

**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) PROCEEDING NO. 24AL-____G
REVENUES, IMPLEMENT NEW BASE)
RATES FOR ALL GAS RATE)
SCHEDULES, AND MAKE OTHER)
PROPOSED TARIFF CHANGES)
EFFECTIVE FEBRUARY 29, 2024)

DIRECT TESTIMONY AND ATTACHMENTS OF ADAM R. DIETENBERGER

ON

BEHALF OF

PUBLIC SERVICE COMPANY OF COLORADO

January 29, 2024

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LIST OF ATTACHMENTS

Attachment ARD-1	Shared Corporate Services Capital Additions for January 1, 2022 to December 31, 2023
Attachment ARD-2	Shared Corporate Services O&M Expenses from October 1, 2022 to September 30, 2023 by Cost Element
Attachment ARD-3	Shared Corporate Services O&M Expenses from October 1, 2022 to September 30, 2023 by Federal Energy Regulatory Commission ("FERC") Account

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

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

3 A. My name is Adam R. Dietenberger. 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”) as Director, Business Area
7 Finance. XES is a wholly owned subsidiary of Xcel Energy Inc. (“Xcel Energy”),
8 and provides an array of support services to Public Service Company of Colorado
9 (“Public Service” or the “Company”) and the other utility operating company
10 subsidiaries of Xcel Energy on a coordinated basis.

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

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

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

2 A. As Director, Business Area Finance, I am responsible for supporting the financial
3 aspects of various Xcel Energy Corporate Business Areas (referred to herein as
4 the “Shared Corporate Services” organizations). This includes the coordination of
5 the Shared Corporate Services organizations’ five-year operations and
6 maintenance (“O&M”) expense budgets, five-year capital expenditure budgets,
7 and monthly forecast updates (both for the current year and the five-year plan, as
8 needed), as well as analyzing actual results against these budgets and forecasts.
9 A description of my qualifications, duties, and responsibilities is set forth after the
10 conclusion of my Direct Testimony in my Statement of Qualifications.

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

12 A. The purpose of my Direct Testimony is to support Shared Corporate Services’
13 capital additions and O&M expenses that are allocated to Public Service’s retail
14 gas jurisdiction and included in the test year cost of service that is presented by
15 Company witness Mr. Arthur P. Freitas. As discussed by Company witness Mr.
16 Steven P. Berman, the Company’s proposed test year uses a year-end convention
17 for the period ended December 31, 2023 (“Test Year”); capital and capital-related
18 items are based on actuals through September 30, 2023, with forecasted amounts
19 through December 31, 2023, and O&M expense is based on actual O&M expenses
20 for the twelve months ended September 30, 2023, with known and measurable
21 adjustments. Unless otherwise noted, all dollar values in my Direct Testimony
22 represent the Public Service Gas Utility’s allocated portion of the total project costs.

1 The Company's last gas Phase I rate case was Proceeding No.
2 22AL-0046G ("2022 Combined Gas Rate Case"), in which an historical test year
3 ("HTY") ended December 31, 2021, was approved. I therefore provide support for
4 actual capital additions placed into service since the Company's 2022 Combined
5 Gas Rate Case, (i.e., from January 1, 2022 thru September 30, 2023), and
6 forecasted through December 31, 2023. The Company's Shared Corporate
7 Services plant additions since the 2022 Combined Gas Rate Case, i.e., during
8 these actual and forecasted periods, total \$44.0 million (PSCo Gas Utility). These
9 capital additions are discussed in Section III.B of my Direct Testimony.

10 Most of these capital additions are considered common general plant capital
11 additions that are allocated to the Public Service Gas Utility and, along with the
12 gas general plant capital additions, are both appropriately allocated to Public
13 Service retail gas customers and included in the cost of service that is presented
14 by Mr. Freitas. Company witness Mr. Mark P. Moeller calculated the monthly plant
15 balances, which were used by Mr. Freitas in developing the cost of service.
16 Common general plant capital additions placed in service in 2022 have already
17 been approved by the Commission, in the Company's most recent electric rate
18 case (Proceeding No. 22AL-0530E) ("2022 Electric Rate Case"), which had a 2022
19 test year.

20 Shared Corporate Services O&M in this rate case is based on actual O&M
21 for the period October 1, 2022 to September 30, 2023, and there are no non-labor
22 known and measurable adjustments for Shared Corporate Services O&M. I
23 support the \$65.3 million (PSCo Gas Utility) in Shared Corporate Services O&M

1 expenses that are included in the cost of service for the 2023 Test Year, while also
2 supporting the O&M drivers for the 2023 Test Year as compared to the level of
3 O&M currently in base rates approved in the 2022 Combined Gas Rate Case. I
4 discuss O&M in Section III.C of my Direct Testimony.

5 **Q. ARE YOU SPONSORING ANY ATTACHMENTS AS PART OF YOUR DIRECT**
6 **TESTIMONY?**

7 A. Yes, I am sponsoring Attachments ARD-1 through ARD-3, which are as follows:

- 8 • Attachment ARD-1: Shared Corporate Services Capital Additions for January
9 1, 2022 to December 31, 2023;
- 10 • Attachment ARD-2: Shared Corporate Services O&M Expenses from October
11 1, 2022 to September 30, 2023 by Cost Element;
- 12 • Attachment ARD-3: Shared Corporate Services O&M Expenses from October
13 1, 2022 to September 30, 2023 by Federal Energy Regulatory Commission
14 ("FERC") Account.

II. XCEL ENERGY'S FINANCIAL BUDGETING AND FORECASTING PROCESS

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

2 A. In this section of my Direct Testimony, I provide a brief summary of Xcel Energy's
3 enterprise-wide budgeting processes. While the majority of the Test Year is based
4 on actuals, an overview is provided regarding how the Company ensures prudent
5 levels of spending on capital additions and O&M.

6 **Q. WHAT IS THE PURPOSE OF XCEL ENERGY'S BUDGETING PROCESS?**

7 A. Xcel Energy's budget processes are designed to ensure that the costs of providing
8 service to customers are reasonable, forecasted with a reasonable degree of
9 accuracy, and recorded to the appropriate entities. This process begins with a
10 careful review of our budget year plans, including an evaluation of necessary and
11 appropriate changes in the scope of work and the resources required to perform
12 that work. Our budgets are subject to significant and regular review through a
13 rigorous governance process that facilitates business area accountability and
14 executive involvement and oversight.

15 **Q. PLEASE PROVIDE AN OVERVIEW OF XCEL ENERGY'S FINANCIAL BUDGET
16 PROCESS.**

17 A. Every year Xcel Energy prepares and utilizes budgets for O&M, capital
18 expenditures, and capital additions (which are derivative of overall capital
19 expenditures) for each of Xcel Energy's operating utility subsidiaries, including
20 Public Service. These budgets become part of Xcel Energy's overall rolling five-
21 year financial budget. The five-year financial information is used by executive
22 management to anticipate and support each of the operating utilities' financial

1 needs in providing safe and reliable service to our customers. The financial
2 budgets also provide a baseline against which the Company can assess how
3 resources were used and the cost of various projects or activities.

4 **Q. WHAT ARE THE MAJOR STEPS OF THE ANNUAL FINANCIAL BUDGET**
5 **PROCESS FOR PUBLIC SERVICE?**

6 A. There are several steps in developing the annual financial budget for all Xcel
7 Energy operating companies, including Public Service.

8 First, spending guidelines are established for each of the next five years.
9 Second, budget plans are developed from the bottom up: each business area
10 assesses its operating needs and identifies potential capital projects and projected
11 O&M levels. Third, the budgets are reviewed and approved at the Company's
12 executive management level by the Financial Council. Fourth, the capital forecast
13 is presented to the Board of Directors after Financial Council review and approval.
14 Fifth, there is ongoing financial governance that consists of monthly monitoring of
15 financial performance in comparison to the budget.

16 **Q. IS IT POSSIBLE FOR ANY BUSINESS TO DEVELOP A BUDGET (BASED ON**
17 **EITHER HISTORICAL OR FUTURE SPENDING EXPECTATIONS) THAT WILL**
18 **PRECISELY PREDICT ITS ACTUAL DOLLAR-BY-DOLLAR SPENDING?**

19 A. No business can ensure that every budgeted dollar is spent in exactly the same
20 way that it was initially forecasted to be spent. Nor would this be a reasonable
21 expectation, as it would preclude a company from being flexible or responding to
22 emergencies, unexpected changes in the business, in customers' needs,
23 statewide policy, or in the marketplace as a whole.

1 Public Service’s capital project budgets and forecasts reflect the Company’s
2 best estimate of the actual cost that will be incurred to complete a particular project
3 at a particular point in time. In some cases, they are developed with relatively
4 specific information (vendor quotes, engineering estimates, resource plans, etc.).
5 When less information is available, estimates are frequently developed using
6 historical information about how much it cost to complete comparable projects in
7 the past.

8 **Q. DO YOU BELIEVE THAT THE COMPANY’S BUDGET PROCESS ENSURES**
9 **PRUDENT LEVELS OF SPENDING ON CAPITAL ADDITIONS?**

10 A. Yes. Public Service’s budgeting process is rigorous and ensures that the
11 Company’s spending on capital additions is prudent and reasonable, while also
12 ensuring that the Company is ready for future years’ activity and unexpected
13 developments. The Company’s budget process supports the reasonableness of
14 the capital additions discussed below and by the other witnesses in this rate case.

15 **Q. WHAT STEPS DOES THE COMPANY TAKE TO MANAGE COSTS AFTER THE**
16 **BUDGET IS FINALIZED AND AS CAPITAL PROJECTS ARE EXECUTED?**

17 A. As noted above, there is monthly ongoing monitoring of financial performance in
18 comparison to budget. In addition, once the next financial year begins, actual
19 results are compared to O&M and capital budgets by business area and by
20 Operating Company, and business areas are required to explain variances and
21 update their forecasts as appropriate. Also, for projects that have a total cost over
22 \$15 million there are separate governance approvals required prior to initiation and

1 ongoing additional variance reviews, with the requirement to get reapproval if
2 variance thresholds are exceeded.

III. SHARED CORPORATE SERVICES CAPITAL ADDITIONS AND O&M

1 **A. Overview of Shared Corporate Services**

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

3 A. In this section of my Direct Testimony, I provide an overview of the various
4 business units within Shared Corporate Services and the work completed by those
5 business units.

6 **Q. WHAT IS SHARED CORPORATE SERVICES?**

7 A. As mentioned above, Shared Corporate Services refers to various Xcel Energy
8 Corporate Business Areas that conduct a variety of activities on behalf of Xcel
9 Energy and its operating companies, including Public Service.

10 **Q. PLEASE DESCRIBE THE CURRENT KEY FUNCTIONS AND SERVICES OF**
11 **XCEL ENERGY'S SHARED CORPORATE SERVICES BUSINESS AREAS.**

12 A. The Shared Corporate Services Business Areas conduct a variety of activities on
13 behalf of Xcel Energy and its operating companies, including Public Service. There
14 are ten Business Areas that comprise Shared Corporate Services within XES:

15 • *Customer and Utility Innovation:* Customer and Utility Innovation includes
16 several functional groups, including the Chief Customer and Innovation Office,
17 Customer Care, Customer Energy and Transportation Services, Enterprise
18 Regulatory, and the Operating Company Presidents area for Xcel Energy's four
19 operating companies (which provides leadership to the individual utility
20 companies as well as customer and community outreach support). These
21 groups focus on supporting our customers, and leading our customer
22 engagement and experience efforts.
23

24 • *Financial Operations:* Leads financial governance for Xcel Energy and its
25 operating companies, including Public Service, and delivers financial services.
26 Financial Operations consists of several functional groups, including the
27 Controller's organization, Investor Relations, Business Development, Tax
28 Services, Financial Planning and Analysis, Risk Management, Revenue
29 Requirements, and the Treasurer's Organization.

- 1 • *Operations Services:* Provides a single centralized Operations support
2 organization that includes Supply Chain, Commercial Operations, Fuel Supply,
3 and Fleet services with a goal of using standardized processes, shared best
4 practices, and efficiencies of scale to ensure productivity and control operating
5 costs. Operations Services provides support to all Operations Business Areas.
- 6 • *General Counsel:* Provides strategic, legal, and claims services to Xcel
7 Energy, its operating companies, and its subsidiaries.
- 8 • *Risk Management:* Helps ensure the integrity of company finances and
9 operations through robust risk analytics, audit services, and compliance with
10 corporate ethics and other policies.
- 11 • *Strategy, Planning, and External Affairs:* Provides Xcel Energy’s business
12 strategy development, communications, and federal regulatory and legislative
13 initiatives, as well as the Enterprise Security and Emergency Management
14 area.
- 15 • *Chief Executive Officer (“CEO”):* The CEO group includes the CEO and
16 support staff, and the budget for the Chairman’s Fund. This group oversees
17 the vision, mission, and values of Xcel Energy, balancing the customer
18 demands for reliable, affordable energy with Xcel Energy’s (and, in turn, Public
19 Service’s) goal of creating a clean energy future.
- 20 • *Human Resources and Employee Services:* Provides services to meet the
21 needs of employees of Xcel Energy and its operating companies, including
22 Public Service. Human Resources and Employee Services includes several
23 functional groups including Human Resources, Property Services, Aviation,
24 Workforce Relations, and Corporate Giving.
- 25 • *Integrated Systems Planning:* The Integrated Systems Planning group
26 includes the Resource Planning function and will ultimately be responsible for
27 the long-term strategic planning for our operations areas.
- 28 • *Corporate Other:* Corporate Other includes costs that are not directly
29 attributable to a specific Shared Corporate group. Corporate Other contains
30 the following types of costs, credits, and charges: Company use credits,
31 overhead charges to affiliates, shared assets, Administrative & General
32 (“A&G”) charges to capital, non-regulated overheads, and permanent income
33 tax differences.

1 **Q. HAVE THERE BEEN ANY SIGNIFICANT CHANGES TO THE BUSINESS**
2 **AREAS INCLUDED WITHIN SHARED CORPORATE SERVICES SINCE THE**
3 **LAST RATE CASE?**

4 A. Yes, since the 2022 Combined Gas Rate Case, there have been a number of
5 significant changes.

6 First, in March 2022, the Group Presidents business area was combined
7 with the Customer and Innovation business area to create the Customer and Utility
8 Innovation business area. At the same time, the Technology Services business
9 area became a standalone group; it is no longer part of the Customer and
10 Innovation business area. The Enterprise Security and Emergency Management
11 business area moved from Customer and Innovation to become part of the
12 Strategy, Planning, and External Affairs business area.

13 Second, in May 2022, the Integrated Systems Planning business area was
14 created. This group is responsible for long-term planning for generation,
15 transmission, and distribution on our electric and natural gas systems, and was
16 created by combining resources from various parts of the Company.

17 **B. Shared Corporate Services Capital Additions**

18 **Q. PLEASE DESCRIBE THE PRIMARY DRIVERS OF THE COMPANY'S**
19 **INVESTMENT IN SHARED CORPORATE SERVICES CAPITAL ADDITIONS**
20 **SINCE THE 2022 COMBINED GAS RATE CASE.**

21 A. The primary drivers for capital additions within the Shared Corporate Business
22 Areas since the 2022 Combined Gas Rate Case are:

- 1 • *Projects Taken on in the Normal Course of Activity:* Necessary improvements,
2 maintenance, and safety and reliability improvements that are completed in the
3 normal course of business.
- 4 • *Service Center Renovations and Replacements:* Construction at service
5 center locations to address aging infrastructure, safety, code changes,
6 productivity, environmental sustainability, lease expirations and other physical
7 property needs.
- 8 • *Fleet:* The majority of the investments in this category are the replacement of
9 vehicles, trailers, and construction equipment as necessary based on an
10 assessment of their age and condition. This category also includes investments
11 to replace infrastructure at Company-owned fueling facilities, repairs to extend
12 the life of fleet assets, and the purchase of garage tools needed to repair fleet
13 assets.

14 **Q. DO ALL OF THE BUSINESS AREAS WITHIN SHARED CORPORATE**
15 **SERVICES HAVE ACTUAL OR FORECASTED CAPITAL ADDITIONS**
16 **BETWEEN JANUARY 1, 2022 AND DECEMBER 31, 2023?**

17 A. No, there are only three Business Areas within Shared Corporate Services with
18 capital additions during that period.

19 First is Human Resources and Employee Services (specifically the Property
20 Services functional group). Property Services manages the construction and
21 maintenance of company sites.

22 Second is Strategy Planning and External Affairs (specifically the Enterprise
23 Security and Emergency Management functional group). This group implements
24 various security projects related to both Operations Technology (“OT”) security-
25 related investments and physical security investments.

26 Third is Operations Services (specifically the Fleet functional group). Fleet
27 supports vehicle and equipment needs of the Gas Operations business area along
28 with Energy Supply, Transmission, and Distribution, with a variety of services.

1 **Q. PLEASE IDENTIFY THE SHARED CORPORATE SERVICES CAPITAL**
 2 **ADDITIONS AFFECTING PUBLIC SERVICE’S RATE BASE FROM 2022-2023.**

3 A. Table ARD-D-1 and Figure ARD-D-1 below identifies the Shared Corporate
 4 Services capital additions (PSCo Gas Utility) from January 1, 2022 to December
 5 31, 2023. As noted above, the only capital additions for the Shared Corporate
 6 Services Business Areas between January 1, 2022 and December 31, 2023 are in
 7 the Property Services, Enterprise Security, and Operations Services Business
 8 Areas.

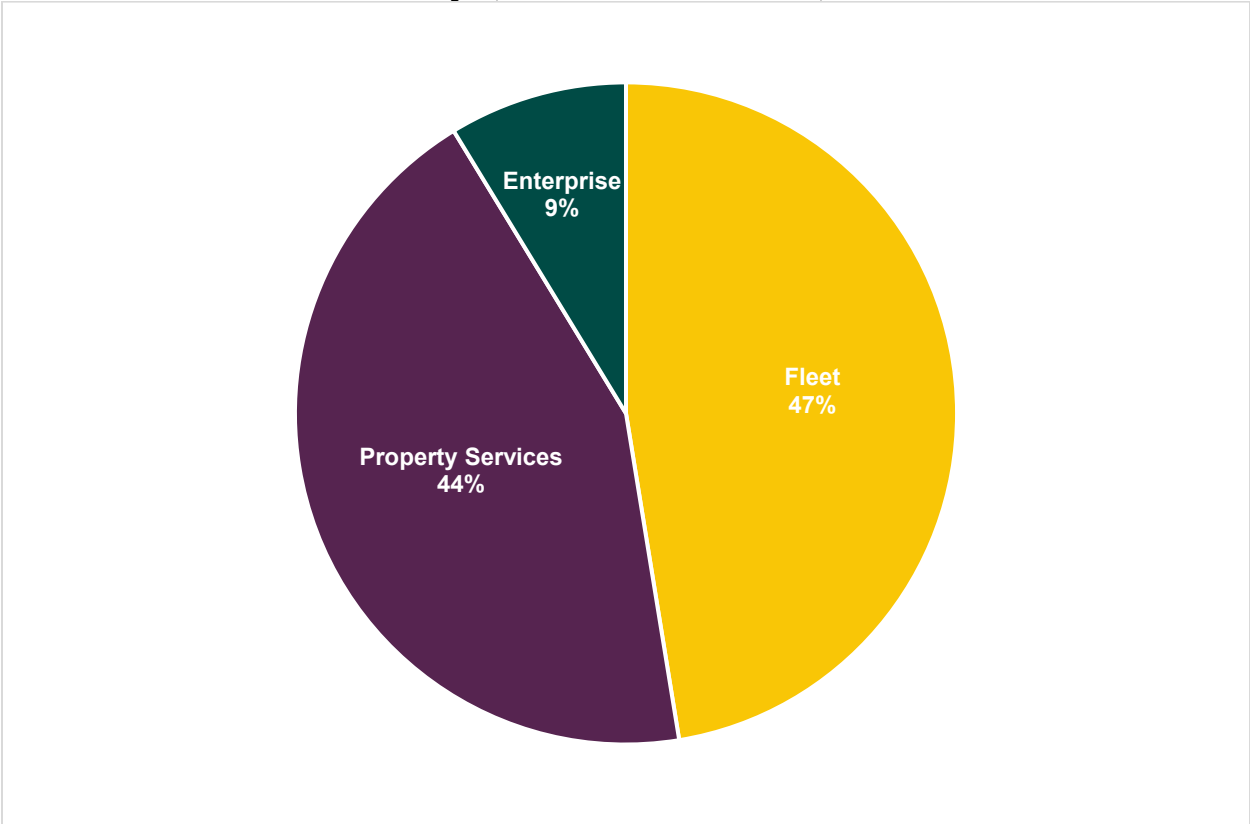
9 **Table ARD-D-1:**
 10 **Shared Corporate Services 2022-2023 Capital Additions**
 11 **Public Service (Gas Utility)**
 12 **(Dollars in Millions)**

Budget Category	2022 (Actual)	2023			Total Additions Since 2021 Test Year
		1/1-9/30 (Actual)	10/1 – 12/31 (Forecast)	Total	
Property Services	\$10.10	\$0.40	\$8.80	\$9.20	\$19.30
Enterprise Security	\$0.20	\$0.30	\$3.30	\$3.60	\$3.80
Operations Services	\$8.90	\$10.50	\$1.50	\$12.00	\$20.90
Total*	\$19.20	\$11.20	\$13.60	\$24.80	\$44.00

13 **There may be differences between the sum of individual category amounts and “Total”*
 14 *amounts due to rounding.*

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Figure ARD-D-1
Shared Corporate Services Capital Additions by Category
January 1, 2022 – December 31, 2023



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The figures in Table ARD-D-1 are stated on a Public Service Gas Utility basis, meaning that they include only gas utility-specific projects and the gas portion of common projects. The forecasted additions noted in Table ARD-D-1 above are based on the current in-service date for each individual project.

Additional detail about the capital additions described herein is set forth in Attachment ARD-1.

1 **1. Property Services Capital Additions**

2 **Q. WHAT TYPES OF CAPITAL INVESTMENTS ARE MADE BY PROPERTY**
3 **SERVICES?**

4 **A.** Property Services' capital investments have been grouped into four primary capital
5 areas: Office Furniture and Equipment, Building Renovations and Improvements,
6 Miscellaneous Building Projects, and Roads and Gates. Here is a brief summary
7 of each area:

- 8 • *Office Furniture and Equipment:* Includes furniture replacements, audio/visual
9 equipment purchases, and general tools and equipment. Office Furniture and
10 Equipment capital additions from January 1, 2022 to December 31, 2023 will
11 total approximately \$0.8 million for furniture replacements, workstations,
12 audio/visual equipment purchases, and general tools and equipment.

- 13 • *Building Renovations and Improvements:* Includes both the acquisition of new
14 buildings and improvements made to existing buildings. Improvements to
15 existing buildings can include remodeling, the buildout of new space/capacity,
16 and other necessary improvements to remain in compliance with regulations
17 and normal standards. Building Renovations and Improvements capital
18 additions from January 1, 2022 to December 31, 2023 will total approximately
19 \$14.1 million. I will discuss the major building renovation projects below.

- 20 • *Miscellaneous Building Projects:* Includes routine non-customer electrical
21 projects, garage door replacements, and other mechanical projects. Roads and
22 Gates capital additions from January 1, 2022 to December 31, 2023 will total
23 approximately \$0.9 million. These projects included multiple paving and
24 asphalt projects; fencing and gate projects at the Valentia, Arvada, Ft. Collins,
25 and Pueblo Service Center sites; and work at the South Network Control
26 Center. The paving and asphalt projects can vary in size and cost depending
27 on the condition of the parking lot and asphalt and are undertaken to ensure a
28 safe and usable area at our Company sites.

- 29 • *Roads and Gates:* Includes work related to constructing, improving, and
30 maintaining roads and gates throughout Public Service's service territory.
31 Miscellaneous Building Projects capital additions from January 1, 2022 to
32 December 31, 2023 will total approximately \$3.5 million. The primary projects
33 included in this category are routine electrical, mechanical, and structural
34 projects. Other projects in this category include smaller Heating, Ventilation
35 and Air Conditioning ("HVAC") projects, asbestos abatement activities, battery

1 replacements, and lighting replacements and upgrades. All of these projects
2 were completed to ensure that Company locations are secure, properly
3 maintained, and operational. This category also includes funding for emergent
4 unplanned work.

5 **Q. PLEASE DESCRIBE THE PROCESS FOR RANKING AND FUNDING CAPITAL**
6 **PROJECTS FOR PROPERTY SERVICES.**

7 A. Early each year, corporate facilities are evaluated to identify projects for inclusion
8 in the capital budget for the following year. New items identified are categorized
9 and prioritized along with existing multi-year capital projects. Projects that are
10 related to safety are the highest priority. The final list of capital projects to be
11 funded each year starts with funding all projects impacting safety, code, or
12 regulatory requirements (e.g., Environmental Protection Agency or Occupational
13 Safety and Health Act regulations) or business growth. Other projects are funded
14 based on priority in consideration of the overall Xcel Energy capital guidelines. For
15 instance, projects such as new or replacement fire alarm systems, uninterruptible
16 power supply systems, fire suppression and sprinkler systems, and building code-
17 related projects are all funded to assure safety and compliance with local
18 government jurisdictions' requirements.

19 Other projects are reviewed with relevant Operating Company staff to verify
20 need and priority. For example, projects such as office consolidations, mechanical
21 equipment replacements, and structural projects that are not safety-related are
22 prioritized based on business needs. Projects that are more aesthetics-related—
23 such as office furniture, landscaping, and improvements to common building
24 areas—are funded in comparison to existing building standards.

1 The Company’s process does not use a “master plan” that looks ahead six
2 or eight years to analyze all possible building renovation and improvement
3 projects. Instead, the Company annually identifies, evaluates, and selects capital
4 projects, including building renovation and improvement projects, through its five-
5 year budget process.

6 **Q. PLEASE DESCRIBE THE MAJOR PROJECTS WITHIN THE BUILDING**
7 **RENOVATIONS AND IMPROVEMENTS CATEGORY AND THE**
8 **MISCELLANEOUS BUILDING PROJECTS CATEGORY FOR JANUARY 1,**
9 **2022 THROUGH DECEMBER 31, 2023.**

10 A. The major projects in this category include the following:

- 11 • *Lipan Distribution Center Transportation Garage Project:* This is the primary
12 fleet garage for Public Service and serves Public Service’s largest service
13 center. This project involves renovating the existing fleet garage by demolishing
14 the interior of the garage, originally constructed in 1918, and constructing a new
15 modern interior. A new interior is needed to accommodate the size and space
16 requirements to make repairs on larger trucks and construction equipment in
17 Public Service’s current fleet. This renovation will also enable more fleet assets
18 to be repaired at the same time inside the garage. This project was forecasted to
19 be in-serviced in December 2023, with total Public Service Gas Utility plant
20 additions of \$5.4 million.
- 21 • *Golden Service Center Project:* This project involved the construction of a new
22 service center facility on existing Company property, adjacent to the existing
23 Lookout Service Center, to replace the Golden and Table Mountain Service
24 Centers. Due to the addition of street roundabouts near its entrance, the former
25 Golden Service Center site could no longer be accessed by certain trucks and
26 other equipment because this larger equipment cannot make the turn radiuses
27 required for these roundabouts. The old site was sold during the fourth quarter
28 of 2023. This project was in-serviced in 2022 with total Public Service Gas
29 Utility plant additions of \$5.2 million.¹

¹ As noted above, common plant capital additions that were in-serviced in 2022, such as the Golden Service Center Project, were already approved by the Commission in the Company’s 2022 Electric Rate Case.

- 1 • *South Network Control Center Switch Gear and Generator Replacement*
2 *Project:* This project will replace old breakers, generators, and diesel fuel
3 systems to improve the reliability and performance of the electric system at the
4 South Network Control Center. This project was forecasted to be in-serviced
5 by the end of 2023, with \$1.8 million of Public Service Gas Utility plant
6 additions.
- 7 • *Boulder Roof Replacement:* This project was the replacement of the roof at the
8 Boulder Service Center to maintain the safety and usability of the site for our
9 operations crews. The project was in-serviced in 2022, with \$1.0 million of
10 Public Service Gas Utility plant additions.
- 11 • *Aurora Service Center Land Acquisition:* This project involved the purchase of
12 land in Aurora, Colorado for construction of a new service center because the
13 former Gateway Service Center facility in the east Denver metro area did not
14 meet our operational needs. For example, certain areas of the Gateway Service
15 Center were not insulated, limiting their usefulness during cold weather periods.
16 The Gateway Service center also had limited laydown and yard space and poor
17 drainage. Significant investment would be needed to renovate and upgrade that
18 building and site. The new Aurora Service Center supports the Denver
19 International Airport and surrounding Denver industrial corridor. This project
20 was in-serviced in 2022, with total Public Service Gas Utility plant additions of
21 \$0.8 million.
- 22 • *PSCo Fleet EV Charging:* These capital additions from January 1, 2022
23 through December 31, 2023 are forecasted to total approximately \$0.9 million
24 for the Public Service Gas Utility. The projects consist of the installation of
25 charging stations at company-owned sites to facilitate the transition of our fleet
26 vehicles from internal combustion vehicles to electric vehicles. The work
27 includes the necessary electrical conduit and upgrades as well as the charging
28 units. The actual vehicle purchases are included in the Fleet capital additions.

29 **2. Enterprise Security Capital Additions**

30 **Q. WHAT TYPES OF CAPITAL INVESTMENTS ARE MADE BY ENTERPRISE**
31 **SECURITY?**

32 A. Enterprise Security has one capital area, Security. Security projects monitor,
33 detect, prevent, and remediate unauthorized access to Xcel Energy's physical
34 infrastructure. Examples are card readers that are installed to control access to
35 Xcel Energy buildings; and monitoring assets such as cameras, sensors, and

1 internal intercom systems. Other Security projects include equipment to improve
2 Xcel Energy's operational monitoring and software to gather and analyze data for
3 cyber security purposes.

4 **Q. PLEASE DESCRIBE THE PROCESS FOR RANKING AND FUNDING CAPITAL**
5 **PROJECTS FOR ENTERPRISE SECURITY.**

6 A. Each year, the Enterprise Security group evaluates the need for future capital
7 investment to maintain and improve both our physical and cyber security
8 environments. This evaluation results in a list of prioritized projects for inclusion in
9 the upcoming capital budget. New items identified are categorized and prioritized
10 along with existing multi-year capital projects. Projects are reviewed against
11 industry standards, internal and external assessment results, and overall business
12 need. The final list of projects is also reviewed in consideration of overall Xcel
13 Energy capital guidelines.

14 **Q. PLEASE DESCRIBE THE MAJOR CAPITAL PROJECTS FOR ENTERPRISE**
15 **SECURITY BETWEEN JANUARY 1, 2022 AND DECEMBER 31, 2023.**

16 A. Enterprise Security capital additions for the Public Service Gas Utility from January
17 1, 2022 to December 31, 2023 will total approximately \$3.8 million. Projects in this
18 category include physical security investments such as card reader panel
19 replacements, security around various gas sites such as compressor stations, and
20 upgrades and the installation of additional security cameras for monitoring of the
21 Company's sites. Projects in this category also include certain software solutions
22 and investments in the Operations Technology (OT) Security program.

1 **Q. PLEASE DESCRIBE THE OT SECURITY PROGRAM.**

2 A. The OT Security Program is designed to enhance the cyber security capabilities in
3 the operations environment. The program consists of six areas of emphasis:
4 Governance, Information Protection, Asset Management, Security Logging and
5 Monitoring, Vulnerability and Patch Management, and Response Planning. For
6 each of these six areas, the Enterprise Security team has been and will be
7 continuing to partner with operations leaders to implement solutions to enhance
8 the current cyber security environment and implement new solutions to address
9 areas of opportunity. Examples of these solutions are the continued deployment
10 of Dragos monitoring sensors at various sites across Gas, Transmission, and
11 Energy Supply to detect intrusions on our systems; firewall upgrades and additions
12 at our wind facilities; the expansion of various cybersecurity software platforms
13 currently in limited use; setting up a test lab for vulnerability scanning;
14 standardizing the patch management program across operations; and enhanced
15 testing, training and continuous improvement of incident response plans. The
16 program is projected to have \$0.3M of capital additions for the Public Service Gas
17 Utility through December 31, 2023.

18 **3. Fleet Capital Additions**

19 **Q. WHAT TYPES OF CAPITAL INVESTMENTS ARE MADE BY FLEET?**

20 A. The Fleet group has one capital area: Fleet. Public Service utilizes fleet vehicles
21 and equipment to travel to work sites, perform construction work, and to quickly
22 respond to emergencies. Fleet's capital additions include the replacement of
23 vehicles, trailers, and construction equipment. Fleet asset replacements (i.e.,

1 buying new vehicles to replace existing vehicles that have reached the end of their
2 useful life) are by far the largest portion of capital additions in this category, but
3 this category also includes investments to repair existing fleet assets to extend
4 their useful life, investments in garage tools to inspect and repair fleet assets, and
5 investments in Xcel Energy-owned fueling infrastructure.

6 **Q. PLEASE DESCRIBE THE BUDGETING PROCESS FOR RANKING AND**
7 **FUNDING CAPITAL PROJECTS FOR FLEET.**

8 A. Each year an analysis is performed during the planning process to identify which
9 fleet units will be replaced. The primary tool used is the total cost ownership model,
10 which takes into account the following inputs: age, number of miles, total hours,
11 repair costs, maintenance costs, cost of repair parts, and labor costs for repairs of
12 each fleet unit. These inputs track all costs associated with owning, operating,
13 repairing, and maintaining our fleet vehicles during their entire life span.

14 **Q. HOW IS THE TOTAL COST OF OWNERSHIP MODEL USED TO DEVELOP THE**
15 **BUDGET FOR FLEET ASSET REPLACEMENTS?**

16 A. Each year, Xcel Energy examines the total cost of ownership for each of our
17 existing fleet assets to determine which fleet needs to be replaced in that year. In
18 particular, a fleet unit is identified for replacement when the costs of owning,
19 operating, repairing, and maintaining that unit exceed the average cost of replacing
20 it, or when customer service is negatively impacted due to increased instances of
21 breakdowns. This condition-based assessment process means that in one year,
22 the largest need for replacing fleet assets may be within one operational company
23 or within one business area. As a result, the annual budget for fleet asset

1 replacements for any specific Xcel Energy jurisdiction may fluctuate from one year
2 to the next.

3 **Q. WHY IS IT IMPORTANT TO REPLACE AGING FLEET ASSETS WHEN THESE**
4 **CRITERIA ARE MET?**

5 A. Replacing our fleet in accordance with these criteria reduces the total overall cost
6 to operate and maintain Xcel Energy's fleet while maintaining the reliability and
7 safety of our fleet assets. Age is the single biggest driver of maintenance and repair
8 costs for fleet assets. The cost to repair and maintain older fleet assets is much
9 higher than for newer assets, as older vehicles tend to require more frequent and
10 more extensive maintenance and repairs. As a result, it is important to track the
11 maintenance and repair costs of aging fleet assets to make sure that we replace
12 fleet when the costs of these repairs exceed replacement costs.

13 Older fleet assets are also not as reliable as newer fleet assets, and this
14 can impact customer service since our crews rely on these vehicles and equipment
15 to perform their work. Further, older fleet assets are not as safe as newer assets
16 as they are not equipped with the latest safety technology and have a higher risk
17 of catastrophic component failures. Newer fleet assets also have improved fuel
18 economy as compared to older vehicles, thus providing fuel savings and reduced
19 emissions.

20 **Q. PLEASE DESCRIBE THE CAPITAL INVESTMENTS FOR FLEET BETWEEN**
21 **JANUARY 1, 2022 AND DECEMBER 31, 2023.**

22 A. Fleet capital additions between January 1, 2022 and December 31, 2023 total
23 approximately \$20.9 million (PSCo Gas Utility). As explained above, most of these

1 costs are for the replacement of fleet vehicles and construction equipment that
2 have become less reliable and costlier to maintain.

3 **Q. CAN YOU PROVIDE A FURTHER BREAKDOWN OF THESE FLEET**
4 **REPLACEMENTS?**

5 A. Yes. Of the \$20.9 million (PSCo Gas Utility) in Fleet investments, \$16.1 million is
6 for the replacement of six passenger cars, sixteen light-duty trucks, 67 medium
7 and heavy-duty trucks, 56 trailers, and eight pieces of construction equipment. Of
8 these replacements, five passenger cars, four light-duty trucks, 22 medium and
9 heavy-duty trucks, 46 trailers and five pieces of construction equipment occurred
10 during 2022, with the balance of the replacements occurring in 2023. The
11 remaining approximately \$4.7 million of the investment is for incremental addition
12 of fleet assets: one light-duty truck, five trailers, and eight pieces of construction
13 equipment. All of the incremental investments occurred in 2023.

14 **Q. WERE ANY OF THESE FLEET VEHICLES REPLACED WITH ELECTRIC**
15 **VEHICLES?**

16 A. Yes. Five passenger cars, five light-duty trucks, and two pieces of construction
17 equipment that are or will be replaced from January 1, 2022 to December 31, 2023
18 will be replaced with either a plug-in hybrid electric vehicle or a fully electric vehicle.
19 There are very few medium- and heavy-duty truck EVs available in the market at
20 this time, and of the ones that are available, very few have the payload or range
21 needed to meet the Company's operational requirements.

1 **Q. HOW CAN THE COMMISSION BE CONFIDENT THAT THE SHARED**
2 **CORPORATE SERVICES-RELATED CAPITAL ADDITIONS IN 2022 AND 2023**
3 **WERE REASONABLE AND PRUDENT?**

4 A. The Shared Corporate Services capital additions for January 1, 2022 through
5 December 31, 2023, discussed below and presented in Attachment ARD-1, have
6 been, or will be, prudently incurred, reasonable in cost, and used and useful in
7 supporting Public Service's ability to provide safe and reliable gas service to its
8 customers. These capital additions were carefully planned and necessary to make
9 building repairs and renovations, provide fleet assets for our employees to perform
10 their job duties or travel to work sites, and install security measures to protect our
11 physical facilities. These projects were evaluated and selected through a rigorous
12 budgeting process and have been monitored throughout the project life cycle up
13 to the in-service date, with significant variances investigated and explained.

14 **C. Shared Corporate Services O&M**

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

16 A. This section of my Direct Testimony discusses Shared Corporate Services O&M
17 expenses for October 1, 2022 to September 30, 2023, which the Company
18 proposes to utilize as the basis for establishing Shared Corporate Services O&M
19 levels for the Public Service Gas Utility in the 2023 Test Year. I also describe the
20 drivers of O&M cost increases since the 2022 Combined Gas Rate Case, which
21 approved an historical test year based on O&M expenses for the 12 months ended
22 December 31, 2021.

1 **Q. WHAT ARE THE TYPES OF COSTS THAT SHARED CORPORATE SERVICES**
2 **INCURS FOR O&M?**

3 A. As noted earlier in my Direct Testimony, Shared Corporate Services consists of
4 functions largely performed by Xcel Energy Services on behalf of each operating
5 company, with costs allocated to Public Service as discussed by Company witness
6 Nicole Doyle in her Direct Testimony. These functions include the following types
7 of O&M activities:

- 8 • *Financial Operations*: Includes primarily labor and contractor / consulting costs
9 (such as auditors), and insurance costs;
- 10 • *Operations Services*: Includes supply chain and commercial operations related
11 costs, primarily labor;
- 12 • *General Counsel*: Primary costs include labor and outside legal costs²;
- 13 • *Risk Management*: Primary costs include labor costs;
- 14 • *Strategy Planning and External Affairs*: Primary costs include labor and
15 consulting;
- 16 • *Chief Executive Officer*: Includes primarily Board of Director fees and labor;
- 17 • *Customer and Utility Innovation*: Includes primarily labor, bad debt expense,
18 regulatory fees, marketing costs, brand advertising (not recovered from
19 customers), and consulting costs;
- 20 • *Human Resources and Employee Services*: Includes costs related to facility
21 lease costs, maintenance and janitorial services, snow removal, utility costs for
22 facilities, and labor and consulting costs;
- 23 • *Integrated System Planning*: Includes primarily labor costs; and

² This does not include outside legal or consulting costs deferred and recovered as part of rate case expense.

- 1 • *Corporate Other*: Includes company use credits, overhead charges to affiliates,
2 shared assets, A&G charges to capital, non-regulated overheads, and
3 permanent income tax differences.

4 **Q. PLEASE PROVIDE AN OVERVIEW OF PUBLIC SERVICE'S SHARED**
5 **CORPORATE SERVICES O&M EXPENSES SINCE ITS 2022 COMBINED GAS**
6 **RATE CASE.**

7 A. The O&M expenses Shared Corporate Services incurred in the 2023 Test Year
8 (October 1, 2022 to September 30, 2023) are generally consistent with the Shared
9 Corporate Services O&M expenses included in the 2022 Combined Gas Rate
10 Case, with respect to the types of expenses incurred. Overall, total O&M expenses
11 have increased materially, and I provide further detail regarding shifts in O&M
12 expenses since the 2022 Combined Gas Rate Case below and in Table ARD-D-3.
13 Company witness Mr. Arthur Freitas discusses adjustments to O&M expense
14 specific to the cost of service model, based on legislation that has been
15 implemented since the 2022 Combined Gas Rate Case.

16 **Q. WHAT IS THE TOTAL DOLLAR AMOUNT OF O&M FOR SHARED**
17 **CORPORATE SERVICES THAT PUBLIC SERVICE IS REQUESTING IN THIS**
18 **CASE?**

19 A. As reflected in Attachments ARD-2 and ARD-3, the Company is seeking \$65.3
20 million in Shared Corporate Services O&M expenses (PSCo Gas Utility). Table
21 ARD-D-2, below, breaks down the amount of overall O&M costs by the categories
22 I discussed above. Attachment ARD-2 provides the O&M expenses by Cost
23 Element, and Attachment ARD-3 provides the O&M by FERC account.

Table ARD-D-2
Shared Corporate Services O&M
Public Service Gas
(Dollars in Millions)

Business Area	2021 Approved Test Year	12 Months Ended 9/30/23	Adjustments	Test Year
Financial Operations	\$11.9	\$11.5	-	\$11.5
Operations Services	\$0.6	\$1.1	-	\$1.1
General Counsel	\$2.5	\$1.9	-	\$1.9
Chief Executive Officer	\$0.7	\$0.8	-	\$0.8
Customer and Utility Innovation	\$30.4	\$38.5	-	\$38.5
Human Resources and Employee Services	\$11.7	\$12.6	-	\$12.6
Integrated System Planning	\$0.1	\$0.8	-	\$0.8
Risk Management	\$0.6	\$1.0	-	\$1.0
Strategy, Planning, and External Affairs	\$3.0	\$2.7	-	\$2.7
Corporate Other	(\$4.9)	(\$5.5)	-	(\$5.5)
Total	\$56.7	\$65.3	\$0	\$65.3

**There may be differences between the sum of individual category amounts and "Total" amounts due to rounding.*

Q. ARE THE \$65.3 MILLION IN 2023 TEST YEAR O&M COSTS FOR SHARED CORPORATE SERVICES YOU DESCRIBE ABOVE REFLECTED IN THE COST OF SERVICE PRESENTED BY COMPANY WITNESS MR. FREITAS?

A. Yes, as I discuss in more detail below.

1 **Q. WHAT ARE THE MAJOR DRIVERS BETWEEN THE SHARED CORPORATE**
 2 **SERVICES O&M EXPENSE INCLUDED IN THE 2022 GAS COMBINED RATE**
 3 **CASE AND THE 2023 TEST YEAR O&M COSTS THAT WILL BE REFLECTED**
 4 **IN THE COST OF SERVICE?**

5 A. The major drivers are shown in Table ARD-D-3 below.

6 **Table ARD-D-3:**
 7 **Shared Corporate Services Business Area’s O&M**
 8 **Public Service Gas**
 9 **(Dollars in Millions)**

Drivers of O&M Expenses from 2021 HTY to 2023 Test Year			
Driver	2021 Approved Test Year	Driver Amount	Test Year
Total O&M	\$56.7		
Labor		\$4.7	
Bad Debt		\$2.2	
Insurance Premiums		\$2.1	
Regulatory Fees		\$1.1	
Other		(\$1.5)	
Total*	\$56.7	\$8.6	\$65.3

*There may be differences between the sum of the individual category amounts and Total amounts due to rounding.

10 **Q. CAN YOU DESCRIBE THE PRIMARY INCREASES IN O&M COSTS BETWEEN**
 11 **THE 2021 ACTUALS AND THE TEST YEAR?**

12 A. Yes. The primary increases for the Public Service Gas Utility are as follows:

- 13 • *Labor:* Costs in this area have increased by \$4.7 million since 2021. The
 14 increase in labor costs is driven by two factors: 1) changes to compensation,
 15 primarily annual merit increases, and 2) overall headcount, across the groups.
 16 Please see the testimony of Mr. Michael Deselich for support of the Company’s
 17 overall compensation strategy. With regard to overall headcount, from January
 18 2022 through September 2023 total headcount for the Business Areas, across

1 all of Xcel Energy, within all of Shared Corporate Services increased by 404
2 full time employees (11.8 percent). In general, the increased headcount is
3 necessary to meet the workload of the various teams and to support the
4 delivery of service to our customers.

5 • *Bad Debt:* Costs in this area have increased by \$2.2 million since 2021,
6 primarily due to the continued aging of A/R accounts, resulting in a higher
7 reserve percentage due to increased risk of uncollectible accounts and write-
8 offs.

9 • *Insurance:* Insurance costs have increased \$2.1 million. The excess and
10 general liability policies account for \$1.6M of this increase. The premiums
11 related to these policies are primarily driven by overall market risk, overall
12 market conditions, and the potential for higher claims against the company.
13 Property insurance premiums increased an additional \$0.3M, with the primary
14 factors being the Company's loss history and the overall level of assets insured.
15 The remaining increase was spread across the five remaining policy lines
16 (Cyber, Directors and Officers, Fiduciary, Auto and Other).

17 • *Regulatory Fees:* Increased by \$1.1 million primarily due to increases in the
18 fees assessed by and paid to the State of Colorado.

19 **Q. IS THE COMPANY'S TEST YEAR SHARED CORPORATE SERVICES O&M**
20 **DESCRIBED ABOVE A REASONABLE BASIS ON WHICH TO ESTABLISH**
21 **O&M COSTS FOR THE TEST YEAR?**

22 A. Yes. The Company's actual O&M costs for the period of October 1, 2022 through
23 September 30 2023 for Shared Corporate Services are reasonably representative
24 of the Company's O&M costs for establishing the 2023 Test Year. The O&M
25 expense reflects a reasonable level of O&M expense incurred by the Company to
26 ensure safe and reliable gas service for our customers.

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

28 A. Yes, it does.

Statement of Qualifications

Adam R. Dietenberger

I received a Bachelor of Science degree, with majors in accounting and finance, from the University of Minnesota in 2004. I also hold an Inactive CPA certificate from the State of Minnesota.

My current position with XES is Director, Business Area Finance. In this role, my responsibilities include supporting the financial aspects of Business Areas referred to as the shared service organizations, including the coordination of the shared service organizations' five-year O&M expense budgets the five-year capital expenditure budgets, and the monthly forecast updates of these five-year plans, as well as analysis of actual results against these budgets and forecasts. Prior to my current role, I was employed as the Senior Manager, Service Company Accounting and Cash Processes. I was 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. Additionally, I managed Xcel Energy's Cash Processes group, which is responsible for monitoring and reconciling the cash activity, long term debt and other related items for all Xcel Energy affiliates and subsidiaries.

I have been employed by XES since May 2008, first as a Senior Accountant, then as a Corporate Accounting Consultant, then as Manager, Corporate Accounting, and then in the roles described above.

Prior to joining XES, I was employed by Deloitte LLP, where I performed financial statement audits for companies in various industries, including energy and utilities, healthcare, and manufacturing.

I have filed testimony previously before the Colorado Public Utilities Commission on behalf of Public Service Company of Colorado in Proceeding Nos. 22AL-0046G, 22AL-0530E & 22AL-0478E, 21AL-0317E, 20AL-0049G, 19AL-0268E, 17AL-0649E, and 17A-0363G as part of my role as Senior Manager, Service Company Accounting and Cash Processes. I have also filed testimony before the Public Utility Commission of Texas in Docket Nos. 49831, 45524, and 51802 the New Mexico Public Regulation Commission in Case Nos. 15-00139-UT, 15-00296-UT, and 16-00269-UT; and the Minnesota Public Utilities Commission on behalf of Northern States Power Company, a Minnesota corporation, in Docket No. E002/GR-15-826.

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.) PROCEEDING NO. 24AL-____G
6-GAS TARIFF TO INCREASE)
JURISDICTIONAL BASE RATE)
REVENUES, IMPLEMENT NEW BASE)
RATES FOR ALL GAS RATE)
SCHEDULES, AND MAKE OTHER)
PROPOSED TARIFF CHANGES)
EFFECTIVE FEBRUARY 29, 2024

AFFIDAVIT OF ADAM R. DIETENBERGER
ON BEHALF OF
PUBLIC SERVICE COMPANY OF COLORADO

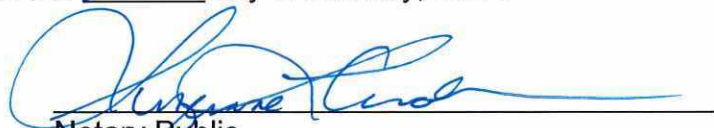
I, Adam R. Dietenberger, being duly sworn, state that the Direct Testimony and attachments were prepared by me or under my supervision, control, and direction; that the Direct Testimony and attachments are true and correct to the best of my information, knowledge and belief; and that I would give the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

Dated at Minneapolis, Minnesota, this 23rd day of January, 2024.



Adam R. Dietenberger
Business Area Finance

Subscribed and sworn to before me this 23rd day of January, 2024.



Notary Public



My Commission
expires 1/31/2027

PSCo Gas

Line No.	Shared Corporate Services Business Area	Capital Budget Group	Project ID	Project Nbr Desc	Func Class Descr	2022 Actuals	2023		
							Actual (1/1 - 9/30)	Forecast (10/1-12/31)	Total
1	Operations Services	Fleet	A.0001727.003	COS-CAP-UAS-PSCo-Common	Common General Plant	\$14,202	\$0	\$0	\$0
2	Operations Services	Fleet	A.0001727.007	COS-CAP-UAS-PSCo-Tools Common	Common General Plant	\$27,904	\$395	\$0	\$395
3	HR and Employee Services	Office Furniture and Equipment	A.0005014.108	Office Furn & Equipment - Common	Common General Plant	\$644,007	\$65,500	\$76,311	\$141,531
4	Operations Services	Fleet	A.0006056.007	CO-Dist Fleet New Unit Purchase Gas	Gas General Plant	\$0	\$0	\$931	\$931
5	Operations Services	Fleet	A.0006056.009	CO-Dist Fleet New Unit Purchase Com	Common General Plant	\$0	\$0	(\$3)	(\$3)
6	Operations Services	Fleet	A.0006056.210	CO-Dist Fleet New Unit Purchase Gas	Gas General Plant	\$7,129,164	\$6,093,307	\$373,960	\$6,467,267
7	Operations Services	Fleet	A.0006056.212	CO-Dist Fleet New Unit Purchase Com	Common General Plant	\$146,211	\$1,513	\$56,104	\$57,616
8	Operations Services	Fleet	A.0006056.248	CO - Dist Fleet Transp Tools Common	Common General Plant	\$478,099	\$215,746	\$119,917	\$335,663
9	Operations Services	Fleet	A.0006056.265	PSCo-Fleet-SALVAGE-COMMON	Common General Plant	\$0	\$0	\$133	\$133
10	Operations Services	Fleet	A.0006056.286	PSCo-Fleet-SALVAGE-Gas	Gas General Plant	\$0	\$0	\$414	\$414
11	Operations Services	Fleet	A.0006056.293	Fleet-PHEV-PSCo-Dist COMMON	Common General Plant	\$143,270	\$21,057	(\$9,769)	\$11,287
12	Operations Services	Fleet	A.0006056.298	Fleet-PSCo-<\$50K-Dist Comm New Unit	Common General Plant	\$134,122	\$324,485	\$71,959	\$396,444
13	Operations Services	Fleet	A.0006056.302	PSCo-Fleet-SALVAGE-DIST COMMON	Common General Plant	\$1,051	\$0	\$0	\$0
14	Operations Services	Fleet	A.0006056.316	PSCo-Fleet-SALVAGE-Gas	Gas General Plant	(\$7,979)	\$0	\$0	\$0
15	Operations Services	Fleet	A.0006056.330	Fleet-PHEV-PSCo GAS	Gas General Plant	\$471,689	\$19,769	\$80,313	\$100,082
16	Operations Services	Fleet	A.0006056.335	PSCo - Dist Fleet Fuel Remediation	Common General Plant	\$114,294	\$0	\$50,094	\$50,094
17	Operations Services	Fleet	A.0006056.386	BCWP-Fleet-PHEV-ADD-PSCo GAS	Gas General Plant	\$0	\$0	\$1,703	\$1,703
18	Operations Services	Fleet	A.0006056.389	Fleet-PSCo-PHEV-Dist Comm ADD Unit	Common General Plant	\$0	\$23,851	\$155,393	\$179,244
19	Operations Services	Fleet	A.0006056.400	Fleet-PSCo-Dist Comm ADD Unit	Common General Plant	\$64,565	\$0	\$178,534	\$178,534
20	Operations Services	Fleet	A.0006056.403	CO-Fleet ADD Unit Purchase Gas Op	Gas General Plant	\$155,384	\$3,754,116	\$439,406	\$4,193,522
21	HR and Employee Services	Office Furniture and Equipment	A.0006059.495	Tools & Equipment - Common - CO	Common General Plant	\$0	\$0	\$9,000	\$9,000
22	Operations Services	Fleet	A.0006059.553	PSCo-WHSE Cap Tools & Equipment	Common General Plant	\$0	\$0	\$23,136	\$23,136
23	HR and Employee Services	Miscellaneous Building Projects	D.0001779.256	Unbudgeted Emergencies - Common - C	Common General Plant	\$0	\$0	\$327,278	\$327,278
24	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.048	Security Projects - Common - CO	Common General Plant	\$0	\$0	\$55,020	\$55,020
25	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.080	CO Vermillion Valveset	Gas General Plant	\$81,692	\$0	\$0	\$0
26	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.086	CO-Rocky Mtn. Fire Camera Project	Common General Plant	\$49,484	\$0	\$0	\$0
27	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.091	CO-Golden Service Center	Common General Plant	\$0	\$120,557	\$28,191	\$148,748
28	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.092	CO-LDC Transportation	Common General Plant	\$0	\$0	\$5,423	\$5,423
29	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.096	CO Tiffany Compressor Security	Common General Plant	\$0	\$0	\$263,876	\$263,876
30	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.097	CO-Gas Padlock Project	Gas General Plant	\$0	\$0	\$195,550	\$195,550
31	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.098	Chalk Bluffs Gas Comp Security	Gas Transmission Plant	\$0	\$0	\$1,593,820	\$1,593,820
32	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.100	PSCo Videofed Panels	Common General Plant	\$0	\$0	\$25,401	\$25,401
33	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.112	CO-Yosemite Crash Gate	Gas General Plant	\$0	\$0	\$487,401	\$487,401
34	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.123	PSCo Twenty20 Trailers	Common General Plant	\$0	\$0	\$187,596	\$187,596
35	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.128	Salida SC Security	Common General Plant	\$0	\$0	\$22,830	\$22,830
36	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.137	Rifle SC Security	Common General Plant	\$0	\$0	\$2,075	\$2,075
37	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.141	Lookout Center Security	Common General Plant	\$0	\$0	\$767	\$767
38	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.144	Rifle Gas Plant Security	Gas General Plant	\$0	\$0	\$16,058	\$16,058
39	Strategy Png and Ext Affairs	Enterprise Security	D.0001781.145	Del Norte Compressor Security	Gas General Plant	\$0	\$0	\$67,053	\$67,053
40	HR and Employee Services	Miscellaneous Building Projects	D.0001806.074	Mechanical - Common - Lipan - Routi	Common General Plant	\$105,246	\$0	\$0	\$0
41	HR and Employee Services	Miscellaneous Building Projects	D.0001806.083	Mechanical - Lookout - Routine	Common General Plant	\$75,003	\$0	\$0	\$0
42	HR and Employee Services	Miscellaneous Building Projects	D.0001806.085	Mechanical - MDC - Routine	Common General Plant	\$7,714	\$0	\$0	\$0
43	HR and Employee Services	Building Renovations and Improvemen	D.0001806.091	Salida HVAC Rplc	Common General Plant	\$4,660	\$0	\$0	\$0
44	HR and Employee Services	Miscellaneous Building Projects	D.0001806.114	Mechanical - Summit - Routine	Common General Plant	\$0	\$0	\$629,979	\$629,979
45	HR and Employee Services	Building Renovations and Improvemen	D.0001806.123	Valentia MDF HVAC Rplc	Common General Plant	\$18,559	\$0	\$0	\$0
46	HR and Employee Services	Miscellaneous Building Projects	D.0001806.127	Pueblo SC BAS Upgrade	Common General Plant	\$12,889	\$4,295	\$0	\$4,295
47	HR and Employee Services	Miscellaneous Building Projects	D.0001806.132	Mesa Cty Exhaust Fan Rplc	Common General Plant	\$0	\$809	\$0	\$809
48	HR and Employee Services	Miscellaneous Building Projects	D.0001806.134	Pueblo Mini Split Rplc	Common General Plant	\$0	\$3,538	\$0	\$3,538
49	HR and Employee Services	Miscellaneous Building Projects	D.0001806.136	Evergreen OH Door Rplc	Common General Plant	\$0	\$6,506	\$0	\$6,506
50	HR and Employee Services	Miscellaneous Building Projects	D.0001806.153	Hardin MW AC Rplc	Common General Plant	\$0	\$0	\$4,593	\$4,593
51	HR and Employee Services	Miscellaneous Building Projects	D.0001806.155	LDC BAS Server Rplc	Common General Plant	\$0	\$0	\$4,855	\$4,855
52	HR and Employee Services	Building Renovations and Improvemen	D.0001806.163	LDC Annex A HVAC Upgrades	Common General Plant	\$0	\$0	\$42,464	\$42,464
53	HR and Employee Services	Building Renovations and Improvemen	D.0001810.107	Golden New Service Center	Common General Plant	\$5,160,992	\$17,667	\$0	\$17,667
54	HR and Employee Services	Building Renovations and Improvemen	D.0001810.128	Aurora Service Center Land Acquisit	Common General Plant	\$828,212	\$4,570	\$0	\$4,570
55	HR and Employee Services	Building Renovations and Improvemen	D.0001810.155	Ft. Collins SC Land Acquisition	Common General Plant	\$0	\$0	\$1,403	\$1,403
56	HR and Employee Services	Building Renovations and Improvemen	D.0001810.171	Old Golden Building Sale	Common General Plant	\$0	\$0	\$86	\$86
57	HR and Employee Services	Building Renovations and Improvemen	D.0001810.172	Old Golden Land Sale	Common General Plant	\$0	\$0	(\$1)	(\$1)
58	HR and Employee Services	Roads and Gates	D.0001811.068	Roads-Gates - Common - Valentia-Rou	Common General Plant	\$4,625	\$0	\$0	\$0
59	HR and Employee Services	Roads and Gates	D.0001811.092	Arvada SC Gate Rplc	Common General Plant	\$43,584	\$0	\$0	\$0
60	HR and Employee Services	Roads and Gates	D.0001811.112	Pueblo Lot Rplc	Common General Plant	\$665,044	\$0	\$0	\$0
61	HR and Employee Services	Roads and Gates	D.0001811.119	LOC Parking Lot Small Addition	Common General Plant	\$14,625	\$0	\$0	\$0
62	HR and Employee Services	Roads and Gates	D.0001811.120	Pueblo SC Gate Opener	Common General Plant	\$5,842	\$0	\$0	\$0
63	HR and Employee Services	Roads and Gates	D.0001811.122	LDC Expanded Metal Fence	Common General Plant	\$0	\$143,548	\$0	\$143,548
64	HR and Employee Services	Roads and Gates	D.0001811.125	SNCC Gate & Operator Rplc	Common General Plant	\$0	\$0	\$30,997	\$30,997
65	HR and Employee Services	Roads and Gates	D.0001811.126	SNCC Roadside Addition	Common General Plant	\$0	\$5,329	\$0	\$5,329
66	HR and Employee Services	Roads and Gates	D.0001811.128	Ft Collins Gate Operator	Common General Plant	\$0	\$0	\$3,444	\$3,444
67	HR and Employee Services	Building Renovations and Improvemen	D.0001812.012	LDC (1998) Restroom Remodel Project	Common General Plant	\$149,599	\$0	\$0	\$0
68	HR and Employee Services	Building Renovations and Improvemen	D.0001812.013	LDC Crew Restroom Reno	Common General Plant	\$142,986	\$0	\$0	\$0
69	HR and Employee Services	Building Renovations and Improvemen	D.0001812.017	Lookout Water Treatment Rplc	Common General Plant	\$0	\$0	\$1,420	\$1,420
70	HR and Employee Services	Building Renovations and Improvemen	D.0001813.117	1800 Larimer 3rd Fir CDC-IOC-NOC BI	Common General Plant	\$0	\$0	\$1,853	\$1,853
71	HR and Employee Services	Building Renovations and Improvemen	D.0001813.136	Kipling Service Center Renovation	Common General Plant	\$243,806	\$0	\$0	\$0
72	HR and Employee Services	Building Renovations and Improvemen	D.0001813.179	1800 Larimer 15fl Vacate	Common General Plant	(\$2)	\$0	\$0	\$0
73	HR and Employee Services	Building Renovations and Improvemen	D.0001813.182	LDC Transportation Garage	Common General Plant	\$0	\$0	\$5,348,389	\$5,348,389
74	HR and Employee Services	Building Renovations and Improvemen	D.0001813.195	LDC Stores Yard Bldg Const	Common General Plant	\$0	\$0	\$31,808	\$31,808
75	HR and Employee Services	Building Renovations and Improvemen	D.0001813.210	Pueblo SC Carpet Rplc	Common General Plant	\$24,517	\$0	\$0	\$0
76	HR and Employee Services	Building Renovations and Improvemen	D.0001813.214	Valentia Fleet Garage Reno	Common General Plant	\$0	\$59,841	\$0	\$59,841
77	HR and Employee Services	Building Renovations and Improvemen	D.0001813.221	Omar New Station MW	Common General Plant	\$0	\$0	\$3,770	\$3,770
78	HR and Employee Services	Building Renovations and Improvemen	D.0001813.225	LDC Polished Concrete Flooring Inst	Common General Plant	\$0	\$0	\$14,466	\$14,466
79	HR and Employee Services	Building Renovations and Improvemen	D.0001813.227	Boulder Dock Rplc	Common General Plant	\$0	\$0	\$359	\$359
80	HR and Employee Services	Miscellaneous Building Projects	D.0001814.024	Lookout Center - Reliability Projec	Common General Plant	(\$0)	\$0	\$0	\$0
81	HR and Employee Services	Miscellaneous Building Projects	D.0001814.042	Electrical - Common - 1800 - Routin	Common General Plant	\$36,598	\$1	\$0	\$1
82	HR and Employee Services	Miscellaneous Building Projects	D.0001814.049	Electrical - Lipan - Routine	Common General Plant	\$6,192	\$175	\$0	\$175
83	HR and Employee Services	Miscellaneous Building Projects	D.0001814.066	Electrical - Lookout -Routine	Common General Plant	\$1,623	\$0	\$0	\$0
84	HR and Employee Services	Miscellaneous Building Projects	D.0001814.068	LDC Generator Rplc	Common General Plant	\$0	\$0	\$3,003	\$3,003
85	HR and Employee Services	Miscellaneous Building Projects	D.0001814.069	SNCC Generator-Switchgear Rplc	Common General Plant	\$0	\$0	\$1,824,088	\$1,824,088
86	HR and Employee Services	Miscellaneous Building Projects	D.0001814.088	Lookout Center UPS Rplc	Common General Plant	\$11,468	\$168	\$0	\$168
87	HR and Employee Services	Miscellaneous Building Projects	D.0001814.105	Sterling Lighting Upgrades	Common General Plant	\$15,056	\$0	\$0	\$0
88	HR and Employee Services	Miscellaneous Building Projects	D.0001814.106	Arvada Lighting Rplc	Common General Plant	\$0	\$29,808	\$0	\$29,808
89	HR and Employee Services	Miscellaneous Building Projects	D.0001814.109	MDC Garage Lighting Rplc	Common General Plant	\$0	\$6,422	\$0	\$6,422
90	HR and Employee Services	Miscellaneous Building Projects	D.0001814.110	1800 Larimer UPS Rplc	Common General Plant	\$0	\$30,478	\$0	\$30,478
91	HR and Employee Services	Miscellaneous Building Projects	D.0001814.117	1800 Larimer 10th Fl UPS Rplc	Common General Plant	\$0	\$0	\$32,007	\$32,007
92	HR and Employee Services	Miscellaneous Building Projects	D.0001814.118	Leadville LED Lights	Common General Plant	\$0	\$0	\$132	\$132
93	Strategy Png and Ext Affairs	Enterprise Security	D.0001816.005	PSCo Analyst1 Threat Intel Cap	Common Intangible Plant	\$40,805	\$299	\$0	\$299
94	HR and Employee Services	Miscellaneous Building Projects	D.0001823.071	Misc Building Projects - Common - C	Common General Plant	\$0	\$0	\$215,910	\$215,910
95	HR and Employee Services	Miscellaneous Building Projects	D.0001823.086	Misc Bldg - Summit Co - Routine	Common General Plant	\$7	\$0	\$0	\$0
96	HR and Employee Services	Miscellaneous Building Projects	D.0001823.093	Misc Bldg - Alamosa - Routine	Common General Plant	\$19	\$0	\$0	\$0
97	HR and Employee Services	Miscellaneous Building Projects	D.0001823.099	Misc Bldg - Leadville - Routine	Common General Plant	\$3,463	\$0	\$0	\$0
98	HR and Employee Services	Miscellaneous Building Projects	D.0001823.101	Misc Bldg - Evans Office - Routine	Common General Plant	\$5,011	\$0	\$0	\$0
99	HR and Employee Services	Miscellaneous Building Projects	D.0001823.103	Misc Bldg - 1800 Larimer - Routine	Common General Plant	\$27,227	\$0	\$0	\$0
100	HR and Employee Services	Miscellaneous Building Projects	D.0001823.105	Misc Bldg - Brush - Routine	Common General Plant	\$5,272	\$0	\$0	\$0
101	HR and Employee Services	Miscellaneous Building Projects	D.0001823.107	LDC Landscaping Project	Common General Plant	\$13,739	\$0	\$0	\$0
102	HR and Employee Services	Miscellaneous Building Projects	D.0001823.110	Arvada Garage Door Rplc	Common General Plant	\$33,496	\$0	\$0	\$0
103	HR and Employee Services	Miscellaneous Building Projects	D.0001823.119	Kipling MEP Project	Common General Plant	\$0	\$38,595	\$0	\$38,595
104	HR and Employee Services	Building Renovations and Improvemen	D.0001823.125	Valentia Storage Room Reno	Common General Plant	\$0	\$0	\$9,630	\$9,630
105	HR and Employee Services	Building Renovations and Improvemen	D.0001823.129	LDC Annex A Records Shelving	Common General Plant	\$0	\$0	\$215	\$215
106	HR and Employee Services	Building Renovations and Improvemen	D.0001834.019	Boulder Roof Rplc	Common General Plant	\$971,163	\$0	\$0	\$0
107	HR and Employee Services	Building Renovations and Improvemen	D.0001834.054	Replace Evans Office Roof	Common General Plant	\$39,882	\$0	\$0	\$0
108	HR and Employee Services	Building Renovations and Improvemen	D.0001834.060	Kipling SC Roofing Project	Common General Plant	\$0	\$0	\$165	\$165
109	Strategy Png and Ext Affairs	Enterprise Security	D.0002371.008	OT Security Lab PSCo Net Equip	Common General Plant	\$0	\$0	\$81,281	\$81,281
110	Strategy Png and Ext Affairs	Enterprise Security	D.0002371.009	OT Security Lab Construction	Common General Plant	\$0	\$0	\$196	\$196
111	Strategy Png and Ext Affairs	Enterprise Security	D.0002403.005	BUD - PSCo AMAG	Common General Plant	\$0	\$0	\$7,048	\$7,048
112	Strategy Png and Ext Affairs	Enterprise Security	D.0002403.010	Silverhome AMAG	Common General Plant	\$10,570	\$0	(\$231)	(\$231)
113	Strategy Png and Ext Affairs	Enterprise Security	D.0002403.012	Bouder Smart Grid AMAG	Common General Plant	\$2,508	\$0	\$0	\$0
114	Strategy Png and Ext Affairs	Enterprise Security	D.0002403.015	CO-Marshall Gas AMAG	Gas General Plant	\$15,793	\$0	\$0	\$0
115	Strategy Png and Ext Affairs	Enterprise Security	D.0002403.019	CO-Arvada Service Center AMAG	Common General Plant	\$0	\$9,729	\$0	\$9,729
116	Strategy Png and Ext Affairs	Enterprise Security	D.0002404.005	Patented Key Replacement Co	Common General Plant	\$37,482	\$0	\$0	\$0
117	Strategy Png and Ext Affairs	Enterprise Security	D.0002405.005	Intercom Phone Replacement Co	Common General Plant	\$0	\$209,603	\$0	\$209,603
118	HR and Employee Services	Building Renovations and Improvemen	D.0002420.003	PSCo Fleet EV Charging	Common General Plant	\$724,099	\$0	\$158,396	\$158,396
119	HR and Employee Services	Building Renovations and Improvemen	D.0002420.007	PSCo Employee EV Charging	Common General Plant	\$57,184	\$232	\$0	\$232
120	Strategy Png and Ext Affairs	Enterprise Security	D.0002423.004	OTS Response Planning PSCo	Common Intangible Plant	\$0	\$0	\$57,218	\$57,218
121	Strategy Png and Ext Affairs	Enterprise Security	D.0002423.010	Drill Tracking & Reporting SW PSCo</					

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
1	Chairman and CEO	5540001	Productive Labor	101,496
2	Chairman and CEO	5600006	Consulting Professional Services Other	67,522
3	Chairman and CEO	5600066	Materials	429
4	Chairman and CEO	5600091	Print and Copy Cost - Other	20
5	Chairman and CEO	5600191	Employee Expenses Airfare	355
6	Chairman and CEO	5600196	Employee Expenses Car Rental	76
7	Chairman and CEO	5600201	Employee Expenses Taxi and Bus	426
8	Chairman and CEO	5600206	Employee Expenses Mileage	1
9	Chairman and CEO	5600211	Employee Expenses Conf Seminar Trng	125
10	Chairman and CEO	5600216	Employee Expenses Hotel	3,088
11	Chairman and CEO	5600221	Employee Expenses Meals	1,441
12	Chairman and CEO	5600226	Employee Expenses Meals Non-Employee	1,028
13	Chairman and CEO	5600231	Employee Expenses Parking	28
14	Chairman and CEO	5600246	Employee Expenses Other	2,783
15	Chairman and CEO	5600251	Employee Expense Personal Communication	125
16	Chairman and CEO	5600256	Office Supplies	128
17	Chairman and CEO	5600276	Life Events	116
18	Chairman and CEO	5600296	Janitorial - Routine	4
19	Chairman and CEO	5600381	Rent - Space	588
20	Chairman and CEO	5600436	Postage	40
21	Chairman and CEO	5600601	Dues - Utility Association	265,156
22	Chairman and CEO	5600656	Fees - Directors	296,895
23	Chairman and CEO	5600896	Online Information Services	4,984
24	Chairman and CEO	8901065	0050-200666-NonProd Lbr NonBG G1	1,310
25	Chairman and CEO	8901360	0050-200035-Purch - Overhead	860
26	Corporate Other	#	XCEL/Not assigned	(1,034,316)
27	Corporate Other	5540001	Productive Labor	409,938
28	Corporate Other	5540180	Premium Time Labor	1,413
29	Corporate Other	5540220	Labor Overtime	23,854
30	Corporate Other	5540235	Payroll Related Labor Costs	(40,402)
31	Corporate Other	5540260	Other Compensation	326
32	Corporate Other	5540270	Welfare Fund	4,289
33	Corporate Other	5600001	Contract Labor	(3,241)
34	Corporate Other	5600006	Consulting Professional Services Other	479,824
35	Corporate Other	5600041	Outside Vendor Contract	(3,497,795)
36	Corporate Other	5600051	Outside Services	326
37	Corporate Other	5600066	Materials	420
38	Corporate Other	5600068	Material Consumption	(227)
39	Corporate Other	5600069	Service Consumption	21,354
40	Corporate Other	5600091	Print and Copy Cost - Other	1,220
41	Corporate Other	5600106	Equipment Maintenance	(326)
42	Corporate Other	5600116	IT Hardware Maintenance	(10,109)
43	Corporate Other	5600121	IT Hardware Purchases	(13,861)
44	Corporate Other	5600126	Software License Purchase - Perpetual	(23,394)
45	Corporate Other	5600131	Software License Purchase - Term	(22,111)
46	Corporate Other	5600136	Software Maintenance	(189,164)
47	Corporate Other	5600141	Network Services	(5,448)
48	Corporate Other	5600151	Network Data	(552)
49	Corporate Other	5600156	Network Telecommunication	(119)
50	Corporate Other	5600186	Software - ASP	(2,524)
51	Corporate Other	5600191	Employee Expenses Airfare	484
52	Corporate Other	5600196	Employee Expenses Car Rental	46
53	Corporate Other	5600201	Employee Expenses Taxi and Bus	20
54	Corporate Other	5600206	Employee Expenses Mileage	1,152
55	Corporate Other	5600211	Employee Expenses Conf Seminar Trng	142
56	Corporate Other	5600216	Employee Expenses Hotel	1,853
57	Corporate Other	5600221	Employee Expenses Meals	2,109
58	Corporate Other	5600226	Employee Expenses Meals Non-Employee	65
59	Corporate Other	5600231	Employee Expenses Parking	90
60	Corporate Other	5600246	Employee Expenses Other	8
61	Corporate Other	5600251	Employee Expense Personal Communication	215
62	Corporate Other	5600256	Office Supplies	472
63	Corporate Other	5600316	Use Costs	1,424,275
64	Corporate Other	5600361	AR - Reserve Change	(49,077)
65	Corporate Other	5600436	Postage	2
66	Corporate Other	5600591	Dues - Professional Association	3,110
67	Corporate Other	5600596	Dues - Utility Association Other	1,641
68	Corporate Other	5600601	Dues - Utility Association	18,532

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
69	Corporate Other	5600676	Fees - Regulatory Indirect	(294,576)
70	Corporate Other	5600712	Quarterly BMO Rebates	(323,911)
71	Corporate Other	5600721	Environmental Permits and Fees	4,153
72	Corporate Other	5600726	License Fees and Permits	150
73	Corporate Other	5600781	O and M Credits - Other	(396,505)
74	Corporate Other	5600791	O and M Credits - AG to Capital	(158,040)
75	Corporate Other	5600796	O and M Credits - Company Elec and Gas	(1,922,321)
76	Corporate Other	5600871	Other	44,489
77	Corporate Other	5600896	Online Information Services	(4,537)
78	Corporate Other	5600906	Operating Co Overheads - AG	11,193
79	Corporate Other	5610011	External Settlement Overhead	(11,274)
80	Corporate Other	5610018	External Settlement AG Overhead	696
81	Corporate Other	8000000	Prod Labor Bargaining Benefit Group 1	(994)
82	Corporate Other	8000005	Prod Labor Bargaining Benefit Group 6	(3,246)
83	Corporate Other	8000010	Prod Labor Bargaining Nuclear Ben Grp 1	1
84	Corporate Other	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(7,626)
85	Corporate Other	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(1,285)
86	Corporate Other	8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	12
87	Corporate Other	8000036	Productive Labor Bargaining No Load	0
88	Corporate Other	8000037	Productive Labor Non-Barg No Load	(6)
89	Corporate Other	8000100	Premium	1
90	Corporate Other	8000105	Overtime	191
91	Corporate Other	8000110	Other Compensation	(7)
92	Corporate Other	8000115	Other Compensation Craft Welfare Fund	133
93	Corporate Other	8100550	Fleet-Base Rates	2
94	Corporate Other	8100551	Fleet-Idle Time	0
95	Corporate Other	8200615	Service Co-Consulting-Indirect	(123)
96	Corporate Other	8200625	Service Co-Materials-Indirect	-
97	Corporate Other	8200630	Service Co-Employee Expense-Indirect	-
98	Corporate Other	8200640	Service Co-Miscellaneous-Indirect	96
99	Corporate Other	8200650	Service Co-Overhead-Indirect	9
100	Corporate Other	8900640	0012-200664-NonProd Labor BG G1	112
101	Corporate Other	8900645	0012-200664-NonProd Lbr NonBG G1	65
102	Corporate Other	8900665	0012-200664-NonProd Lbr NonBG G4	(150)
103	Corporate Other	8901065	0050-200666-NonProd Lbr NonBG G1	54,036
104	Corporate Other	8901085	0050-200666-NonProd Lbr NonBG G4	(11)
105	Corporate Other	8901291	0012-200028-Warehse - Overhead	10
106	Corporate Other	8901340	0012-200033-Purch - Overhead	158
107	Corporate Other	8901360	0050-200035-Purch - Overhead	5,200
108	Corporate Other	8903815	0010-IO-Prod Lbr BG Group 6	(1)
109	Corporate Other	8903816	0010-IO-Other Compensation CWF	(0)
110	Corporate Other	8903818	0010-IO-Overtime	(0)
111	Corporate Other	8903820	0010-IO-Prod Lbr BG Group 1	(4)
112	Corporate Other	8903872	0013-IO-Prod Lbr BG Group 1	(0)
113	Corporate Other	8903876	0050-IO-Prod Lbr NonBG Grp1	(6,068)
114	Corporate Other	8907612	0011-IO-Overtime	(2)
115	Corporate Other	8907619	0012-IO-Premium	(0)
116	Corporate Other	8907666	0010-IO-Prod Lbr NB Nu Gp 1	(4)
117	Corporate Other	8908313	0012-IO-Prod Lbr BG Group 1	(142)
118	Corporate Other	8908344	0011-IO-Prod Lbr BG Group 6	(14)
119	Corporate Other	8908353	0012-IO-Other Compensation	(5)
120	Corporate Other	8908552	0050-IO-Overtime	(8)
121	Corporate Other	8908616	0011-IO-Other Compensation CWF	(10)
122	Corporate Other	8910014	0010-IO-Fleet-Idle Time	(43)
123	Corporate Other	8910070	0010-200036-Fleet-Base Rates	111
124	Corporate Other	8910076	0010-IO-Fleet-Base Rates	(1)
125	Corporate Other	8912014	0012-IO-Fleet-Idle Time	(3)
126	Corporate Other	8912044	0012-IO-Overtime	(48)
127	Corporate Other	8912054	0012-200038-Fleet-Base Rates	205
128	Customer and Utility Innovation	5540001	Productive Labor	12,657,859
129	Customer and Utility Innovation	5540180	Premium Time Labor	19,067
130	Customer and Utility Innovation	5540185	Other Compensation Accruals	8,276
131	Customer and Utility Innovation	5540220	Labor Overtime	442,629
132	Customer and Utility Innovation	5540230	Incentive	63,284
133	Customer and Utility Innovation	5540260	Other Compensation	190,396
134	Customer and Utility Innovation	5600001	Contract Labor	2,835
135	Customer and Utility Innovation	5600006	Consulting Professional Svcs Other	255,939
136	Customer and Utility Innovation	5600026	Consulting Professional Svcs Accounting	1,005

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
137	Customer and Utility Innovation	5600041	Outside Vendor Contract	184,160
138	Customer and Utility Innovation	5600051	Outside Services	2,217,054
139	Customer and Utility Innovation	5600066	Materials	31,175
140	Customer and Utility Innovation	5600068	Material Consumption	9,735
141	Customer and Utility Innovation	5600069	Service Consumption	94
142	Customer and Utility Innovation	5600070	Material - Direct Purchase	24,725
143	Customer and Utility Innovation	5600075	Transportation Fuel	193
144	Customer and Utility Innovation	5600091	Print and Copy Cost - Other	48,186
145	Customer and Utility Innovation	5600111	Equipment Maintenance - Customer Care	37,160
146	Customer and Utility Innovation	5600121	IT Hardware Purchases	240
147	Customer and Utility Innovation	5600131	Software License Purchase - Term	766
148	Customer and Utility Innovation	5600141	Network Services	1,434
149	Customer and Utility Innovation	5600146	Network Voice	17,916
150	Customer and Utility Innovation	5600151	Network Data	5,337
151	Customer and Utility Innovation	5600191	Employee Expenses Airfare	36,706
152	Customer and Utility Innovation	5600196	Employee Expenses Car Rental	1,945
153	Customer and Utility Innovation	5600201	Employee Expenses Taxi and Bus	8,174
154	Customer and Utility Innovation	5600206	Employee Expenses Mileage	23,650
155	Customer and Utility Innovation	5600211	Employee Expenses Conf Seminar Trng	37,544
156	Customer and Utility Innovation	5600216	Employee Expenses Hotel	65,614
157	Customer and Utility Innovation	5600221	Employee Expenses Meals	44,956
158	Customer and Utility Innovation	5600226	Employee Expenses Meals Non-Employee	20,337
159	Customer and Utility Innovation	5600231	Employee Expenses Parking	7,212
160	Customer and Utility Innovation	5600241	Employee Expenses Safety Equipment	8,314
161	Customer and Utility Innovation	5600246	Employee Expenses Other	50,794
162	Customer and Utility Innovation	5600251	Employee Expense Personal Communication	24,778
163	Customer and Utility Innovation	5600256	Office Supplies	12,138
164	Customer and Utility Innovation	5600261	Workforce Administration Expense	3,721
165	Customer and Utility Innovation	5600271	Safety Recognition	180
166	Customer and Utility Innovation	5600276	Life Events	4,587
167	Customer and Utility Innovation	5600296	Janitorial - Routine	80
168	Customer and Utility Innovation	5600311	General Interior Exterior Maintenance	1,204
169	Customer and Utility Innovation	5600336	Trash Removal Costs	1,013
170	Customer and Utility Innovation	5600356	Energy	7,633,443
171	Customer and Utility Innovation	5600361	AR - Reserve Change	2,627,863
172	Customer and Utility Innovation	5600366	Non - Energy	128,134
173	Customer and Utility Innovation	5600376	Miscellaneous Bad Debt - Concessions	(46)
174	Customer and Utility Innovation	5600381	Rent - Space	1,760
175	Customer and Utility Innovation	5600382	Rent - Equipment	144
176	Customer and Utility Innovation	5600431	Lease Costs	891
177	Customer and Utility Innovation	5600436	Postage	2,550,520
178	Customer and Utility Innovation	5600441	Injuries and Damages A&G	185
179	Customer and Utility Innovation	5600511	Advertising - Brand Image	460,072
180	Customer and Utility Innovation	5600516	Advertising - General	136,287
181	Customer and Utility Innovation	5600521	Advertising - Brand Sponsorship	508,036
182	Customer and Utility Innovation	5600526	Advertising - Conservation DSM	3,286
183	Customer and Utility Innovation	5600531	Advertising - Conservation Other	626,885
184	Customer and Utility Innovation	5600536	Communication - Conservation DSM	2,647
185	Customer and Utility Innovation	5600541	Communication - Conservation Other	648
186	Customer and Utility Innovation	5600546	Customer Program - Advertising	8,720
187	Customer and Utility Innovation	5600561	Customer Program - Promotion	32,947
188	Customer and Utility Innovation	5600566	Customer Program - Non-Recoverable	886
189	Customer and Utility Innovation	5600571	Safety Advertising	459,743
190	Customer and Utility Innovation	5600576	Safety Information	74
191	Customer and Utility Innovation	5600581	Mandated Regulatory Notices	9,050
192	Customer and Utility Innovation	5600586	Mandated Inserts Communication	132
193	Customer and Utility Innovation	5600591	Dues - Professional Association	38,872
194	Customer and Utility Innovation	5600596	Dues - Utility Association Other	68,112
195	Customer and Utility Innovation	5600601	Dues - Utility Association	4,925
196	Customer and Utility Innovation	5600676	Fees - Regulatory Indirect	3,987,589
197	Customer and Utility Innovation	5600706	Bank Charges	764
198	Customer and Utility Innovation	5600721	Environmental Permits and Fees	3
199	Customer and Utility Innovation	5600726	License Fees and Permits	35,819
200	Customer and Utility Innovation	5600791	O and M Credits - AG to Capital	(34,701)
201	Customer and Utility Innovation	5600871	Other	11,633
202	Customer and Utility Innovation	5600896	Online Information Services	12,829
203	Customer and Utility Innovation	8000000	Prod Labor Bargaining Benefit Group 1	(20,320)
204	Customer and Utility Innovation	8000005	Prod Labor Bargaining Benefit Group 6	6,777

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
205	Customer and Utility Innovation	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(7,198)
206	Customer and Utility Innovation	8000021	Prod Labor Non-Bargaining Benefit Grp 2	0
207	Customer and Utility Innovation	8000023	Prod Labor Non-Bargaining Benefit Grp 4	89
208	Customer and Utility Innovation	8000037	Productive Labor Non-Barg No Load	(26)
209	Customer and Utility Innovation	8000100	Premium	566
210	Customer and Utility Innovation	8000105	Overtime	(23,928)
211	Customer and Utility Innovation	8000110	Other Compensation	(3,277)
212	Customer and Utility Innovation	8000120	Incentive	3,498
213	Customer and Utility Innovation	8900640	0012-200664-NonProd Labor BG G1	508,802
214	Customer and Utility Innovation	8900645	0012-200664-NonProd Lbr NonBG G1	495,337
215	Customer and Utility Innovation	8900665	0012-200664-NonProd Lbr NonBG G4	3,031
216	Customer and Utility Innovation	8901060	0050-200666-NonProd Labor BG G1	56
217	Customer and Utility Innovation	8901065	0050-200666-NonProd Lbr NonBG G1	1,201,050
218	Customer and Utility Innovation	8901085	0050-200666-NonProd Lbr NonBG G4	255
219	Customer and Utility Innovation	8901291	0012-200028-Warehse - Overhead	1,554
220	Customer and Utility Innovation	8901340	0012-200033-Purch - Overhead	15,871
221	Customer and Utility Innovation	8901360	0050-200035-Purch - Overhead	11,934
222	Customer and Utility Innovation	8903876	0050-IO-Prod Lbr NonBG Grp1	(11)
223	Customer and Utility Innovation	8908313	0012-IO-Prod Lbr BG Group 1	(1)
224	Customer and Utility Innovation	8912054	0012-200038-Fleet-Base Rates	377,897
225	Financial Operations	5540001	Productive Labor	2,941,361
226	Financial Operations	5540220	Labor Overtime	158
227	Financial Operations	5540260	Other Compensation	10,094
228	Financial Operations	5600001	Contract Labor	33,391
229	Financial Operations	5600006	Consulting Professional Services Other	90,858
230	Financial Operations	5600016	Consulting Professional Eng and Design	7,970
231	Financial Operations	5600021	Consulting Professional Services Legal	13,646
232	Financial Operations	5600026	Consulting Professional Svcs Accounting	407,330
233	Financial Operations	5600041	Outside Vendor Contract	8,146
234	Financial Operations	5600051	Outside Services	6,690
235	Financial Operations	5600066	Materials	9,266
236	Financial Operations	5600068	Material Consumption	5
237	Financial Operations	5600075	Transportation Fuel	1
238	Financial Operations	5600091	Print and Copy Cost - Other	7,932
239	Financial Operations	5600126	Software License Purchase - Perpetual	(25)
240	Financial Operations	5600131	Software License Purchase - Term	43
241	Financial Operations	5600136	Software Maintenance	(16)
242	Financial Operations	5600146	Network Voice	629
243	Financial Operations	5600151	Network Data	3
244	Financial Operations	5600191	Employee Expenses Airfare	14,826
245	Financial Operations	5600196	Employee Expenses Car Rental	262
246	Financial Operations	5600201	Employee Expenses Taxi and Bus	2,813
247	Financial Operations	5600206	Employee Expenses Mileage	1,620
248	Financial Operations	5600211	Employee Expenses Conf Seminar Trng	5,123
249	Financial Operations	5600216	Employee Expenses Hotel	17,443
250	Financial Operations	5600221	Employee Expenses Meals	10,078
251	Financial Operations	5600226	Employee Expenses Meals Non-Employee	425
252	Financial Operations	5600231	Employee Expenses Parking	1,065
253	Financial Operations	5600241	Employee Expenses Safety Equipment	180
254	Financial Operations	5600246	Employee Expenses Other	(2,755)
255	Financial Operations	5600251	Employee Expense Personal Communication	4,923
256	Financial Operations	5600256	Office Supplies	2,749
257	Financial Operations	5600261	Workforce Administration Expense	2
258	Financial Operations	5600276	Life Events	581
259	Financial Operations	5600296	Janitorial - Routine	23
260	Financial Operations	5600311	General Interior Exterior Maintenance	24
261	Financial Operations	5600381	Rent - Space	498
262	Financial Operations	5600382	Rent - Equipment	5
263	Financial Operations	5600431	Lease Costs	20,687
264	Financial Operations	5600436	Postage	50,321
265	Financial Operations	5600451	Insurance - Property	1,828,170
266	Financial Operations	5600456	Insurance - General Liability	1,835,328
267	Financial Operations	5600461	Insurance - Excess Liability	2,743,286
268	Financial Operations	5600466	Insurance - Auto Liability	148,469
269	Financial Operations	5600471	Insurance - Directors and Officers	342,628
270	Financial Operations	5600476	Insurance - Fiduciary	95,347
271	Financial Operations	5600481	Insurance - Other	47,541
272	Financial Operations	5600482	Insurance - Cyber	140,021

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
273	Financial Operations	5600511	Advertising - Brand Image	3,010
274	Financial Operations	5600516	Advertising - General	285
275	Financial Operations	5600591	Dues - Professional Association	(7,221)
276	Financial Operations	5600601	Dues - Utility Association	22
277	Financial Operations	5600661	Fees - Remarketing and Rating	140,017
278	Financial Operations	5600691	Shareholder Related Expenses	27,456
279	Financial Operations	5600706	Bank Charges	228,838
280	Financial Operations	5600721	Environmental Permits and Fees	6
281	Financial Operations	5600726	License Fees and Permits	23,051
282	Financial Operations	5600781	O and M Credits - Other	(152,168)
283	Financial Operations	5600791	O and M Credits - AG to Capital	(92,991)
284	Financial Operations	5600871	Other	198
285	Financial Operations	5600896	Online Information Services	43,669
286	Financial Operations	5610000	External Settlement Labor	383
287	Financial Operations	8000020	Prod Labor Non-Bargaining Benefit Grp 1	1,497
288	Financial Operations	8000021	Prod Labor Non-Bargaining Benefit Grp 2	719
289	Financial Operations	8000023	Prod Labor Non-Bargaining Benefit Grp 4	771
290	Financial Operations	8000037	Productive Labor Non-Barg No Load	1
291	Financial Operations	8000105	Overtime	6
292	Financial Operations	8200600	Service Co-Labor-Indirect	(0)
293	Financial Operations	8900645	0012-200664-NonProd Lbr NonBG G1	456
294	Financial Operations	8901065	0050-200666-NonProd Lbr NonBG G1	454,176
295	Financial Operations	8901085	0050-200666-NonProd Lbr NonBG G4	5,802
296	Financial Operations	8901340	0012-200033-Purch - Overhead	343
297	Financial Operations	8901360	0050-200035-Purch - Overhead	8,822
298	Financial Operations	8903876	0050-IO-Prod Lbr NonBG Grp1	(4,512)
299	Financial Operations	8912054	0012-200038-Fleet-Base Rates	883
300	General Counsel	5540001	Productive Labor	1,309,648
301	General Counsel	5540185	Other Compensation Accruals	16,444
302	General Counsel	5540220	Labor Overtime	1,516
303	General Counsel	5540260	Other Compensation	5,770
304	General Counsel	5600001	Contract Labor	17,182
305	General Counsel	5600006	Consulting Professional Services Other	7,322
306	General Counsel	5600021	Consulting Professional Services Legal	306,108
307	General Counsel	5600026	Consulting Professional Svcs Accounting	13,976
308	General Counsel	5600031	Consulting Legal Regulatory	27,169
309	General Counsel	5600041	Outside Vendor Contract	1,107
310	General Counsel	5600051	Outside Services	383
311	General Counsel	5600066	Materials	1,090
312	General Counsel	5600091	Print and Copy Cost - Other	181
313	General Counsel	5600101	Legal - Other	2,705
314	General Counsel	5600146	Network Voice	856
315	General Counsel	5600191	Employee Expenses Airfare	2,331
316	General Counsel	5600196	Employee Expenses Car Rental	71
317	General Counsel	5600201	Employee Expenses Taxi and Bus	353
318	General Counsel	5600206	Employee Expenses Mileage	395
319	General Counsel	5600211	Employee Expenses Conf Seminar Trng	1,641
320	General Counsel	5600216	Employee Expenses Hotel	4,177
321	General Counsel	5600221	Employee Expenses Meals	2,391
322	General Counsel	5600226	Employee Expenses Meals Non-Employee	168
323	General Counsel	5600231	Employee Expenses Parking	980
324	General Counsel	5600241	Employee Expenses Safety Equipment	(6)
325	General Counsel	5600246	Employee Expenses Other	2,115
326	General Counsel	5600251	Employee Expense Personal Communication	3,249
327	General Counsel	5600256	Office Supplies	811
328	General Counsel	5600261	Workforce Administration Expense	1
329	General Counsel	5600276	Life Events	83
330	General Counsel	5600296	Janitorial - Routine	16
331	General Counsel	5600381	Rent - Space	44
332	General Counsel	5600431	Lease Costs	891
333	General Counsel	5600436	Postage	369
334	General Counsel	5600591	Dues - Professional Association	6,642
335	General Counsel	5600601	Dues - Utility Association	54
336	General Counsel	5600721	Environmental Permits and Fees	1
337	General Counsel	5600726	License Fees and Permits	796
338	General Counsel	5600781	O and M Credits - Other	(67,979)
339	General Counsel	5600791	O and M Credits - AG to Capital	(54,173)
340	General Counsel	5600871	Other	118

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
341	General Counsel	5600896	Online Information Services	36,977
342	General Counsel	5610000	External Settlement Labor	(220)
343	General Counsel	8000000	Prod Labor Bargaining Benefit Group 1	47
344	General Counsel	8000020	Prod Labor Non-Bargaining Benefit Grp 1	10,199
345	General Counsel	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(0)
346	General Counsel	8901065	0050-200666-NonProd Lbr NonBG G1	203,051
347	General Counsel	8901085	0050-200666-NonProd Lbr NonBG G4	799
348	General Counsel	8901340	0012-200033-Purch - Overhead	2,717
349	General Counsel	8901360	0050-200035-Purch - Overhead	1,260
350	General Counsel	8912054	0012-200038-Fleet-Base Rates	4,819
351	HR and Employee Services	5540001	Productive Labor	2,709,784
352	HR and Employee Services	5540180	Premium Time Labor	(1)
353	HR and Employee Services	5540185	Other Compensation Accruals	4,041
354	HR and Employee Services	5540220	Labor Overtime	14,742
355	HR and Employee Services	5540260	Other Compensation	51,007
356	HR and Employee Services	5540270	Welfare Fund	5
357	HR and Employee Services	5600001	Contract Labor	78,323
358	HR and Employee Services	5600006	Consulting Professional Services Other	219,183
359	HR and Employee Services	5600041	Outside Vendor Contract	335,372
360	HR and Employee Services	5600051	Outside Services	38,538
361	HR and Employee Services	5600066	Materials	132,364
362	HR and Employee Services	5600068	Material Consumption	14,185
363	HR and Employee Services	5600069	Service Consumption	1,101
364	HR and Employee Services	5600070	Material - Direct Purchase	40,963
365	HR and Employee Services	5600075	Transportation Fuel	74,993
366	HR and Employee Services	5600091	Print and Copy Cost - Other	(46,668)
367	HR and Employee Services	5600106	Equipment Maintenance	31,662
368	HR and Employee Services	5600126	Software License Purchase - Perpetual	10,417
369	HR and Employee Services	5600131	Software License Purchase - Term	2,413
370	HR and Employee Services	5600141	Network Services	899
371	HR and Employee Services	5600146	Network Voice	1,941
372	HR and Employee Services	5600151	Network Data	593
373	HR and Employee Services	5600191	Employee Expenses Airfare	18,185
374	HR and Employee Services	5600196	Employee Expenses Car Rental	6,355
375	HR and Employee Services	5600201	Employee Expenses Taxi and Bus	1,748
376	HR and Employee Services	5600206	Employee Expenses Mileage	10,308
377	HR and Employee Services	5600211	Employee Expenses Conf Seminar Trng	53,086
378	HR and Employee Services	5600216	Employee Expenses Hotel	33,390
379	HR and Employee Services	5600221	Employee Expenses Meals	23,656
380	HR and Employee Services	5600226	Employee Expenses Meals Non-Employee	1,095
381	HR and Employee Services	5600231	Employee Expenses Parking	3,821
382	HR and Employee Services	5600236	Employee Expenses Per Diem	0
383	HR and Employee Services	5600241	Employee Expenses Safety Equipment	3,634
384	HR and Employee Services	5600246	Employee Expenses Other	17,671
385	HR and Employee Services	5600251	Employee Expense Personal Communication	9,774
386	HR and Employee Services	5600256	Office Supplies	30,479
387	HR and Employee Services	5600261	Workforce Administration Expense	24,176
388	HR and Employee Services	5600271	Safety Recognition	314
389	HR and Employee Services	5600276	Life Events	503
390	HR and Employee Services	5600296	Janitorial - Routine	475,035
391	HR and Employee Services	5600301	Janitorial - Special	1,377
392	HR and Employee Services	5600306	Fire Life Safety Maintenance	10,388
393	HR and Employee Services	5600311	General Interior Exterior Maintenance	1,416,933
394	HR and Employee Services	5600316	Use Costs	1,146,910
395	HR and Employee Services	5600321	Lawn Care Maintenance Costs	84,225
396	HR and Employee Services	5600331	Snow Removal Costs	302,432
397	HR and Employee Services	5600336	Trash Removal Costs	170,000
398	HR and Employee Services	5600341	Water Use Costs	194,964
399	HR and Employee Services	5600351	Moves Adds Changes	128,079
400	HR and Employee Services	5600381	Rent - Space	(15,665)
401	HR and Employee Services	5600382	Rent - Equipment	20,566
402	HR and Employee Services	5600431	Lease Costs	4,280,639
403	HR and Employee Services	5600436	Postage	41,164
404	HR and Employee Services	5600466	Insurance - Auto Liability	7,359
405	HR and Employee Services	5600511	Advertising - Brand Image	861
406	HR and Employee Services	5600516	Advertising - General	1,014
407	HR and Employee Services	5600531	Advertising - Conservation Other	15
408	HR and Employee Services	5600571	Safety Advertising	13

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
409	HR and Employee Services	5600576	Safety Information	118,287
410	HR and Employee Services	5600591	Dues - Professional Association	6,702
411	HR and Employee Services	5600596	Dues - Utility Association Other	2,058
412	HR and Employee Services	5600601	Dues - Utility Association	1,825
413	HR and Employee Services	5600721	Environmental Permits and Fees	656
414	HR and Employee Services	5600726	License Fees and Permits	4,442
415	HR and Employee Services	5600781	O and M Credits - Other	(3,692)
416	HR and Employee Services	5600791	O and M Credits - AG to Capital	(86,217)
417	HR and Employee Services	5600861	Shared Asset Costs	3,631,721
418	HR and Employee Services	5600866	Shared Assets - Owning Co Credit	(3,143,137)
419	HR and Employee Services	5600871	Other	718
420	HR and Employee Services	5600896	Online Information Services	17,933
421	HR and Employee Services	8000000	Prod Labor Bargaining Benefit Group 1	5,190
422	HR and Employee Services	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(4,476)
423	HR and Employee Services	8000021	Prod Labor Non-Bargaining Benefit Grp 2	55
424	HR and Employee Services	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(54)
425	HR and Employee Services	8000037	Productive Labor Non-Barg No Load	39
426	HR and Employee Services	8000105	Overtime	0
427	HR and Employee Services	8000110	Other Compensation	3,764
428	HR and Employee Services	8900000	0010-200662-NonProd Labor BG G1	27
429	HR and Employee Services	8900430	0011-200663-NonProd Labor BG G1	3
430	HR and Employee Services	8900640	0012-200664-NonProd Labor BG G1	25,036
431	HR and Employee Services	8900645	0012-200664-NonProd Lbr NonBG G1	23,487
432	HR and Employee Services	8901065	0050-200666-NonProd Lbr NonBG G1	396,321
433	HR and Employee Services	8901085	0050-200666-NonProd Lbr NonBG G4	2,526
434	HR and Employee Services	8901291	0012-200028-Warehse - Overhead	49
435	HR and Employee Services	8901340	0012-200033-Purch - Overhead	17
436	HR and Employee Services	8901360	0050-200035-Purch - Overhead	14,996
437	HR and Employee Services	8903815	0010-IO-Prod Lbr BG Group 6	(0)
438	HR and Employee Services	8903816	0010-IO-Other Compensation CWF	(0)
439	HR and Employee Services	8903818	0010-IO-Overtime	(0)
440	HR and Employee Services	8903875	0013-IO-Facilities - Overhead	(28)
441	HR and Employee Services	8903876	0050-IO-Prod Lbr NonBG Grp1	(26,672)
442	HR and Employee Services	8905000	0010-IO-Facilities-Labor	(2,062)
443	HR and Employee Services	8905025	0010-IO-Facilities-Consulting	(355)
444	HR and Employee Services	8905030	0010-IO-Facilities-Contract Vendor	(3,726)
445	HR and Employee Services	8905035	0010-IO-Facilities-Materials	(283)
446	HR and Employee Services	8905040	0010-IO-Facilities-Employee Expense	(193)
447	HR and Employee Services	8905045	0010-IO-Facilities-Transportation	(1)
448	HR and Employee Services	8905050	0010-IO-Facilities-Miscellaneous	(76,248)
449	HR and Employee Services	8905060	0011-IO-Facilities-Labor	(340)
450	HR and Employee Services	8905085	0011-IO-Facilities-Consulting	(52)
451	HR and Employee Services	8905090	0011-IO-Facilities-Contract Vendor	(541)
452	HR and Employee Services	8905095	0011-IO-Facilities-Materials	(38)
453	HR and Employee Services	8905100	0011-IO-Facilities-Employee Expense	(29)
454	HR and Employee Services	8905105	0011-IO-Facilities-Transportation	(0)
455	HR and Employee Services	8905110	0011-IO-Facilities-Miscellaneous	(12,388)
456	HR and Employee Services	8905120	0013-IO-Facilities-Labor	(639)
457	HR and Employee Services	8905145	0013-IO-Facilities-Consulting	(97)
458	HR and Employee Services	8905150	0013-IO-Facilities-Contract Vendor	(1,038)
459	HR and Employee Services	8905155	0013-IO-Facilities-Materials	(68)
460	HR and Employee Services	8905160	0013-IO-Facilities-Employee Expense	(53)
461	HR and Employee Services	8905170	0013-IO-Facilities-Miscellaneous	(29,092)
462	HR and Employee Services	8905620	0050-IO-Prod Lbr NonBG Grp2	(82)
463	HR and Employee Services	8905630	0050-IO-Facilities-Labor	(4,653)
464	HR and Employee Services	8905655	0050-IO-Facilities-Consulting	(750)
465	HR and Employee Services	8905660	0050-IO-Facilities-Contract Vendor	(8,242)
466	HR and Employee Services	8905665	0050-IO-Facilities-Materials	(665)
467	HR and Employee Services	8905670	0050-IO-Facilities-Employee Expense	(411)
468	HR and Employee Services	8905675	0050-IO-Facilities-Transportation	(3)
469	HR and Employee Services	8905680	0050-IO-Facilities-Miscellaneous	(249,091)
470	HR and Employee Services	8906400	0012-IO-Facilities-Labor	(4,938)
471	HR and Employee Services	8906425	0012-IO-Facilities-Consulting	(335)
472	HR and Employee Services	8906430	0012-IO-Facilities-Contract Vendor	(3,460)
473	HR and Employee Services	8906435	0012-IO-Facilities-Materials	(3,472)
474	HR and Employee Services	8906440	0012-IO-Facilities-Employee Expense	(222)
475	HR and Employee Services	8906445	0012-IO-Facilities-Transportation	(450)
476	HR and Employee Services	8906450	0012-IO-Facilities-Miscellaneous	(274,788)

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
477	HR and Employee Services	8908212	0010-IO-Facilities - Overhead	(101)
478	HR and Employee Services	8908227	0050-IO-Facilities - Overhead	(224)
479	HR and Employee Services	8908782	0012-IO-Facilities - Overhead	(148)
480	HR and Employee Services	8910070	0010-200036-Fleet-Base Rates	10
481	HR and Employee Services	8911046	0011-IO-Facilities - Overhead	(16)
482	HR and Employee Services	8911050	0011-200037-Fleet-Base Rates	7
483	HR and Employee Services	8912054	0012-200038-Fleet-Base Rates	43,603
484	HR and Employee Services	8913049	0013-200039-Fleet-Base Rates	0
485	HR and Employee Services	8950010	0050-IO-Other Compensation	(699)
486	Integrated System Planning	5540001	Productive Labor	1,240,658
487	Integrated System Planning	5540220	Labor Overtime	71
488	Integrated System Planning	5540260	Other Compensation	2,074
489	Integrated System Planning	5600001	Contract Labor	(103,261)
490	Integrated System Planning	5600006	Consulting Professional Services Other	213
491	Integrated System Planning	5600041	Outside Vendor Contract	104
492	Integrated System Planning	5600066	Materials	119
493	Integrated System Planning	5600068	Material Consumption	44
494	Integrated System Planning	5600069	Service Consumption	79,064
495	Integrated System Planning	5600091	Print and Copy Cost - Other	2,411
496	Integrated System Planning	5600121	IT Hardware Purchases	58
497	Integrated System Planning	5600151	Network Data	2
498	Integrated System Planning	5600191	Employee Expenses Airfare	4,622
499	Integrated System Planning	5600196	Employee Expenses Car Rental	453
500	Integrated System Planning	5600201	Employee Expenses Taxi and Bus	540
501	Integrated System Planning	5600206	Employee Expenses Mileage	978
502	Integrated System Planning	5600211	Employee Expenses Conf Seminar Trng	2,573
503	Integrated System Planning	5600216	Employee Expenses Hotel	5,011
504	Integrated System Planning	5600221	Employee Expenses Meals	3,096
505	Integrated System Planning	5600226	Employee Expenses Meals Non-Employee	128
506	Integrated System Planning	5600231	Employee Expenses Parking	900
507	Integrated System Planning	5600241	Employee Expenses Safety Equipment	39
508	Integrated System Planning	5600246	Employee Expenses Other	226
509	Integrated System Planning	5600251	Employee Expense Personal Communication	4,584
510	Integrated System Planning	5600256	Office Supplies	337
511	Integrated System Planning	5600276	Life Events	10
512	Integrated System Planning	5600296	Janitorial - Routine	34
513	Integrated System Planning	5600436	Postage	19
514	Integrated System Planning	5600516	Advertising - General	48
515	Integrated System Planning	5600591	Dues - Professional Association	2,872
516	Integrated System Planning	5600601	Dues - Utility Association	518
517	Integrated System Planning	5600726	License Fees and Permits	14
518	Integrated System Planning	5600896	Online Information Services	797
519	Integrated System Planning	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(59,932)
520	Integrated System Planning	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(2,091)
521	Integrated System Planning	8000023	Prod Labor Non-Bargaining Benefit Grp 4	228
522	Integrated System Planning	8000037	Productive Labor Non-Barg No Load	(49)
523	Integrated System Planning	8901065	0050-200666-NonProd Lbr NonBG G1	178,017
524	Integrated System Planning	8901085	0050-200666-NonProd Lbr NonBG G4	1,188
525	Integrated System Planning	8901360	0050-200035-Purch - Overhead	8,936
526	Integrated System Planning	8903876	0050-IO-Prod Lbr NonBG Grp1	(5,259)
527	Integrated System Planning	8907741	0012-IO-Labor Settle Direct	(473,214)
528	Integrated System Planning	8907745	0012-IO-Employee Expense Settle Direct	(1,378)
529	Integrated System Planning	8907818	0012-IO-Contract Vendor Settle Direct	(71,949)
530	Operations Services	5540001	Productive Labor	840,374
531	Operations Services	5540185	Other Compensation Accruals	70,826
532	Operations Services	5540220	Labor Overtime	15
533	Operations Services	5540260	Other Compensation	292
534	Operations Services	5600006	Consulting Professional Services Other	23,915
535	Operations Services	5600016	Consulting Professional Eng and Design	72,332
536	Operations Services	5600051	Outside Services	84
537	Operations Services	5600066	Materials	551
538	Operations Services	5600068	Material Consumption	31
539	Operations Services	5600069	Service Consumption	1,077
540	Operations Services	5600070	Material - Direct Purchase	448
541	Operations Services	5600075	Transportation Fuel	1
542	Operations Services	5600091	Print and Copy Cost - Other	117
543	Operations Services	5600146	Network Voice	87
544	Operations Services	5600151	Network Data	2,562

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
545	Operations Services	5600191	Employee Expenses Airfare	2,344
546	Operations Services	5600196	Employee Expenses Car Rental	218
547	Operations Services	5600201	Employee Expenses Taxi and Bus	1,109
548	Operations Services	5600206	Employee Expenses Mileage	193
549	Operations Services	5600211	Employee Expenses Conf Seminar Trng	578
550	Operations Services	5600216	Employee Expenses Hotel	2,809
551	Operations Services	5600221	Employee Expenses Meals	3,065
552	Operations Services	5600226	Employee Expenses Meals Non-Employee	183
553	Operations Services	5600231	Employee Expenses Parking	186
554	Operations Services	5600241	Employee Expenses Safety Equipment	409
555	Operations Services	5600246	Employee Expenses Other	19,728
556	Operations Services	5600251	Employee Expense Personal Communication	3,763
557	Operations Services	5600256	Office Supplies	118
558	Operations Services	5600271	Safety Recognition	41
559	Operations Services	5600276	Life Events	136
560	Operations Services	5600296	Janitorial - Routine	4
561	Operations Services	5600381	Rent - Space	256
562	Operations Services	5600436	Postage	48
563	Operations Services	5600511	Advertising - Brand Image	136
564	Operations Services	5600516	Advertising - General	27
565	Operations Services	5600591	Dues - Professional Association	20
566	Operations Services	5600726	License Fees and Permits	33
567	Operations Services	5600871	Other	8
568	Operations Services	5600896	Online Information Services	16,533
569	Operations Services	8000000	Prod Labor Bargaining Benefit Group 1	(131,012)
570	Operations Services	8000005	Prod Labor Bargaining Benefit Group 6	(364)
571	Operations Services	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(14,154)
572	Operations Services	8000021	Prod Labor Non-Bargaining Benefit Grp 2	0
573	Operations Services	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(2,281)
574	Operations Services	8000110	Other Compensation	(2,130)
575	Operations Services	8900640	0012-200664-NonProd Labor BG G1	(1,772)
576	Operations Services	8900645	0012-200664-NonProd Lbr NonBG G1	(155)
577	Operations Services	8900665	0012-200664-NonProd Lbr NonBG G4	(209)
578	Operations Services	8901065	0050-200666-NonProd Lbr NonBG G1	127,685
579	Operations Services	8901085	0050-200666-NonProd Lbr NonBG G4	101
580	Operations Services	8901291	0012-200028-Warehse - Overhead	1
581	Operations Services	8901340	0012-200033-Purch - Overhead	9
582	Operations Services	8901360	0050-200035-Purch - Overhead	1,233
583	Operations Services	8903876	0050-IO-Prod Lbr NonBG Grp1	(19)
584	Operations Services	8912054	0012-200038-Fleet-Base Rates	4,867
585	Risk Management	5540001	Productive Labor	1,857,272
586	Risk Management	5540180	Premium Time Labor	9,590
587	Risk Management	5540220	Labor Overtime	374,931
588	Risk Management	5540260	Other Compensation	2,780
589	Risk Management	5600001	Contract Labor	18,914
590	Risk Management	5600006	Consulting Professional Services Other	149,839
591	Risk Management	5600041	Outside Vendor Contract	5,372
592	Risk Management	5600066	Materials	83
593	Risk Management	5600091	Print and Copy Cost - Other	2,922
594	Risk Management	5600191	Employee Expenses Airfare	1,238
595	Risk Management	5600196	Employee Expenses Car Rental	38
596	Risk Management	5600201	Employee Expenses Taxi and Bus	248
597	Risk Management	5600206	Employee Expenses Mileage	304
598	Risk Management	5600211	Employee Expenses Conf Seminar Trng	687
599	Risk Management	5600216	Employee Expenses Hotel	1,568
600	Risk Management	5600221	Employee Expenses Meals	475
601	Risk Management	5600226	Employee Expenses Meals Non-Employee	2
602	Risk Management	5600231	Employee Expenses Parking	58
603	Risk Management	5600241	Employee Expenses Safety Equipment	21
604	Risk Management	5600246	Employee Expenses Other	261
605	Risk Management	5600251	Employee Expense Personal Communication	712
606	Risk Management	5600256	Office Supplies	202
607	Risk Management	5600261	Workforce Administration Expense	1,656
608	Risk Management	5600276	Life Events	315
609	Risk Management	5600296	Janitorial - Routine	4
610	Risk Management	5600436	Postage	9,480
611	Risk Management	5600511	Advertising - Brand Image	2,129
612	Risk Management	5600516	Advertising - General	668

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
613	Risk Management	5600531	Advertising - Conservation Other	98
614	Risk Management	5600591	Dues - Professional Association	373
615	Risk Management	5600596	Dues - Utility Association Other	264
616	Risk Management	5600721	Environmental Permits and Fees	4
617	Risk Management	5600726	License Fees and Permits	60
618	Risk Management	5600791	O and M Credits - AG to Capital	(37,657)
619	Risk Management	5600896	Online Information Services	285,662
620	Risk Management	8000000	Prod Labor Bargaining Benefit Group 1	(3,746)
621	Risk Management	8000020	Prod Labor Non-Bargaining Benefit Grp 1	1,965
622	Risk Management	8000021	Prod Labor Non-Bargaining Benefit Grp 2	0
623	Risk Management	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(26)
624	Risk Management	8000110	Other Compensation	(3)
625	Risk Management	8900640	0012-200664-NonProd Labor BG G1	7
626	Risk Management	8901065	0050-200666-NonProd Lbr NonBG G1	69,677
627	Risk Management	8901085	0050-200666-NonProd Lbr NonBG G4	367
628	Risk Management	8901340	0012-200033-Purch - Overhead	413
629	Risk Management	8901360	0050-200035-Purch - Overhead	746
630	Risk Management	8903817	0010-IO-Prod Lbr NonBG Grp1	(5)
631	Risk Management	8903876	0050-IO-Prod Lbr NonBG Grp1	(213,207)
632	Risk Management	8903882	0050-IO-Prod Lbr NonBG No Load	(468)
633	Risk Management	8905350	0050-IO-Prod Lbr NonBG Grp4	(3,635)
634	Risk Management	8905505	0012-IO-Prod Lbr NonBG Grp1	(89,357)
635	Risk Management	8905620	0050-IO-Prod Lbr NonBG Grp2	(21,304)
636	Risk Management	8907619	0012-IO-Premium	(9,582)
637	Risk Management	8908313	0012-IO-Prod Lbr BG Group 1	(1,063,485)
638	Risk Management	8908353	0012-IO-Other Compensation	(2,154)
639	Risk Management	8908552	0050-IO-Overtime	(2,487)
640	Risk Management	8912044	0012-IO-Overtime	(366,873)
641	Risk Management	8950010	0050-IO-Other Compensation	(398)
642	Strategy Plng and Ext Affairs	5540001	Productive Labor	1,606,208
643	Strategy Plng and Ext Affairs	5540220	Labor Overtime	398
644	Strategy Plng and Ext Affairs	5540260	Other Compensation	15,165
645	Strategy Plng and Ext Affairs	5600001	Contract Labor	37,222
646	Strategy Plng and Ext Affairs	5600006	Consulting Professional Services Other	93,005
647	Strategy Plng and Ext Affairs	5600041	Outside Vendor Contract	549,021
648	Strategy Plng and Ext Affairs	5600051	Outside Services	5,472
649	Strategy Plng and Ext Affairs	5600066	Materials	15,348
650	Strategy Plng and Ext Affairs	5600068	Material Consumption	53
651	Strategy Plng and Ext Affairs	5600070	Material - Direct Purchase	2
652	Strategy Plng and Ext Affairs	5600075	Transportation Fuel	132
653	Strategy Plng and Ext Affairs	5600091	Print and Copy Cost - Other	15,196
654	Strategy Plng and Ext Affairs	5600121	IT Hardware Purchases	16,056
655	Strategy Plng and Ext Affairs	5600126	Software License Purchase - Perpetual	1,302
656	Strategy Plng and Ext Affairs	5600131	Software License Purchase - Term	1,528
657	Strategy Plng and Ext Affairs	5600136	Software Maintenance	3,355
658	Strategy Plng and Ext Affairs	5600146	Network Voice	559
659	Strategy Plng and Ext Affairs	5600151	Network Data	178
660	Strategy Plng and Ext Affairs	5600191	Employee Expenses Airfare	10,517
661	Strategy Plng and Ext Affairs	5600196	Employee Expenses Car Rental	652
662	Strategy Plng and Ext Affairs	5600201	Employee Expenses Taxi and Bus	2,012
663	Strategy Plng and Ext Affairs	5600206	Employee Expenses Mileage	764
664	Strategy Plng and Ext Affairs	5600211	Employee Expenses Conf Seminar Trng	5,835
665	Strategy Plng and Ext Affairs	5600216	Employee Expenses Hotel	21,272
666	Strategy Plng and Ext Affairs	5600221	Employee Expenses Meals	5,855
667	Strategy Plng and Ext Affairs	5600226	Employee Expenses Meals Non-Employee	310
668	Strategy Plng and Ext Affairs	5600231	Employee Expenses Parking	1,385
669	Strategy Plng and Ext Affairs	5600236	Employee Expenses Per Diem	4,968
670	Strategy Plng and Ext Affairs	5600241	Employee Expenses Safety Equipment	491
671	Strategy Plng and Ext Affairs	5600246	Employee Expenses Other	13,434
672	Strategy Plng and Ext Affairs	5600251	Employee Expense Personal Communication	5,791
673	Strategy Plng and Ext Affairs	5600256	Office Supplies	1,702
674	Strategy Plng and Ext Affairs	5600261	Workforce Administration Expense	2,796
675	Strategy Plng and Ext Affairs	5600271	Safety Recognition	29
676	Strategy Plng and Ext Affairs	5600276	Life Events	267
677	Strategy Plng and Ext Affairs	5600296	Janitorial - Routine	17
678	Strategy Plng and Ext Affairs	5600381	Rent - Space	7,469
679	Strategy Plng and Ext Affairs	5600382	Rent - Equipment	319
680	Strategy Plng and Ext Affairs	5600431	Lease Costs	1,603

Line No.	Business Area	Original Cost Element	Original Cost Element Description	Sum of PSCo Gas
681	Strategy Plng and Ext Affairs	5600436	Postage	600
682	Strategy Plng and Ext Affairs	5600511	Advertising - Brand Image	278
683	Strategy Plng and Ext Affairs	5600591	Dues - Professional Association	1,448
684	Strategy Plng and Ext Affairs	5600601	Dues - Utility Association	736
685	Strategy Plng and Ext Affairs	5600721	Environmental Permits and Fees	3
686	Strategy Plng and Ext Affairs	5600726	License Fees and Permits	504
687	Strategy Plng and Ext Affairs	5600791	O and M Credits - AG to Capital	(9,960)
688	Strategy Plng and Ext Affairs	5600871	Other	572
689	Strategy Plng and Ext Affairs	5600896	Online Information Services	60,647
690	Strategy Plng and Ext Affairs	5610000	External Settlement Labor	313
691	Strategy Plng and Ext Affairs	8000020	Prod Labor Non-Bargaining Benefit Grp 1	3,556
692	Strategy Plng and Ext Affairs	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(222)
693	Strategy Plng and Ext Affairs	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(141)
694	Strategy Plng and Ext Affairs	8000037	Productive Labor Non-Barg No Load	(13)
695	Strategy Plng and Ext Affairs	8901065	0050-200666-NonProd Lbr NonBG G1	252,298
696	Strategy Plng and Ext Affairs	8901085	0050-200666-NonProd Lbr NonBG G4	467
697	Strategy Plng and Ext Affairs	8901291	0012-200028-Warehse - Overhead	1
698	Strategy Plng and Ext Affairs	8901340	0012-200033-Purch - Overhead	0
699	Strategy Plng and Ext Affairs	8901360	0050-200035-Purch - Overhead	8,271
700	Strategy Plng and Ext Affairs	8903876	0050-IO-Prod Lbr NonBG Grp1	(28,737)
701	Strategy Plng and Ext Affairs	8912054	0012-200038-Fleet-Base Rates	2,401
702	Grand Total			65,289,050

Line No.	Business Area	FERC Cost Element	FERC Cost Element Description	Sum of PSCo Gas
1	Chairman and CEO	9931000	Rents	588
2	Chairman and CEO	9921000	Office supplies and expenses	10,712
3	Chairman and CEO	9923000	Outside services employed	45,019
4	Chairman and CEO	9920000	Administrative and general salaries	102,805
5	Chairman and CEO	9930200	Miscellaneous general expenses	589,902
6	Corporate Other	9874000	Mains and services expenses	(3,761,133)
7	Corporate Other	9889000	Maint of measur and regulati station equip-General	(2,995,214)
8	Corporate Other	9879000	Customer installations expenses	(2,742,612)
9	Corporate Other	9929000	Duplicate charges-Credit	(1,922,321)
10	Corporate Other	9586000	Meter expenses	(995,128)
11	Corporate Other	9922000	Administrative expenses transferred-Credit	(889,034)
12	Corporate Other	9892000	Maintenance of services	(456,473)
13	Corporate Other	9935000	Maintenance of general plant	(300,912)
14	Corporate Other	9928000	Regulatory commission expenses	(294,576)
15	Corporate Other	9887000	Maintenance of mains	(283,313)
16	Corporate Other	9875000	Measuring and regulating station expenses-General	(194,808)
17	Corporate Other	9904000	Uncollectable Accounts - Commodity	(49,077)
18	Corporate Other	9594000	Maintenance of underground lines	(3,890)
19	Corporate Other	9926000	Employee pensions and benefits	(1,014)
20	Corporate Other	9512000	Maintenance of boiler plant	(20)
21	Corporate Other	9905000	Miscellaneous customer accounts expenses	(14)
22	Corporate Other	9925000	Injuries and damages	(8)
23	Corporate Other	9910000	Miscell customer service and informational expense	(3)
24	Corporate Other	9916000	Miscellaneous Sales Expense	(2)
25	Corporate Other	9824000	Other expenses	(1)
26	Corporate Other	9850000	Operation supervision and engineering	0
27	Corporate Other	9759000	Other expenses	0
28	Corporate Other	9856000	Mains expenses	318
29	Corporate Other	9902000	Meter reading expenses	1,051
30	Corporate Other	9893000	Maintenance of meters and house regulators	1,918
31	Corporate Other	9903000	Customer records and collection expenses	3,197
32	Corporate Other	9870000	Operation supervision and engineering	10,529
33	Corporate Other	9735000	Miscellaneous production expenses	10,705
34	Corporate Other	9880000	Other expenses	18,132
35	Corporate Other	9930200	Miscellaneous general expenses	27,366
36	Corporate Other	9920000	Administrative and general salaries	43,464
37	Corporate Other	9859000	Other expenses	214,029
38	Corporate Other	9932000	Maintenance of general plant	300,586
39	Corporate Other	9923000	Outside services employed	431,225
40	Corporate Other	9921000	Office supplies and expenses	1,216,558
41	Corporate Other	9878000	Meter and house regulator expenses	2,753,098
42	Corporate Other	9813000	Other gas supply expenses	4,351,945
43	Customer and Utility Innovation	9922000	Administrative expenses transferred-Credit	(34,701)
44	Customer and Utility Innovation	9905000	Miscellaneous customer accounts expenses	(46)
45	Customer and Utility Innovation	9925000	Injuries and damages	185
46	Customer and Utility Innovation	9910000	Miscell customer service and informational expense	327
47	Customer and Utility Innovation	9865000	Maintena of measuring and regulating station equip	1,029
48	Customer and Utility Innovation	9931000	Rents	2,651
49	Customer and Utility Innovation	9753000	Field lines expenses	2,875
50	Customer and Utility Innovation	9880000	Other expenses	17,532
51	Customer and Utility Innovation	9935000	Maintenance of general plant	38,364
52	Customer and Utility Innovation	9930200	Miscellaneous general expenses	73,038
53	Customer and Utility Innovation	9901000	Supervision	87,768
54	Customer and Utility Innovation	9904001	Uncollectable Accounts - Non Commodity	128,134
55	Customer and Utility Innovation	9870000	Operation supervision and engineering	186,039
56	Customer and Utility Innovation	9921000	Office supplies and expenses	232,679
57	Customer and Utility Innovation	9850000	Operation supervision and engineering	234,117
58	Customer and Utility Innovation	9923000	Outside services employed	394,568
59	Customer and Utility Innovation	9912000	Demonstrating and selling expenses	714,044
60	Customer and Utility Innovation	9908000	Customer assistance expenses	864,007
61	Customer and Utility Innovation	9909000	Informational and instruction advertising expense	1,087,481
62	Customer and Utility Innovation	9930100	General advertising expenses	1,105,281
63	Customer and Utility Innovation	9920000	Administrative and general salaries	2,255,471
64	Customer and Utility Innovation	9902000	Meter reading expenses	3,637,270

Line No.	Business Area	FERC Cost Element	FERC Cost Element Description	Sum of PSCo Gas
65	Customer and Utility Innovation	9928000	Regulatory commission expenses	4,007,456
66	Customer and Utility Innovation	9904000	Uncollectable Accounts - Commodity	10,261,305
67	Customer and Utility Innovation	9903000	Customer records and collection expenses	13,165,645
68	Financial Operations	9922000	Administrative expenses transferred-Credit	(245,158)
69	Financial Operations	9870000	Operation supervision and engineering	(25,901)
70	Financial Operations	9935000	Maintenance of general plant	24
71	Financial Operations	9903000	Customer records and collection expenses	264
72	Financial Operations	9930100	General advertising expenses	3,295
73	Financial Operations	9859000	Other expenses	6,408
74	Financial Operations	9880000	Other expenses	17,662
75	Financial Operations	9931000	Rents	21,185
76	Financial Operations	9930200	Miscellaneous general expenses	27,478
77	Financial Operations	9921000	Office supplies and expenses	566,101
78	Financial Operations	9923000	Outside services employed	592,245
79	Financial Operations	9924000	Property insurance	1,976,639
80	Financial Operations	9920000	Administrative and general salaries	3,388,293
81	Financial Operations	9925000	Injuries and damages	5,204,151
82	General Counsel	9922000	Administrative expenses transferred-Credit	(122,151)
83	General Counsel	9930200	Miscellaneous general expenses	54
84	General Counsel	9931000	Rents	935
85	General Counsel	9903000	Customer records and collection expenses	4,819
86	General Counsel	9813000	Other gas supply expenses	6,525
87	General Counsel	9735000	Miscellaneous production expenses	8,250
88	General Counsel	9928000	Regulatory commission expenses	27,458
89	General Counsel	9921000	Office supplies and expenses	71,927
90	General Counsel	9923000	Outside services employed	339,825
91	General Counsel	9920000	Administrative and general salaries	1,539,006
92	HR and Employee Services	9922000	Administrative expenses transferred-Credit	(3,233,046)
93	HR and Employee Services	9735000	Miscellaneous production expenses	355
94	HR and Employee Services	9903000	Customer records and collection expenses	531
95	HR and Employee Services	9736000	Rents	695
96	HR and Employee Services	9930100	General advertising expenses	1,875
97	HR and Employee Services	9930200	Miscellaneous general expenses	3,884
98	HR and Employee Services	9924000	Property insurance	7,359
99	HR and Employee Services	9759000	Other expenses	8,204
100	HR and Employee Services	9760000	Rents	14,999
101	HR and Employee Services	9850000	Operation supervision and engineering	16,513
102	HR and Employee Services	9916000	Miscellaneous Sales Expense	16,543
103	HR and Employee Services	9910000	Miscell customer service and informational expense	17,918
104	HR and Employee Services	9824000	Other expenses	19,747
105	HR and Employee Services	9870000	Operation supervision and engineering	22,364
106	HR and Employee Services	9826000	Rents	35,448
107	HR and Employee Services	9813000	Other gas supply expenses	67,362
108	HR and Employee Services	9909000	Informational and instruction advertising expense	118,315
109	HR and Employee Services	9905000	Miscellaneous customer accounts expenses	230,543
110	HR and Employee Services	9935000	Maintenance of general plant	254,937
111	HR and Employee Services	9923000	Outside services employed	400,461
112	HR and Employee Services	9921000	Office supplies and expenses	516,633
113	HR and Employee Services	9859000	Other expenses	622,427
114	HR and Employee Services	9860000	Rents	1,010,978
115	HR and Employee Services	9920000	Administrative and general salaries	1,837,023
116	HR and Employee Services	9931000	Rents	2,180,045
117	HR and Employee Services	9880000	Other expenses	3,777,731
118	HR and Employee Services	9881000	Rents	4,625,723
119	Integrated System Planning	9923000	Outside services employed	(102,945)
120	Integrated System Planning	9930100	General advertising expenses	48
121	Integrated System Planning	9930200	Miscellaneous general expenses	518
122	Integrated System Planning	9880000	Other expenses	5,628
123	Integrated System Planning	9921000	Office supplies and expenses	37,196
124	Integrated System Planning	9850000	Operation supervision and engineering	75,532
125	Integrated System Planning	9870000	Operation supervision and engineering	92,872
126	Integrated System Planning	9920000	Administrative and general salaries	715,003
127	Operations Services	9870000	Operation supervision and engineering	1
128	Operations Services	9930100	General advertising expenses	163
129	Operations Services	9931000	Rents	256
130	Operations Services	9921000	Office supplies and expenses	44,672
131	Operations Services	9923000	Outside services employed	97,407
132	Operations Services	9813000	Other gas supply expenses	260,913
133	Operations Services	9920000	Administrative and general salaries	318,871
134	Operations Services	9807000	Purchased gas expenses	324,174
135	Risk Management	9922000	Administrative expenses transferred-Credit	(37,657)
136	Risk Management	9909000	Informational and instruction advertising expense	98
137	Risk Management	9930200	Miscellaneous general expenses	264
138	Risk Management	9880000	Other expenses	311
139	Risk Management	9870000	Operation supervision and engineering	1,006
140	Risk Management	9903000	Customer records and collection expenses	1,044
141	Risk Management	9902000	Meter reading expenses	1,657
142	Risk Management	9930100	General advertising expenses	2,797
143	Risk Management	9923000	Outside services employed	174,125
144	Risk Management	9921000	Office supplies and expenses	307,481
145	Risk Management	9920000	Administrative and general salaries	535,887
146	Strategy Plng and Ext Affairs	9922000	Administrative expenses transferred-Credit	(9,960)
147	Strategy Plng and Ext Affairs	9908000	Customer assistance expenses	28
148	Strategy Plng and Ext Affairs	9930100	General advertising expenses	278
149	Strategy Plng and Ext Affairs	9902000	Meter reading expenses	733
150	Strategy Plng and Ext Affairs	9930200	Miscellaneous general expenses	736
151	Strategy Plng and Ext Affairs	9870000	Operation supervision and engineering	2,005
152	Strategy Plng and Ext Affairs	9912000	Demonstrating and selling expenses	5,280
153	Strategy Plng and Ext Affairs	9931000	Rents	9,072
154	Strategy Plng and Ext Affairs	9903000	Customer records and collection expenses	69,012
155	Strategy Plng and Ext Affairs	9921000	Office supplies and expenses	206,574
156	Strategy Plng and Ext Affairs	9923000	Outside services employed	684,720
157	Strategy Plng and Ext Affairs	9920000	Administrative and general salaries	1,772,233
158	Grand Total			65,289,050