5649%	2,995
NSPW	0011	301674	F.03.02.200172.9210	9210	942	7.2029%	626
PSCo	0012	301675	F.03.03.200172.9210	9210	3,022	23.1075%	1,985
SPS	0013	301676	F.03.04.200172.9210	9210	1,978	15.1246%	852
<b>Total</b>					<b>13,078</b>	<b>100.0000%</b>	<b>6,458</b>

Network

**SAP ACC 200172 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of Phones</b>	<b>%</b>	<b>No. of Radios</b>
NSPM	0010	301673	F.03.01.200172.9210	9210	7,010	55.1491%	3,262
NSPW	0011	301674	F.03.02.200172.9210	9210	1,001	7.8751%	626
PSCo	0012	301675	F.03.03.200172.9210	9210	3,034	23.8691%	2,211
SPS	0013	301676	F.03.04.200172.9210	9210	1,666	13.1068%	880
<b>Total</b>					<b>12,711</b>	<b>100.0000%</b>	<b>6,979</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>No. of Computers</b>	<b>%</b>	<b>Allocation %</b>
46.3766%	5,697	49.2096%	50.0504%
9.6934%	767	6.6252%	7.8405%
30.7371%	3,468	29.9559%	27.9335%
13.1929%	1,645	14.2092%	14.1756%
<b>100.0000%</b>	<b>11,577</b>	<b>100.0000%</b>	<b>100.0000%</b>

<b>%</b>	<b>No. of Computers</b>	<b>%</b>	<b>Allocation %</b>
46.7402%	5,408	48.3289%	50.0727%
8.9698%	675	6.0322%	7.6257%
31.6808%	3,544	31.6711%	29.0737%
12.6093%	1,563	13.9678%	13.2279%
<b>100.0000%</b>	<b>11,190</b>	<b>100.0000%</b>	<b>100.0000%</b>



**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

**Generation Trading/Native Hedge - Back Office**  
**SAP ACC 200173 Effective January 1, 2022 - December 31, 2022**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Allocation %</b>
NSPM	0010	301457	F.03.01.200173.9210	9210	28.8742%
NSPW	0011	301459	F.03.02.200173.9210	9210	5.8304%
PSCo	0012	301461	F.03.03.200173.9210	9210	26.6475%
SPS	0013	301464	F.03.04.200173.9210	9210	38.6479%
<b>Total</b>					<b>100.0000%</b>

**Generation Trading/Native Hedge - Back Office**  
**SAP ACC 200173 Effective January 1, 2023 - December 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Allocation %</b>
NSPM	0010	301457	F.03.01.200173.9210	9210	29.8743%
NSPW	0011	301459	F.03.02.200173.9210	9210	6.1622%
PSCo	0012	301461	F.03.03.200173.9210	9210	25.6594%
SPS	0013	301464	F.03.04.200173.9210	9210	38.3041%
<b>Total</b>					<b>100.0000%</b>

**Generation Trading/Native Hedge - Mid Office FERC 557**  
**SAP ACC 200174 Effective January 1, 2022 - December 31, 2022**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Allocation %</b>
NSPM	0010	300734	F.03.01.200174.5570	5570	34.7046%
PSCo	0012	300738	F.03.03.200174.5570	5570	26.6475%
SPS	0013	300741	F.03.04.200174.5570	5570	38.6479%
<b>Total</b>					<b>100.0000%</b>

**Generation Trading/Native Hedge - Mid Office FERC 557**  
**SAP ACC 200174 Effective January 1, 2023 - December 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Allocation %</b>
NSPM	0010	300734	F.03.01.200174.5570	5570	36.0365%
PSCo	0012	300738	F.03.03.200174.5570	5570	25.6594%
SPS	0013	300741	F.03.04.200174.5570	5570	38.3041%
<b>Total</b>					<b>100.0000%</b>

**Marketing & Sales**

**SAP ACC 200176 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Revenues \$000's</b>	<b>Allocation %</b>
NSPM	0010	300575	F.03.01.200176.9210	9210	\$ 5,877,496	40.8320%
NSPW	0011	301575	F.03.02.200176.9210	9210	1,105,601	7.6808%
PSCo	0012	300581	F.03.03.200176.9210	9210	4,939,566	34.3161%
SPS	0013	302046	F.03.04.200176.9210	9210	2,471,662	17.1711%
<b>Total</b>					<b>\$ 14,394,325</b>	<b>100.0000%</b>

**Marketing & Sales**

**SAP ACC 200176 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Revenues \$000's</b>	<b>Allocation %</b>
NSPM	0010	300575	F.03.01.200176.9210	9210	\$ 6,813,474	41.7226%
NSPW	0011	301575	F.03.02.200176.9210	9210	1,200,624	7.3521%
PSCo	0012	300581	F.03.03.200176.9210	9210	5,888,081	36.0560%
SPS	0013	302046	F.03.04.200176.9210	9210	2,428,212	14.8693%
<b>Total</b>					<b>\$ 16,330,391</b>	<b>100.0000%</b>

**Rates & Regulation - Electric**  
**SAP ACC 200177 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Direct Labor \$\$ Rates &amp; Regulation</b>	<b>Allocation %</b>
NSPM	0010	300833	F.03.01.200177.9210	9210	\$ 1,575,855	30.1706%
NSPW	0011	300673	F.03.02.200177.9210	9210	137,376	2.6301%
PSCo	0012	300812	F.03.03.200177.9210	9210	2,278,574	43.6245%
SPS	0013	300815	F.03.04.200177.9210	9210	1,231,348	23.5748%
<b>Total</b>					<b>\$ 5,223,153</b>	<b>100.0000%</b>

**Rates & Regulation - Electric**  
**SAP ACC 200177 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Direct Labor \$\$ Rates &amp; Regulation</b>	<b>Allocation %</b>
NSPM	0010	300833	F.03.01.200177.9210	9210	\$ 1,611,557	31.5487%
NSPW	0011	300673	F.03.02.200177.9210	9210	129,606	2.5372%
PSCo	0012	300812	F.03.03.200177.9210	9210	2,013,194	39.4115%
SPS	0013	300815	F.03.04.200177.9210	9210	1,353,792	26.5026%
<b>Total</b>					<b>\$ 5,108,149</b>	<b>100.0000%</b>

**Rates & Regulation**

**SAP ACC 200178 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Direct Labor \$\$ Rates &amp; Regulation</b>	<b>Allocation %</b>
NSPM	0010	300808	F.03.01.200178.9210	9210	\$ 1,575,855	30.1706%
NSPW	0011	300811	F.03.02.200178.9210	9210	137,376	2.6301%
PSCo	0012	300814	F.03.03.200178.9210	9210	2,278,574	43.6245%
SPS	0013	300815	F.03.04.200178.9210	9210	1,231,348	23.5748%
<b>Total</b>					<b>\$ 5,223,153</b>	<b>100.0000%</b>

**Rates & Regulation**

**SAP ACC 200178 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Direct Labor \$\$ Rates &amp; Regulation</b>	<b>Allocation %</b>
NSPM	0010	300808	F.03.01.200178.9210	9210	\$ 1,611,557	31.5487%
NSPW	0011	300811	F.03.02.200178.9210	9210	129,606	2.5372%
PSCo	0012	300814	F.03.03.200178.9210	9210	2,013,194	39.4115%
SPS	0013	300815	F.03.04.200178.9210	9210	1,353,792	26.5026%
<b>Total</b>					<b>\$ 5,108,149</b>	<b>100.0000%</b>

**EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581  
 SAP ACC 200180 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Prod Plant \$000	Gross Electric Trans Plant \$000	Gross Electric Dist Plant \$000	U5 %
NSPM	0010	300734	F.03.01.200180.5560	5560	\$ 11,731,880	\$ 4,144,695	\$ 4,843,117	3.9637%
NSPM	0010	300125	F.03.01.200180.5612	5612				73.9325%
NSPM	0010	300125	F.03.01.200180.5810	5810				22.1038%
NSPW	0011	300737	F.03.02.200180.5560	5560	544,180	1,513,306	1,184,118	1.9591%
NSPW	0011	300127	F.03.02.200180.5612	5612				67.8379%
NSPW	0011	300127	F.03.02.200180.5810	5810				30.2030%
PSCo	0012	300738	F.03.03.200180.5560	5560	7,060,307	3,134,266	6,296,806	2.8926%
PSCo	0012	300129	F.03.03.200180.5612	5612				44.7710%
PSCo	0012	300129	F.03.03.200180.5810	5810				52.3364%
SPS	0013	300741	F.03.04.200180.5560	5560	3,807,225	3,954,836	1,790,132	3.5341%
SPS	0013	300131	F.03.04.200180.5612	5612				70.9722%
SPS	0013	300131	F.03.04.200180.5810	5810				25.4937%
<b>Total</b>					<b>\$ 23,143,592</b>	<b>\$ 12,747,103</b>	<b>\$ 14,114,173</b>	<b>100.0000%</b>

**EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581  
 SAP ACC 200180 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Gross Electric Prod Plant \$000	Gross Electric Trans Plant \$000	Gross Electric Dist Plant \$000	U5 %
NSPM	0010	300734	F.03.01.200180.5560	5560	\$ 11,857,578	\$ 4,339,187	\$ 5,230,356	3.9835%
NSPM	0010	300125	F.03.01.200180.5612	5612				73.9589%
NSPM	0010	300125	F.03.01.200180.5810	5810				22.0576%
NSPW	0011	300737	F.03.02.200180.5560	5560	578,693	1,624,870	1,286,149	1.8795%
NSPW	0011	300127	F.03.02.200180.5612	5612				66.0576%
NSPW	0011	300127	F.03.02.200180.5810	5810				32.0629%
PSCo	0012	300738	F.03.03.200180.5560	5560	7,005,806	3,440,019	6,736,865	2.9016%
PSCo	0012	300129	F.03.03.200180.5612	5612				49.5132%
PSCo	0012	300129	F.03.03.200180.5810	5810				47.5852%
SPS	0013	300741	F.03.04.200180.5560	5560	3,862,592	4,167,358	1,948,788	3.4417%
SPS	0013	300131	F.03.04.200180.5612	5612				72.7015%
SPS	0013	300131	F.03.04.200180.5810	5810				23.8568%
<b>Total</b>					<b>\$ 23,304,669</b>	<b>\$ 13,571,434</b>	<b>\$ 15,202,158</b>	<b>100.0000%</b>

PSCo  
 Indirect Allocating Cost Center Methods and Percentages  
 20XX Informational Historical Test Year

**EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581**  
**SAP ACC 200180 Effective: April 1, 2022 - March 31, 2023**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Allocation %
NSPM	0010	300734	F.03.01.200180.5560	5560	1.6424%
NSPM	0010	300125	F.03.01.200180.5612	5612	30.6342%
NSPM	0010	300125	F.03.01.200180.5810	5810	9.1588%
NSPW	0011	300737	F.03.02.200180.5560	5560	0.1270%
NSPW	0011	300127	F.03.02.200180.5612	5612	4.3976%
NSPW	0011	300127	F.03.02.200180.5810	5810	1.9579%
PSCo	0012	300738	F.03.03.200180.5560	5560	0.9540%
PSCo	0012	300129	F.03.03.200180.5612	5612	14.7653%
PSCo	0012	300129	F.03.03.200180.5810	5810	17.2603%
SPS	0013	300741	F.03.04.200180.5560	5560	0.6751%
SPS	0013	300131	F.03.04.200180.5612	5612	13.5575%
SPS	0013	300131	F.03.04.200180.5810	5810	4.8699%
<b>Total</b>					<b>100.0000%</b>

**EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581**  
**SAP ACC 200180 Effective: April 1, 2023 - March 31, 2024**

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Allocation %
NSPM	0010	300734	F.03.01.200180.5560	5560	1.6390%
NSPM	0010	300125	F.03.01.200180.5612	5612	30.4296%
NSPM	0010	300125	F.03.01.200180.5810	5810	9.0754%
NSPW	0011	300737	F.03.02.200180.5560	5560	0.1259%
NSPW	0011	300127	F.03.02.200180.5612	5612	4.4265%
NSPW	0011	300127	F.03.02.200180.5810	5810	2.1485%
PSCo	0012	300738	F.03.03.200180.5560	5560	0.9574%
PSCo	0012	300129	F.03.03.200180.5612	5612	16.3364%
PSCo	0012	300129	F.03.03.200180.5810	5810	15.7002%
SPS	0013	300741	F.03.04.200180.5560	5560	0.6595%
SPS	0013	300131	F.03.04.200180.5612	5612	13.9304%
SPS	0013	300131	F.03.04.200180.5810	5810	4.5712%
<b>Total</b>					<b>100.0000%</b>

PSCo  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**  
**Energy Supply Environmental Policy & Services**

**SAP ACC 200181 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Prod Plant \$000</b>	<b>Gross Electric Trans Plant \$000</b>
NSPM	0010	301667	F.03.01.200181.9210	9210	\$ 11,731,880	\$ 4,144,695
NSPW	0011	301527	F.03.02.200181.9210	9210	544,180	1,513,306
PSCo	0012	301463	F.03.03.200181.9210	9210	7,060,307	3,134,266
SPS	0013	300933	F.03.04.200181.9210	9210	3,807,225	3,954,836
<b>Total</b>					<b>\$ 23,143,592</b>	<b>\$ 12,747,103</b>

**Energy Supply Environmental Policy & Services**

**SAP ACC 200181 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Prod Plant \$000</b>	<b>Gross Electric Trans Plant \$000</b>
NSPM	0010	301667	F.03.01.200181.9210	9210	\$ 11,857,578	\$ 4,339,187
NSPW	0011	301527	F.03.02.200181.9210	9210	578,693	1,624,870
PSCo	0012	301463	F.03.03.200181.9210	9210	7,005,806	3,440,019
SPS	0013	300933	F.03.04.200181.9210	9210	3,862,592	4,167,358
<b>Total</b>					<b>\$ 23,304,669</b>	<b>\$ 13,571,434</b>



**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Gross Electric Dist Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Combined Gross Plant \$000's</b>	<b>Allocation %</b>
\$ 4,843,117	\$ 122,221	\$ 1,538,880	\$ 22,380,793	39.1788%
1,184,118	-	374,673	3,616,277	6.3305%
6,296,806	1,357,273	3,726,882	21,575,534	37.7691%
1,790,132	-	-	9,552,193	16.7216%
<b>\$ 14,114,173</b>	<b>\$ 1,479,494</b>	<b>\$ 5,640,435</b>	<b>\$ 57,124,797</b>	<b>100.0000%</b>

<b>Gross Electric Dist Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Combined Gross Plant \$000's</b>	<b>Allocation %</b>
\$ 5,230,356	\$ 129,970	\$ 1,675,127	\$ 23,232,218	38.8368%
1,286,149	-	413,061	3,902,773	6.5242%
6,736,865	1,466,418	4,057,262	22,706,370	37.9578%
1,948,788	-	-	9,978,738	16.6812%
<b>\$ 15,202,158</b>	<b>\$ 1,596,388</b>	<b>\$ 6,145,450</b>	<b>\$ 59,820,099</b>	<b>100.0000%</b>

20XX Informational Historical Test Year  
 Energy Supply Environmental Policy & Services NSPM & NSPW

**SAP ACC 200182 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Prod Plant \$000</b>	<b>Gross Electric Trans Plant \$000</b>
NSPM	0010	301667	F.03.01.200182.9210	9210	\$ 11,731,880	\$ 4,144,695
NSPW	0011	301527	F.03.02.200182.9210	9210	544,180	1,513,306
<b>Total</b>					<b>\$ 12,276,060</b>	<b>\$ 5,658,001</b>

**Energy Supply Environmental Policy & Services NSPM & NSPW**

**SAP ACC 200182 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Prod Plant \$000</b>	<b>Gross Electric Trans Plant \$000</b>
NSPM	0010	301667	F.03.01.200182.9210	9210	\$ 11,857,578	\$ 4,339,187
NSPW	0011	301527	F.03.02.200182.9210	9210	578,693	1,624,870
<b>Total</b>					<b>\$ 12,436,271</b>	<b>\$ 5,964,057</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Gross Electric Dist Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Combined Gross Plat \$000's</b>	<b>Allocation %</b>
\$ 4,843,117	\$ 122,221	\$ 1,538,880	\$ 22,380,793	86.0897%
1,184,118	-	374,673	3,616,277	13.9103%
<b>\$ 6,027,235</b>	<b>\$ 122,221</b>	<b>\$ 1,913,553</b>	<b>\$ 25,997,070</b>	<b>100.0000%</b>

<b>Gross Electric Dist Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Combined Gross Plat \$000's</b>	<b>Allocation %</b>
\$ 5,230,356	\$ 129,970	\$ 1,675,127	\$ 23,232,218	85.6172%
1,286,149	-	413,061	3,902,773	14.3828%
<b>\$ 6,516,505</b>	<b>\$ 129,970</b>	<b>\$ 2,088,188</b>	<b>\$ 27,134,991</b>	<b>100.0000%</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages**

20XX Informational Historical Test Year

**Energy Supply Environmental Policy & Services PSCo & SPS**

**SAP ACC 200183 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Prod Plant \$000</b>	<b>Gross Electric Trans Plant \$000</b>
PSCo	0012	301463	F.03.03.200183.9210	9210	\$ 7,060,307	\$ 3,134,266
SPS	0013	300933	F.03.04.200183.9210	9210	3,807,225	3,954,836
<b>Total</b>					<b>\$ 10,867,532</b>	<b>\$ 7,089,102</b>

**Energy Supply Environmental Policy & Services PSCo & SPS**

**SAP ACC 200183 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Prod Plant \$000</b>	<b>Gross Electric Trans Plant \$000</b>
PSCo	0012	301463	F.03.03.200183.9210	9210	\$ 7,005,806	\$ 3,440,019
SPS	0013	300933	F.03.04.200183.9210	9210	3,862,592	4,167,358
<b>Total</b>					<b>\$ 10,868,398</b>	<b>\$ 7,607,377</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>Gross Electric Dist Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Combined Gross Plat \$000's</b>	<b>Allocation %</b>
\$ 6,296,806	\$ 1,357,273	\$ 3,726,882	\$ 21,575,534	69.3129%
1,790,132	-	-	9,552,193	30.6871%
<b>\$ 8,086,938</b>	<b>\$ 1,357,273</b>	<b>\$ 3,726,882</b>	<b>\$ 31,127,727</b>	<b>100.0000%</b>

<b>Gross Electric Dist Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Combined Gross Plat \$000's</b>	<b>Allocation %</b>
\$ 6,736,865	\$ 1,466,418	\$ 4,057,262	\$ 22,706,370	69.4701%
1,948,788	-	-	9,978,738	30.5299%
<b>\$ 8,685,653</b>	<b>\$ 1,466,418</b>	<b>\$ 4,057,262</b>	<b>\$ 32,685,108</b>	<b>100.0000%</b>

**PowerPlan**

**SAP ACC 200184 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Plant Assets \$000's</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200184.9210	9210	\$ 28,321,232	41.9077%
NSPW	0011	301674	F.03.02.200184.9210	9210	4,135,253	6.1190%
PSCo	0012	301675	F.03.03.200184.9210	9210	24,577,645	36.3682%
SPS	0013	301676	F.03.04.200184.9210	9210	10,545,961	15.6051%
<b>Total</b>					<b>\$ 67,580,091</b>	<b>100.0000%</b>

**PowerPlan**

**SAP ACC 200184 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Plant Assets \$000's</b>	<b>Allocation %</b>
NSPM	0010	301673	F.03.01.200184.9210	9210	\$ 29,695,818	41.6098%
NSPW	0011	301674	F.03.02.200184.9210	9210	4,474,724	6.2700%
PSCo	0012	301675	F.03.03.200184.9210	9210	26,104,126	36.5771%
SPS	0013	301676	F.03.04.200184.9210	9210	11,092,662	15.5431%
<b>Total</b>					<b>\$ 71,367,330</b>	<b>100.0000%</b>

**HomeSmart Revenue - 417.1 Non-Utility**

**SAP ACC 200805 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>HomeSmart Revenues \$000's</b>	<b>Allocation %</b>
NSPM	0010	302326	F.03.01.200805.4171	4171	\$ 32,257,890	72.7831%
PSCo	0012	302328	F.03.03.200805.4171	4171	12,062,679	27.2169%
<b>Total</b>					<b>\$ 44,320,569</b>	<b>100.0000%</b>

**HomeSmart Revenue - 417.1 Non-Utility**

**SAP ACC 200805 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>HomeSmart Revenues \$000's</b>	<b>Allocation %</b>
NSPM	0010	302326	F.03.01.200805.4171	4171	\$ 38,047,726	71.4343%
NSPW	0011	302327	F.03.02.200805.4171	4171	\$ 50,271	0.0944%
PSCo	0012	302328	F.03.03.200805.4171	4171	15,164,516	28.4713%
<b>Total</b>					<b>\$ 53,262,513</b>	<b>100.0000%</b>

**HomeSmart No. of Customers - 417.1 Non-Utility**  
**SAP ACC 200806 Effective: April 1, 2022 - March 31, 2023**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of HomeSmart Customers</b>	<b>Allocation %</b>
NSPM	0010	302326	F.03.01.200806.4171	4171	66,064	62.8056%
PSCo	0012	302328	F.03.03.200806.4171	4171	39,124	37.1944%
<b>Total</b>					<b>105,188</b>	<b>100.0000%</b>

**HomeSmart No. of Customers - 417.1 Non-Utility**  
**SAP ACC 200806 Effective: April 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>No. of HomeSmart Customers</b>	<b>Allocation %</b>
NSPM	0010	302326	F.03.01.200806.4171	4171	84,472	56.5688%
NSPW	0011	302327	F.03.02.200806.4171	4171	1,834	1.2282%
PSCo	0012	302328	F.03.03.200806.4171	4171	63,020	42.2030%
<b>Total</b>					<b>149,326</b>	<b>100.0000%</b>



**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

**Transmission and Distribution Software Systems FERC 569.2, 588, 859 & 880**  
**SAP ACC 201506 Effective: April 1, 2022 - March 31, 2023**

New ACC during second quarter of 2023.

**Transmission and Distribution Software Systems FERC 569.2, 588, 859 & 880**  
**SAP ACC 201506 Effective: May 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Utility Dist</b>	<b>Gross Electric Trans Plant \$000</b>
NSPM	0010	300498	F.03.01.201506.5692	5692	Electric Trans	4,339,187
NSPM	0010	300498	F.03.01.201506.5880	5880	Electric Dist	
NSPM	0010	300499	F.03.01.201506.8800	8800	Gas Dist	
NSPM	0010	300499	F.03.01.201506.8590	8590	Gas Trans	
NSPW	0011	300502	F.03.02.201506.5692	5692	Electric Trans	1,624,870
NSPW	0011	300502	F.03.02.201506.5880	5880	Electric Dist	
NSPW	0011	300503	F.03.02.201506.8800	8800	Gas Dist	
PSCo	0012	300506	F.03.03.201506.5880	5880	Electric Dist	
PSCo	0012	300506	F.03.03.201506.5692	5692	Electric Trans	3,440,019
PSCo	0012	300507	F.03.03.201506.8800	8800	Gas Dist	
PSCo	0012	300507	F.03.03.201506.8590	8590	Gas Trans	
SPS	0013	300511	F.03.04.201506.5692	5692	Electric Trans	4,167,358
SPS	0013	300511	F.03.04.201506.5880	5880	Electric Dist	
<b>Total</b>						<b>\$ 13,571,434</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>Gross Electric Dist Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Gross Gas Dist Plant \$000</b>	<b>Combined Gross Plant \$000's</b>	<b>Allocation %</b>
			\$ 4,339,187	11.8832%
5,230,356			5,230,356	14.3237%
		1,675,127	1,675,127	4.5874%
	129,970		129,970	0.3559%
			1,624,870	4.4498%
1,286,149			1,286,149	3.5222%
		413,061	413,061	1.1312%
6,736,865			6,736,865	18.4494%
			3,440,019	9.4207%
		4,057,262	4,057,262	11.1111%
	1,466,418		1,466,418	4.0159%
			4,167,358	11.4126%
1,948,788			1,948,788	5.3369%
<b>\$ 15,202,158</b>	<b>\$ 1,596,388</b>	<b>\$ 6,145,450</b>	<b>\$ 36,515,430</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

**Distribution Finance - OpCos Common**  
**SAP ACC 201511 Effective: April 1, 2022 - March 31, 2023**

New ACC during second quarter of 2023.

**Distribution Finance - OpCos Common**  
**SAP ACC 201511 Effective: June 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
<b>NSPM</b>	0010	300500	F.03.01.201511.9210	9210	\$ 27,056,785	41.3655%
<b>NSPW</b>	0011	300504	F.03.02.201511.9210	9210	3,472,010	5.3081%
<b>PSCo</b>	0012	300509	F.03.03.201511.9210	9210	24,640,779	37.6718%
<b>SPS</b>	0013	300511	F.03.04.201511.9210	9210	10,239,504	15.6546%
<b>Total</b>					\$ 65,409,078	100.0000%

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

Total Revenues \$000's	%	No. of Employees	%	Allocation %
\$ 6,813,474	41.7227%	3,968	48.9212%	<b>44.0032%</b>
1,200,624	7.3521%	557	6.8672%	<b>6.5091%</b>
5,888,081	36.0560%	2,423	29.8730%	<b>34.5336%</b>
2,428,212	14.8693%	1,163	14.3386%	<b>14.9541%</b>
<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

**Miscellaneous Distribution Expenses FERC 588**  
**SAP ACC 201512 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Miscellaneous Distribution Expenses FERC 588**  
**SAP ACC 201512 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Dist Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	301677	F.03.01.201512.5880	5880	\$ 5,230,356	34.4054%
NSPW	0011	301678	F.03.02.201512.5880	5880	1,286,149	8.4603%
PSCo	0012	301679	F.03.03.201512.5880	5880	6,736,865	44.3151%
SPS	0013	301680	F.03.04.201512.5880	5880	1,948,788	12.8192%
<b>Total</b>					<b>\$ 15,202,158</b>	<b>100.0000%</b>

**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

**Miscellaneous Transmission Expenses FERC 566  
SAP ACC 201513 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Miscellaneous Transmission Expenses FERC 566  
SAP ACC 201513 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	301677	F.03.01.201513.5660	5660	\$ 4,339,187	31.9730%
NSPW	0011	301678	F.03.02.201513.5660	5660	1,624,870	11.9727%
PSCo	0012	301679	F.03.03.201513.5660	5660	3,440,019	25.3475%
SPS	0013	301680	F.03.04.201513.5660	5660	4,167,358	30.7068%
<b>Total</b>					<b>\$ 13,571,434</b>	<b>100.0000%</b>

**Transmission Gas Miscellaneous FERC 859**  
**SAP ACC 201514      Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Transmission Gas Miscellaneous FERC 859**  
**SAP ACC 201514      Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Gas Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	300499	F.03.01.201514.8590	8590	\$ 129,970	8.1415%
PSCo	0012	300507	F.03.03.201514.8590	8590	1,466,418	91.8585%
<b>Total</b>					<b>\$ 1,596,388</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

**Transmission Electric & Gas Miscellaneous FERC 566 & 859**  
**SAP ACC 201515 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Transmission Electric & Gas Miscellaneous FERC 566 & 859**  
**SAP ACC 201515 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Gross Gas Trans Plant \$000</b>
NSPM	0010	300499	F.03.01.201515.8590	8590		\$ 129,970
NSPM	0010	301677	F.03.01.201515.5660	5660	4,339,187	
NSPW	0011	301678	F.03.02.201515.5660	5660	1,624,870	
PSCo	0012	301679	F.03.03.201515.5660	5660	3,440,019	
PSCo	0012	300507	F.03.03.201515.8590	8590		1,466,418
SPS	0013	301680	F.03.04.201515.5660	5660	4,167,358	
<b>Total</b>					<b>\$ 13,571,434</b>	<b>\$ 1,596,388</b>



**PSCo  
Indirect Allocating Cost Center Methods and Percentages  
20XX Informational Historical Test Year**

<b>Combined Gross Dist Plant \$000</b>	<b>Allocation %</b>
\$ 129,970	0.8569%
4,339,187	28.6078%
1,624,870	10.7126%
3,440,019	22.6797%
1,466,418	9.6680%
4,167,358	27.4750%
<b>\$ 15,167,822</b>	<b>100.0000%</b>

**Miscellaneous Other Power Generation Expenses FERC 549**  
**SAP ACC 201516 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Miscellaneous Other Power Generation Expenses FERC 549**  
**SAP ACC 201516 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Prod Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	301677	F.03.01.201516.5490	5490	\$ 11,857,578	50.8807%
NSPW	0011	301678	F.03.02.201516.5490	5490	578,693	2.4832%
PSCo	0012	301679	F.03.03.201516.5490	5490	7,005,806	30.0618%
SPS	0013	301680	F.03.04.201516.5490	5490	3,862,592	16.5743%
<b>Total</b>					<b>\$ 23,304,669</b>	<b>100.0000%</b>

**Miscellaneous Transmission Expenses (RTO) FERC 566**  
**SAP ACC 201517 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Miscellaneous Transmission Expenses (RTO) FERC 566**  
**SAP ACC 201517 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Gross Electric Trans Plant \$000</b>	<b>Allocation %</b>
NSPM	0010	301677	F.03.01.201517.5660	5660	\$ 4,339,187	42.8291%
NSPW	0011	301678	F.03.02.201517.5660	5660	1,624,870	16.0379%
SPS	0013	301680	F.03.04.201517.5660	5660	4,167,358	41.1330%
<b>Total</b>					<b>\$ 10,131,415</b>	<b>100.0000%</b>

20XX Informational Historical Test Year  
 Transmission - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 566  
 SAP ACC 201518 Effective: April 1, 2022 - March 31, 2023

New ACC during third quarter of 2023.

Transmission - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 566  
 SAP ACC 201518 Effective: August 1, 2023 - March 31, 2024

Legal Entity	Company	Final Cost Center	FERCLET	FERC Account	Total Assets \$000's
NSPM	0010	300498	F.03.01.201518.5660	5660	\$ 27,056,785
NSPW	0011	300502	F.03.02.201518.5660	5660	3,472,010
PSCo	0012	300506	F.03.03.201518.5660	5660	24,640,779
SPS	0013	300511	F.03.04.201518.5660	5660	10,239,504
Xcel Energy Transmission Holding Co	0075	300039	F.03.17.201518.5660	5660	257
Xcel Energy Transmission Development Co	0076	300040	F.03.18.201518.5660	5660	114
Total					\$ 65,409,449

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

<b>%</b>	<b>Total Revenues \$000's</b>	<b>%</b>	<b>No. of Employees</b>	<b>%</b>	<b>Allocation %</b>
41.3653%	\$ 6,813,474	41.7227%	3,968	48.9212%	<b>44.0031%</b>
5.3081%	1,200,624	7.3521%	557	6.8672%	<b>6.5091%</b>
37.6716%	5,888,081	36.0560%	2,423	29.8730%	<b>34.5335%</b>
15.6545%	2,428,212	14.8693%	1,163	14.3386%	<b>14.9541%</b>
0.0004%	-	0.0000%	-	0.0000%	<b>0.0001%</b>
0.0002%	-	0.0000%	-	0.0000%	<b>0.0001%</b>
<b>100.0000%</b>	<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**

**20XX Informational Historical Test Year**  
**Transmission - Accounting & Reporting Electric - NSPM & NSPW FERC 566**  
**SAP ACC 201519 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Transmission - Accounting & Reporting Electric - NSPM & NSPW FERC 566**  
**SAP ACC 201519 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
<b>NSPM</b>	0010	300498	F.03.01.201519.5660	5660	\$ 27,056,785	88.6271%
<b>NSPW</b>	0011	300502	F.03.02.201519.5660	5660	3,472,010	11.3729%
<b>Total</b>					\$ 30,528,795	100.0000%

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

Total Revenues \$000's	%	No. of Employees	%	Allocation %
\$ 6,813,474	85.0186%	3,968	87.6906%	<b>87.1121%</b>
1,200,624	14.9814%	557	12.3094%	<b>12.8879%</b>
<b>\$ 8,014,098</b>	<b>100.0000%</b>	<b>4,525</b>	<b>100.0000%</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**

**20XX Informational Historical Test Year**  
**Energy Supply - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 557**  
**SAP ACC 201520 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Energy Supply - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 557**  
**SAP ACC 201520 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
<b>NSPM</b>	0010	300498	F.03.01.201520.5570	5570	\$ 27,056,785	41.3655%
<b>NSPW</b>	0011	300502	F.03.02.201520.5570	5570	3,472,010	5.3081%
<b>PSCo</b>	0012	300506	F.03.03.201520.5570	5570	24,640,779	37.6718%
<b>SPS</b>	0013	300511	F.03.04.201520.5570	5570	10,239,504	15.6546%
<b>Total</b>					\$ 65,409,078	100.0000%



**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

Total Revenues \$000's	%	No. of Employees	%	Allocation %
\$ 6,813,474	41.7227%	3,968	48.9212%	<b>44.0032%</b>
1,200,624	7.3521%	557	6.8672%	<b>6.5091%</b>
5,888,081	36.0560%	2,423	29.8730%	<b>34.5336%</b>
2,428,212	14.8693%	1,163	14.3386%	<b>14.9541%</b>
<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**

**20XX Informational Historical Test Year**  
**Energy Supply - Accounting & Reporting Electric - NSPM & NSPW FERC 557**  
**SAP ACC 201521 Effective: April 1, 2022 - March 31, 2023**

New ACC during third quarter of 2023.

**Energy Supply - Accounting & Reporting Electric - NSPM & NSPW FERC 557**  
**SAP ACC 201521 Effective: August 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
<b>NSPM</b>	0010	300498	F.03.01.201521.5570	5570	\$ 27,056,785	88.6271%
<b>NSPW</b>	0011	300502	F.03.02.201521.5570	5570	3,472,010	11.3729%
<b>Total</b>					\$ 30,528,795	100.0000%

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

Total Revenues \$000's	%	No. of Employees	%	Allocation %
\$ 6,813,474	85.0186%	3,968	87.6906%	<b>87.1121%</b>
1,200,624	14.9814%	557	12.3094%	<b>12.8879%</b>
<b>\$ 8,014,098</b>	<b>100.0000%</b>	<b>4,525</b>	<b>100.0000%</b>	<b>100.0000%</b>

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**

**20XX Informational Historical Test Year**  
**Distribution Finance - OpCos Electric**

**SAP ACC 201522      Effective: April 1, 2022 - March 31, 2023**

New ACC during second quarter of 2023.

**Distribution Finance - OpCos Electric**

**SAP ACC 201522      Effective: June 1, 2023 - March 31, 2024**

<b>Legal Entity</b>	<b>Company</b>	<b>Final Cost Center</b>	<b>FERCLET</b>	<b>FERC Account</b>	<b>Total Assets \$000's</b>	<b>%</b>
<b>NSPM</b>	0010	300498	F.03.01.201522.5880	5880	\$ 27,056,785	41.3655%
<b>NSPW</b>	0011	300502	F.03.02.201522.5880	5880	3,472,010	5.3081%
<b>PSCo</b>	0012	300506	F.03.03.201522.5880	5880	24,640,779	37.6718%
<b>SPS</b>	0013	300511	F.03.04.201522.5880	5880	10,239,504	15.6546%
<b>Total</b>					\$ 65,409,078	100.0000%

**PSCo**  
**Indirect Allocating Cost Center Methods and Percentages**  
**20XX Informational Historical Test Year**

Total Revenues \$000's	%	No. of Employees	%	Allocation %
\$ 6,813,474	41.7227%	3,968	48.9212%	<b>44.0032%</b>
1,200,624	7.3521%	557	6.8672%	<b>6.5091%</b>
5,888,081	36.0560%	2,423	29.8730%	<b>34.5336%</b>
2,428,212	14.8693%	1,163	14.3386%	<b>14.9541%</b>
<b>\$ 16,330,391</b>	<b>100.0000%</b>	<b>8,111</b>	<b>100.0000%</b>	<b>100.0000%</b>

SAP ACC	Description	PSCo Percentage for April 2020-March 2021	PSCo Percentage for April 2021-March 2022	PSCo Percentage for April 2022-March 2023	PSCo Percentage for April 2023-March 2024
200063	Executive - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200064	Shareholder - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200065	Investor Relations - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200066	Accounting, Reporting & Tax - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200067	Audit Services - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200068	Corporate Finance, Treasury & Cash Management - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200069	Risk Management - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200070	Corporate Strategy & Business Development - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200071	Legal - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200072	Communications - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200073	Human Resources (HR) - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1748%
200074	Corporate Systems	29.9106%	29.3052%	29.5416%	30.1748%
200075	Board of Directors - Corporate Governance	29.9106%	29.3052%	29.5416%	30.1747%
200076	Xcel Foundation	29.9880%	29.3616%	29.5990%	30.2288%
200077	Branding	29.9880%	29.3616%	29.5990%	30.2288%
200078	Governmental Affairs	30.0109%	29.3820%	29.6179%	30.2452%
200079	Federal Lobbying	30.0109%	29.3820%	29.6179%	30.2452%
200080	Capital Asset Accounting	34.2369%	33.8221%	33.7357%	34.4745%
200081	Accounting, Reporting, & Taxes	34.3161%	33.8883%	33.7961%	34.5272%
200082	Audit Services	34.3161%	33.8883%	33.7961%	34.5272%
200083	Corporate Finance, Treasury & Cash Management	34.3161%	33.8883%	33.7961%	34.5272%
200084	Risk Management	34.3161%	33.8883%	33.7961%	34.5272%
200086	Legal & Claims Services	34.3161%	33.8883%	33.7961%	34.5272%
200087	Accounting, Reporting & Tax - Regulated	34.3264%	33.8980%	33.8027%	34.5335%
200088	Accounting, Reporting, Tax & Audit Services - Regulated Electric	34.3264%	33.8980%	33.8027%	34.5335%
200089	Audit Services - OpCo's & TransCo's	34.3264%	33.8980%	33.8027%	34.5335%
200090	Risk Management - OpCo's & TransCo's	34.3264%	33.8980%	33.8027%	34.5335%
200091	Captive Insurance	34.3264%	33.8980%	33.8027%	34.5335%
200092	Corporate Strategy & Business Development	34.3264%	33.8980%	33.8027%	34.5335%
200093	Legal - OpCo's & TransCo's	34.3264%	33.8980%	33.8027%	34.5335%
200094	Supply Chain	34.3264%	33.8980%	33.8027%	34.5335%
200095	Energy Supply Asset Management	34.3264%	33.8980%	N/A	N/A
200095	Electric Vehicle Program FERC 912	N/A	N/A	55.4469%	47.1017%
200096	Energy Markets - Business Services	34.3264%	33.8980%	33.8027%	34.5335%
200097	Accounting and Finance Software Applications Maintenance	34.3264%	33.8980%	33.8027%	34.5335%
200098	Electric Transmission FERC 566	34.3264%	33.8980%	33.8027%	34.5335%
200099	Electric Distribution FERC 588	34.3264%	33.8980%	33.8027%	34.5336%
200100	Accounting, Reporting, Tax & Audit Services – Regulated Gas	40.2593%	40.0135%	40.1521%	40.6302%
200101	Legal Gas	40.2593%	40.0135%	40.1521%	40.6302%
200102	Gas Distribution FERC 880	40.2593%	40.0135%	40.1521%	40.6302%
200103	Electric Distribution PSCo & SPS FERC 588	69.8305%	68.9335%	68.1966%	69.6713%
200104	Accounting & Reporting – PSCo & SPS	69.8305%	68.9335%	68.1966%	69.6713%
200108	Advanced Metering Infrastructure (AMI)	59.0082%	43.7738%	95.5623%	83.4291%
200111	Enterprise Application Integration (EAI)	41.6552%	40.4258%	40.7056%	41.3417%
200112	Mainframe Charges	57.6815%	57.8752%	57.8844%	57.8088%
200115	Miscellaneous Applications	45.8149%	44.8400%	42.1301%	44.9934%
200116	Distribution Electric Supervision & Engineering (S&E) FERC 580	44.3758%	44.2832%	44.6133%	44.3151%
200117	Distribution Electric Metering FERC 586	44.3758%	44.2832%	44.6133%	44.3151%
200118	Distribution Electric Load Dispatching/EMS FERC 581	44.3758%	44.2832%	44.6133%	44.3151%
200119	Distribution Electric & Gas Miscellaneous FERC 588 & 880	50.4147%	50.5227%	50.7411%	50.5637%
200120	Distribution Electric & Gas Miscellaneous NSPM & PSCo FERC 588 & 880	60.4927%	N/A	N/A	N/A
200120	Distribution & Transmission Gas Miscellaneous FERC 859 & 880	N/A	71.4643%	71.4074%	71.3485%
200121	Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	53.1624%	53.3099%	53.5975%	53.4368%
200122	Transmission Electric Supervision & Engineering (S&E) FERC 560	24.0263%	24.3185%	24.5881%	25.3475%

SAP ACC	Description	PSCo Percentage for April 2020-March 2021	PSCo Percentage for April 2021-March 2022	PSCo Percentage for April 2022-March 2023	PSCo Percentage for April 2023-March 2024
200123	Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	24.0263%	24.3185%	24.5881%	25.3475%
200124	Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	24.0263%	24.3185%	24.5881%	25.3475%
200126	Utilities Group Administrative & General (A&G) FERC 921	42.1209%	42.3468%	42.7154%	42.9971%
200127	Distribution Gas Supervision & Engineering (S&E) FERC 870	66.0935%	66.3272%	66.0744%	66.0206%
200128	Distribution Gas Miscellaneous FERC 880	66.0935%	66.3272%	66.0744%	66.0206%
200129	Distribution Gas Meters and House Regulators FERC 878	66.0935%	66.3272%	66.0744%	66.0206%
200130	Transmission Gas Supervision & Engineering (S&E) FERC 850	90.5525%	91.2653%	91.7390%	91.8585%
200131	Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	71.2066%	71.4643%	71.4074%	71.3485%
200132	Payment and Reporting	58.1960%	56.5149%	55.3396%	52.6145%
200133	Proprietary Trading - Back Office	34.5103%	35.0166%	34.9608%	33.8535%
200134	Proprietary Trading - Front/Mid Office FERC 557	34.5103%	35.0166%	34.9608%	33.8535%
200135	Energy Supply Business Resources	38.1238%	38.8006%	39.4284%	38.6376%
200136	Energy Markets - Fuel	38.1238%	38.8006%	39.4284%	38.6376%
200137	Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	38.1238%	38.8005%	39.4284%	38.6375%
200138	Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	38.1238%	38.8005%	39.4284%	38.6375%
200139	Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	38.1238%	38.8005%	39.4284%	38.6375%
200140	Energy Supply Miscellaneous Power Expense PSCO & SPS FERC 506, 539, & 549	61.8603%	62.2818%	64.0884%	62.7823%
200141	Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	61.8603%	62.2818%	64.0884%	62.7823%
200142	Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	61.8603%	62.2818%	64.0884%	62.7823%
200146	Energy Markets - Regulated Trading	31.7480%	30.1537%	28.8980%	28.6831%
200147	Business Objects	29.0026%	30.3346%	30.1668%	39.2684%
200148	Business Systems	29.9283%	31.6641%	29.9559%	31.6711%
200149	Customer & Enterprise Solutions (CES)	36.8719%	35.9261%	35.3910%	35.9180%
200150	Interactive Voice Response (IVR)	43.4090%	43.8425%	45.0507%	44.1562%
200151	Customer Billing FERC 903	45.5825%	45.8085%	46.0424%	46.2233%
200152	Customer Care FERC 902	51.1707%	46.1568%	46.2175%	46.3045%
200153	Customer Safety Advertising/Information Costs	51.1027%	46.0551%	46.1192%	46.2099%
200154	Customer Service Information Technology (IT) FERC 903	51.1027%	46.0551%	46.1192%	46.2099%
200155	Customer Care FERC 903	51.1027%	46.0551%	46.1192%	46.2099%
200156	Customer Care FERC 901	51.1027%	46.0551%	46.1192%	46.2099%
200157	Customer Service Information Technology (IT) PSCO & SPS FERC 903	88.0599%	83.8481%	83.8255%	83.8864%
200158	Customer Care PSCO & SPS FERC 903	88.0599%	83.8481%	83.8255%	83.8864%
200161	Customer Care Low Income Assistance FERC 908	43.9455%	42.5341%	43.0123%	42.1232%
200162	Call Logging and Quality Management (CL/QM) FERC 903	47.2559%	44.9489%	45.5849%	45.5532%
200163	Employee Communications	29.5318%	30.0090%	30.0437%	29.8289%
200164	Payroll	29.5318%	30.0090%	30.0437%	29.8289%
200165	Employee Management Systems	29.5318%	30.0090%	30.0437%	29.8289%
200166	Human Resources (Diversity/Safety/Employee Relations)	29.5847%	30.0591%	30.0978%	29.8730%
200167	e-Business	29.5847%	30.0591%	30.0978%	29.8730%
200168	Gas Management System (GMS) FERC 866 & 880	92.4426%	92.4531%	92.4536%	92.4495%
200169	Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	28.7050%	30.6282%	31.9873%	30.6050%
200170	Meter Reading and Monitoring Systems FERC 902	51.0700%	51.1634%	51.1557%	51.1480%
200171	Customer Resource System (CRS) FERC 903	47.2395%	47.5030%	48.1032%	48.0223%
200172	Network	28.3284%	28.4917%	27.9335%	29.0737%
200173	Generation Trading/Native Hedge - Back Office	40.3019%	23.2535%	26.6475%	25.6594%
200174	Generation Trading/Native Hedge - Mid Office FERC 557	40.3019%	23.2535%	26.6475%	25.6594%
200176	Marketing & Sales	36.4408%	34.6968%	34.3161%	36.0560%
200177	Rates & Regulation - Electric	46.5160%	43.1324%	43.6245%	39.4115%
200178	Rates & Regulation	46.5160%	43.1324%	43.6245%	39.4115%
200180	EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	33.7020%	33.0882%	32.9796%	32.9940%
200181	Energy Supply Environmental Policy & Services	38.2421%	37.7602%	37.7691%	37.9578%
200183	Energy Supply Environmental Policy & Services PSCO & SPS	70.2300%	68.9988%	69.3129%	69.4701%
200184	PowerPlan	36.6215%	36.3783%	36.3682%	36.5771%
200805	Legal - OpCos - Electric (discontinued in Q1-2022)	34.3264%	27.5776%	N/A	N/A

SAP ACC	Description	PSCo Percentage for April 2020-March 2021	PSCo Percentage for April 2021-March 2022	PSCo Percentage for April 2022-March 2023	PSCo Percentage for April 2023-March 2024
200805	HomeSmart Revenue - 417.1 Non-Utility	N/A	N/A	27.2169%	28.4713%
200806	HomeSmart No. of Customers - 417.1 Non-Utility	N/A	N/A	37.1944%	42.2030%
201506	Transmission and Distribution Software Systems FERC 569.2, 588, 859 & 880	N/A	N/A	N/A	42.9971%
201511	Distribution Finance - OpCos Common	N/A	N/A	N/A	34.5336%
201512	Miscellaneous Distribution Expenses FERC 588	N/A	N/A	N/A	44.3151%
201513	Miscellaneous Transmission Expenses FERC 566	N/A	N/A	N/A	25.3475%
201514	Transmission Gas Miscellaneous FERC 859	N/A	N/A	N/A	91.8585%
201515	Transmission Electric & Gas Miscellaneous FERC 566 & 859	N/A	N/A	N/A	32.3477%
201516	Miscellaneous Other Power Generation Expenses FERC 549	N/A	N/A	N/A	30.0618%
201518	Transmission - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 566	N/A	N/A	N/A	34.5335%
201520	Energy Supply - Accounting, Reporting, Tax & Audit Services - Regulated Electric FERC 557	N/A	N/A	N/A	34.5336%
201522	Distribution Finance - OpCos Electric	N/A	N/A	N/A	34.5336%

Note: Only ACC's that include allocations to Public Service are included.



**UTILITY OPERATIONS AND MAINTENANCE ALLOCATIONS**

Line	Cost Categories	Allocation Method	Reasonableness of Allocation Method	Effective April 1, 2022 - March 31, 2023				Effective April 1, 2023 - March 31, 2024			
				Allocation Percentages				Allocation Percentages			
				Electric	Gas	Thermal	NonUtility	Electric	Gas	Thermal	NonUtility
1	FERC Accounts 901-916 (excluding customer records and collection expense in FERC 903 and commodity bad debt in FERC 904)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-917 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.	51.4031%	48.5969%			51.4586%	48.5414%		
2	FERC Account 903 (customer records and collection expense)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-917 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.	51.4319%	48.5642%	0.0039%		51.4566%	48.5395%	0.0039%	
3	FERC Account 904 (commodity bad debt portion)	Revenue Allocator	A revenue allocator is a reasonable methodology to allocate commodity bad debt because these costs have a cost-causative relationship to uncollectible utility revenues.	73.6636%	26.3364%			71.0600%	28.9400%		
4	FERC Accounts 920-924	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.	75.0063%	24.4143%	0.5794%		74.3584%	25.0918%	0.5498%	
5	FERC Accounts 925-926	Labor Allocator	A labor allocator is a reasonable methodology to allocate common costs recorded in FERC accounts 925 & 926 because injuries and damages and pension and benefit costs have a cost causative relationship with labor.	66.8074%	32.3534%	0.8392%		67.0677%	32.0501%	0.8822%	
6	FERC Accounts 927-935	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.	75.0063%	24.4143%	0.5794%		74.3584%	25.0918%	0.5498%	

**NON-OPERATIONS AND MAINTENANCE ALLOCATIONS**

Line	Cost Categories	Allocation Method	Reasonableness of Allocation Method	Effective April 1, 2022 - March 31, 2023 Allocation Percentages				Effective April 1, 2023 - March 31, 2024 Allocation Percentages			
				Electric	Gas	Thermal	NonUtility	Electric	Gas	Thermal	NonUtility
1	FERC Accounts 403-407	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 403-407 because depreciation & amortization costs have a cost causative relationship to plant in service.	70.5072%	28.9676%	0.2503%	0.2749%	69.9585%	29.5096%	0.2374%	0.2945%
2	FERC Account 408 (property tax portion)	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common property tax recorded in FERC account 408 because property tax has a cost causative relationship to plant in service.	70.5072%	28.9676%	0.2503%	0.2749%	69.9585%	29.5096%	0.2374%	0.2945%
3	FERC Account 408 (payroll tax portion)	Labor Allocator	A labor allocator is a reasonable methodology to use to allocate common payroll tax recorded in FERC account 408 because payroll tax has a cost causative relationship with labor.	66.8074%	32.3534%	0.8392%		67.0677%	32.0501%	0.8822%	
4	FERC Account 408 (other tax portion)	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas, and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.	75.0063%	24.4143%	0.5794%		74.3584%	25.0918%	0.5498%	
5	FERC Account 411.1	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 411.1 because these gains/losses have a cost causative relationship to utility plant in service.	70.5072%	28.9676%	0.2503%	0.2749%	69.9585%	29.5096%	0.2374%	0.2945%
6	FERC Accounts 411.6 & 411.7	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 411.6 and 411.7 because these gains/losses have a cost causative relationship to utility plant in service.	70.7016%	29.0474%	0.2510%		70.1651%	29.5968%	0.2381%	

Line	Cost Categories	Allocation Method	Reasonableness of Allocation Method	Effective April 1, 2022 - March 31, 2023				Effective April 1, 2023 - March 31, 2024			
				Allocation Percentages				Allocation Percentages			
				Electric	Gas	Thermal	NonUtility	Electric	Gas	Thermal	NonUtility
1	FERC Account 413	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 413 because the expenses of electric plant leased to others have a cost causative relationship to utility plant in service.	70.5072%	28.9676%	0.2503%	0.2749%	69.9585%	29.5096%	0.2374%	0.2945%
2	FERC Accounts 426.1 - 426.5	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas, and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.	75.0063%	24.4143%	0.5794%		74.3584%	25.0918%	0.5498%	
3	FERC Accounts 427-431	Net Plant Allocator	A net plant allocator is a reasonable methodology to use to allocate common costs in FERC accounts 427-431 because interest/debt costs have a cost causative relationship to plant in service.	75.1482%	24.4636%	0.3882%		74.4799%	25.1451%	0.3750%	
4	FERC Account 432	Gross Plant Allocator	A gross plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 432 because AFUDC has a cost causative relationship to utility plant in service.	75.5793%	24.0386%	0.3821%		74.8717%	24.7459%	0.3824%	

			Effective October 2022 - December 31, 2022	Effective January 1, 2023 - December 31, 2023
Allocation Pool	Allocation Method	Reasonableness of Allocation Method	Allocation Percentages	Allocation Percentages
Common Customer Accounting Costs	Revenue Dollars	This is a reasonable allocation because it is a fair comparison of the non-regulated business' relative size to the total	0.8742%	0.7585%
Common Administrative & General Costs	Labor Dollars	The allocation is reasonable because it is related to labor costs.	37.9355%	37.5379%