

Public Service Company of Colorado
Functional Allocation - Revenue Requirement Summary
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	PSC-1Y-300 DEF RR Funct	Total	Steam Production	Hydro Production	Other Production	Purchased Capacity	Transmission Interconnect	Production Energy	Prod Demand	Tran System	Tran Contributions	Transmission by Others	Distribution Substations
2	Rate Base	6,787,686,778	1,675,274,141	81,393,092	1,240,472,087	(3,076,222)	33,634,272	4,734,276		1,115,565,674		68,601	484,085,736
3	Allowed Rate of Return	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
4	Required Earnings	509,076,508	125,645,561	6,104,482	93,035,407	(230,717)	2,522,570	355,071		83,667,426		5,145	36,306,430
5													
6	Operating Earnings												
7	Interest Deduction	133,717,430	33,002,901	1,603,444	24,437,300	(60,602)	662,595	93,265		21,976,644		1,351	9,536,489
8													
9	Schedule M	(105,141,160)	61,360,363	2,561,341	(63,773,254)		(638,914)	(558,261)		(47,622,511)			(25,846,244)
10													
11	State Taxable Income	270,217,918	154,003,023	7,062,379	4,824,853	(170,115)	1,221,061	(296,456)		14,068,271		3,794	923,697
12	State Tax Rate	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%		4.63%		4.63%	4.63%
13	State Tax Expense	12,511,090	7,130,340	326,988	223,391	(7,876)	56,535	(13,726)		651,361		176	42,767
14													
15	Section 199 Deduction												
16	Federal Taxable Income	257,706,829	146,872,683	6,735,391	4,601,462	(162,239)	1,164,526	(282,730)		13,416,910		3,618	880,930
17	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
18	Federal Tax Expense	90,197,390	51,405,439	2,357,387	1,610,512	(56,784)	407,584	(98,955)		4,695,919		1,266	308,325
19													
20	Deferred Taxes	30,130,123	(23,263,928)	(1,378,539)	16,779,117		255,210	218,026		17,255,663			9,836,706
21	ITC Amortized	(2,276,442)	(399)	(21)	(40,316)		(8)			(256)			(108)
22	Tax Credit	(2,132,262)	(1,783,337)	(5,426)	(76,994)		(1,872)			(76,279)			(32,385)
23													
24	Total Tax Expense	128,429,900	33,488,115	1,300,390	18,495,709	(64,660)	717,449	105,345		22,526,408		1,442	10,155,305
25	Gross up factor	1.6132	1.6132	1.6132	1.6132	1.6132	1.6132	1.6132		1.6132	1.6132	1.6132	1.6132
26	Gross Total Tax Expense	207,176,744	54,021,366	2,097,724	29,836,361	(104,306)	1,157,353	169,937		36,338,484		2,326	16,382,035
27													
28	Cost of Sales	(0)						(0)					
29	O&M	607,634,450	128,147,505	8,129,807	52,629,696		1,386,660	63,203,824		48,868,715		10,051,944	21,588,218
30	Depreciation and Amortization	384,337,423	134,735,257	6,032,429	58,811,881		1,249,774	511,289		44,806,198			18,886,160
31	TOTI	151,018,562	37,347,804	2,002,028	23,527,303		714,343	777,288		22,958,405			9,728,820
32	Total Operating Expenses	1,142,990,434	300,230,565	16,164,264	134,968,880		3,350,777	64,492,402		116,633,317		10,051,944	50,203,197
33													
34	Operating Deductions	1,350,167,178	354,251,931	18,261,988	164,805,241	(104,306)	4,508,130	64,662,339		152,971,801		10,054,270	66,585,232
35													
36	Revenue Credit												
37	Gains/Loses	(57,485)	(14,042)	(735)	(9,259)		(281)			(8,994)			(3,815)
38	AFUDC												
39													
40	Total Revenue Requirement	1,859,186,201	479,883,450	24,365,735	257,831,389	(335,023)	7,030,419	65,017,410		236,630,233		10,059,415	102,887,847

Public Service Company of Colorado
Functional Allocation - Revenue Required
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	PSC-1Y-300 DEF RR Funct	Distribution Primary	Distribution Secondary	Distribution Services	Distribution Metering	Distribution Lighting	Customer Meter Reading	Customer Accounting	Demand Side Management
2	Rate Base	1,512,612,651	371,460,565	87,164,010	102,330,769	69,196,797	2,673,070	9,729,020	368,240
3	Allowed Rate of Return	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
4	Required Earnings	113,445,949	27,859,542	6,537,301	7,674,808	5,189,760	200,480	729,677	27,618
5									
6	Operating Earnings								
7	Interest Deduction	29,798,469	7,317,773	1,717,131	2,015,916	1,363,177	52,659	191,662	7,254
8									
9	Schedule M	(6,559,691)	(4,296,724)	(3,674,431)	(14,260,096)	(814,368)	(212,286)	(806,085)	
10									
11	State Taxable Income	77,087,788	16,245,045	1,145,739	(8,601,205)	3,012,215	(64,465)	(268,070)	20,364
12	State Tax Rate	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
13	State Tax Expense	3,569,165	752,146	53,048	(398,236)	139,466	(2,985)	(12,412)	943
14									
15	Section 199 Deduction								
16	Federal Taxable Income	73,518,624	15,492,900	1,092,692	(8,202,969)	2,872,749	(61,480)	(255,658)	19,421
17	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
18	Federal Tax Expense	25,731,518	5,422,515	382,442	(2,871,039)	1,005,462	(21,518)	(89,480)	6,797
19									
20	Deferred Taxes	1,729,865	1,701,022	1,439,056	4,818,417	341,787	82,907	314,812	
21	ITC Amortized	(2,225,553)	(9,682)	(41)	(33)	(25)			
22	Tax Credit	(110,174)	(27,240)	(7,368)	(6,472)	(4,714)			
23									
24	Total Tax Expense	28,694,821	7,838,761	1,867,137	1,542,636	1,481,976	58,404	212,920	7,740
25	Gross up factor	1.6132	1.6132	1.6132	1.6132	1.6132	1.6132	1.6132	1.6132
26	Gross Total Tax Expense	46,289,062	12,645,101	3,011,973	2,488,504	2,390,651	94,215	343,473	12,486
27									
28	Cost of Sales								
29	O&M	92,112,550	24,033,241	8,259,117	6,691,221	12,678,731	7,980,791	32,608,797	89,263,631
30	Depreciation and Amortization	74,151,803	18,990,255	9,391,935	9,513,530	6,324,226	194,424	738,262	
31	TOTI	33,811,412	9,604,306	3,674,450	3,129,145	2,325,343	295,574	1,122,343	
32	<u>Total Operating Expenses</u>	200,075,765	52,627,801	21,325,502	19,333,896	21,328,300	8,470,789	34,469,402	89,263,631
33									
34	Operating Deductions	246,364,827	65,272,902	24,337,475	21,822,400	23,718,951	8,565,004	34,812,874	89,276,117
35									
36	Revenue Credit								
37	Gains/Loses	(13,139)	(3,742)	(1,441)	(1,166)	(871)			
38	AFUDC								
39									
40	Total Revenue Requirement	359,797,637	93,128,702	30,873,335	29,496,042	28,907,840	8,765,484	35,542,551	89,303,735

[illegible]

[illegible]

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Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
44	Plant in Service	Other Production Plant	312000E-Steam Prod Boiler Plant E	PRODOP	-					
45	Plant in Service	Other Production Plant	340001-Other Prod Land Own in Fee	PRODOP	22,012,976			22,012,976		
46	Plant in Service	Other Production Plant	340002-Other Prod Land Rights	PRODOP	(8,820,637)			(8,820,637)		
47	Plant in Service	Other Production Plant	341000E-Other Prod Str & Impr	PRODOP	173,144,373			173,144,373		
48	Plant in Service	Other Production Plant	342000E-Other Prod Fuel Hldr	PRODOP	44,607,372			44,607,372		
49	Plant in Service	Other Production Plant	343000-Other Prod Prime Mover	PRODOP	135,686,696			135,686,696		
50	Plant in Service	Other Production Plant	344000E-Other Prod Generator	PRODOP	1,191,881,537			1,191,881,537		
51	Plant in Service	Other Production Plant	344045-Other Prod Generator-Wind	PRODOP	(0)			(0)		
52	Plant in Service	Other Production Plant	345000E-Other Prod Access Elect Equip	PRODOP	127,408,695			127,408,695		
53	Plant in Service	Other Production Plant	345004-Other Prod Info Sys Comp	PRODOP	2,521,084			2,521,084		
54	Plant in Service	Other Production Plant	346000E-Other Prod Misc Pwr P	PRODOP	32,438,356			32,438,356		
55	Plant in Service	Other Production Plant	TRANWIND - Transmission Wind	PRODOP	0			0		
56	Plant in Service	Other Production Plant	Sub-Total Other Production Plant		1,720,880,452			1,720,880,452		
57					-					
58	Total Production Plant				4,799,151,410	2,927,980,688	150,290,270	1,720,880,452		
59										
60	Plant in Service	Transmission Plant	253061-Prefunded Deferred Credits-TCA	TRANSYS	-					
61	Plant in Service	Transmission Plant	303000TR-Intg Misc Tran	TRANSYS	10,336,998					
62	Plant in Service	Transmission Plant	350001-Tran Land Owned in Fe	TRANSYS	17,143,496					
63	Plant in Service	Transmission Plant	350002E-Transmission Land Right	TRANSYS	68,865,816					
64	Plant in Service	Transmission Plant	350011-Tran Fee Land - Prod	TRANSYS	241,542					
65	Plant in Service	Transmission Plant	352000-Transmission Str & Improv	TRANSYS	64,694,150					
66	Plant in Service	Transmission Plant	352010-Tran Str & Impr-Prod	TRANINC	2,587,662					2,587,662
67	Plant in Service	Transmission Plant	353000E-Transmission Station	TRANSYS	823,186,458					
68	Plant in Service	Transmission Plant	353010-Tran Station Equip Pro	TRANINC	49,904,266					49,904,266
69	Plant in Service	Transmission Plant	354000E-Tran Towers & Fixture	TRANSYS	152,102,661					
70	Plant in Service	Transmission Plant	355000E-Tran Poles & Fixture	TRANSYS	387,866,905					
71	Plant in Service	Transmission Plant	356000E-Tran OH Conductor & D	TRANSYS	243,617,940					
72	Plant in Service	Transmission Plant	357000E-Tran Underground Cond	TRANSYS	27,749,623					
73	Plant in Service	Transmission Plant	358000-Tran UG Conductor & Devic	TRANSYS	53,875,329					
74	Plant in Service	Transmission Plant	359000-Transmission Road & Trail	TRANSYS	3,471,076					
75	Plant in Service	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
76	Plant in Service	Transmission Plant	Sub-Total Transmission Plant		1,905,643,921					52,491,928
77										
78	Plant in Service	Distribution Customer Installations	371000E-Dist Inst on Cust Premis	DISTLIT	7,114,288					
79	Plant in Service	Distribution Customer Installations	Sub-Total Distribution Customer Installations		7,114,288					
80										
81	Plant in Service	Distribution Meters	370000E-Distribution Meter	DISTMET	168,991,003					
82	Plant in Service	Distribution Meters	370000EWHLS-Distribution Meter	DISTMET	-					
83	Plant in Service	Distribution Meters	370000SGS- Meters - Smart Grid	DISTMET	268					
84	Plant in Service	Distribution Meters	370065-Distribution Meters AM	DISTMET	69,466,542					
85	Plant in Service	Distribution Meters	Sub-Total Distribution Meters		238,457,813					

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
44	Plant in Service	Other Production Plant	312000E-Steam Prod Boiler Plant E	PRODOP	-					
45	Plant in Service	Other Production Plant	340001-Other Prod Land Own in Fee	PRODOP	22,012,976					
46	Plant in Service	Other Production Plant	340002-Other Prod Land Rights	PRODOP	(8,820,637)					
47	Plant in Service	Other Production Plant	341000E-Other Prod Str & Impr	PRODOP	173,144,373					
48	Plant in Service	Other Production Plant	342000E-Other Prod Fuel Hldr	PRODOP	44,607,372					
49	Plant in Service	Other Production Plant	343000-Other Prod Prime Mover	PRODOP	135,686,696					
50	Plant in Service	Other Production Plant	344000E-Other Prod Generator	PRODOP	1,191,881,537					
51	Plant in Service	Other Production Plant	344045-Other Prod Generator-Wind	PRODOP	(0)					
52	Plant in Service	Other Production Plant	345000E-Other Prod Access Elect Equip	PRODOP	127,408,695					
53	Plant in Service	Other Production Plant	345004-Other Prod Info Sys Comp	PRODOP	2,521,084					
54	Plant in Service	Other Production Plant	346000E-Other Prod Misc Pwr P	PRODOP	32,438,356					
55	Plant in Service	Other Production Plant	TRANWIND - Transmission Wind	PRODOP	0					
56	Plant in Service	Other Production Plant	Sub-Total Other Production Plant		1,720,880,452					
57					-					
58	Total Production Plant				4,799,151,410					
59										
60	Plant in Service	Transmission Plant	253061-Prefunded Deferred Credits-TCA	TRANSYS	-					
61	Plant in Service	Transmission Plant	303000TR-Intg Misc Tran	TRANSYS	10,336,998			10,336,998		
62	Plant in Service	Transmission Plant	350001-Tran Land Owned in Fe	TRANSYS	17,143,496			17,143,496		
63	Plant in Service	Transmission Plant	350002E-Transmission Land Right	TRANSYS	68,865,816			68,865,816		
64	Plant in Service	Transmission Plant	350011-Tran Fee Land - Prod	TRANSYS	241,542			241,542		
65	Plant in Service	Transmission Plant	352000-Transmission Str & Improv	TRANSYS	64,694,150			64,694,150		
66	Plant in Service	Transmission Plant	352010-Tran Str & Impr-Prod	TRANINC	2,587,662					
67	Plant in Service	Transmission Plant	353000E-Transmission Station	TRANSYS	823,186,458			823,186,458		
68	Plant in Service	Transmission Plant	353010-Tran Station Equip Pro	TRANINC	49,904,266					
69	Plant in Service	Transmission Plant	354000E-Tran Towers & Fixture	TRANSYS	152,102,661			152,102,661		
70	Plant in Service	Transmission Plant	355000E-Tran Poles & Fixture	TRANSYS	387,866,905			387,866,905		
71	Plant in Service	Transmission Plant	356000E-Tran OH Conductor & D	TRANSYS	243,617,940			243,617,940		
72	Plant in Service	Transmission Plant	357000E-Tran Underground Cond	TRANSYS	27,749,623			27,749,623		
73	Plant in Service	Transmission Plant	358000-Tran UG Conductor & Devic	TRANSYS	53,875,329			53,875,329		
74	Plant in Service	Transmission Plant	359000-Transmission Road & Trai	TRANSYS	3,471,076			3,471,076		
75	Plant in Service	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
76	Plant in Service	Transmission Plant	Sub-Total Transmission Plant		1,905,643,921			1,853,151,993		
77										
78	Plant in Service	Distribution Customer Installations	371000E-Dist Inst on Cust Premis	DISTLIT	7,114,288					
79	Plant in Service	Distribution Customer Installations	Sub-Total Distribution Customer Installations		7,114,288					
80										
81	Plant in Service	Distribution Meters	370000E-Distribution Meter	DISTMET	168,991,003					
82	Plant in Service	Distribution Meters	370000EWHLs-Distribution Meter	DISTMET	-					
83	Plant in Service	Distribution Meters	370000SGS- Meters - Smart Grid	DISTMET	268					
84	Plant in Service	Distribution Meters	370065-Distribution Meters AM	DISTMET	69,466,542					
85	Plant in Service	Distribution Meters	Sub-Total Distribution Meters		238,457,813					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
44	Plant in Service	Other Production Plant	312000E-Steam Prod Boiler Plant E	PRODOP	-					
45	Plant in Service	Other Production Plant	340001-Other Prod Land Own in Fee	PRODOP	22,012,976					
46	Plant in Service	Other Production Plant	340002-Other Prod Land Rights	PRODOP	(8,820,637)					
47	Plant in Service	Other Production Plant	341000E-Other Prod Str & Impr	PRODOP	173,144,373					
48	Plant in Service	Other Production Plant	342000E-Other Prod Fuel Hldr	PRODOP	44,607,372					
49	Plant in Service	Other Production Plant	343000-Other Prod Prime Mover	PRODOP	135,686,696					
50	Plant in Service	Other Production Plant	344000E-Other Prod Generator	PRODOP	1,191,881,537					
51	Plant in Service	Other Production Plant	344045-Other Prod Generator-Wind	PRODOP	(0)					
52	Plant in Service	Other Production Plant	345000E-Other Prod Access Elect Equip	PRODOP	127,408,695					
53	Plant in Service	Other Production Plant	345004-Other Prod Info Sys Comp	PRODOP	2,521,084					
54	Plant in Service	Other Production Plant	346000E-Other Prod Misc Pwr P	PRODOP	32,438,356					
55	Plant in Service	Other Production Plant	TRANWIND - Transmission Wind	PRODOP	0					
56	Plant in Service	Other Production Plant	Sub-Total Other Production Plant		1,720,880,452					
57					-					
58	Total Production Plant				4,799,151,410					
59										
60	Plant in Service	Transmission Plant	253061-Prefunded Deferred Credits-TCA	TRANSYS	-					
61	Plant in Service	Transmission Plant	303000TR-Intg Misc Tran	TRANSYS	10,336,998					
62	Plant in Service	Transmission Plant	350001-Tran Land Owned in Fe	TRANSYS	17,143,496					
63	Plant in Service	Transmission Plant	350002E-Transmission Land Right	TRANSYS	68,865,816					
64	Plant in Service	Transmission Plant	350011-Tran Fee Land - Prod	TRANSYS	241,542					
65	Plant in Service	Transmission Plant	352000-Transmission Str & Improv	TRANSYS	64,694,150					
66	Plant in Service	Transmission Plant	352010-Tran Str & Impr-Prod	TRANINC	2,587,662					
67	Plant in Service	Transmission Plant	353000E-Transmission Station	TRANSYS	823,186,458					
68	Plant in Service	Transmission Plant	353010-Tran Station Equip Pro	TRANINC	49,904,266					
69	Plant in Service	Transmission Plant	354000E-Tran Towers & Fixture	TRANSYS	152,102,661					
70	Plant in Service	Transmission Plant	355000E-Tran Poles & Fixture	TRANSYS	387,866,905					
71	Plant in Service	Transmission Plant	356000E-Tran OH Conductor & D	TRANSYS	243,617,940					
72	Plant in Service	Transmission Plant	357000E-Tran Underground Cond	TRANSYS	27,749,623					
73	Plant in Service	Transmission Plant	358000-Tran UG Conductor & Devic	TRANSYS	53,875,329					
74	Plant in Service	Transmission Plant	359000-Transmission Road & Trai	TRANSYS	3,471,076					
75	Plant in Service	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
76	Plant in Service	Transmission Plant	Sub-Total Transmission Plant		1,905,643,921					
77										
78	Plant in Service	Distribution Customer Installations	371000E-Dist Inst on Cust Premis	DISTLIT	7,114,288					
79	Plant in Service	Distribution Customer Installations	Sub-Total Distribution Customer Installations		7,114,288					
80										
81	Plant in Service	Distribution Meters	370000E-Distribution Meter	DISTMET	168,991,003					168,991,003
82	Plant in Service	Distribution Meters	370000EWHLS-Distribution Meter	DISTMET	-					
83	Plant in Service	Distribution Meters	370000SGS- Meters - Smart Grid	DISTMET	268					268
84	Plant in Service	Distribution Meters	370065-Distribution Meters AM	DISTMET	69,466,542					69,466,542
85	Plant in Service	Distribution Meters	Sub-Total Distribution Meters		238,457,813					238,457,813

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
44	Plant in Service	Other Production Plant	312000E-Steam Prod Boiler Plant E	PRODOP	-				
45	Plant in Service	Other Production Plant	340001-Other Prod Land Own in Fee	PRODOP	22,012,976				
46	Plant in Service	Other Production Plant	340002-Other Prod Land Rights	PRODOP	(8,820,637)				
47	Plant in Service	Other Production Plant	341000E-Other Prod Str & Impr	PRODOP	173,144,373				
48	Plant in Service	Other Production Plant	342000E-Other Prod Fuel Hldr	PRODOP	44,607,372				
49	Plant in Service	Other Production Plant	343000-Other Prod Prime Mover	PRODOP	135,686,696				
50	Plant in Service	Other Production Plant	344000E-Other Prod Generator	PRODOP	1,191,881,537				
51	Plant in Service	Other Production Plant	344045-Other Prod Generator-Wind	PRODOP	(0)				
52	Plant in Service	Other Production Plant	345000E-Other Prod Access Elect Equip	PRODOP	127,408,695				
53	Plant in Service	Other Production Plant	345004-Other Prod Info Sys Comp	PRODOP	2,521,084				
54	Plant in Service	Other Production Plant	346000E-Other Prod Misc Pwr P	PRODOP	32,438,356				
55	Plant in Service	Other Production Plant	TRANWIND - Transmission Wind	PRODOP	0				
56	Plant in Service	Other Production Plant	Sub-Total Other Production Plant		1,720,880,452				
57					-				
58	Total Production Plant				4,799,151,410				
59									
60	Plant in Service	Transmission Plant	253061-Prefunded Deferred Credits-TCA	TRANSYS	-				
61	Plant in Service	Transmission Plant	303000TR-Intg Misc Tran	TRANSYS	10,336,998				
62	Plant in Service	Transmission Plant	350001-Tran Land Owned in Fe	TRANSYS	17,143,496				
63	Plant in Service	Transmission Plant	350002E-Transmission Land Right	TRANSYS	68,865,816				
64	Plant in Service	Transmission Plant	350011-Tran Fee Land - Prod	TRANSYS	241,542				
65	Plant in Service	Transmission Plant	352000-Transmission Str & Improv	TRANSYS	64,694,150				
66	Plant in Service	Transmission Plant	352010-Tran Str & Impr-Prod	TRANINC	2,587,662				
67	Plant in Service	Transmission Plant	353000E-Transmission Station	TRANSYS	823,186,458				
68	Plant in Service	Transmission Plant	353010-Tran Station Equip Pro	TRANINC	49,904,266				
69	Plant in Service	Transmission Plant	354000E-Tran Towers & Fixture	TRANSYS	152,102,661				
70	Plant in Service	Transmission Plant	355000E-Tran Poles & Fixture	TRANSYS	387,866,905				
71	Plant in Service	Transmission Plant	356000E-Tran OH Conductor & D	TRANSYS	243,617,940				
72	Plant in Service	Transmission Plant	357000E-Tran Underground Cond	TRANSYS	27,749,623				
73	Plant in Service	Transmission Plant	358000-Tran UG Conductor & Devic	TRANSYS	53,875,329				
74	Plant in Service	Transmission Plant	359000-Transmission Road & Trai	TRANSYS	3,471,076				
75	Plant in Service	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-				
76	Plant in Service	Transmission Plant	Sub-Total Transmission Plant		1,905,643,921				
77									
78	Plant in Service	Distribution Customer Installations	371000E-Dist Inst on Cust Premis	DISTLIT	7,114,288	7,114,288			
79	Plant in Service	Distribution Customer Installations	Sub-Total Distribution Customer Installations		7,114,288	7,114,288			
80									
81	Plant in Service	Distribution Meters	370000E-Distribution Meter	DISTMET	168,991,003				
82	Plant in Service	Distribution Meters	370000EWHLS-Distribution Meter	DISTMET	-				
83	Plant in Service	Distribution Meters	370000SGS- Meters - Smart Grid	DISTMET	268				
84	Plant in Service	Distribution Meters	370065-Distribution Meters AM	DISTMET	69,466,542				
85	Plant in Service	Distribution Meters	Sub-Total Distribution Meters		238,457,813				

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
86										
87	Plant in Service	Distribution Pri/Sec	303000DIS-Intg Misc Dist	DISTPRI	(15,321,096)					
88	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	312,009,069					
89	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	(224,199)					
90	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	17,380,070					
91	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	48,484,296					
92	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTPRI	1,626,731,227					
93	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	(6,949,203)					
94	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	196,371,608					
95	Plant in Service	Distribution Pri/Sec	383000-Dist House Regulators	DISTPRI	9,017,286					
96	Plant in Service	Distribution Pri/Sec	Sub-Total Distribution Pri/Sec		2,187,499,058					
97										
98	Plant in Service	Distribution Primary	360002E-Distribution Land Rights	DISTPRI	36,990,372					
99	Plant in Service	Distribution Primary	364000-Dist Poles, Towers & Fixt	DISTPRI	307,318,710					
100	Plant in Service	Distribution Primary	366000E-Dist Underground Cond	DISTPRI	392,668,033					
101	Plant in Service	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	300,326					
102	Plant in Service	Distribution Primary	Sub-Total Distribution Primary		737,277,440					
103										
104	Plant in Service	Distribution Secondary	368000E-Dist Line Transformer	DISTSEC	527,619,836					
105	Plant in Service	Distribution Secondary	Sub-Total Distribution Secondary		527,619,836					
106										
107	Plant in Service	Distribution Service Lines & Transformers	369000E-Distribution Services	DISTSRVC	23,996,280					
108	Plant in Service	Distribution Service Lines & Transformers	369010-Distribution Services O	DISTSRVC	47,848,679					
109	Plant in Service	Distribution Service Lines & Transformers	369020-Distribution Services U	DISTSRVC	222,901,425					
110	Plant in Service	Distribution Service Lines & Transformers	Sub-Total Distribution Service Lines & Transformers		294,746,384					
111										
112	Plant in Service	Distribution Street Lighting & Signals	373000-Dist Street Light & Sg Sy	DISTLIT	171,000,931					
113	Plant in Service	Distribution Street Lighting & Signals	Sub-Total Distribution Street Lighting & Signals		171,000,931					
114										
115	Plant in Service	Distribution Subs	360001E-Dist Land Owned in Fee	DISTSUB	34,935,568					
116	Plant in Service	Distribution Subs	361000E-Str & Improv	DISTSUB	79,908,277					
117	Plant in Service	Distribution Subs	361010-Str & Impr Pro	TRANINC	2,047					2,047
118	Plant in Service	Distribution Subs	362000E-Other Eq	DISTSUB	670,503,665					
119	Plant in Service	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	1,085,767					
120	Plant in Service	Distribution Subs	362010-Station Equip Pro	TRANINC	171,205					171,205
121	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	(20,949,078)					
122	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	14,673,196					
123	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	-					
124	Plant in Service	Distribution Subs	Sub-Total Distribution Subs		780,330,648					173,252
125					-					
126	Total Distribution Plant				4,944,046,399					173,252

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
86										
87	Plant in Service	Distribution Pri/Sec	303000DIS-Intg Misc Dist	DISTPRI	(15,321,096)					
88	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	312,009,069					
89	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	(224,199)					
90	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	17,380,070					
91	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	48,484,296					
92	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTPRI	1,626,731,227					
93	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	(6,949,203)					
94	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	196,371,608					
95	Plant in Service	Distribution Pri/Sec	383000-Dist House Regulators	DISTPRI	9,017,286					
96	Plant in Service	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	2,187,499,058					
97										
98	Plant in Service	Distribution Primary	360002E-Distribution Land Rights	DISTPRI	36,990,372					
99	Plant in Service	Distribution Primary	364000-Dist Poles, Towers & Fixt	DISTPRI	307,318,710					
100	Plant in Service	Distribution Primary	366000E-Dist Underground Cond	DISTPRI	392,668,033					
101	Plant in Service	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	300,326					
102	Plant in Service	Distribution Primary		Sub-Total Distribution Primary	737,277,440					
103										
104	Plant in Service	Distribution Secondary	368000E-Dist Line Transformer	DISTSEC	527,619,836					
105	Plant in Service	Distribution Secondary		Sub-Total Distribution Secondary	527,619,836					
106										
107	Plant in Service	Distribution Service Lines & Transformers	369000E-Distribution Services	DISTSRVC	23,996,280					
108	Plant in Service	Distribution Service Lines & Transformers	369010-Distribution Services O	DISTSRVC	47,848,679					
109	Plant in Service	Distribution Service Lines & Transformers	369020-Distribution Services U	DISTSRVC	222,901,425					
110	Plant in Service	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	294,746,384					
111										
112	Plant in Service	Distribution Street Lighting & Signals	373000-Dist Street Light & Sg Sy	DISTLIT	171,000,931					
113	Plant in Service	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	171,000,931					
114										
115	Plant in Service	Distribution Subs	360001E-Dist Land Owned in Fee	DISTSUB	34,935,568					
116	Plant in Service	Distribution Subs	361000E-Str & Improv	DISTSUB	79,908,277					
117	Plant in Service	Distribution Subs	361010-Str & Impr Pro	TRANINC	2,047					
118	Plant in Service	Distribution Subs	362000E-Other Eq	DISTSUB	670,503,665					
119	Plant in Service	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	1,085,767					
120	Plant in Service	Distribution Subs	362010-Station Equip Pro	TRANINC	171,205					
121	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	(20,949,078)					
122	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	14,673,196					
123	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	-					
124	Plant in Service	Distribution Subs		Sub-Total Distribution Subs	780,330,648					
125					-					
126	Total Distribution Plant				4,944,046,399					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
86										
87	Plant in Service	Distribution Pri/Sec	303000D-Intg Misc Dist	DISTPRI	(15,321,096)		(15,321,096)			
88	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	312,009,069		312,009,069			
89	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	(224,199)			(224,199)		
90	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	17,380,070		17,380,070			
91	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	48,484,296			48,484,296		
92	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTPRI	1,626,731,227		1,626,731,227			
93	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	(6,949,203)			(6,949,203)		
94	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	196,371,608			196,371,608		
95	Plant in Service	Distribution Pri/Sec	383000-Dist House Regulators	DISTPRI	9,017,286		9,017,286			
96	Plant in Service	Distribution Pri/Sec	Sub-Total Distribution Pri/Sec		2,187,499,058		1,949,816,556	237,682,503		
97										
98	Plant in Service	Distribution Primary	360002E-Distribution Land Rights	DISTPRI	36,990,372		36,990,372			
99	Plant in Service	Distribution Primary	364000-Dist Poles, Towers & Fixt	DISTPRI	307,318,710		307,318,710			
100	Plant in Service	Distribution Primary	366000E-Dist Underground Cond	DISTPRI	392,668,033		392,668,033			
101	Plant in Service	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	300,326		300,326			
102	Plant in Service	Distribution Primary	Sub-Total Distribution Primary		737,277,440		737,277,440			
103										
104	Plant in Service	Distribution Secondary	368000E-Dist Line Transformer	DISTSEC	527,619,836			527,619,836		
105	Plant in Service	Distribution Secondary	Sub-Total Distribution Secondary		527,619,836			527,619,836		
106										
107	Plant in Service	Distribution Service Lines & Transformers	369000E-Distribution Services	DISTSVC	23,996,280				23,996,280	
108	Plant in Service	Distribution Service Lines & Transformers	369010-Distribution Services O	DISTSVC	47,848,679				47,848,679	
109	Plant in Service	Distribution Service Lines & Transformers	369020-Distribution Services U	DISTSVC	222,901,425				222,901,425	
110	Plant in Service	Distribution Service Lines & Transformers	Sub-Total Distribution Service Lines & Transformers		294,746,384				294,746,384	
111										
112	Plant in Service	Distribution Street Lighting & Signals	373000-Dist Street Light & Sg Sy	DISTLIT	171,000,931					
113	Plant in Service	Distribution Street Lighting & Signals	Sub-Total Distribution Street Lighting & Signals		171,000,931					
114										
115	Plant in Service	Distribution Subs	360001E-Dist Land Owned in Fee	DISTSUB	34,935,568	34,935,568				
116	Plant in Service	Distribution Subs	361000E-Str & Improv	DISTSUB	79,908,277	79,908,277				
117	Plant in Service	Distribution Subs	361010-Str & Impr Pro	TRANINC	2,047					
118	Plant in Service	Distribution Subs	362000E-Other Eq	DISTSUB	670,503,665	670,503,665				
119	Plant in Service	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	1,085,767	1,085,767				
120	Plant in Service	Distribution Subs	362010-Station Equip Pro	TRANINC	171,205					
121	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	(20,949,078)	(20,949,078)				
122	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	14,673,196	14,673,196				
123	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	-					
124	Plant in Service	Distribution Subs	Sub-Total Distribution Subs		780,330,648	780,157,396				
125					-					
126	Total Distribution Plant				4,944,046,399	780,157,396	2,687,093,996	765,302,339	294,746,384	238,457,813

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
86									
87	Plant in Service	Distribution Pri/Sec	303000DIS-Intg Misc Dist	DISTPRI	(15,321,096)				
88	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	312,009,069				
89	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	(224,199)				
90	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTPRI	17,380,070				
91	Plant in Service	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	DISTSEC	48,484,296				
92	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTPRI	1,626,731,227				
93	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	(6,949,203)				
94	Plant in Service	Distribution Pri/Sec	367000E-Dist UG Conductor & D	DISTSEC	196,371,608				
95	Plant in Service	Distribution Pri/Sec	383000-Dist House Regulators	DISTPRI	9,017,286				
96	Plant in Service	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	2,187,499,058				
97									
98	Plant in Service	Distribution Primary	360002E-Distribution Land Rights	DISTPRI	36,990,372				
99	Plant in Service	Distribution Primary	364000-Dist Poles, Towers & Fixt	DISTPRI	307,318,710				
100	Plant in Service	Distribution Primary	366000E-Dist Underground Cond	DISTPRI	392,668,033				
101	Plant in Service	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	300,326				
102	Plant in Service	Distribution Primary		Sub-Total Distribution Primary	737,277,440				
103									
104	Plant in Service	Distribution Secondary	368000E-Dist Line Transformer	DISTSEC	527,619,836				
105	Plant in Service	Distribution Secondary		Sub-Total Distribution Secondary	527,619,836				
106									
107	Plant in Service	Distribution Service Lines & Transformers	369000E-Distribution Services	DISTSRVC	23,996,280				
108	Plant in Service	Distribution Service Lines & Transformers	369010-Distribution Services O	DISTSRVC	47,848,679				
109	Plant in Service	Distribution Service Lines & Transformers	369020-Distribution Services U	DISTSRVC	222,901,425				
110	Plant in Service	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	294,746,384				
111									
112	Plant in Service	Distribution Street Lighting & Signals	373000-Dist Street Light & Sg Sy	DISTLIT	171,000,931	171,000,931			
113	Plant in Service	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	171,000,931	171,000,931			
114									
115	Plant in Service	Distribution Subs	360001E-Dist Land Owned in Fee	DISTSUB	34,935,568				
116	Plant in Service	Distribution Subs	361000E-Str & Improv	DISTSUB	79,908,277				
117	Plant in Service	Distribution Subs	361010-Str & Impr Pro	TRANINC	2,047				
118	Plant in Service	Distribution Subs	362000E-Other Eq	DISTSUB	670,503,665				
119	Plant in Service	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	1,085,767				
120	Plant in Service	Distribution Subs	362010-Station Equip Pro	TRANINC	171,205				
121	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	(20,949,078)				
122	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	14,673,196				
123	Plant in Service	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipment	DISTSUB	-				
124	Plant in Service	Distribution Subs		Sub-Total Distribution Subs	780,330,648				
125					-				
126	Total Distribution Plant				4,944,046,399	178,115,219			

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
127										
128	Plant in Service	General Plant	302000GN-Intg Franshises & Consent General	PIS-SUBT	1,411,167	344,708	18,040	227,289		6,905
129	Plant in Service	General Plant	303004GN-Intg Misc Computr Softwar General	PIS-SUBT	69,305,224	16,929,312	885,988	11,162,605		339,130
130	Plant in Service	General Plant	303004SGS-GEN-Intg Comp Software	PIS-SUBT	9,461,969	2,311,292	120,960	1,523,986		46,300
131	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	106,837	26,097	1,366	17,208		523
132	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	2,904,145	709,401	37,126	467,754		14,211
133	Plant in Service	General Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	2,010,293	491,058	25,699	323,787		9,837
134	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	0	0	0	0		0
135	Plant in Service	General Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	117,243	28,639	1,499	18,884		574
136	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	(38,178)	(9,326)	(488)	(6,149)		(187)
137	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,443,427	596,860	31,236	393,549		11,956
138	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	13,947,144	3,406,894	178,298	2,246,388		68,247
139	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	41,185,012	10,060,337	526,503	6,633,440		201,530
140	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	933,718	228,081	11,937	150,389		4,569
141	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	9,678,774	2,364,251	123,732	1,558,906		47,361
142	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	2,867,831	700,530	36,662	461,905		14,033
143	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	21,907,503	5,351,385	280,062	3,528,519		107,200
144	Plant in Service	General Plant	393000-General Stores Equipmen	PIS-SUBT	345,716	84,449	4,420	55,683		1,692
145	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	43,987,899	10,745,003	562,335	7,084,885		215,245
146	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	7,286,481	1,779,882	93,149	1,173,593		35,655
147	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	9,630,919	2,352,562	123,120	1,551,198		47,127
148	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	48,151,694	11,762,101	615,564	7,755,524		235,620
149	Plant in Service	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
150	Plant in Service	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
151	Plant in Service	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
152	Plant in Service	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	-					
153	Plant in Service	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	16,635,319	4,063,539	212,664	2,679,358		81,401
154	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	5,447,303	1,330,622	69,638	877,367		26,655
155	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	41,101,670	10,039,979	525,438	6,620,016		201,122
156	Plant in Service	General Plant	397040-General Comm Eq	PIS-SUBT	63,418	15,491	811	10,214		310
157	Plant in Service	General Plant	397045-General Comm Eq-Wind	PIS-SUBT	-					
158	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	1,333,842	325,820	17,052	214,834		6,527
159	Plant in Service	General Plant	TRANWIND - Transmission Wind	PIS-SUBT	-					
160	Plant in Service	General Plant								
161										
			Sub-Total General Plant		352,226,371	86,038,968	4,502,812	56,731,133		1,723,543

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
127										
128	Plant in Service	General Plant	302000GN-Intg Franshises & Consent General	PIS-SUBT	1,411,167			220,785		
129	Plant in Service	General Plant	303004GN-Intg Misc Computr Softwar General	PIS-SUBT	69,305,224			10,843,171		
130	Plant in Service	General Plant	303004SGS-GEN-Intg Comp Software	PIS-SUBT	9,461,969			1,480,375		
131	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	106,837			16,715		
132	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	2,904,145			454,369		
133	Plant in Service	General Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	2,010,293			314,521		
134	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	0			0		
135	Plant in Service	General Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	117,243			18,343		
136	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	(38,178)			(5,973)		
137	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,443,427			382,287		
138	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	13,947,144			2,182,105		
139	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	41,185,012			6,443,614		
140	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	933,718			146,085		
141	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	9,678,774			1,514,296		
142	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	2,867,831			448,687		
143	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	21,907,503			3,427,546		
144	Plant in Service	General Plant	393000-General Stores Equipmen	PIS-SUBT	345,716			54,089		
145	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	43,987,899			6,882,141		
146	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	7,286,481			1,140,009		
147	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	9,630,919			1,506,809		
148	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	48,151,694			7,533,589		
149	Plant in Service	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
150	Plant in Service	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
151	Plant in Service	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
152	Plant in Service	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	-					
153	Plant in Service	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	16,635,319			2,602,684		
154	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	5,447,303			852,260		
155	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	41,101,670			6,430,575		
156	Plant in Service	General Plant	397040-General Comm Eq	PIS-SUBT	63,418			9,922		
157	Plant in Service	General Plant	397045-General Comm Eq-Wind	PIS-SUBT	-					
158	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	1,333,842			208,687		
159	Plant in Service	General Plant	TRANWIND - Transmission Wind	PIS-SUBT	-					
160	Plant in Service	General Plant								
161				Sub-Total General Plant	352,226,371			55,107,690		

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
127										
128	Plant in Service	General Plant	302000GN-Intg Franchises & Consent General	PIS-SUBT	1,411,167	93,647	322,547	91,863	35,380	28,623
129	Plant in Service	General Plant	303004GN-Intg Misc Computr Softwar General	PIS-SUBT	69,305,224	4,599,168	15,840,901	4,511,594	1,737,583	1,405,752
130	Plant in Service	General Plant	303004SGS-GEN-Intg Comp Software	PIS-SUBT	9,461,969	627,906	2,162,696	615,950	237,225	191,922
131	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	106,837	7,090	24,419	6,955	2,679	2,167
132	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	2,904,145	192,722	663,792	189,053	72,811	58,906
133	Plant in Service	General Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	2,010,293	133,405	459,487	130,865	50,401	40,776
134	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	0	0	0	0	0	0
135	Plant in Service	General Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	117,243	7,780	26,798	7,632	2,939	2,378
136	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	(38,178)	(2,534)	(8,726)	(2,485)	(957)	(774)
137	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,443,427	162,148	558,487	159,061	61,260	49,561
138	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	13,947,144	925,547	3,187,859	907,924	349,675	282,897
139	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	41,185,012	2,733,081	9,413,543	2,681,040	1,032,568	835,376
140	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	933,718	61,963	213,417	60,783	23,410	18,939
141	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	9,678,774	642,294	2,212,250	630,064	242,661	196,319
142	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	2,867,831	190,312	655,492	186,689	71,901	58,170
143	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	21,907,503	1,453,805	5,007,337	1,426,123	549,253	444,361
144	Plant in Service	General Plant	393000-General Stores Equipmen	PIS-SUBT	345,716	22,942	79,019	22,505	8,668	7,012
145	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	43,987,899	2,919,083	10,054,191	2,863,501	1,102,841	892,228
146	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	7,286,481	483,539	1,665,451	474,331	182,683	147,795
147	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	9,630,919	639,118	2,201,312	626,948	241,461	195,349
148	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	48,151,694	3,195,397	11,005,898	3,134,553	1,207,233	976,684
149	Plant in Service	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
150	Plant in Service	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
151	Plant in Service	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
152	Plant in Service	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	-					
153	Plant in Service	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	16,635,319	1,103,937	3,802,288	1,082,917	417,072	337,422
154	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	5,447,303	361,489	1,245,075	354,606	136,572	110,490
155	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	41,101,670	2,727,550	9,394,493	2,675,615	1,030,479	833,685
156	Plant in Service	General Plant	397040-General Comm Eq	PIS-SUBT	63,418	4,208	14,495	4,128	1,590	1,286
157	Plant in Service	General Plant	397045-General Comm Eq-Wind	PIS-SUBT	-					
158	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	1,333,842	88,515	304,872	86,830	33,441	27,055
159	Plant in Service	General Plant	TRANWIND - Transmission Wind	PIS-SUBT	-					
160	Plant in Service	General Plant								
161			Sub-Total General Plant		352,226,371	23,374,113	80,507,393	22,929,044	8,830,827	7,144,379

[illegible]

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
162	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	2,236,255	546,254	28,588	360,181		10,943
163	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	141,068,683	34,459,101	1,803,402	22,721,144		690,289
164	Plant in Service	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	995,175	243,093	12,722	160,287		4,870
165	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	103,106,117	25,185,916	1,318,094	16,606,726		504,527
166	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	51,259,224	12,521,183	655,291	8,256,037		250,826
167	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	3,992,640	975,289	51,041	643,072		19,537
168	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	51,727,308	12,635,522	661,275	8,331,428		253,116
169	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	58,842,825	14,373,643	752,238	9,477,485		287,935
170	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	1,406,034	343,454	17,975	226,462		6,880
171	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	606,542	148,161	7,754	97,692		2,968
172	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	10,170,986	2,484,485	130,024	1,638,184		49,769
173	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	9,869,675	2,410,883	126,173	1,589,653		48,295
174	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	106,522,132	26,020,353	1,361,764	17,156,924		521,243
175	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	878,438	214,578	11,230	141,485		4,298
176	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT	0	0	0	0		0
177	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	534,127	130,472	6,828	86,029		2,614
178	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	9,534,264	2,328,952	121,885	1,535,631		46,654
179	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	1,389,145	339,329	17,759	223,742		6,797
180	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	2,359,145	576,272	30,159	379,974		11,544
181	Plant in Service	Common Plant	392030-General Transp Eq Traller	PIS-SUBT	172,240	42,073	2,202	27,742		843
182	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	939,684	229,538	12,013	151,350		4,598
183	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	619,834	151,408	7,924	99,833		3,033
184	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	7,955,978	1,943,421	101,708	1,281,425		38,931
185	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	310,345	75,809	3,967	49,986		1,519
186	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	2,775,129	677,886	35,477	446,974		13,579
187	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	16,990,910	4,150,400	217,209	2,736,631		83,141
188	Plant in Service	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	295,302	72,134	3,775	47,563		1,445
189	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	4,796	1,171	61	772		23
190	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	751,747	183,631	9,610	121,080		3,679
191	Plant in Service	Common Plant	This line is intentionally blank	OTHER	-					
192	Plant in Service	Common Plant	Sub-Total Common Plant		587,314,678	143,464,412	7,508,147	94,595,493		2,873,896
193										
194	Plant in Service		Sub-Total Plant in Service		12,588,382,779	3,157,484,068	162,301,229	1,872,207,078		57,262,619
195										
196	Plant in Service: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	192,457,361			192,457,361		
197	Plant in Service: Acquisition Adjustment	Other Production Plant	This line is intentionally blank	OTHER	-					
198	Plant in Service: Acquisition Adjustment	Other Production Plant	Sub-Total Other Production Plant		192,457,361			192,457,361		
199										
200	Plant in Service: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	8,382,215					
201	Plant in Service: Acquisition Adjustment	Transmission Plant	This line is intentionally blank	OTHER	-					
202	Plant in Service: Acquisition Adjustment	Transmission Plant	Sub-Total Transmission Plant		8,382,215					

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
162	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	2,236,255			349,874		
163	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	141,068,683			22,070,946		
164	Plant in Service	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	995,175			155,700		
165	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	103,106,117			16,131,501		
166	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	51,259,224			8,019,778		
167	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	3,992,640			624,670		
168	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	51,727,308			8,093,013		
169	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	58,842,825			9,206,273		
170	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	1,406,034			219,981		
171	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	606,542			94,897		
172	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	10,170,986			1,591,305		
173	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	9,869,675			1,544,163		
174	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	106,522,132			16,665,954		
175	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	878,438			137,436		
176	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT	0			0		
177	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	534,127			83,567		
178	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	9,534,264			1,491,686		
179	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	1,389,145			217,339		
180	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	2,359,145			369,101		
181	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	172,240			26,948		
182	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	939,684			147,019		
183	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	619,834			96,976		
184	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	7,955,978			1,244,755		
185	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	310,345			48,555		
186	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	2,775,129			434,184		
187	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	16,990,910			2,658,318		
188	Plant in Service	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	295,302			46,202		
189	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	4,796			750		
190	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	751,747			117,615		
191	Plant in Service	Common Plant	This line is intentionally blank	OTHER	-					
192	Plant in Service	Common Plant		Sub-Total Common Plant	587,314,678			91,888,507		
193										
194	Plant in Service			Sub-Total Plant in Service	12,588,382,779			2,000,148,190		
195										
196	Plant in Service: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	192,457,361					
197	Plant in Service: Acquisition Adjustment	Other Production Plant	This line is intentionally blank	OTHER	-					
198	Plant in Service: Acquisition Adjustment	Other Production Plant		Sub-Total Other Production Plant	192,457,361					
199										
200	Plant in Service: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	8,382,215			8,382,215		
201	Plant in Service: Acquisition Adjustment	Transmission Plant	This line is intentionally blank	OTHER	-					
202	Plant in Service: Acquisition Adjustment	Transmission Plant		Sub-Total Transmission Plant	8,382,215			8,382,215		

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
162	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	2,236,255	148,400	511,135	145,575	56,066	45,359
163	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	141,068,683	9,361,466	32,243,673	9,183,214	3,536,797	2,861,365
164	Plant in Service	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	995,175	66,041	227,464	64,783	24,950	20,186
165	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	103,106,117	6,842,230	23,566,676	6,711,947	2,585,020	2,091,351
166	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	51,259,224	3,401,616	11,716,177	3,336,846	1,285,143	1,039,716
167	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	3,992,640	264,956	912,586	259,911	100,101	80,985
168	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	51,727,308	3,432,679	11,823,166	3,367,317	1,296,879	1,049,210
169	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	58,842,825	3,904,872	13,449,540	3,830,519	1,475,275	1,193,538
170	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	1,406,034	93,306	321,373	91,529	35,251	28,519
171	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	606,542	40,251	138,636	39,484	15,207	12,303
172	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	10,170,986	674,957	2,324,754	662,105	255,001	206,303
173	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	9,869,675	654,962	2,255,884	642,491	247,447	200,191
174	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	106,522,132	7,068,921	24,347,465	6,934,321	2,670,665	2,160,640
175	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	878,438	58,294	200,782	57,184	22,024	17,818
176	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT	0	0	0	0	0	0
177	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	534,127	35,445	122,084	34,770	13,391	10,834
178	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	9,534,264	632,704	2,179,220	620,656	239,038	193,388
179	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	1,389,145	92,185	317,513	90,430	34,828	28,177
180	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	2,359,145	156,555	539,223	153,574	59,147	47,852
181	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	172,240	11,430	39,368	11,212	4,318	3,494
182	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	939,684	62,358	214,781	61,171	23,559	19,060
183	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	619,834	41,133	141,674	40,350	15,540	12,572
184	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	7,955,978	527,967	1,818,476	517,914	199,468	161,375
185	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	310,345	20,595	70,935	20,203	7,781	6,295
186	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	2,775,129	184,160	634,303	180,654	69,577	56,289
187	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	16,990,910	1,127,535	3,883,565	1,106,065	425,987	344,635
188	Plant in Service	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	295,302	19,597	67,496	19,223	7,404	5,990
189	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	4,796	318	1,096	312	120	97
190	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	751,747	49,887	171,825	48,937	18,847	15,248
191	Plant in Service	Common Plant	This line is intentionally blank	OTHER	-					
192	Plant in Service	Common Plant	Sub-Total Common Plant		587,314,678	38,974,821	134,240,868	38,232,697	14,724,833	11,912,789
193										
194	Plant in Service		Sub-Total Plant in Service		12,588,382,779	842,506,329	2,901,842,258	826,464,080	318,302,044	257,514,981
195										
196	Plant in Service: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	192,457,361					
197	Plant in Service: Acquisition Adjustment	Other Production Plant	This line is intentionally blank	OTHER	-					
198	Plant in Service: Acquisition Adjustment	Other Production Plant	Sub-Total Other Production Plant		192,457,361					
199										
200	Plant in Service: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	8,382,215					
201	Plant in Service: Acquisition Adjustment	Transmission Plant	This line is intentionally blank	OTHER	-					
202	Plant in Service: Acquisition Adjustment	Transmission Plant	Sub-Total Transmission Plant		8,382,215					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year

Attachment DAB-2

Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
162	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	2,236,255	33,881			
163	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	141,068,683	2,137,286			
164	Plant in Service	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	995,175	15,078			
165	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	103,106,117	1,562,128			
166	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	51,259,224	776,612			
167	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	3,992,640	60,491			
168	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	51,727,308	783,704			
169	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	58,842,825	891,509			
170	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	1,406,034	21,302			
171	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	606,542	9,190			
172	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	10,170,986	154,097			
173	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	9,869,675	149,532			
174	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	106,522,132	1,613,883			
175	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	878,438	13,309			
176	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT	0	0			
177	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	534,127	8,092			
178	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	9,534,264	144,451			
179	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	1,389,145	21,046			
180	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	2,359,145	35,743			
181	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	172,240	2,610			
182	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	939,684	14,237			
183	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	619,834	9,391			
184	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	7,955,978	120,538			
185	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	310,345	4,702			
186	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	2,775,129	42,045			
187	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	16,990,910	257,424			
188	Plant in Service	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	295,302	4,474			
189	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	4,796	73			
190	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	751,747	11,389			
191	Plant in Service	Common Plant	This line is intentionally blank	OTHER	-				
192	Plant in Service	Common Plant	Sub-Total Common Plant		587,314,678	8,898,216			
193									
194	Plant in Service		Sub-Total Plant in Service		12,588,382,779	192,349,903			
195									
196	Plant in Service: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	192,457,361				
197	Plant in Service: Acquisition Adjustment	Other Production Plant	This line is intentionally blank	OTHER	-				
198	Plant in Service: Acquisition Adjustment	Other Production Plant	Sub-Total Other Production Plant		192,457,361				
199									
200	Plant in Service: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	8,382,215				
201	Plant in Service: Acquisition Adjustment	Transmission Plant	This line is intentionally blank	OTHER	-				
202	Plant in Service: Acquisition Adjustment	Transmission Plant	Sub-Total Transmission Plant		8,382,215				

[illegible]

[illegible]

[illegible]

[illegible]

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
233	Plant in Service: HFU	Steam Production Plant	105000-Held for Future Us	PRODSTM	0	0				
234	Plant in Service: HFU	Steam Production Plant								
235			Sub-Total Steam Production Plant		0	0				
236	Plant in Service: HFU	Distribution Plant	105000-Held for Future Us	PIS-DIST	86,941					3
237	Plant in Service: HFU	Distribution Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	2,186,863					
238	Plant in Service: HFU	Distribution Plant								
239			Sub-Total Distribution Plant		2,273,804					3
240	Plant in Service: HFU	General Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	30,593,891					
241	Plant in Service: HFU	General Plant								
242			Sub-Total General Plant		30,593,891					
243	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	17,328,663	4,232,904	221,527	2,791,031		84,794
244	Plant in Service: HFU	Common Plant	This line is intentionally blank	OTHER	-					
245	Plant in Service: HFU	Common Plant								
246			Sub-Total Common Plant		17,328,663	4,232,904	221,527	2,791,031		84,794
247	Plant in Service: HFU									
248			Sub-Total Plant in Service: HFU		50,196,358	4,232,904	221,527	2,791,031		84,797
249	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	-					
250	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-					
251	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-					
252	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
253	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
254	Reserve for Depr and Amort	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-					
255	Reserve for Depr and Amort	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-					
256	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-					
257	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-					
258	Reserve for Depr and Amort	Intangible Plant	303004SGS-Intg Computr Softwar	PIS-SUBT	-					
259	Reserve for Depr and Amort	Intangible Plant								
260			Sub-Total Intangible Plant		-					
261	Reserve for Depr and Amort	Steam Production Plant	108-Accumulated provision	PRODSTM	(1,038,243,292)	(1,038,243,292)				
262	Reserve for Depr and Amort	Steam Production Plant								
263			Sub-Total Steam Production Plant		(1,038,243,292)	(1,038,243,292)				
264	Reserve for Depr and Amort	Hydraulic Production Plant	108-Accumulated provision	PRODHYP	(49,475,288)		(49,475,288)			
265	Reserve for Depr and Amort	Hydraulic Production Plant								
266			Sub-Total Hydraulic Production Plant		(49,475,288)		(49,475,288)			
267	Reserve for Depr and Amort	Other Production Plant	108-Accumulated provision	PRODOP	(418,260,571)			(418,260,571)		
268	Reserve for Depr and Amort	Other Production Plant								
269			Sub-Total Other Production Plant		(418,260,571)			(418,260,571)		
270	Total Production Reserve				(1,505,979,151)	(1,038,243,292)	(49,475,288)	(418,260,571)		

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
233	Plant in Service: HFU	Steam Production Plant	105000-Held for Future Us	PRODSTM	0					
234	Plant in Service: HFU	Steam Production Plant		Sub-Total Steam Production Plant	0					
235										
236	Plant in Service: HFU	Distribution Plant	105000-Held for Future Us	PIS-DIST	86,941					
237	Plant in Service: HFU	Distribution Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	2,186,863					
238	Plant in Service: HFU	Distribution Plant		Sub-Total Distribution Plant	2,273,804					
239										
240	Plant in Service: HFU	General Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	30,593,891					
241	Plant in Service: HFU	General Plant		Sub-Total General Plant	30,593,891					
242										
243	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	17,328,663			2,711,162		
244	Plant in Service: HFU	Common Plant	This line is intentionally blank	OTHER	-					
245	Plant in Service: HFU	Common Plant		Sub-Total Common Plant	17,328,663			2,711,162		
246										
247	Plant in Service: HFU			Sub-Total Plant in Service: HFU	50,196,358			2,711,162		
248										
249	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	-					
250	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-					
251	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-					
252	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
253	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
254	Reserve for Depr and Amort	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-					
255	Reserve for Depr and Amort	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-					
256	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-					
257	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-					
258	Reserve for Depr and Amort	Intangible Plant	303004SGS-Intg Computr Softwar	PIS-SUBT	-					
259	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plant	-					
260										
261	Reserve for Depr and Amort	Steam Production Plant	108-Accumulated provision	PRODSTM	(1,038,243,292)					
262	Reserve for Depr and Amort	Steam Production Plant		Sub-Total Steam Production Plant	(1,038,243,292)					
263										
264	Reserve for Depr and Amort	Hydraulic Production Plant	108-Accumulated provision	PRODHVD	(49,475,288)					
265	Reserve for Depr and Amort	Hydraulic Production Plant		Sub-Total Hydraulic Production Plant	(49,475,288)					
266										
267	Reserve for Depr and Amort	Other Production Plant	108-Accumulated provision	PRODOP	(418,260,571)					
268	Reserve for Depr and Amort	Other Production Plant		Sub-Total Other Production Plant	(418,260,571)					
269					-					
270	Total Production Reserve				(1,505,979,151)					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
233	Plant in Service: HFU	Steam Production Plant	105000-Held for Future Us	PRODSTM	0					
234	Plant in Service: HFU	Steam Production Plant								
235			Sub-Total Steam Production Plant		0					
236	Plant in Service: HFU	Distribution Plant	105000-Held for Future Us	PIS-DIST	86,941	13,719	47,253	13,458	5,183	4,193
237	Plant in Service: HFU	Distribution Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	2,186,863		2,186,863			
238	Plant in Service: HFU	Distribution Plant								
239			Sub-Total Distribution Plant		2,273,804	13,719	2,234,116	13,458	5,183	4,193
240	Plant in Service: HFU	General Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	30,593,891		30,593,891			
241	Plant in Service: HFU	General Plant								
242			Sub-Total General Plant		30,593,891		30,593,891			
243	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	17,328,663	1,149,948	3,960,764	1,128,052	434,455	351,486
244	Plant in Service: HFU	Common Plant	This line is intentionally blank	OTHER	-					
245	Plant in Service: HFU	Common Plant								
246			Sub-Total Common Plant		17,328,663	1,149,948	3,960,764	1,128,052	434,455	351,486
247	Plant in Service: HFU									
248			Sub-Total Plant in Service: HFU		50,196,358	1,163,667	36,788,770	1,141,510	439,638	355,679
249	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	-					
250	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-					
251	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-					
252	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
253	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
254	Reserve for Depr and Amort	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-					
255	Reserve for Depr and Amort	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-					
256	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-					
257	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-					
258	Reserve for Depr and Amort	Intangible Plant	3030045GS-Intg Computr Softwar	PIS-SUBT	-					
259	Reserve for Depr and Amort	Intangible Plant								
260			Sub-Total Intangible Plant		-					
261	Reserve for Depr and Amort	Steam Production Plant	108-Accumulated provision	PRODSTM	(1,038,243,292)					
262	Reserve for Depr and Amort	Steam Production Plant								
263			Sub-Total Steam Production Plant		(1,038,243,292)					
264	Reserve for Depr and Amort	Hydraulic Production Plant	108-Accumulated provision	PRODHVD	(49,475,288)					
265	Reserve for Depr and Amort	Hydraulic Production Plant								
266			Sub-Total Hydraulic Production Plant		(49,475,288)					
267	Reserve for Depr and Amort	Other Production Plant	108-Accumulated provision	PRODOP	(418,260,571)					
268	Reserve for Depr and Amort	Other Production Plant								
269			Sub-Total Other Production Plant		(418,260,571)					
270	Total Production Reserve				-					
					(1,505,979,151)					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
233	Plant in Service: HFU	Steam Production Plant	105000-Held for Future Us	PRODSTM	0				
234	Plant in Service: HFU	Steam Production Plant		Sub-Total Steam Production Plant	0				
235									
236	Plant in Service: HFU	Distribution Plant	105000-Held for Future Us	PIS-DIST	86,941	3,132			
237	Plant in Service: HFU	Distribution Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	2,186,863				
238	Plant in Service: HFU	Distribution Plant		Sub-Total Distribution Plant	2,273,804	3,132			
239									
240	Plant in Service: HFU	General Plant	105000FAN2-AGIS: FAN (Non-CPCN)	DISTPRI	30,593,891				
241	Plant in Service: HFU	General Plant		Sub-Total General Plant	30,593,891				
242									
243	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	17,328,663	262,541			
244	Plant in Service: HFU	Common Plant	This line is intentionally blank	OTHER	-				
245	Plant in Service: HFU	Common Plant		Sub-Total Common Plant	17,328,663	262,541			
246									
247	Plant in Service: HFU			Sub-Total Plant in Service: HFU	50,196,358	265,673			
248									
249	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	-				
250	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-				
251	Reserve for Depr and Amort	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-				
252	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-				
253	Reserve for Depr and Amort	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-				
254	Reserve for Depr and Amort	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-				
255	Reserve for Depr and Amort	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-				
256	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-				
257	Reserve for Depr and Amort	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-				
258	Reserve for Depr and Amort	Intangible Plant	303004SGS-Intg Computr Softwar	PIS-SUBT	-				
259	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plant	-				
260									
261	Reserve for Depr and Amort	Steam Production Plant	108-Accumulated provision	PRODSTM	(1,038,243,292)				
262	Reserve for Depr and Amort	Steam Production Plant		Sub-Total Steam Production Plant	(1,038,243,292)				
263									
264	Reserve for Depr and Amort	Hydraulic Production Plant	108-Accumulated provision	PRODHVD	(49,475,288)				
265	Reserve for Depr and Amort	Hydraulic Production Plant		Sub-Total Hydraulic Production Plant	(49,475,288)				
266									
267	Reserve for Depr and Amort	Other Production Plant	108-Accumulated provision	PRODOP	(418,260,571)				
268	Reserve for Depr and Amort	Other Production Plant		Sub-Total Other Production Plant	(418,260,571)				
269					-				
270	Total Production Reserve				(1,505,979,151)				

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
271										
272	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANINC	(22,284,405)					(22,284,405)
273	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(411,317,471)					
274	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(7,959)					
275	Reserve for Depr and Amort	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	7,959					
276	Reserve for Depr and Amort	Transmission Plant		Sub-Total Transmission Plant	(433,601,875)					(22,284,405)
277										
278	Reserve for Depr and Amort	Distribution Plant	108-Accumulated provision	PIS-DSUB	-					
279	Reserve for Depr and Amort	Distribution Plant		Sub-Total Distribution Plant	-					
280										
281	Reserve for Depr and Amort	Distribution Customer Installations	108-Accumulated provision	DISTLIT	(7,078,971)					
282	Reserve for Depr and Amort	Distribution Customer Installations		Sub-Total Distribution Customer Installations	(7,078,971)					
283										
284	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	PIS-MET	(58,268,251)					
285	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	DISTMET	(62,394,051)					
286	Reserve for Depr and Amort	Distribution Meters	370000SGS- Meters - Smart Grid	DISTMET	(169)					
287	Reserve for Depr and Amort	Distribution Meters		Sub-Total Distribution Meters	(120,662,471)					
288										
289	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	(394,692,085)					
290	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(289,167)					
291	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	1,012,183					
292	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(48,556,311)					
293	Reserve for Depr and Amort	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	(442,525,380)					
294										
295	Reserve for Depr and Amort	Distribution Primary	108-Accumulated provision	DISTPRI	(230,900,813)					
296	Reserve for Depr and Amort	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(188,847)					
297	Reserve for Depr and Amort	Distribution Primary		Sub-Total Distribution Primary	(231,089,661)					
298										
299	Reserve for Depr and Amort	Distribution Secondary	108-Accumulated provision	DISTSEC	(210,772,506)					
300	Reserve for Depr and Amort	Distribution Secondary		Sub-Total Distribution Secondary	(210,772,506)					
301										
302	Reserve for Depr and Amort	Distribution Service Lines & Transformers	108-Accumulated provision	DISTSRVC	(161,626,774)					
303	Reserve for Depr and Amort	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	(161,626,774)					
304										
305	Reserve for Depr and Amort	Distribution Street Lighting & Signals	108-Accumulated provision	DISTLIT	(85,429,694)					
306	Reserve for Depr and Amort	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	(85,429,694)					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
271										
272	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANINC	(22,284,405)					
273	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(411,317,471)			(411,317,471)		
274	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(7,959)			(7,959)		
275	Reserve for Depr and Amort	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	7,959			7,959		
276	Reserve for Depr and Amort	Transmission Plant		Sub-Total Transmission Plant	(433,601,875)			(411,317,471)		
277										
278	Reserve for Depr and Amort	Distribution Plant	108-Accumulated provision	PIS-DSUB	-					
279	Reserve for Depr and Amort	Distribution Plant		Sub-Total Distribution Plant	-					
280										
281	Reserve for Depr and Amort	Distribution Customer Installations	108-Accumulated provision	DISTLIT	(7,078,971)					
282	Reserve for Depr and Amort	Distribution Customer Installations		Sub-Total Distribution Customer Installations	(7,078,971)					
283										
284	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	PIS-MET	(58,268,251)					
285	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	DISTMET	(62,394,051)					
286	Reserve for Depr and Amort	Distribution Meters	3700005GS- Meters - Smart Grid	DISTMET	(169)					
287	Reserve for Depr and Amort	Distribution Meters		Sub-Total Distribution Meters	(120,662,471)					
288										
289	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	(394,692,085)					
290	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(289,167)					
291	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	1,012,183					
292	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(48,556,311)					
293	Reserve for Depr and Amort	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	(442,525,380)					
294										
295	Reserve for Depr and Amort	Distribution Primary	108-Accumulated provision	DISTPRI	(230,900,813)					
296	Reserve for Depr and Amort	Distribution Primary	3660005GS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(188,847)					
297	Reserve for Depr and Amort	Distribution Primary		Sub-Total Distribution Primary	(231,089,661)					
298										
299	Reserve for Depr and Amort	Distribution Secondary	108-Accumulated provision	DISTSEC	(210,772,506)					
300	Reserve for Depr and Amort	Distribution Secondary		Sub-Total Distribution Secondary	(210,772,506)					
301										
302	Reserve for Depr and Amort	Distribution Service Lines & Transformers	108-Accumulated provision	DISTSRVC	(161,626,774)					
303	Reserve for Depr and Amort	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	(161,626,774)					
304										
305	Reserve for Depr and Amort	Distribution Street Lighting & Signals	108-Accumulated provision	DISTLIT	(85,429,694)					
306	Reserve for Depr and Amort	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	(85,429,694)					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
271										
272	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANINC	(22,284,405)					
273	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(411,317,471)					
274	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(7,959)					
275	Reserve for Depr and Amort	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	7,959					
276	Reserve for Depr and Amort	Transmission Plant		Sub-Total Transmission Plant	(433,601,875)					
277										
278	Reserve for Depr and Amort	Distribution Plant	108-Accumulated provision	PIS-DSUB	-					
279	Reserve for Depr and Amort	Distribution Plant		Sub-Total Distribution Plant	-					
280										
281	Reserve for Depr and Amort	Distribution Customer Installations	108-Accumulated provision	DISTLIT	(7,078,971)					
282	Reserve for Depr and Amort	Distribution Customer Installations		Sub-Total Distribution Customer Installations	(7,078,971)					
283										
284	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	PIS-MET	(58,268,251)					(58,268,251)
285	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	DISTMET	(62,394,051)					(62,394,051)
286	Reserve for Depr and Amort	Distribution Meters	370000SGS- Meters - Smart Grid	DISTMET	(169)					(169)
287	Reserve for Depr and Amort	Distribution Meters		Sub-Total Distribution Meters	(120,662,471)					(120,662,471)
288										
289	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	(394,692,085)		(394,692,085)			
290	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(289,167)			(289,167)		
291	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	1,012,183		1,012,183			
292	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(48,556,311)			(48,556,311)		
293	Reserve for Depr and Amort	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	(442,525,380)		(393,679,902)	(48,845,478)		
294										
295	Reserve for Depr and Amort	Distribution Primary	108-Accumulated provision	DISTPRI	(230,900,813)		(230,900,813)			
296	Reserve for Depr and Amort	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(188,847)		(188,847)			
297	Reserve for Depr and Amort	Distribution Primary		Sub-Total Distribution Primary	(231,089,661)		(231,089,661)			
298										
299	Reserve for Depr and Amort	Distribution Secondary	108-Accumulated provision	DISTSEC	(210,772,506)			(210,772,506)		
300	Reserve for Depr and Amort	Distribution Secondary		Sub-Total Distribution Secondary	(210,772,506)			(210,772,506)		
301										
302	Reserve for Depr and Amort	Distribution Service Lines & Transformers	108-Accumulated provision	DISTRVC	(161,626,774)				(161,626,774)	
303	Reserve for Depr and Amort	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	(161,626,774)				(161,626,774)	
304										
305	Reserve for Depr and Amort	Distribution Street Lighting & Signals	108-Accumulated provision	DISTLIT	(85,429,694)					
306	Reserve for Depr and Amort	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	(85,429,694)					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year

Attachment DAB-2

Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
271									
272	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANINC	(22,284,405)				
273	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(411,317,471)				
274	Reserve for Depr and Amort	Transmission Plant	108-Accumulated provision	TRANSYS	(7,959)				
275	Reserve for Depr and Amort	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	7,959				
276	Reserve for Depr and Amort	Transmission Plant		Sub-Total Transmission Plant	(433,601,875)				
277									
278	Reserve for Depr and Amort	Distribution Plant	108-Accumulated provision	PIS-DSUB	-				
279	Reserve for Depr and Amort	Distribution Plant		Sub-Total Distribution Plant	-				
280									
281	Reserve for Depr and Amort	Distribution Customer Installations	108-Accumulated provision	DISTLIT	(7,078,971)	(7,078,971)			
282	Reserve for Depr and Amort	Distribution Customer Installations		Sub-Total Distribution Customer Installations	(7,078,971)	(7,078,971)			
283									
284	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	PIS-MET	(58,268,251)				
285	Reserve for Depr and Amort	Distribution Meters	108-Accumulated provision	DISTMET	(62,394,051)				
286	Reserve for Depr and Amort	Distribution Meters	370000SGS- Meters - Smart Grid	DISTMET	(169)				
287	Reserve for Depr and Amort	Distribution Meters		Sub-Total Distribution Meters	(120,662,471)				
288									
289	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	(394,692,085)				
290	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(289,167)				
291	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTPRI	1,012,183				
292	Reserve for Depr and Amort	Distribution Pri/Sec	108-Accumulated provision	DISTSEC	(48,556,311)				
293	Reserve for Depr and Amort	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	(442,525,380)				
294									
295	Reserve for Depr and Amort	Distribution Primary	108-Accumulated provision	DISTPRI	(230,900,813)				
296	Reserve for Depr and Amort	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(188,847)				
297	Reserve for Depr and Amort	Distribution Primary		Sub-Total Distribution Primary	(231,089,661)				
298									
299	Reserve for Depr and Amort	Distribution Secondary	108-Accumulated provision	DISTSEC	(210,772,506)				
300	Reserve for Depr and Amort	Distribution Secondary		Sub-Total Distribution Secondary	(210,772,506)				
301									
302	Reserve for Depr and Amort	Distribution Service Lines & Transformers	108-Accumulated provision	DISTSRVC	(161,626,774)				
303	Reserve for Depr and Amort	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	(161,626,774)				
304									
305	Reserve for Depr and Amort	Distribution Street Lighting & Signals	108-Accumulated provision	DISTLIT	(85,429,694)	(85,429,694)			
306	Reserve for Depr and Amort	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	(85,429,694)	(85,429,694)			

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
307										
308	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	9,468					2
309	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	(172,904,054)					(38,389)
310	Reserve for Depr and Amort	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(682,740)					
311	Reserve for Depr and Amort	Distribution Subs			(173,577,325)					(38,387)
312					-					
313	Total Distribution Reserve for Depreciation and Amor				(1,432,762,782)					(38,387)
314										
315	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	1,670	408	21	269		8
316	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(134,760,800)	(32,918,263)	(1,722,763)	(21,705,169)		(659,423)
317	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(9,461,969)	(2,311,292)	(120,960)	(1,523,986)		(46,300)
318	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
319	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
320	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
321	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	747					
322	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(9,585,815)	(2,341,544)	(122,544)	(1,543,934)		(46,906)
323	Reserve for Depr and Amort	General Plant			(153,806,167)	(37,570,691)	(1,966,246)	(24,772,820)		(752,621)
324										
325	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(243,325,597)	(59,437,581)	(3,110,640)	(39,191,094)		(1,190,661)
326	Reserve for Depr and Amort	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	(995,175)	(243,093)	(12,722)	(160,287)		(4,870)
327	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(50,793,203)	(12,407,347)	(649,333)	(8,180,977)		(248,545)
328	Reserve for Depr and Amort	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(295,302)	(72,134)	(3,775)	(47,563)		(1,445)
329	Reserve for Depr and Amort	Common Plant	This line is intentionally blank	OTHER	-					
330	Reserve for Depr and Amort	Common Plant			(295,409,277)	(72,160,155)	(3,776,470)	(47,579,921)		(1,445,521)
331										
332	Reserve for Depr and Amort				(3,821,559,253)	(1,147,974,138)	(55,218,004)	(490,613,313)		(24,520,933)
333										
334	Reserve for Depr and Amort: Acq Adj	Other Production Plant	114000-Acq Adj Production	PRODOP	(36,085,755)			(36,085,755)		
335	Reserve for Depr and Amort: Acq Adj	Other Production Plant	This line is intentionally blank	OTHER	-					
336	Reserve for Depr and Amort: Acq Adj	Other Production Plant			(36,085,755)			(36,085,755)		
337										
338	Reserve for Depr and Amort: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,143,038)					
339	Reserve for Depr and Amort: Acq Adj	Transmission Plant	This line is intentionally blank	OTHER	-					
340	Reserve for Depr and Amort: Acq Adj	Transmission Plant			(1,143,038)					
341										
342	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(662,934)					(662,934)
343	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank	OTHER	-					
344	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant			(662,934)					(662,934)
345										
346	Reserve for Depr and Amort: Acq Adj				(37,891,728)			(36,085,755)		(662,934)

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
307										
308	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	9,468					
309	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	(172,904,054)					
310	Reserve for Depr and Amort	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(682,740)					
311	Reserve for Depr and Amort	Distribution Subs		Sub-Total Distribution Subs	(173,577,325)					
312					-					
313	Total Distribution Reserve for Depreciation and Amor				(1,432,762,782)					
314										
315	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	1,670			261		
316	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(134,760,800)			(21,084,044)		
317	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(9,461,969)			(1,480,375)		
318	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
319	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
320	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
321	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	747					
322	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(9,585,815)			(1,499,752)		
323	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(153,806,167)			(24,063,910)		
324										
325	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(243,325,597)			(38,069,585)		
326	Reserve for Depr and Amort	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	(995,175)			(155,700)		
327	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(50,793,203)			(7,946,867)		
328	Reserve for Depr and Amort	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(295,302)			(46,202)		
329	Reserve for Depr and Amort	Common Plant	This line is intentionally blank	OTHER	-					
330	Reserve for Depr and Amort	Common Plant		Sub-Total Common Plant	(295,409,277)			(46,218,354)		
331										
332	Reserve for Depr and Amort			Sub-Total Reserve for Depr and Amort	(3,821,559,253)			(481,599,735)		
333										
334	Reserve for Depr and Amort: Acq Adj	Other Production Plant	114000-Acq Adj Production	PRODOP	(36,085,755)					
335	Reserve for Depr and Amort: Acq Adj	Other Production Plant	This line is intentionally blank	OTHER	-					
336	Reserve for Depr and Amort: Acq Adj	Other Production Plant		Sub-Total Other Production Plant	(36,085,755)					
337										
338	Reserve for Depr and Amort: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,143,038)			(1,143,038)		
339	Reserve for Depr and Amort: Acq Adj	Transmission Plant	This line is intentionally blank	OTHER	-					
340	Reserve for Depr and Amort: Acq Adj	Transmission Plant		Sub-Total Transmission Plant	(1,143,038)			(1,143,038)		
341										
342	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(662,934)					
343	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank	OTHER	-					
344	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant		Sub-Total Transmission Serving Production Plant	(662,934)					
345										
346	Reserve for Depr and Amort: Acq Adj			Sub-Total Reserve for Depr and Amort: Acq Adj	(37,891,728)			(1,143,038)		

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
307										
308	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	9,468	9,466				
309	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	(172,904,054)	(172,865,665)				
310	Reserve for Depr and Amort	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(682,740)	(682,740)				
311	Reserve for Depr and Amort	Distribution Subs		Sub-Total Distribution Subs	(173,577,325)	(173,538,939)				
312					-					
313	Total Distribution Reserve for Depreciation and Amor				(1,432,762,782)	(173,538,939)	(624,769,562)	(259,617,985)	(161,626,774)	(120,662,471)
314										
315	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	1,670	111	382	109	42	34
316	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(134,760,800)	(8,942,869)	(30,801,898)	(8,772,587)	(3,378,649)	(2,733,419)
317	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(9,461,969)	(627,906)	(2,162,696)	(615,950)	(237,225)	(191,922)
318	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
319	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
320	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
321	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	747		747			
322	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(9,585,815)	(636,125)	(2,191,003)	(624,012)	(240,330)	(194,434)
323	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(153,806,167)	(10,206,789)	(35,154,468)	(10,012,440)	(3,856,163)	(3,119,740)
324										
325	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(243,325,597)	(16,147,343)	(55,616,249)	(15,839,880)	(6,100,527)	(4,935,491)
326	Reserve for Depr and Amort	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	(995,175)	(66,041)	(227,464)	(64,783)	(24,950)	(20,186)
327	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(50,793,203)	(3,370,690)	(11,609,660)	(3,306,509)	(1,273,459)	(1,030,263)
328	Reserve for Depr and Amort	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(295,302)	(19,597)	(67,496)	(19,223)	(7,404)	(5,990)
329	Reserve for Depr and Amort	Common Plant	This line is intentionally blank	OTHER	-					
330	Reserve for Depr and Amort	Common Plant		Sub-Total Common Plant	(295,409,277)	(19,603,671)	(67,520,870)	(19,230,395)	(7,406,340)	(5,991,930)
331										
332	Reserve for Depr and Amort			Sub-Total Reserve for Depr and Amort	(3,821,559,253)	(203,349,398)	(727,444,900)	(288,860,820)	(172,889,277)	(129,774,141)
333										
334	Reserve for Depr and Amort: Acq Adj	Other Production Plant	114000-Acq Adj Production	PRODOP	(36,085,755)					
335	Reserve for Depr and Amort: Acq Adj	Other Production Plant	This line is intentionally blank	OTHER	-					
336	Reserve for Depr and Amort: Acq Adj	Other Production Plant		Sub-Total Other Production Plant	(36,085,755)					
337										
338	Reserve for Depr and Amort: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,143,038)					
339	Reserve for Depr and Amort: Acq Adj	Transmission Plant	This line is intentionally blank	OTHER	-					
340	Reserve for Depr and Amort: Acq Adj	Transmission Plant		Sub-Total Transmission Plant	(1,143,038)					
341										
342	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(662,934)					
343	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank	OTHER	-					
344	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant		Sub-Total Transmission Serving Production Plant	(662,934)					
345										
346	Reserve for Depr and Amort: Acq Adj			Sub-Total Reserve for Depr and Amort: Acq Adj	(37,891,728)					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
307									
308	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	9,468				
309	Reserve for Depr and Amort	Distribution Subs	108-Accumulated provision	PIS-DSUB	(172,904,054)				
310	Reserve for Depr and Amort	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(682,740)				
311	Reserve for Depr and Amort	Distribution Subs			(173,577,325)				
312					-				
313	Total Distribution Reserve for Depreciation and Amor				(1,432,762,782)	(92,508,665)			
314									
315	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	1,670	25			
316	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(134,760,800)	(2,041,717)			
317	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(9,461,969)	(143,355)			
318	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-				
319	Reserve for Depr and Amort	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-				
320	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-				
321	Reserve for Depr and Amort	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	747				
322	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(9,585,815)	(145,232)			
323	Reserve for Depr and Amort	General Plant			(153,806,167)	(2,330,279)			
324									
325	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(243,325,597)	(3,686,548)			
326	Reserve for Depr and Amort	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	(995,175)	(15,078)			
327	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(50,793,203)	(769,551)			
328	Reserve for Depr and Amort	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(295,302)	(4,474)			
329	Reserve for Depr and Amort	Common Plant	This line is intentionally blank	OTHER	-				
330	Reserve for Depr and Amort	Common Plant			(295,409,277)	(4,475,651)			
331									
332	Reserve for Depr and Amort								
333									
334	Reserve for Depr and Amort: Acq Adj	Other Production Plant	114000-Acq Adj Production	PRODOP	(36,085,755)				
335	Reserve for Depr and Amort: Acq Adj	Other Production Plant	This line is intentionally blank	OTHER	-				
336	Reserve for Depr and Amort: Acq Adj	Other Production Plant			(36,085,755)				
337									
338	Reserve for Depr and Amort: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,143,038)				
339	Reserve for Depr and Amort: Acq Adj	Transmission Plant	This line is intentionally blank	OTHER	-				
340	Reserve for Depr and Amort: Acq Adj	Transmission Plant			(1,143,038)				
341									
342	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(662,934)				
343	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank	OTHER	-				
344	Reserve for Depr and Amort: Acq Adj	Transmission Serving Production Plant			(662,934)				
345									
346	Reserve for Depr and Amort: Acq Adj				(37,891,728)				

[illegible]

[illegible]

[illegible]

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

[illegible]

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
378	Net Plant in Service:									
379	Net Steam Production Plant				1,843,038,535	1,843,038,535				
380	Net Hydro Production Plant				100,814,982		100,814,982			
381	Net Other Production Plant				1,440,586,486			1,440,586,486		
382	Total Net Production Plant				3,384,440,003	1,843,038,535	100,814,982	1,440,586,486		
383	Net Transmission Plant				1,463,136,359					34,406,071
384	Net Distribution Plant				3,511,283,617					134,865
385	Net General and Intangible Plant				198,420,204	48,468,277	2,536,566	31,958,313		970,922
386	Net Common Plant				291,905,401	71,304,257	3,731,677	47,015,572		1,428,375
387	Total Net Plant in Service				8,849,185,584	1,962,811,069	107,083,225	1,519,560,371		36,940,234
388										
389	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	-					
390	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-					
391	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-					
392	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
393	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
394	CWIP	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-					
395	CWIP	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-					
396	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-					
397	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-					
398	CWIP	Intangible Plant		Sub-Total Intangible Plant	-					
399										
400	CWIP	Steam Production Plant	107-CWIP	PRODSTM	-					
401	CWIP	Steam Production Plant		Sub-Total Steam Production Plant	-					
402										
403	CWIP	Hydraulic Production Plant	107-CWIP	PRODHVD	-					
404	CWIP	Hydraulic Production Plant		Sub-Total Hydraulic Production Plant	-					
405										
406	CWIP	Other Production Plant	107-CWIP	PRODOP	-					
407	CWIP	Other Production Plant		Sub-Total Other Production Plant	-					
408										
409	CWIP	Transmission Plant	107-CWIP	TRANSYS	-					
410	CWIP	Transmission Plant	107-CWIP	TRANSYS	-					
411	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
412	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
413	CWIP	Transmission Plant		Sub-Total Transmission Plant	-					
414										
415	CWIP	Distribution Customer Installations	107-CWIP	DISTLIT	-					
416	CWIP	Distribution Customer Installations		Sub-Total Distribution Customer Installations	-					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
378	Net Plant in Service:									
379	Net Steam Production Plant				1,843,038,535					
380	Net Hydro Production Plant				100,814,982					
381	Net Other Production Plant				1,440,586,486					
382	Total Net Production Plant				3,384,440,003					
383	Net Transmission Plant				1,463,136,359			1,428,730,288		
384	Net Distribution Plant				3,511,283,617					
385	Net General and Intangible Plant				198,420,204			31,043,780		
386	Net Common Plant				291,905,401			45,670,154		
387	Total Net Plant in Service				8,849,185,584			1,505,444,222		
388										
389	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	-					
390	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-					
391	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-					
392	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
393	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
394	CWIP	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-					
395	CWIP	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-					
396	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-					
397	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-					
398	CWIP	Intangible Plant		Sub-Total Intangible Plant	-					
399										
400	CWIP	Steam Production Plant	107-CWIP	PRODSTM	-					
401	CWIP	Steam Production Plant		Sub-Total Steam Production Plant	-					
402										
403	CWIP	Hydraulic Production Plant	107-CWIP	PRODHYP	-					
404	CWIP	Hydraulic Production Plant		Sub-Total Hydraulic Production Plant	-					
405										
406	CWIP	Other Production Plant	107-CWIP	PRODOP	-					
407	CWIP	Other Production Plant		Sub-Total Other Production Plant	-					
408										
409	CWIP	Transmission Plant	107-CWIP	TRANSYS	-					
410	CWIP	Transmission Plant	107-CWIP	TRANSYS	-					
411	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
412	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
413	CWIP	Transmission Plant		Sub-Total Transmission Plant	-					
414										
415	CWIP	Distribution Customer Installations	107-CWIP	DISTLIT	-					
416	CWIP	Distribution Customer Installations		Sub-Total Distribution Customer Installations	-					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
378	Net Plant in Service:									
379	Net Steam Production Plant				1,843,038,535					
380	Net Hydro Production Plant				100,814,982					
381	Net Other Production Plant				1,440,586,486					
382	Total Net Production Plant				3,384,440,003					
383	Net Transmission Plant				1,463,136,359					
384	Net Distribution Plant				3,511,283,617	606,618,457	2,062,324,434	505,684,354	133,119,610	117,795,343
385	Net General and Intangible Plant				198,420,204	13,167,324	45,352,925	12,916,604	4,974,664	4,024,638
386	Net Common Plant				291,905,401	19,371,150	66,719,999	19,002,302	7,318,493	5,920,859
387	Total Net Plant in Service				8,849,185,584	639,156,931	2,174,397,358	537,603,260	145,412,767	127,740,840
388										
389	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	-					
390	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-					
391	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-					
392	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
393	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
394	CWIP	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-					
395	CWIP	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-					
396	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-					
397	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-					
398	CWIP	Intangible Plant		Sub-Total Intangible Plant	-					
399										
400	CWIP	Steam Production Plant	107-CWIP	PRODSTM	-					
401	CWIP	Steam Production Plant		Sub-Total Steam Production Plant	-					
402										
403	CWIP	Hydraulic Production Plant	107-CWIP	PRODHVD	-					
404	CWIP	Hydraulic Production Plant		Sub-Total Hydraulic Production Plant	-					
405										
406	CWIP	Other Production Plant	107-CWIP	PRODOP	-					
407	CWIP	Other Production Plant		Sub-Total Other Production Plant	-					
408										
409	CWIP	Transmission Plant	107-CWIP	TRANSYS	-					
410	CWIP	Transmission Plant	107-CWIP	TRANSYS	-					
411	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
412	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-					
413	CWIP	Transmission Plant		Sub-Total Transmission Plant	-					
414										
415	CWIP	Distribution Customer Installations	107-CWIP	DISTLIT	-					
416	CWIP	Distribution Customer Installations		Sub-Total Distribution Customer Installations	-					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year

Attachment DAB-2

Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
378	Net Plant in Service:								
379	Net Steam Production Plant				1,843,038,535				
380	Net Hydro Production Plant				100,814,982				
381	Net Other Production Plant				1,440,586,486				
382	Total Net Production Plant				3,384,440,003				
383	Net Transmission Plant				1,463,136,359				
384	Net Distribution Plant				3,511,283,617	85,606,554			
385	Net General and Intangible Plant				198,420,204	3,006,189			
386	Net Common Plant				291,905,401	4,422,565			
387	Total Net Plant in Service				8,849,185,584	93,035,308			
388									
389	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	-				
390	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTPRI	-				
391	CWIP	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)	DISTSEC	-				
392	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-				
393	CWIP	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-				
394	CWIP	Intangible Plant	303004AMI-AGIS: AMI (CPCN)	DISTMET	-				
395	CWIP	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)	DISTPRI	-				
396	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTPRI	-				
397	CWIP	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)	DISTSEC	-				
398	CWIP	Intangible Plant		Sub-Total Intangible Plant	-				
399									
400	CWIP	Steam Production Plant	107-CWIP	PRODSTM	-				
401	CWIP	Steam Production Plant		Sub-Total Steam Production Plant	-				
402									
403	CWIP	Hydraulic Production Plant	107-CWIP	PRODHYP	-				
404	CWIP	Hydraulic Production Plant		Sub-Total Hydraulic Production Plant	-				
405									
406	CWIP	Other Production Plant	107-CWIP	PRODOP	-				
407	CWIP	Other Production Plant		Sub-Total Other Production Plant	-				
408									
409	CWIP	Transmission Plant	107-CWIP	TRANSYS	-				
410	CWIP	Transmission Plant	107-CWIP	TRANSYS	-				
411	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-				
412	CWIP	Transmission Plant	TRANWIND - Transmission Wind	TRANSYS	-				
413	CWIP	Transmission Plant		Sub-Total Transmission Plant	-				
414									
415	CWIP	Distribution Customer Installations	107-CWIP	DISTLIT	-				
416	CWIP	Distribution Customer Installations		Sub-Total Distribution Customer Installations	-				

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
417										
418	CWIP	Distribution Meters	107-CWIP	DISTMET	-					
419	CWIP	Distribution Meters		Sub-Total Distribution Meters	-					
420										
421	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	-					
422	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	(0)					
423	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	0					
424	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	-					
425	CWIP	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	0					
426										
427	CWIP	Distribution Primary	107-CWIP	DISTPRI	-					
428	CWIP	Distribution Primary		Sub-Total Distribution Primary	-					
429										
430	CWIP	Distribution Secondary	107-CWIP	DISTSEC	-					
431	CWIP	Distribution Secondary		Sub-Total Distribution Secondary	-					
432										
433	CWIP	Distribution Service Lines & Transformers	107-CWIP	DISTRVC	-					
434	CWIP	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	-					
435										
436	CWIP	Distribution Street Lighting & Signals	107-CWIP	DISTLIT	-					
437	CWIP	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	-					
438										
439	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-					
440	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-					
441	CWIP	Distribution Subs		Sub-Total Distribution Subs	-					
442										
443	CWIP	General Plant	107-CWIP	PIS-SUBT	-					
444	CWIP	General Plant	107-CWIP	PIS-SUBT	-					
445	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
446	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
447	CWIP	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
448	CWIP	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	-					
449	CWIP	General Plant		Sub-Total General Plant	-					
450										
451	CWIP	Common Plant	107-CWIP	PIS-SUBT	-					
452	CWIP	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	-					
453	CWIP	Common Plant	This line is intentionally blank	OTHER	-					
454	CWIP	Common Plant		Sub-Total Common Plant	-					
455										
456	CWIP			Sub-Total CWIP	0					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
417										
418	CWIP	Distribution Meters	107-CWIP	DISTMET	-					
419	CWIP	Distribution Meters		Sub-Total Distribution Meters	-					
420										
421	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	-					
422	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	(0)					
423	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	0					
424	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	-					
425	CWIP	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	0					
426										
427	CWIP	Distribution Primary	107-CWIP	DISTPRI	-					
428	CWIP	Distribution Primary		Sub-Total Distribution Primary	-					
429										
430	CWIP	Distribution Secondary	107-CWIP	DISTSEC	-					
431	CWIP	Distribution Secondary		Sub-Total Distribution Secondary	-					
432										
433	CWIP	Distribution Service Lines & Transformers	107-CWIP	DISTRVC	-					
434	CWIP	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	-					
435										
436	CWIP	Distribution Street Lighting & Signals	107-CWIP	DISTLIT	-					
437	CWIP	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	-					
438										
439	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-					
440	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-					
441	CWIP	Distribution Subs		Sub-Total Distribution Subs	-					
442										
443	CWIP	General Plant	107-CWIP	PIS-SUBT	-					
444	CWIP	General Plant	107-CWIP	PIS-SUBT	-					
445	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
446	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
447	CWIP	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
448	CWIP	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	-					
449	CWIP	General Plant		Sub-Total General Plant	-					
450										
451	CWIP	Common Plant	107-CWIP	PIS-SUBT	-					
452	CWIP	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	-					
453	CWIP	Common Plant	This line is intentionally blank	OTHER	-					
454	CWIP	Common Plant		Sub-Total Common Plant	-					
455										
456	CWIP			Sub-Total CWIP	0					

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
417										
418	CWIP	Distribution Meters	107-CWIP	DISTMET	-					
419	CWIP	Distribution Meters		Sub-Total Distribution Meters	-					
420										
421	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	-					
422	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	(0)			(0)		
423	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	0		0			
424	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	-					
425	CWIP	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	0		0	(0)		
426										
427	CWIP	Distribution Primary	107-CWIP	DISTPRI	-					
428	CWIP	Distribution Primary		Sub-Total Distribution Primary	-					
429										
430	CWIP	Distribution Secondary	107-CWIP	DISTSEC	-					
431	CWIP	Distribution Secondary		Sub-Total Distribution Secondary	-					
432										
433	CWIP	Distribution Service Lines & Transformers	107-CWIP	DISTSRVC	-					
434	CWIP	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	-					
435										
436	CWIP	Distribution Street Lighting & Signals	107-CWIP	DISTLIT	-					
437	CWIP	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	-					
438										
439	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-					
440	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-					
441	CWIP	Distribution Subs		Sub-Total Distribution Subs	-					
442										
443	CWIP	General Plant	107-CWIP	PIS-SUBT	-					
444	CWIP	General Plant	107-CWIP	PIS-SUBT	-					
445	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
446	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
447	CWIP	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-					
448	CWIP	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	-					
449	CWIP	General Plant		Sub-Total General Plant	-					
450										
451	CWIP	Common Plant	107-CWIP	PIS-SUBT	-					
452	CWIP	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	-					
453	CWIP	Common Plant	This line is intentionally blank	OTHER	-					
454	CWIP	Common Plant		Sub-Total Common Plant	-					
455										
456	CWIP			Sub-Total CWIP	0		0	(0)		

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year

Attachment DAB-2

Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
417									
418	CWIP	Distribution Meters	107-CWIP	DISTMET	-				
419	CWIP	Distribution Meters		Sub-Total Distribution Meters	-				
420									
421	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	-				
422	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	(0)				
423	CWIP	Distribution Pri/Sec	107-CWIP	DISTPRI	0				
424	CWIP	Distribution Pri/Sec	107-CWIP	DISTSEC	-				
425	CWIP	Distribution Pri/Sec		Sub-Total Distribution Pri/Sec	0				
426									
427	CWIP	Distribution Primary	107-CWIP	DISTPRI	-				
428	CWIP	Distribution Primary		Sub-Total Distribution Primary	-				
429									
430	CWIP	Distribution Secondary	107-CWIP	DISTSEC	-				
431	CWIP	Distribution Secondary		Sub-Total Distribution Secondary	-				
432									
433	CWIP	Distribution Service Lines & Transformers	107-CWIP	DISTRVC	-				
434	CWIP	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	-				
435									
436	CWIP	Distribution Street Lighting & Signals	107-CWIP	DISTLIT	-				
437	CWIP	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	-				
438									
439	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-				
440	CWIP	Distribution Subs	107-CWIP	PIS-DSUB	-				
441	CWIP	Distribution Subs		Sub-Total Distribution Subs	-				
442									
443	CWIP	General Plant	107-CWIP	PIS-SUBT	-				
444	CWIP	General Plant	107-CWIP	PIS-SUBT	-				
445	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-				
446	CWIP	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-				
447	CWIP	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	-				
448	CWIP	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	-				
449	CWIP	General Plant		Sub-Total General Plant	-				
450									
451	CWIP	Common Plant	107-CWIP	PIS-SUBT	-				
452	CWIP	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	-				
453	CWIP	Common Plant	This line is intentionally blank	OTHER	-				
454	CWIP	Common Plant		Sub-Total Common Plant	-				
455									
456	CWIP			Sub-Total CWIP	0				

[illegible]

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[illegible]

[illegible]

[illegible]

12 Months Ended December 31, 2018

[illegible]

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
565	ADIT	Distribution Pri/Sec	190-ADIT	DISTPRI	121,557,654					
566	ADIT	Distribution Pri/Sec	190-ADIT	DISTSEC	14,761,672					
567	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(539,437,182)					
568	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	1,357,053					
569	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(5,100,651)					
570	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	(68,146,813)					
571	ADIT	Distribution Pri/Sec								
572				Sub-Total Distribution Pri/Sec	(475,008,268)					
573	ADIT	Distribution Primary	190-ADIT	DISTPRI	41,073,595					
574	ADIT	Distribution Primary	282-ADIT: Other Property	DISTPRI	(196,375,818)					
575	ADIT	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(35,985)					
576	ADIT	Distribution Primary		Sub-Total Distribution Primary	(155,338,208)					
577										
578	ADIT	Distribution Secondary	190-ADIT	DISTSEC	17,445,091					
579	ADIT	Distribution Secondary	282-ADIT: Other Property	DISTSEC	(97,963,157)					
580	ADIT	Distribution Secondary		Sub-Total Distribution Secondary	(80,518,067)					
581										
582	ADIT	Distribution Service Lines & Transformers	190-ADIT	DISTSRTC	9,600,443					
583	ADIT	Distribution Service Lines & Transformers	282-ADIT: Other Property	DISTSRTC	(54,521,614)					
584	ADIT	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	(44,921,171)					
585										
586	ADIT	Distribution Street Lighting & Signals	190-ADIT	DISTLIT	4,853,650					
587	ADIT	Distribution Street Lighting & Signals	282-ADIT: Other Property	DISTLIT	(28,135,945)					
588	ADIT	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	(23,282,295)					
589										
590	ADIT	Distribution Subs	190-ADIT	PIS-DSUB	32,844,630					7,292
591	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	226,490					50
592	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	(185,094,830)					(41,095)
593	ADIT	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(130,095)					
594	ADIT	Distribution Subs		Sub-Total Distribution Subs	(152,153,805)					(33,753)
595										
596	ADIT	General Plant	190-ADIT	PIS-SUBT	1,137,326	277,817	14,539	183,183		5,565
597	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	8,102	1,979	104	1,305		40
598	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(43,952,768)	(10,736,422)	(561,886)	(7,079,227)		(215,073)
599	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	-					
600	ADIT	General Plant	283-ADIT: Other	PIS-SUBT	(14,891,391)	(3,637,547)	(190,369)	(2,398,473)		(72,868)
601	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
602	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
603	ADIT	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	13,231					
604	ADIT	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	100,424					
605	ADIT	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(2,693,041)	(657,834)	(34,427)	(433,753)		(13,178)
606	ADIT	General Plant		Sub-Total General Plant	(60,278,118)	(14,752,007)	(772,040)	(9,726,965)		(295,514)

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
565	ADIT	Distribution Pri/Sec	190-ADIT	DISTPRI	121,557,654					
566	ADIT	Distribution Pri/Sec	190-ADIT	DISTSEC	14,761,672					
567	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(539,437,182)					
568	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	1,357,053					
569	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(5,100,651)					
570	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	(68,146,813)					
571	ADIT	Distribution Pri/Sec	Sub-Total Distribution Pri/Sec		(475,008,268)					
572										
573	ADIT	Distribution Primary	190-ADIT	DISTPRI	41,073,595					
574	ADIT	Distribution Primary	282-ADIT: Other Property	DISTPRI	(196,375,818)					
575	ADIT	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(35,985)					
576	ADIT	Distribution Primary	Sub-Total Distribution Primary		(155,338,208)					
577										
578	ADIT	Distribution Secondary	190-ADIT	DISTSEC	17,445,091					
579	ADIT	Distribution Secondary	282-ADIT: Other Property	DISTSEC	(97,963,157)					
580	ADIT	Distribution Secondary	Sub-Total Distribution Secondary		(80,518,067)					
581										
582	ADIT	Distribution Service Lines & Transformers	190-ADIT	DISTSRTC	9,600,443					
583	ADIT	Distribution Service Lines & Transformers	282-ADIT: Other Property	DISTSRTC	(54,521,614)					
584	ADIT	Distribution Service Lines & Transformers	Sub-Total Distribution Service Lines & Transformers		(44,921,171)					
585										
586	ADIT	Distribution Street Lighting & Signals	190-ADIT	DISTLIT	4,853,650					
587	ADIT	Distribution Street Lighting & Signals	282-ADIT: Other Property	DISTLIT	(28,135,945)					
588	ADIT	Distribution Street Lighting & Signals	Sub-Total Distribution Street Lighting & Signals		(23,282,295)					
589										
590	ADIT	Distribution Subs	190-ADIT	PIS-DSUB	32,844,630					
591	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	226,490					
592	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	(185,094,830)					
593	ADIT	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(130,095)					
594	ADIT	Distribution Subs	Sub-Total Distribution Subs		(152,153,805)					
595										
596	ADIT	General Plant	190-ADIT	PIS-SUBT	1,137,326			177,941		
597	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	8,102			1,268		
598	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(43,952,768)			(6,876,644)		
599	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	-					
600	ADIT	General Plant	283-ADIT: Other	PIS-SUBT	(14,891,391)			(2,329,837)		
601	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
602	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
603	ADIT	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	13,231					
604	ADIT	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	100,424					
605	ADIT	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(2,693,041)			(421,341)		
606	ADIT	General Plant	Sub-Total General Plant		(60,278,118)			(9,448,614)		

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Attachment DAB-2
Hearing Exhibit 102
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PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
565	ADIT	Distribution Pri/Sec	190-ADIT	DISTPRI	121,557,654		121,557,654			
566	ADIT	Distribution Pri/Sec	190-ADIT	DISTSEC	14,761,672			14,761,672		
567	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(539,437,182)		(539,437,182)			
568	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	1,357,053			1,357,053		
569	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(5,100,651)		(5,100,651)			
570	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	(68,146,813)			(68,146,813)		
571	ADIT	Distribution Pri/Sec	Sub-Total Distribution Pri/Sec		(475,008,268)		(422,980,179)	(52,028,088)		
572										
573	ADIT	Distribution Primary	190-ADIT	DISTPRI	41,073,595		41,073,595			
574	ADIT	Distribution Primary	282-ADIT: Other Property	DISTPRI	(196,375,818)		(196,375,818)			
575	ADIT	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(35,985)		(35,985)			
576	ADIT	Distribution Primary	Sub-Total Distribution Primary		(155,338,208)		(155,338,208)			
577										
578	ADIT	Distribution Secondary	190-ADIT	DISTSEC	17,445,091			17,445,091		
579	ADIT	Distribution Secondary	282-ADIT: Other Property	DISTSEC	(97,963,157)			(97,963,157)		
580	ADIT	Distribution Secondary	Sub-Total Distribution Secondary		(80,518,067)			(80,518,067)		
581										
582	ADIT	Distribution Service Lines & Transformers	190-ADIT	DISTSRVC	9,600,443				9,600,443	
583	ADIT	Distribution Service Lines & Transformers	282-ADIT: Other Property	DISTSRVC	(54,521,614)				(54,521,614)	
584	ADIT	Distribution Service Lines & Transformers	Sub-Total Distribution Service Lines & Transformers		(44,921,171)				(44,921,171)	
585										
586	ADIT	Distribution Street Lighting & Signals	190-ADIT	DISTLIT	4,853,650					
587	ADIT	Distribution Street Lighting & Signals	282-ADIT: Other Property	DISTLIT	(28,135,945)					
588	ADIT	Distribution Street Lighting & Signals	Sub-Total Distribution Street Lighting & Signals		(23,282,295)					
589										
590	ADIT	Distribution Subs	190-ADIT	PIS-DSUB	32,844,630	32,837,337				
591	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	226,490	226,439				
592	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	(185,094,830)	(185,053,734)				
593	ADIT	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(130,095)	(130,095)				
594	ADIT	Distribution Subs	Sub-Total Distribution Subs		(152,153,805)	(152,120,052)				
595										
596	ADIT	General Plant	190-ADIT	PIS-SUBT	1,137,326	75,474	259,955	74,037	28,514	23,069
597	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	8,102	538	1,852	527	203	164
598	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(43,952,768)	(2,916,752)	(10,046,161)	(2,861,214)	(1,101,960)	(891,515)
599	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	-					
600	ADIT	General Plant	283-ADIT: Other	PIS-SUBT	(14,891,391)	(988,208)	(3,403,684)	(969,392)	(373,349)	(302,049)
601	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-					
602	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-					
603	ADIT	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	13,231		13,231			
604	ADIT	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	100,424		100,424			
605	ADIT	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(2,693,041)	(178,713)	(615,541)	(175,310)	(67,518)	(54,624)
606	ADIT	General Plant	Sub-Total General Plant		(60,278,118)	(4,007,662)	(13,689,923)	(3,931,351)	(1,514,110)	(1,224,956)

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
565	ADIT	Distribution Pri/Sec	190-ADIT	DISTPRI	121,557,654				
566	ADIT	Distribution Pri/Sec	190-ADIT	DISTSEC	14,761,672				
567	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(539,437,182)				
568	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	1,357,053				
569	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTPRI	(5,100,651)				
570	ADIT	Distribution Pri/Sec	282-ADIT: Other Property	DISTSEC	(68,146,813)				
571	ADIT	Distribution Pri/Sec							
572				Sub-Total Distribution Pri/Sec	(475,008,268)				
573	ADIT	Distribution Primary	190-ADIT	DISTPRI	41,073,595				
574	ADIT	Distribution Primary	282-ADIT: Other Property	DISTPRI	(196,375,818)				
575	ADIT	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	DISTPRI	(35,985)				
576	ADIT	Distribution Primary		Sub-Total Distribution Primary	(155,338,208)				
577									
578	ADIT	Distribution Secondary	190-ADIT	DISTSEC	17,445,091				
579	ADIT	Distribution Secondary	282-ADIT: Other Property	DISTSEC	(97,963,157)				
580	ADIT	Distribution Secondary		Sub-Total Distribution Secondary	(80,518,067)				
581									
582	ADIT	Distribution Service Lines & Transformers	190-ADIT	DISTSVC	9,600,443				
583	ADIT	Distribution Service Lines & Transformers	282-ADIT: Other Property	DISTSVC	(54,521,614)				
584	ADIT	Distribution Service Lines & Transformers		Sub-Total Distribution Service Lines & Transformers	(44,921,171)				
585									
586	ADIT	Distribution Street Lighting & Signals	190-ADIT	DISTLIT	4,853,650	4,853,650			
587	ADIT	Distribution Street Lighting & Signals	282-ADIT: Other Property	DISTLIT	(28,135,945)	(28,135,945)			
588	ADIT	Distribution Street Lighting & Signals		Sub-Total Distribution Street Lighting & Signals	(23,282,295)	(23,282,295)			
589									
590	ADIT	Distribution Subs	190-ADIT	PIS-DSUB	32,844,630				
591	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	226,490				
592	ADIT	Distribution Subs	282-ADIT: Other Property	PIS-DSUB	(185,094,830)				
593	ADIT	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	DISTSUB	(130,095)				
594	ADIT	Distribution Subs		Sub-Total Distribution Subs	(152,153,805)				
595									
596	ADIT	General Plant	190-ADIT	PIS-SUBT	1,137,326	17,231			
597	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	8,102	123			
598	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(43,952,768)	(665,914)			
599	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	-				
600	ADIT	General Plant	283-ADIT: Other	PIS-SUBT	(14,891,391)	(225,615)			
601	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTPRI	-				
602	ADIT	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)	DISTSEC	-				
603	ADIT	General Plant	397000FAN-AGIS: FAN (CPCN)	DISTPRI	13,231				
604	ADIT	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	DISTPRI	100,424				
605	ADIT	General Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	(2,693,041)	(40,801)			
606	ADIT	General Plant		Sub-Total General Plant	(60,278,118)	(914,976)			

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
607										
608	ADIT	Common Plant	190-ADIT	PIS-SUBT	921,398	225,071	11,779	148,404		4,509
609	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(38,224,801)	(9,337,241)	(488,660)	(6,156,655)		(187,045)
610	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(35,187,164)	(8,595,232)	(449,828)	(5,667,400)		(172,181)
611	ADIT	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	-					
612	ADIT	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(111,011)	(27,117)	(1,419)	(17,880)		(543)
613	ADIT	Common Plant	3970005GS- Gen Com Equip - Smart Grid	PIS-SUBT	17,414	4,254	223	2,805		85
614	ADIT	Common Plant		Sub-Total Common Plant	(72,584,164)	(17,730,264)	(927,906)	(11,690,726)		(355,175)
615										
616	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	19,214,012	19,214,012				
617	ADIT	Non-Plant Tax	190-ADIT	LABOR	5,206,360	1,465,031	96,683	502,661		15,087
618	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	16,374,775	3,774,207	195,939	2,780,465		67,593
619	ADIT	Non-Plant Tax	190-ADIT	PIS-TOT	-					
620	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	606,670	606,670				
621	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	3,798,905	875,606	45,457	645,061		15,681
622	ADIT	Non-Plant Tax	190-ADIT	PIS-P/S	-					
623	ADIT	Non-Plant Tax	190-ADIT	TRANSYS	-					
624	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	-					
625	ADIT	Non-Plant Tax	283-ADIT: Other	PRODOP	-					
626	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(6,527,741)	(1,836,858)	(121,221)	(630,237)		(18,916)
627	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(1,755,216)	(404,558)	(21,003)	(298,039)		(7,245)
628	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	-					
629	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-PROD	(4,078,858)	(2,488,527)	(127,734)	(1,462,597)		
630	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	32,838,908	21,205,584	68,122	1,537,314		72,200
631										
632	ADIT			Sub-Total ADIT	(2,186,177,052)	(465,897,460)	(28,040,328)	(281,202,708)		(2,750,916)
633										
634	ADIT: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	(48,054,060)			(48,054,060)		
635	ADIT: Acquisition Adjustment	Other Production Plant		Sub-Total Other Production Plant	(48,054,060)			(48,054,060)		
636										
637	ADIT: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,474,256)					
638	ADIT: Acquisition Adjustment	Transmission Plant		Sub-Total Transmission Plant	(1,474,256)					
639										
640	ADIT: Acquisition Adjustment	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(855,033)					(855,033)
641	ADIT: Acquisition Adjustment	Transmission Serving Production Plant		Sub-Total Transmission Serving Production Plant	(855,033)					(855,033)
642										
643	ADIT: Acquisition Adjustment			Sub-Total ADIT: Acquisition Adjustment	(50,383,349)			(48,054,060)		(855,033)

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
607										
608	ADIT	Common Plant	190-ADIT	PIS-SUBT	921,398			144,158		
609	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(38,224,801)			(5,980,474)		
610	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(35,187,164)			(5,505,219)		
611	ADIT	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	-					
612	ADIT	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(111,011)			(17,368)		
613	ADIT	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	17,414			2,725		
614	ADIT	Common Plant		Sub-Total Common Plant	(72,584,164)			(11,356,179)		
615										
616	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	19,214,012					
617	ADIT	Non-Plant Tax	190-ADIT	LABOR	5,206,360	327,833		532,296		
618	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	16,374,775			2,754,635		
619	ADIT	Non-Plant Tax	190-ADIT	PIS-TOT	-					
620	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	606,670					
621	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	3,798,905			639,068		
622	ADIT	Non-Plant Tax	190-ADIT	PIS-P/S	-					
623	ADIT	Non-Plant Tax	190-ADIT	TRANSYS	-					
624	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	-					
625	ADIT	Non-Plant Tax	283-ADIT: Other	PRODOP	-					
626	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(6,527,741)	(411,037)		(667,393)		
627	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(1,755,216)			(295,270)		
628	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	-					
629	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-PROD	(4,078,858)					
630	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	32,838,908	(83,204)		2,963,336		
631										
632	ADIT			Sub-Total ADIT	(2,186,177,052)	(83,204)		(401,752,562)		
633										
634	ADIT: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	(48,054,060)					
635	ADIT: Acquisition Adjustment	Other Production Plant		Sub-Total Other Production Plant	(48,054,060)					
636										
637	ADIT: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,474,256)			(1,474,256)		
638	ADIT: Acquisition Adjustment	Transmission Plant		Sub-Total Transmission Plant	(1,474,256)			(1,474,256)		
639										
640	ADIT: Acquisition Adjustment	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(855,033)					
641	ADIT: Acquisition Adjustment	Transmission Serving Production Plant		Sub-Total Transmission Serving Production Plant	(855,033)					
642										
643	ADIT: Acquisition Adjustment			Sub-Total ADIT: Acquisition Adjustment	(50,383,349)			(1,474,256)		

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
607										
608	ADIT	Common Plant	190-ADIT	PIS-SUBT	921,398	61,145	210,601	59,981	23,101	18,689
609	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(38,224,801)	(2,536,638)	(8,736,935)	(2,488,338)	(958,351)	(775,332)
610	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(35,187,164)	(2,335,057)	(8,042,631)	(2,290,595)	(882,193)	(713,718)
611	ADIT	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	-					
612	ADIT	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(111,011)	(7,367)	(25,373)	(7,227)	(2,783)	(2,252)
613	ADIT	Common Plant	3970005GS- Gen Com Equip - Smart Grid	PIS-SUBT	17,414	1,156	3,980	1,134	437	353
614	ADIT	Common Plant	Sub-Total Common Plant		(72,584,164)	(4,816,762)	(16,590,359)	(4,725,045)	(1,819,791)	(1,472,260)
615										
616	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	19,214,012					
617	ADIT	Non-Plant Tax	190-ADIT	LABOR	5,206,360	221,952	892,036	243,341	83,376	133,423
618	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	16,374,775	1,169,518	3,978,674	983,697	266,074	233,738
619	ADIT	Non-Plant Tax	190-ADIT	PIS-TOT	-					
620	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	606,670					
621	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	3,798,905	271,325	923,042	228,215	61,728	54,227
622	ADIT	Non-Plant Tax	190-ADIT	PIS-P/S	-					
623	ADIT	Non-Plant Tax	190-ADIT	TRANSYS	-					
624	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	-					
625	ADIT	Non-Plant Tax	283-ADIT: Other	PRODOP	-					
626	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(6,527,741)	(278,283)	(1,118,436)	(305,101)	(104,536)	(167,286)
627	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(1,755,216)	(125,361)	(426,475)	(105,443)	(28,521)	(25,054)
628	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	-					
629	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-PROD	(4,078,858)					
630	ADIT	Non-Plant Tax	Sub-Total Non-Plant Tax		32,838,908	1,259,151	4,248,841	1,044,709	278,121	229,047
631										
632	ADIT		Sub-Total ADIT		(2,186,177,052)	(159,707,285)	(604,425,465)	(140,179,384)	(47,985,247)	(28,172,091)
633										
634	ADIT: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	(48,054,060)					
635	ADIT: Acquisition Adjustment	Other Production Plant	Sub-Total Other Production Plant		(48,054,060)					
636										
637	ADIT: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,474,256)					
638	ADIT: Acquisition Adjustment	Transmission Plant	Sub-Total Transmission Plant		(1,474,256)					
639										
640	ADIT: Acquisition Adjustment	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(855,033)					
641	ADIT: Acquisition Adjustment	Transmission Serving Production Plant	Sub-Total Transmission Serving Production Plant		(855,033)					
642										
643	ADIT: Acquisition Adjustment		Sub-Total ADIT: Acquisition Adjustment		(50,383,349)					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year

Attachment DAB-2

Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
607									
608	ADIT	Common Plant	190-ADIT	PIS-SUBT	921,398	13,960			
609	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(38,224,801)	(579,132)			
610	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(35,187,164)	(533,109)			
611	ADIT	Common Plant	303004OMS- Computer Software OMS	PIS-SUBT	-				
612	ADIT	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(111,011)	(1,682)			
613	ADIT	Common Plant	397000SGS- Gen Com Equip - Smart Grid	PIS-SUBT	17,414	264			
614	ADIT	Common Plant		Sub-Total Common Plant	(72,584,164)	(1,099,699)			
615									
616	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	19,214,012				
617	ADIT	Non-Plant Tax	190-ADIT	LABOR	5,206,360	94,616	124,663	473,364	
618	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	16,374,775	170,234			
619	ADIT	Non-Plant Tax	190-ADIT	PIS-TOT	-				
620	ADIT	Non-Plant Tax	190-ADIT	PRODSTM	606,670				
621	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	3,798,905	39,494			
622	ADIT	Non-Plant Tax	190-ADIT	PIS-P/S	-				
623	ADIT	Non-Plant Tax	190-ADIT	TRANSYS	-				
624	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	-				
625	ADIT	Non-Plant Tax	283-ADIT: Other	PRODOP	-				
626	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(6,527,741)	(118,629)	(156,302)	(593,505)	
627	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(1,755,216)	(18,247)			
628	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	-				
629	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-PROD	(4,078,858)				
630	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	32,838,908	167,467	(31,640)	(120,140)	
631									
632	ADIT			Sub-Total ADIT	(2,186,177,052)	(25,828,624)	(31,640)	(120,140)	
633									
634	ADIT: Acquisition Adjustment	Other Production Plant	114000-Acq Adj Production	PRODOP	(48,054,060)				
635	ADIT: Acquisition Adjustment	Other Production Plant		Sub-Total Other Production Plant	(48,054,060)				
636									
637	ADIT: Acquisition Adjustment	Transmission Plant	114001-Acq Adj Transmission	TRANSYS	(1,474,256)				
638	ADIT: Acquisition Adjustment	Transmission Plant		Sub-Total Transmission Plant	(1,474,256)				
639									
640	ADIT: Acquisition Adjustment	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	TRANINC	(855,033)				
641	ADIT: Acquisition Adjustment	Transmission Serving Production Plant		Sub-Total Transmission Serving Production Plant	(855,033)				
642									
643	ADIT: Acquisition Adjustment			Sub-Total ADIT: Acquisition Adjustment	(50,383,349)				

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
644										
645	ADIT: Pre-Funded AFUDC	Steam Production Plant	253006-Comanche	PRODSTM	7,792,149	7,792,149				
646	ADIT: Pre-Funded AFUDC	Steam Production Plant	253008-Pollution Contro	PRODSTM	-					
647	ADIT: Pre-Funded AFUDC	Steam Production Plant								
648				Sub-Total Steam Production Plant	7,792,149	7,792,149				
649	ADIT: Pre-Funded AFUDC	Other Production Plant	253009-PF CACIA	PRODOP	1,943,871			1,943,871		
650	ADIT: Pre-Funded AFUDC	Other Production Plant								
651				Sub-Total Other Production Plant	1,943,871			1,943,871		
652	ADIT: Pre-Funded AFUDC	Transmission Plant	253006T-Comanche Transm	TRANSYS	17,261					
653	ADIT: Pre-Funded AFUDC	Transmission Plant	253007-Senate Bill 10	TRANSYS	2,436,358					
654	ADIT: Pre-Funded AFUDC	Transmission Plant								
655				Sub-Total Transmission Plant	2,453,619					
656	ADIT: Pre-Funded AFUDC			Sub-Total ADIT: Pre-Funded AFUDC	12,189,640	7,792,149		1,943,871		
657										
658	ADIT: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PRODSTM	(1,200,598)	(1,200,598)				
659	ADIT: Excess AFUDC	Steam Production Plant								
660				Sub-Total Steam Production Plant	(1,200,598)	(1,200,598)				
661	ADIT: Excess AFUDC									
662				Sub-Total ADIT: Excess AFUDC	(1,200,598)	(1,200,598)				
663	Interest on CWIP ADIT				-					
664					-					
665	Total Accumulated Deferred Income Taxes w/o NOL				(2,225,571,359)	(459,305,909)	(28,040,328)	(327,312,896)		(3,605,949)
666	Accumulated Deferred Income Tax: NOL				35,546,583	8,683,028	454,422	5,725,289		173,939
667	Accumulated Deferred Income Tax: PTC				17,187,798			17,187,798		
668	Total Accumulated Deferred Income Taxes				(2,172,836,978)	(450,622,881)	(27,585,905)	(304,399,809)		(3,432,009)
669										
670	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PIS-P/S	(132,557,813)					
671	Customer Advances for Construction	Other Rate Base	This line is intentionally blank	OTHER	-					
672	Customer Advances for Construction	Other Rate Base								
673				Sub-Total Other Rate Base	(132,557,813)					
674	Customer Advances for Construction									
675				Sub-Total Customer Advances for Construction	(132,557,813)					
676	Customer Deposits	Other Rate Base	23500-Customer Deposits	PIS-P/S	(19,331,903)					
677	Customer Deposits	Other Rate Base	This line is intentionally blank	OTHER	-					
678	Customer Deposits	Other Rate Base								
679				Sub-Total Other Rate Base	(19,331,903)					
680	Customer Deposits									
				Sub-Total Customer Deposits	(19,331,903)					

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
644										
645	ADIT: Pre-Funded AFUDC	Steam Production Plant	253006-Comanche	PRODSTM	7,792,149					
646	ADIT: Pre-Funded AFUDC	Steam Production Plant	253008-Pollution Contro	PRODSTM	-					
647	ADIT: Pre-Funded AFUDC	Steam Production Plant								
648				Sub-Total Steam Production Plant	7,792,149					
649	ADIT: Pre-Funded AFUDC	Other Production Plant	253009-PF CACIA	PRODOP	1,943,871					
650	ADIT: Pre-Funded AFUDC	Other Production Plant								
651				Sub-Total Other Production Plant	1,943,871					
652	ADIT: Pre-Funded AFUDC	Transmission Plant	253006T-Comanche Transm	TRANSYS	17,261			17,261		
653	ADIT: Pre-Funded AFUDC	Transmission Plant	253007-Senate Bill 10	TRANSYS	2,436,358			2,436,358		
654	ADIT: Pre-Funded AFUDC	Transmission Plant								
655				Sub-Total Transmission Plant	2,453,619			2,453,619		
656	ADIT: Pre-Funded AFUDC									
657				Sub-Total ADIT: Pre-Funded AFUDC	12,189,640			2,453,619		
658	ADIT: Excess AFUDC	Steam Production Plant	182002-Excess CACI	PRODSTM	(1,200,598)					
659	ADIT: Excess AFUDC	Steam Production Plant								
660				Sub-Total Steam Production Plant	(1,200,598)					
661	ADIT: Excess AFUDC									
662				Sub-Total ADIT: Excess AFUDC	(1,200,598)					
663	Interest on CWIP ADIT				-					
664					-					
665	Total Accumulated Deferred Income Taxes w/o NOL				(2,225,571,359)	(83,204)		(400,773,200)		
666	Accumulated Deferred Income Tax: NOL				35,546,583			5,561,452		
667	Accumulated Deferred Income Tax: PTC				17,187,798					
668	Total Accumulated Deferred Income Taxes				(2,172,836,978)	(83,204)		(395,211,747)		
669										
670	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PIS-P/S	(132,557,813)					
671	Customer Advances for Construction	Other Rate Base	This line is intentionally blank	OTHER	-					
672	Customer Advances for Construction	Other Rate Base								
673				Sub-Total Other Rate Base	(132,557,813)					
674	Customer Advances for Construction									
675				Sub-Total Customer Advances for Construction	(132,557,813)					
676	Customer Deposits	Other Rate Base	23500-Customer Deposits	PIS-P/S	(19,331,903)					
677	Customer Deposits	Other Rate Base	This line is intentionally blank	OTHER	-					
678	Customer Deposits	Other Rate Base								
679				Sub-Total Other Rate Base	(19,331,903)					
680	Customer Deposits									
				Sub-Total Customer Deposits	(19,331,903)					

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
644										
645	ADIT: Pre-Funded AFUDC	Steam Production Plant	253006-Comanche	PRODSTM	7,792,149					
646	ADIT: Pre-Funded AFUDC	Steam Production Plant	253008-Pollution Contro	PRODSTM	-					
647	ADIT: Pre-Funded AFUDC	Steam Production Plant								
648				Sub-Total Steam Production Plant	7,792,149					
649	ADIT: Pre-Funded AFUDC	Other Production Plant	253009-PF CACJA	PRODOP	1,943,871					
650	ADIT: Pre-Funded AFUDC	Other Production Plant								
651				Sub-Total Other Production Plant	1,943,871					
652	ADIT: Pre-Funded AFUDC	Transmission Plant	253006T-Comanche Transm	TRANSYS	17,261					
653	ADIT: Pre-Funded AFUDC	Transmission Plant	253007-Senate Bill 10	TRANSYS	2,436,358					
654	ADIT: Pre-Funded AFUDC	Transmission Plant								
655				Sub-Total Transmission Plant	2,453,619					
656	ADIT: Pre-Funded AFUDC									
657				Sub-Total ADIT: Pre-Funded AFUDC	12,189,640					
658	ADIT: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PRODSTM	(1,200,598)					
659	ADIT: Excess AFUDC	Steam Production Plant								
660				Sub-Total Steam Production Plant	(1,200,598)					
661	ADIT: Excess AFUDC									
662				Sub-Total ADIT: Excess AFUDC	(1,200,598)					
663	Interest on CWIP ADIT				-					
664					-					
665	Total Accumulated Deferred Income Taxes w/o NOL				(2,225,571,359)	(159,707,285)	(604,425,465)	(140,179,384)	(47,985,247)	(28,172,091)
666	Accumulated Deferred Income Tax: NOL				35,546,583	2,358,909	8,124,783	2,313,992	891,205	721,009
667	Accumulated Deferred Income Tax: PTC				17,187,798					
668	Total Accumulated Deferred Income Taxes				(2,172,836,978)	(157,348,376)	(596,300,682)	(137,865,391)	(47,094,042)	(27,451,082)
669										
670	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PIS-P/S	(132,557,813)		(95,057,843)	(27,073,109)	(10,426,861)	
671	Customer Advances for Construction	Other Rate Base	This line is intentionally blank	OTHER	-					
672	Customer Advances for Construction	Other Rate Base								
673				Sub-Total Other Rate Base	(132,557,813)		(95,057,843)	(27,073,109)	(10,426,861)	
674	Customer Advances for Construction									
675				Sub-Total Customer Advances for Construction	(132,557,813)		(95,057,843)	(27,073,109)	(10,426,861)	
676	Customer Deposits	Other Rate Base	23500-Customer Deposits	PIS-P/S	(19,331,903)		(13,863,000)	(3,948,275)	(1,520,628)	
677	Customer Deposits	Other Rate Base	This line is intentionally blank	OTHER	-					
678	Customer Deposits	Other Rate Base								
679				Sub-Total Other Rate Base	(19,331,903)		(13,863,000)	(3,948,275)	(1,520,628)	
680	Customer Deposits									
				Sub-Total Customer Deposits	(19,331,903)		(13,863,000)	(3,948,275)	(1,520,628)	

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year

Attachment DAB-2

Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
644									
645	ADIT: Pre-Funded AFUDC	Steam Production Plant	253006-Comanche	PRODSTM	7,792,149				
646	ADIT: Pre-Funded AFUDC	Steam Production Plant	253008-Pollution Contro	PRODSTM	-				
647	ADIT: Pre-Funded AFUDC	Steam Production Plant		Sub-Total Steam Production Plant	7,792,149				
648									
649	ADIT: Pre-Funded AFUDC	Other Production Plant	253009-PF CACJA	PRODOP	1,943,871				
650	ADIT: Pre-Funded AFUDC	Other Production Plant		Sub-Total Other Production Plant	1,943,871				
651									
652	ADIT: Pre-Funded AFUDC	Transmission Plant	253006T-Comanche Transm	TRANSYS	17,261				
653	ADIT: Pre-Funded AFUDC	Transmission Plant	253007-Senate Bill 10	TRANSYS	2,436,358				
654	ADIT: Pre-Funded AFUDC	Transmission Plant		Sub-Total Transmission Plant	2,453,619				
655									
656	ADIT: Pre-Funded AFUDC			Sub-Total ADIT: Pre-Funded AFUDC	12,189,640				
657									
658	ADIT: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	PRODSTM	(1,200,598)				
659	ADIT: Excess AFUDC	Steam Production Plant		Sub-Total Steam Production Plant	(1,200,598)				
660									
661	ADIT: Excess AFUDC			Sub-Total ADIT: Excess AFUDC	(1,200,598)				
662					-				
663	Interest on CWIP ADIT				-				
664					-				
665	Total Accumulated Deferred Income Taxes w/o NOL				(2,225,571,359)	(25,828,624)	(31,640)	(120,140)	
666	Accumulated Deferred Income Tax: NOL				35,546,583	538,555			
667	Accumulated Deferred Income Tax: PTC				17,187,798				
668	Total Accumulated Deferred Income Taxes				(2,172,836,978)	(25,290,069)	(31,640)	(120,140)	
669									
670	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PIS-P/S	(132,557,813)				
671	Customer Advances for Construction	Other Rate Base	This line is intentionally blank	OTHER	-				
672	Customer Advances for Construction	Other Rate Base		Sub-Total Other Rate Base	(132,557,813)				
673									
674	Customer Advances for Construction			Sub-Total Customer Advances for Construction	(132,557,813)				
675									
676	Customer Deposits	Other Rate Base	23500-Customer Deposits	PIS-P/S	(19,331,903)				
677	Customer Deposits	Other Rate Base	This line is intentionally blank	OTHER	-				
678	Customer Deposits	Other Rate Base		Sub-Total Other Rate Base	(19,331,903)				
679									
680	Customer Deposits			Sub-Total Customer Deposits	(19,331,903)				

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
681										
682	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(2,003,106)	(563,659)	(37,198)	(193,395)		(5,804)
683	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	24,562,870	6,911,811	456,138	2,371,482		71,176
684	Regulatory Liability	Other Rate Base	This line is intentionally blank	OTHER	-					
685	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	22,559,764	6,348,152	418,939	2,178,087		65,372
686										
687	Regulatory Liability			Sub-Total Regulatory Liability	22,559,764	6,348,152	418,939	2,178,087		65,372
688										
689	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Gain on Sale	PIS-SUBT	(177,764)	(43,423)	(2,273)	(28,631)		(870)
690	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - ICT	PIS-PROD	10,103,437	6,164,145	316,399	3,622,892		
691	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Pension Exp Deferral	LABOR	2,043,228	574,949	37,943	197,268		5,921
692	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Property Tax Deferral	PIS-TOT	4,623,548	1,129,402	59,107	744,689		22,624
693	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Rate Case Expenses	PIS-NET	6,900,855	1,590,572	82,575	1,171,777		28,486
694	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	23,493,304	9,415,646	493,752	5,707,995		56,161
695										
696	Regulatory Assets			Sub-Total Regulatory Assets	23,493,304	9,415,646	493,752	5,707,995		56,161
697										
698		This line is intentionally blank	This line is intentionally blank	OTHER	-					
699	Rate Base	This line is intentionally blank		Sub-Total This line is intentionally blank	-					
700										
701	Rate Base			Sub-Total Rate Base	-					
702										
703	Net Original Cost Rate Base				6,787,686,778	1,675,274,141	81,393,092	1,240,472,087	(3,076,222)	33,634,272
704										
705										
706	Basis for Derived Allocators:									
707	PIS-DIST				4,944,046,399					173,252
708	PIS-DSUB				780,330,648					173,252
709	PIS-GEN				352,226,371	86,038,968	4,502,812	56,731,133		1,723,543
710	PIS-LIT				178,115,219					
711	PIS-MET				238,457,813					
712	PIS-NET				8,949,028,080	2,062,653,565	107,083,225	1,519,560,371		36,940,234
713	PIS-P/S				3,747,142,719					
714	PIS-SUBT				11,756,253,999	2,871,721,286	150,290,270	1,893,514,127		57,526,662
715	PIS-TOT				12,695,795,047	3,101,224,666	162,301,229	2,044,840,753		62,124,101
716	PIS-TRAN				1,905,643,921					52,491,928
717	PIS-PROD				4,799,151,410	2,927,980,688	150,290,270	1,720,880,452		
718	CWIP				0					
719	DISTLOAD				4,232,726,983					173,252

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
681										
682	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(2,003,106)	(126,131)		(204,797)		
683	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	24,562,870	1,546,668		2,511,296		
684	Regulatory Liability	Other Rate Base	This line is intentionally blank	OTHER	-					
685	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	22,559,764	1,420,537		2,306,499		
686										
687	Regulatory Liability			Sub-Total Regulatory Liability	22,559,764	1,420,537		2,306,499		
688										
689	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Gain on Sale	PIS-SUBT	(177,764)			(27,812)		
690	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - ICT	PIS-PROD	10,103,437					
691	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Pension Exp Deferral	LABOR	2,043,228	128,657		208,899		
692	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Property Tax Deferral	PIS-TOT	4,623,548			723,379		
693	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Rate Case Expenses	PIS-NET	6,900,855			1,160,892		
694	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	23,493,304	128,657		2,065,357		
695										
696	Regulatory Assets			Sub-Total Regulatory Assets	23,493,304	128,657		2,065,357		
697										
698		This line is intentionally blank	This line is intentionally blank	OTHER	-					
699	Rate Base	This line is intentionally blank		Sub-Total This line is intentionally blank	-					
700										
701	Rate Base			Sub-Total Rate Base	-					
702					-					
703	Net Original Cost Rate Base				6,787,686,778	4,734,276		1,115,565,674		68,601
704										
705										
706	Basis for Derived Allocators:									
707	PIS-DIST				4,944,046,399					
708	PIS-DSUB				780,330,648					
709	PIS-GEN				352,226,371			55,107,690		
710	PIS-LIT				178,115,219					
711	PIS-MET				238,457,813					
712	PIS-NET				8,949,028,080			1,505,444,222		
713	PIS-P/S				3,747,142,719					
714	PIS-SUBT				11,756,253,999			1,839,328,506		
715	PIS-TOT				12,695,795,047			1,986,324,704		
716	PIS-TRAN				1,905,643,921			1,853,151,993		
717	PIS-PROD				4,799,151,410					
718	CWIP				0					
719	DISTLOAD				4,232,726,983					

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
681										
682	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(2,003,106)	(85,394)	(343,204)	(93,623)	(32,078)	(51,334)
683	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	24,562,870	1,047,136	4,208,501	1,148,047	393,354	629,473
684	Regulatory Liability	Other Rate Base	This line is intentionally blank	OTHER	-					
685	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	22,559,764	961,742	3,865,297	1,054,424	361,276	578,139
686										
687	Regulatory Liability			Sub-Total Regulatory Liability	22,559,764	961,742	3,865,297	1,054,424	361,276	578,139
688										
689	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Gain on Sale	PIS-SUBT	(177,764)	(11,797)	(40,631)	(11,572)	(4,457)	(3,606)
690	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - ICT	PIS-PROD	10,103,437					
691	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Pension Exp Deferral	LABOR	2,043,228	87,105	350,078	95,499	32,721	52,362
692	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Property Tax Deferral	PIS-TOT	4,623,548	306,823	1,056,791	300,981	115,919	93,782
693	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Rate Case Expenses	PIS-NET	6,900,855	492,872	1,676,741	414,561	112,132	98,505
694	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	23,493,304	875,004	3,042,979	799,469	256,315	241,042
695										
696	Regulatory Assets			Sub-Total Regulatory Assets	23,493,304	875,004	3,042,979	799,469	256,315	241,042
697										
698		This line is intentionally blank	This line is intentionally blank	OTHER	-					
699	Rate Base	This line is intentionally blank		Sub-Total This line is intentionally blank	-					
700										
701	Rate Base			Sub-Total Rate Base	-					
702					-					
703	Net Original Cost Rate Base				6,787,686,778	484,085,736	1,512,612,651	371,460,565	87,164,010	102,330,769
704										
705										
706	Basis for Derived Allocators:									
707	PIS-DIST				4,944,046,399	780,157,396	2,687,093,996	765,302,339	294,746,384	238,457,813
708	PIS-DSUB				780,330,648	780,157,396				
709	PIS-GEN				352,226,371	23,374,113	80,507,393	22,929,044	8,830,827	7,144,379
710	PIS-LIT				178,115,219					
711	PIS-MET				238,457,813					238,457,813
712	PIS-NET				8,949,028,080	639,156,931	2,174,397,358	537,603,260	145,412,767	127,740,840
713	PIS-P/S				3,747,142,719		2,687,093,996	765,302,339	294,746,384	
714	PIS-SUBT				11,756,253,999	780,157,396	2,687,093,996	765,302,339	294,746,384	238,457,813
715	PIS-TOT				12,695,795,047	842,506,329	2,901,842,258	826,464,080	318,302,044	257,514,981
716	PIS-TRAN				1,905,643,921					
717	PIS-PROD				4,799,151,410					
718	CWIP				0		0	(0)		
719	DISTLOAD				4,232,726,983	780,157,396	2,687,093,996	765,302,339		

Public Service Company of Colorado
Functional Allocation - Rate Base
12 Months Ended December 31, 2018

PSCo Electric Rate Case 2018 Test Year
Attachment DAB-2
Hearing Exhibit 102

Line No.	Financial Category	Functional Category	FERC Account	Functional Allocator*	Adjusted Total CPUC	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
681									
682	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(2,003,106)	(36,403)	(47,963)	(182,123)	
683	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	24,562,870	446,383	588,140	2,233,266	
684	Regulatory Liability	Other Rate Base	This line is intentionally blank	OTHER	-				
685	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	22,559,764	409,980	540,177	2,051,143	
686									
687	Regulatory Liability			Sub-Total Regulatory Liability	22,559,764	409,980	540,177	2,051,143	
688									
689	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Gain on Sale	PIS-SUBT	(177,764)	(2,693)			
690	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - ICT	PIS-PROD	10,103,437				
691	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Pension Exp Deferral	LABOR	2,043,228	37,132	48,924	185,771	
692	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Property Tax Deferral	PIS-TOT	4,623,548	70,050			
693	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Rate Case Expenses	PIS-NET	6,900,855	71,742			
694	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	23,493,304	176,231	48,924	185,771	
695									
696	Regulatory Assets			Sub-Total Regulatory Assets	23,493,304	176,231	48,924	185,771	
697									
698		This line is intentionally blank	This line is intentionally blank	OTHER	-				
699	Rate Base	This line is intentionally blank		Sub-Total This line is intentionally blank	-				
700									
701	Rate Base			Sub-Total Rate Base	-				
702					-				
703	Net Original Cost Rate Base				6,787,686,778	69,196,797	2,673,070	9,729,020	368,240
704									
705									
706	Basis for Derived Allocators:								
707	PIS-DIST				4,944,046,399	178,115,219			
708	PIS-DSUB				780,330,648				
709	PIS-GEN				352,226,371	5,336,468			
710	PIS-LIT				178,115,219	178,115,219			
711	PIS-MET				238,457,813				
712	PIS-NET				8,949,028,080	93,035,308			
713	PIS-P/S				3,747,142,719				
714	PIS-SUBT				11,756,253,999	178,115,219			
715	PIS-TOT				12,695,795,047	192,349,903			
716	PIS-TRAN				1,905,643,921				
717	PIS-PROD				4,799,151,410				
718	CWIP				0				
719	DISTLOAD				4,232,726,983				

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	1,610,313,259	RRQ-Derived	412,161,570	21,681,430	221,035,224	(4,968,255)	5,808,918
2	Operating Revenue	Rate Revenue	44030SLM- Street Light Maintenance	522,034	RRQ-Derived	133,615	7,029	71,656	(1,611)	1,883
3	Operating Revenue	Rate Revenue	44020-Rate Revenue - Retail Unbilled		RRQ-Derived					
4	Operating Revenue	Rate Revenue	44700-Other Revenue		PIS-NET					
5	Operating Revenue	Rate Revenue	45642CACI-CACIA Revenue		PRODOP					
6	Operating Revenue	Rate Revenue	45642CACI-CACIA Revenue		PRODSTM					
7	Operating Revenue	Rate Revenue	45642RC-Rush Creek Revenue		PRODOP					
8	Operating Revenue	Rate Revenue	This line is intentionally blank		OTHER					
9	Operating Revenue	Rate Revenue		1,610,835,294		412,295,186	21,688,459	221,106,880	(4,969,865)	5,810,802
10										
11	Operating Revenue	Other Revenue	4407CA-TCA Revenues		TRANSYS					
12	Operating Revenue	Other Revenue	44900RR-Provision for Rate Refund		PIS-NET					
13	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	2,145,759	PIS-NET	494,574	25,676	364,354		8,857
14	Operating Revenue	Other Revenue	45100MT-Meter Turn-on and Succession	3,484,565	PIS-NET	803,154	41,696	591,685		14,384
15	Operating Revenue	Other Revenue	45104RC-Returned Check Charge	390,314	PIS-NET	89,963	4,670	66,276		1,611
16	Operating Revenue	Other Revenue	45106-Other Electric Operating Revenues - Misc service revenues	924,773	PIS-NET	213,150	11,066	157,028		3,817
17	Operating Revenue	Other Revenue	45111-Misc. Service Revenue - Discounts		PIS-NET					
18	Operating Revenue	Other Revenue	45400OT-Other Rentals	6,875,555	PIS-NET	1,584,741	82,272	1,167,481		28,381
19	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid		PIS-DIST					
20	Operating Revenue	Other Revenue	45600OG-Oil & Gas Royalty Revenues - 50% Credit to Rate Payers	1,100,888	PIS-PROD	671,656	34,475	394,757		
21	Operating Revenue	Other Revenue	45600Sch13-Schedule 13 - Network Transmission Revenue		TRANSYS					
22	Operating Revenue	Other Revenue	45600Sch16-Schedule 16 - Flex Reserve Service	1,724,173	PIS-PROD	1,051,924	53,994	618,254		
23	Operating Revenue	Other Revenue	45600Sch8-Schedule 8 - Non-Firm Point to Point Transmission Revenue	1,429,715	TRANSYS					
24	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling		TRANSYS					
25	Operating Revenue	Other Revenue	45609WH-Schedule 7 & 8 - Contracts Transmission Revenue		TRANSYS					
26	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	595,691	TRANSYS					
27	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	3,167,785	PIS-PROD	1,932,678	99,202	1,135,905		
28	Operating Revenue	Other Revenue	45616Sch3-Schedule 3 - Regulation & Frequency Response	2,762,867	PIS-PROD	1,685,636	86,522	990,709		
29	Operating Revenue	Other Revenue	45622Sch5-Schedule 5 - Spinning Reserve	2,710,570	PIS-PROD	1,653,729	84,884	971,957		
30	Operating Revenue	Other Revenue	45624Sch6-Schedule 6 - Supplemental Spinning Reserve	721,796	PIS-PROD	440,370	22,604	258,822		
31	Operating Revenue	Other Revenue	45626FA-FERC Assessment		TRANSYS					
32	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue		TRANSYS					
33	Operating Revenue	Other Revenue	45642C3-Comanche 3 Common Facility Revenue	2,410,092	PRODSTM	2,410,092				
34	Operating Revenue	Other Revenue	45642CACI-Clean Air Clean Job Act Provision for Surcharge		PIS-PROD					
35	Operating Revenue	Other Revenue	45642DO-Distribution Ownership	2,716,103	PIS-DIST					95
36	Operating Revenue	Other Revenue	45642DSC-Dist Srv Charges - IREA		PIS-P/S					
37	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	2,950,995	PIS-NET	680,172	35,311	501,084		12,181

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	1,610,313,259	RRQ-Derived	64,346,825		195,555,824		9,998,664
2	Operating Revenue	Rate Revenue	44010SLM- Street Light Maintenance	522,034	RRQ-Derived	20,860		63,396		3,241
3	Operating Revenue	Rate Revenue	44020-Rate Revenue - Retail Unbilled		RRQ-Derived					
4	Operating Revenue	Rate Revenue	44700-Other Revenue		PIS-NET					
5	Operating Revenue	Rate Revenue	45642CACJ-CACJA Revenue		PRODOP					
6	Operating Revenue	Rate Revenue	45642CACJ-CACJA Revenue		PRODSTM					
7	Operating Revenue	Rate Revenue	45642RC-Rush Creek Revenue		PRODOP					
8	Operating Revenue	Rate Revenue	This line is intentionally blank		OTHER					
9	Operating Revenue	Rate Revenue		1,610,835,294		64,367,685		195,619,219		10,001,905
10										
11	Operating Revenue	Other Revenue	440TCA-TCA Revenues		TRANSYS					
12	Operating Revenue	Other Revenue	44900RR-Provision for Rate Refund		PIS-NET					
13	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	2,145,759	PIS-NET			360,969		
14	Operating Revenue	Other Revenue	45100MT-Meter Turn-on and Succession	3,484,565	PIS-NET			586,189		
15	Operating Revenue	Other Revenue	45104RC-Returned Check Charge	390,314	PIS-NET			65,660		
16	Operating Revenue	Other Revenue	45106-Other Electric Operating Revenues - Misc service revenues	924,773	PIS-NET			155,569		
17	Operating Revenue	Other Revenue	45111-Misc. Service Revenue - Discounts		PIS-NET					
18	Operating Revenue	Other Revenue	45400OT-Other Rentals	6,875,555	PIS-NET			1,156,636		
19	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid		PIS-DIST					
20	Operating Revenue	Other Revenue	45600OG-Oil & Gas Royalty Revenues - 50% Credit to Rate Payers	1,100,888	PIS-PROD					
21	Operating Revenue	Other Revenue	45600Sch13-Schedule 13 - Network Transmission Revenue		TRANSYS					
22	Operating Revenue	Other Revenue	45600Sch16-Schedule 16 - Flex Reserve Service	1,724,173	PIS-PROD					
23	Operating Revenue	Other Revenue	45600Sch8-Schedule 8 - Non-Firm Point to Point Transmission Revenue	1,429,715	TRANSYS			1,429,715		
24	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling		TRANSYS					
25	Operating Revenue	Other Revenue	45609WH-Schedule 7 & 8 - Contracts Transmission Revenue		TRANSYS					
26	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	595,691	TRANSYS			595,691		
27	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	3,167,785	PIS-PROD					
28	Operating Revenue	Other Revenue	45616Sch3-Schedule 3 - Regulation & Frequency Response	2,762,867	PIS-PROD					
29	Operating Revenue	Other Revenue	45622Sch5-Schedule 5 - Spinning Reserve	2,710,570	PIS-PROD					
30	Operating Revenue	Other Revenue	45624Sch6-Schedule 6 - Supplemental Spinning Reserve	721,796	PIS-PROD					
31	Operating Revenue	Other Revenue	45626FA-FERC Assessment		TRANSYS					
32	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue		TRANSYS					
33	Operating Revenue	Other Revenue	45642C3-Comanche 3 Common Facility Revenue	2,410,092	PRODSTM					
34	Operating Revenue	Other Revenue	45642CACJ-Clean Air Clean Job Act Provision for Surcharge		PIS-PROD					
35	Operating Revenue	Other Revenue	45642DO-Distribution Ownership	2,716,103	PIS-DIST					
36	Operating Revenue	Other Revenue	45642DSC-Dist Srv Charges - IREA		PIS-P/S					
37	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	2,950,995	PIS-NET			496,429		

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	1,610,313,259	RRQ-Derived	84,909,981	307,963,438	79,103,886	27,461,870	26,638,744
2	Operating Revenue	Rate Revenue	44010SLM- Street Light Maintenance	522,034	RRQ-Derived	27,526	99,836	25,644	8,903	8,636
3	Operating Revenue	Rate Revenue	44020-Rate Revenue - Retail Unbilled		RRQ-Derived					
4	Operating Revenue	Rate Revenue	44700-Other Revenue		PIS-NET					
5	Operating Revenue	Rate Revenue	45642CACJ-CACJA Revenue		PRODOP					
6	Operating Revenue	Rate Revenue	45642CACJ-CACJA Revenue		PRODSTM					
7	Operating Revenue	Rate Revenue	45642RC-Rush Creek Revenue		PRODOP					
8	Operating Revenue	Rate Revenue	This line is intentionally blank		OTHER					
9	Operating Revenue	Rate Revenue		1,610,835,294		84,937,507	308,063,275	79,129,530	27,470,773	26,647,379
10										
11	Operating Revenue	Other Revenue	440TCA-TCA Revenues		TRANSYS					
12	Operating Revenue	Other Revenue	44900RR-Provision for Rate Refund		PIS-NET					
13	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	2,145,759	PIS-NET	153,254	521,367	128,904	34,866	30,629
14	Operating Revenue	Other Revenue	45100MT-Meter Turn-on and Succession	3,484,565	PIS-NET	248,874	846,665	209,331	56,621	49,740
15	Operating Revenue	Other Revenue	45104RC-Returned Check Charge	390,314	PIS-NET	27,877	94,837	23,448	6,342	5,571
16	Operating Revenue	Other Revenue	45106-Other Electric Operating Revenues - Misc service revenues	924,773	PIS-NET	66,049	224,698	55,555	15,027	13,200
17	Operating Revenue	Other Revenue	45111-Misc. Service Revenue - Discounts		PIS-NET					
18	Operating Revenue	Other Revenue	45400OT-Other Rentals	6,875,555	PIS-NET	491,065	1,670,594	413,042	111,721	98,144
19	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid		PIS-DIST					
20	Operating Revenue	Other Revenue	45600OG-Oil & Gas Royalty Revenues - 50% Credit to Rate Payers	1,100,888	PIS-PROD					
21	Operating Revenue	Other Revenue	45600Sch13-Schedule 13 - Network Transmission Revenue		TRANSYS					
22	Operating Revenue	Other Revenue	45600Sch16-Schedule 16 - Flex Reserve Service	1,724,173	PIS-PROD					
23	Operating Revenue	Other Revenue	45600Sch8-Schedule 8 - Non-Firm Point to Point Transmission Revenue	1,429,715	TRANSYS					
24	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling		TRANSYS					
25	Operating Revenue	Other Revenue	45609WH-Schedule 7 & 8 - Contracts Transmission Revenue		TRANSYS					
26	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	595,691	TRANSYS					
27	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	3,167,785	PIS-PROD					
28	Operating Revenue	Other Revenue	45616Sch3-Schedule 3 - Regulation & Frequency Response	2,762,867	PIS-PROD					
29	Operating Revenue	Other Revenue	45622Sch5-Schedule 5 - Spinning Reserve	2,710,570	PIS-PROD					
30	Operating Revenue	Other Revenue	45624Sch6-Schedule 6 - Supplemental Spinning Reserve	721,796	PIS-PROD					
31	Operating Revenue	Other Revenue	45626FA-FERC Assessment		TRANSYS					
32	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue		TRANSYS					
33	Operating Revenue	Other Revenue	45642C3-Comanche 3 Common Facility Revenue	2,410,092	PRODSTM					
34	Operating Revenue	Other Revenue	45642CACJ-Clean Air Clean Job Act Provision for Surcharge		PIS-PROD					
35	Operating Revenue	Other Revenue	45642DO-Distribution Ownership	2,716,103	PIS-DIST	428,594	1,476,205	420,433	161,924	131,001
36	Operating Revenue	Other Revenue	45642DSC-Dist Srv Charges - IREA		PIS-P/S					
37	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	2,950,995	PIS-NET	210,766	717,020	177,278	47,951	42,123

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	1,610,313,259	RRQ-Derived	26,210,134	8,613,902	35,000,611	88,790,492
2	Operating Revenue	Rate Revenue	44010SLM- Street Light Maintenance	522,034	RRQ-Derived	8,497	2,792	11,347	28,784
3	Operating Revenue	Rate Revenue	44020-Rate Revenue - Retail Unbilled		RRQ-Derived				
4	Operating Revenue	Rate Revenue	44700-Other Revenue		PIS-NET				
5	Operating Revenue	Rate Revenue	45642CACJ-CACJA Revenue		PRODOP				
6	Operating Revenue	Rate Revenue	45642CACJ-CACJA Revenue		PRODSTM				
7	Operating Revenue	Rate Revenue	45642RC-Rush Creek Revenue		PRODOP				
8	Operating Revenue	Rate Revenue	This line is intentionally blank		OTHER				
9	Operating Revenue	Rate Revenue		1,610,835,294		26,218,631	8,616,695	35,011,957	88,819,276
10									
11	Operating Revenue	Other Revenue	440TCA-TCA Revenues		TRANSYS				
12	Operating Revenue	Other Revenue	44900RR-Provision for Rate Refund		PIS-NET				
13	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	2,145,759	PIS-NET	22,308			
14	Operating Revenue	Other Revenue	45100MT-Meter Turn-on and Succession	3,484,565	PIS-NET	36,226			
15	Operating Revenue	Other Revenue	45104RC-Returned Check Charge	390,314	PIS-NET	4,058			
16	Operating Revenue	Other Revenue	45106-Other Electric Operating Revenues - Misc service revenues	924,773	PIS-NET	9,614			
17	Operating Revenue	Other Revenue	45111-Misc. Service Revenue - Discounts		PIS-NET				
18	Operating Revenue	Other Revenue	45400OT-Other Rentals	6,875,555	PIS-NET	71,479			
19	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid		PIS-DIST				
20	Operating Revenue	Other Revenue	45600OG-Oil & Gas Royalty Revenues - 50% Credit to Rate Payers	1,100,888	PIS-PROD				
21	Operating Revenue	Other Revenue	45600Sch13-Schedule 13 - Network Transmission Revenue		TRANSYS				
22	Operating Revenue	Other Revenue	45600Sch16-Schedule 16 - Flex Reserve Service	1,724,173	PIS-PROD				
23	Operating Revenue	Other Revenue	45600Sch8-Schedule 8 - Non-Firm Point to Point Transmission Revenue	1,429,715	TRANSYS				
24	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling		TRANSYS				
25	Operating Revenue	Other Revenue	45609WH-Schedule 7 & 8 - Contracts Transmission Revenue		TRANSYS				
26	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	595,691	TRANSYS				
27	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	3,167,785	PIS-PROD				
28	Operating Revenue	Other Revenue	45616Sch3-Schedule 3 - Regulation & Frequency Response	2,762,867	PIS-PROD				
29	Operating Revenue	Other Revenue	45622Sch5-Schedule 5 - Spinning Reserve	2,710,570	PIS-PROD				
30	Operating Revenue	Other Revenue	45624Sch6-Schedule 6 - Supplemental Spinning Reserve	721,796	PIS-PROD				
31	Operating Revenue	Other Revenue	45626FA-FERC Assessment		TRANSYS				
32	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue		TRANSYS				
33	Operating Revenue	Other Revenue	45642C3-Comanche 3 Common Facility Revenue	2,410,092	PRODSTM				
34	Operating Revenue	Other Revenue	45642CACJ-Clean Air Clean Job Act Provision for Surcharge		PIS-PROD				
35	Operating Revenue	Other Revenue	45642DO-Distribution Ownership	2,716,103	PIS-DIST	97,851			
36	Operating Revenue	Other Revenue	45642DSC-Dist Srv Charges - IREA		PIS-P/S				
37	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	2,950,995	PIS-NET	30,679			

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Attachment DAB-2
PSCo Electric Rate Case 2018 Test Year
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Attachment DAB-2
Hearing Exhibit 102

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Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
113	Operations and Maintenance Expenses	Steam Production Maintenance	51000-Stm Maint Super&Eng	3,456,306	LAB-SPM	2,019,579				
114	Operations and Maintenance Expenses	Steam Production Maintenance	51100-Stm Maint of Structures	7,107,403	PRODSTM	7,107,403				
115	Operations and Maintenance Expenses	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	25,813,813	ENERGY					
116	Operations and Maintenance Expenses	Steam Production Maintenance	51300-Stm Maint of Elec Plant	10,970,282	ENERGY					
117	Operations and Maintenance Expenses	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	14,348,650	PRODSTM	14,348,650				
118	Operations and Maintenance Expenses	Steam Production Maintenance		61,696,455		23,475,632				
119					0					
120	Total Steam Production O&M			133,945,124		78,072,130				
121										
122	Operations and Maintenance Expenses	Hydro Production Operation	53500-Hyd Oper Super & Eng	270,746	LAB-HPO		270,746			
123	Operations and Maintenance Expenses	Hydro Production Operation	53600-Hyd Oper Water for Pwr	78,358	PRODHYP		78,358			
124	Operations and Maintenance Expenses	Hydro Production Operation	53700-Hydro Oper Hydraulic Exp	1,413,009	PRODHYP		1,413,009			
125	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	28,522	ENERGY					
126	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	54,214	PRODHYP		54,214			
127	Operations and Maintenance Expenses	Hydro Production Operation	53900-Hydro Oper Misc Gen Exp	1,281,903	PRODHYP		1,281,903			
128	Operations and Maintenance Expenses	Hydro Production Operation	54000-Hyd Oper Rents	360,668	PRODHYP		360,668			
129	Operations and Maintenance Expenses	Hydro Production Operation		3,487,420			3,458,898			
130										
131	Operations and Maintenance Expenses	Hydro Production Maintenance	54100-Hydro Mtc Super& Eng	1,778	LAB-HPM		1,240			
132	Operations and Maintenance Expenses	Hydro Production Maintenance	54200-Hyd Maint of Structures	789,198	PRODHYP		789,198			
133	Operations and Maintenance Expenses	Hydro Production Maintenance	54300-Hydro Mtc Resv, Dams	406,658	PRODHYP		406,658			
134	Operations and Maintenance Expenses	Hydro Production Maintenance	54400-Hyd Maint of Elec Plant	457,690	ENERGY					
135	Operations and Maintenance Expenses	Hydro Production Maintenance	54500-Hyd Mt Misc Hyd Plnt Mjr	449,585	PRODHYP		449,585			
136	Operations and Maintenance Expenses	Hydro Production Maintenance		2,104,909			1,646,681			
137					0					
138	Total Hydro Production O&M			5,592,329			5,105,579			
139										
140	Operations and Maintenance Expenses	Other Production Operation	54600-Oth Oper Super&Eng	767,368	LAB-OPD	190,530	9,780	567,071		
141	Operations and Maintenance Expenses	Other Production Operation	54700-Other Operating Fuel	(195)	ENERGY					
142	Operations and Maintenance Expenses	Other Production Operation	54700OTH-Other Operating Fuel	3,584	ENERGY					
143	Operations and Maintenance Expenses	Other Production Operation	54800-Oth Oper Gen Exp	2,500,559	PRODOP			2,500,559		
144	Operations and Maintenance Expenses	Other Production Operation	54900-Oth Oper Misc Gen Exp	8,721,101	PRODOP			8,721,101		
145	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	2,246,720	PRODOP			2,246,720		
146	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	(100,852)	PRODOP			(100,852)		
147	Operations and Maintenance Expenses	Other Production Operation	55600-Load Dispatch	1,519,716	PIS-PROD	927,185	47,591	544,940		
148	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	3,824,218	PIS-PROD	2,333,170	119,759	1,371,289		
149	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	(848,878)	PIS-PROD	(517,904)	(26,583)	(304,391)		
150	Operations and Maintenance Expenses	Other Production Operation		18,633,341		2,932,981	150,547	15,546,436		

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
113	Operations and Maintenance Expenses	Steam Production Maintenance	51000-Stm Maint Super&Eng	3,456,306	LAB-SPM	1,436,728				
114	Operations and Maintenance Expenses	Steam Production Maintenance	51100-Stm Maint of Structures	7,107,403	PRODSTM					
115	Operations and Maintenance Expenses	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	25,813,813	ENERGY	25,813,813				
116	Operations and Maintenance Expenses	Steam Production Maintenance	51300-Stm Maint of Elec Plant	10,970,282	ENERGY	10,970,282				
117	Operations and Maintenance Expenses	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	14,348,650	PRODSTM					
118	Operations and Maintenance Expenses	Steam Production Maintenance		61,696,455		38,220,823				
119						0				
120	Total Steam Production O&M			133,945,124		55,872,994				
121										
122	Operations and Maintenance Expenses	Hydro Production Operation	53500-Hyd Oper Super & Eng	270,746	LAB-HPO					
123	Operations and Maintenance Expenses	Hydro Production Operation	53600-Hyd Oper Water for Pwr	78,358	PRODHYP					
124	Operations and Maintenance Expenses	Hydro Production Operation	53700-Hydro Oper Hydraulic Exp	1,413,009	PRODHYP					
125	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	28,522	ENERGY	28,522				
126	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	54,214	PRODHYP					
127	Operations and Maintenance Expenses	Hydro Production Operation	53900-Hydro Oper Misc Gen Exp	1,281,903	PRODHYP					
128	Operations and Maintenance Expenses	Hydro Production Operation	54000-Hyd Oper Rents	360,668	PRODHYP					
129	Operations and Maintenance Expenses	Hydro Production Operation		3,487,420		28,522				
130										
131	Operations and Maintenance Expenses	Hydro Production Maintenance	54100-Hydro Mtc Super& Eng	1,778	LAB-HPM	538				
132	Operations and Maintenance Expenses	Hydro Production Maintenance	54200-Hyd Maint of Structures	789,198	PRODHYP					
133	Operations and Maintenance Expenses	Hydro Production Maintenance	54300-Hydro Mtc Resv, Dams	406,658	PRODHYP					
134	Operations and Maintenance Expenses	Hydro Production Maintenance	54400-Hyd Maint of Elec Plant	457,690	ENERGY	457,690				
135	Operations and Maintenance Expenses	Hydro Production Maintenance	54500-Hyd Mt Misc Hyd Plnt Mjr	449,585	PRODHYP					
136	Operations and Maintenance Expenses	Hydro Production Maintenance		2,104,909		458,228				
137						0				
138	Total Hydro Production O&M			5,592,329		486,751				
139										
140	Operations and Maintenance Expenses	Other Production Operation	54600-Oth Oper Super&Eng	767,368	LAB-OPD	(13)				
141	Operations and Maintenance Expenses	Other Production Operation	54700-Other Operating Fuel	(195)	ENERGY	(195)				
142	Operations and Maintenance Expenses	Other Production Operation	54700OTH-Other Operating Fuel	3,584	ENERGY	3,584				
143	Operations and Maintenance Expenses	Other Production Operation	54800-Oth Oper Gen Exp	2,500,559	PRODOP					
144	Operations and Maintenance Expenses	Other Production Operation	54900-Oth Oper Misc Gen Exp	8,721,101	PRODOP					
145	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	2,246,720	PRODOP					
146	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	(100,852)	PRODOP					
147	Operations and Maintenance Expenses	Other Production Operation	55600-Load Dispatch	1,519,716	PIS-PROD					
148	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	3,824,218	PIS-PROD					
149	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	(848,878)	PIS-PROD					
150	Operations and Maintenance Expenses	Other Production Operation		18,633,341		3,376				

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
113	Operations and Maintenance Expenses	Steam Production Maintenance	51000-Stm Maint Super&Eng	3,456,306	LAB-SPM					
114	Operations and Maintenance Expenses	Steam Production Maintenance	51100-Stm Maint of Structures	7,107,403	PRODSTM					
115	Operations and Maintenance Expenses	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	25,813,813	ENERGY					
116	Operations and Maintenance Expenses	Steam Production Maintenance	51300-Stm Maint of Elec Plant	10,970,282	ENERGY					
117	Operations and Maintenance Expenses	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	14,348,650	PRODSTM					
118	Operations and Maintenance Expenses	Steam Production Maintenance		61,696,455						
119					0					
120	Total Steam Production O&M			133,945,124						
121										
122	Operations and Maintenance Expenses	Hydro Production Operation	53500-Hyd Oper Super & Eng	270,746	LAB-HPO					
123	Operations and Maintenance Expenses	Hydro Production Operation	53600-Hyd Oper Water for Pwr	78,358	PRODHVD					
124	Operations and Maintenance Expenses	Hydro Production Operation	53700-Hydro Oper Hydraulic Exp	1,413,009	PRODHVD					
125	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	28,522	ENERGY					
126	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	54,214	PRODHVD					
127	Operations and Maintenance Expenses	Hydro Production Operation	53900-Hydro Oper Misc Gen Exp	1,281,903	PRODHVD					
128	Operations and Maintenance Expenses	Hydro Production Operation	54000-Hyd Oper Rents	360,668	PRODHVD					
129	Operations and Maintenance Expenses	Hydro Production Operation		3,487,420						
130										
131	Operations and Maintenance Expenses	Hydro Production Maintenance	54100-Hydro Mtc Super& Eng	1,778	LAB-HPM					
132	Operations and Maintenance Expenses	Hydro Production Maintenance	54200-Hyd Maint of Structures	789,198	PRODHVD					
133	Operations and Maintenance Expenses	Hydro Production Maintenance	54300-Hydro Mtc Resv, Dams	406,658	PRODHVD					
134	Operations and Maintenance Expenses	Hydro Production Maintenance	54400-Hyd Maint of Elec Plant	457,690	ENERGY					
135	Operations and Maintenance Expenses	Hydro Production Maintenance	54500-Hyd Mt Misc Hyd Plnt Mjr	449,585	PRODHVD					
136	Operations and Maintenance Expenses	Hydro Production Maintenance		2,104,909						
137					0					
138	Total Hydro Production O&M			5,592,329						
139										
140	Operations and Maintenance Expenses	Other Production Operation	54600-Oth Oper Super&Eng	767,368	LAB-OPD					
141	Operations and Maintenance Expenses	Other Production Operation	54700-Other Operating Fuel	(195)	ENERGY					
142	Operations and Maintenance Expenses	Other Production Operation	54700OTH-Other Operating Fuel	3,584	ENERGY					
143	Operations and Maintenance Expenses	Other Production Operation	54800-Oth Oper Gen Exp	2,500,559	PRODOP					
144	Operations and Maintenance Expenses	Other Production Operation	54900-Oth Oper Misc Gen Exp	8,721,101	PRODOP					
145	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	2,246,720	PRODOP					
146	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	(100,852)	PRODOP					
147	Operations and Maintenance Expenses	Other Production Operation	55600-Load Dispatch	1,519,716	PIS-PROD					
148	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	3,824,218	PIS-PROD					
149	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	(848,878)	PIS-PROD					
150	Operations and Maintenance Expenses	Other Production Operation		18,633,341						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
113	Operations and Maintenance Expenses	Steam Production Maintenance	51000-Stm Maint Super&Eng	3,456,306	LAB-SPM				
114	Operations and Maintenance Expenses	Steam Production Maintenance	51100-Stm Maint of Structures	7,107,403	PRODSTM				
115	Operations and Maintenance Expenses	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	25,813,813	ENERGY				
116	Operations and Maintenance Expenses	Steam Production Maintenance	51300-Stm Maint of Elec Plant	10,970,282	ENERGY				
117	Operations and Maintenance Expenses	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	14,348,650	PRODSTM				
118	Operations and Maintenance Expenses	Steam Production Maintenance		61,696,455					
119					0				
120	Total Steam Production O&M			133,945,124					
121									
122	Operations and Maintenance Expenses	Hydro Production Operation	53500-Hyd Oper Super & Eng	270,746	LAB-HPO				
123	Operations and Maintenance Expenses	Hydro Production Operation	53600-Hyd Oper Water for Pwr	78,358	PRODHVD				
124	Operations and Maintenance Expenses	Hydro Production Operation	53700-Hydro Oper Hydraulic Exp	1,413,009	PRODHVD				
125	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	28,522	ENERGY				
126	Operations and Maintenance Expenses	Hydro Production Operation	53800-Hyd Oper Electric Exp	54,214	PRODHVD				
127	Operations and Maintenance Expenses	Hydro Production Operation	53900-Hydro Oper Misc Gen Exp	1,281,903	PRODHVD				
128	Operations and Maintenance Expenses	Hydro Production Operation	54000-Hyd Oper Rents	360,668	PRODHVD				
129	Operations and Maintenance Expenses	Hydro Production Operation		3,487,420					
130									
131	Operations and Maintenance Expenses	Hydro Production Maintenance	54100-Hydro Mtc Super& Eng	1,778	LAB-HPM				
132	Operations and Maintenance Expenses	Hydro Production Maintenance	54200-Hyd Maint of Structures	789,198	PRODHVD				
133	Operations and Maintenance Expenses	Hydro Production Maintenance	54300-Hydro Mtc Resv, Dams	406,658	PRODHVD				
134	Operations and Maintenance Expenses	Hydro Production Maintenance	54400-Hyd Maint of Elec Plant	457,690	ENERGY				
135	Operations and Maintenance Expenses	Hydro Production Maintenance	54500-Hyd Mt Misc Hyd Plnt Mjr	449,585	PRODHVD				
136	Operations and Maintenance Expenses	Hydro Production Maintenance		2,104,909					
137					0				
138	Total Hydro Production O&M			5,592,329					
139									
140	Operations and Maintenance Expenses	Other Production Operation	54600-Oth Oper Super&Eng	767,368	LAB-OPD				
141	Operations and Maintenance Expenses	Other Production Operation	54700-Other Operating Fuel	(195)	ENERGY				
142	Operations and Maintenance Expenses	Other Production Operation	54700OTH-Other Operating Fuel	3,584	ENERGY				
143	Operations and Maintenance Expenses	Other Production Operation	54800-Oth Oper Gen Exp	2,500,559	PRODOP				
144	Operations and Maintenance Expenses	Other Production Operation	54900-Oth Oper Misc Gen Exp	8,721,101	PRODOP				
145	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	2,246,720	PRODOP				
146	Operations and Maintenance Expenses	Other Production Operation	55000-Oth Oper Rents	(100,852)	PRODOP				
147	Operations and Maintenance Expenses	Other Production Operation	55600-Load Dispatch	1,519,716	PIS-PROD				
148	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	3,824,218	PIS-PROD				
149	Operations and Maintenance Expenses	Other Production Operation	55700-Purchased Power Other	(848,878)	PIS-PROD				
150	Operations and Maintenance Expenses	Other Production Operation		18,633,341					

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
151										
152	Operations and Maintenance Expenses	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	48,140	LAB-OPM			48,140		
153	Operations and Maintenance Expenses	Other Production Maintenance	55200-Oth Maint of Structures	4,133,452	PRODOP			4,133,452		
154	Operations and Maintenance Expenses	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	10,371,626	PRODOP			10,371,626		
155	Operations and Maintenance Expenses	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	913,102	PRODOP			913,102		
156	Operations and Maintenance Expenses	Other Production Maintenance		15,466,320				15,466,320		
157					0					
158	Total Other Production O&M			34,099,661		2,932,981	150,547	31,012,756		
159										
160	Operations and Maintenance Expenses	Transmission Operations	56000-Trans Oper Super & Eng	5,703,267	TRANOPX					157,099
161	Operations and Maintenance Expenses	Transmission Operations	56120-Load Disp-Monitor/Operate	4,500,236	TRANOPX					123,961
162	Operations and Maintenance Expenses	Transmission Operations	56130-Load Disp-Trans Serv/Sch	22,090	TRANOPX					608
163	Operations and Maintenance Expenses	Transmission Operations	56150-Rel/Plan/Standards Dev	10,674	TRANOPX					294
164	Operations and Maintenance Expenses	Transmission Operations	56160-Trans Service Studies		TRANOPX					
165	Operations and Maintenance Expenses	Transmission Operations	56170-Gen Interconn Studies	(43,084)	TRANOPX					(1,187)
166	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	2,623,905	TRANOPX					72,277
167	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	531,229	TRANOPX					14,633
168	Operations and Maintenance Expenses	Transmission Operations	56200-Trans Oper Station Exp	432,982	PIS-TRAN					11,927
169	Operations and Maintenance Expenses	Transmission Operations	56300-Trans Oper OH Lines	1,961,593	PIS-TRAN					54,033
170	Operations and Maintenance Expenses	Transmission Operations	56500-Transm of Elec By Others		TRANOTH					
171	Operations and Maintenance Expenses	Transmission Operations	56600-Trans Oper Misc Exp	2,276,184	TRANOPX					62,699
172	Operations and Maintenance Expenses	Transmission Operations	56700-Trans Rents	1,932,946	TRANOPX					53,244
173	Operations and Maintenance Expenses	Transmission Operations		19,952,022						549,589
174										
175	Operations and Maintenance Expenses	Transmission Maintenance	56800-Trans Mtce Super & Eng	210,659	TRANMAX					5,803
176	Operations and Maintenance Expenses	Transmission Maintenance	56900-Trans Mtce of Structures	8,723	PIS-TRAN					240
177	Operations and Maintenance Expenses	Transmission Maintenance	57000-Trans Mnt of Station Equip	3,788,098	PIS-TRAN					104,345
178	Operations and Maintenance Expenses	Transmission Maintenance	57100-Trans Mt of Overhead Lines	6,446,519	PIS-TRAN					177,573
179	Operations and Maintenance Expenses	Transmission Maintenance	57100MPB-Overhead Lines - Mountain Pine Beetle Amort		PIS-P/S					
180	Operations and Maintenance Expenses	Transmission Maintenance	57200-Trans Mt of Underground Lines	268,514	PIS-TRAN					7,396
181	Operations and Maintenance Expenses	Transmission Maintenance	57300-Trans Miscellaneous Plant	(4)	TRANMAX					(0)
182	Operations and Maintenance Expenses	Transmission Maintenance		10,722,510						295,357
183										
184	Operations and Maintenance Expenses	Wheeling	56500LDC-Wheeling Lamar DC Tie		PIS-PROD					
185	Operations and Maintenance Expenses	Wheeling	56515-Resale Wheeling-Long Term		TRANOTH					
186	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	(1,075,212)	TRANOTH					
187	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	11,127,156	TRANOTH					
188	Operations and Maintenance Expenses	Wheeling	56540-Wheeling - Intdept (OM)	8,095,311	PIS-PROD	4,938,980	253,513	2,902,818		
189	Operations and Maintenance Expenses	Wheeling		18,147,255		4,938,980	253,513	2,902,818		
190					0					
191	Total Transmission O&M			48,821,788		4,938,980	253,513	2,902,818		844,946

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
151										
152	Operations and Maintenance Expenses	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	48,140	LAB-OPM					
153	Operations and Maintenance Expenses	Other Production Maintenance	55200-Oth Maint of Structures	4,133,452	PRODOP					
154	Operations and Maintenance Expenses	Other Production Maintenance	55300-Oth Mtce of Gen & Ele Plant	10,371,626	PRODOP					
155	Operations and Maintenance Expenses	Other Production Maintenance	55400-Oth Mtce Misc Gen Plt Mjr	913,102	PRODOP					
156	Operations and Maintenance Expenses	Other Production Maintenance		15,466,320						
157						0				
158	Total Other Production O&M			34,099,661		3,376				
159										
160	Operations and Maintenance Expenses	Transmission Operations	56000-Trans Oper Super & Eng	5,703,267	TRANOPX			5,546,168		
161	Operations and Maintenance Expenses	Transmission Operations	56120-Load Disp-Monitor/Operate	4,500,236	TRANOPX			4,376,275		
162	Operations and Maintenance Expenses	Transmission Operations	56130-Load Disp-Trans Serv/Sch	22,090	TRANOPX			21,481		
163	Operations and Maintenance Expenses	Transmission Operations	56150-Rel/Plan/Standards Dev	10,674	TRANOPX			10,380		
164	Operations and Maintenance Expenses	Transmission Operations	56160-Trans Service Studies		TRANOPX					
165	Operations and Maintenance Expenses	Transmission Operations	56170-Gen Interconn Studies	(43,084)	TRANOPX			(41,897)		
166	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	2,623,905	TRANOPX			2,551,628		
167	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	531,229	TRANOPX			516,596		
168	Operations and Maintenance Expenses	Transmission Operations	56200-Trans Oper Station Exp	432,982	PIS-TRAN			421,055		
169	Operations and Maintenance Expenses	Transmission Operations	56300-Trans Oper OH Lines	1,961,593	PIS-TRAN			1,907,560		
170	Operations and Maintenance Expenses	Transmission Operations	56500-Transm of Elec By Others		TRANOTH					
171	Operations and Maintenance Expenses	Transmission Operations	56600-Trans Oper Misc Exp	2,276,184	TRANOPX			2,213,485		
172	Operations and Maintenance Expenses	Transmission Operations	56700-Trans Rents	1,932,946	TRANOPX			1,879,703		
173	Operations and Maintenance Expenses	Transmission Operations		19,952,022				19,402,434		
174										
175	Operations and Maintenance Expenses	Transmission Maintenance	56800-Trans Mtce Super & Eng	210,659	TRANMAX			204,857		
176	Operations and Maintenance Expenses	Transmission Maintenance	56900-Trans Mtce of Structures	8,723	PIS-TRAN			8,483		
177	Operations and Maintenance Expenses	Transmission Maintenance	57000-Trans Mnt of Station Equip	3,788,098	PIS-TRAN			3,683,753		
178	Operations and Maintenance Expenses	Transmission Maintenance	57100-Trans Mt of Overhead Lines	6,446,519	PIS-TRAN			6,268,947		
179	Operations and Maintenance Expenses	Transmission Maintenance	57100MPB-Overhead Lines - Mountain Pine Beetle Amort		PIS-P/S					
180	Operations and Maintenance Expenses	Transmission Maintenance	57200-Trans Mt of Underground Lines	268,514	PIS-TRAN			261,118		
181	Operations and Maintenance Expenses	Transmission Maintenance	57300-Trans Miscellaneous Plant	(4)	TRANMAX			(4)		
182	Operations and Maintenance Expenses	Transmission Maintenance		10,722,510				10,427,153		
183										
184	Operations and Maintenance Expenses	Wheeling	56500LDC-Wheeling Lamar DC Tie		PIS-PROD					
185	Operations and Maintenance Expenses	Wheeling	56515-Resale Wheeling-Long Term		TRANOTH					
186	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	(1,075,212)	TRANOTH					(1,075,212)
187	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	11,127,156	TRANOTH					11,127,156
188	Operations and Maintenance Expenses	Wheeling	56540-Wheeling - Intdept (OM)	8,095,311	PIS-PROD					
189	Operations and Maintenance Expenses	Wheeling		18,147,255						10,051,944
190						0				
191	Total Transmission O&M			48,821,788				29,829,587		10,051,944

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
151										
152	Operations and Maintenance Expenses	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	48,140	LAB-OPM					
153	Operations and Maintenance Expenses	Other Production Maintenance	55200-Oth Maint of Structures	4,133,452	PRODOP					
154	Operations and Maintenance Expenses	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	10,371,626	PRODOP					
155	Operations and Maintenance Expenses	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	913,102	PRODOP					
156	Operations and Maintenance Expenses	Other Production Maintenance		15,466,320						
157						0				
158	Total Other Production O&M			34,099,661						
159										
160	Operations and Maintenance Expenses	Transmission Operations	56000-Trans Oper Super & Eng	5,703,267	TRANOPX					
161	Operations and Maintenance Expenses	Transmission Operations	56120-Load Disp-Monitor/Operate	4,500,236	TRANOPX					
162	Operations and Maintenance Expenses	Transmission Operations	56130-Load Disp-Trans Serv/Sch	22,090	TRANOPX					
163	Operations and Maintenance Expenses	Transmission Operations	56150-Rel/Plan/Standards Dev	10,674	TRANOPX					
164	Operations and Maintenance Expenses	Transmission Operations	56160-Trans Service Studies		TRANOPX					
165	Operations and Maintenance Expenses	Transmission Operations	56170-Gen Interconn Studies	(43,084)	TRANOPX					
166	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	2,623,905	TRANOPX					
167	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	531,229	TRANOPX					
168	Operations and Maintenance Expenses	Transmission Operations	56200-Trans Oper Station Exp	432,982	PIS-TRAN					
169	Operations and Maintenance Expenses	Transmission Operations	56300-Trans Oper OH Lines	1,961,593	PIS-TRAN					
170	Operations and Maintenance Expenses	Transmission Operations	56500-Transm of Elec By Others		TRANOTH					
171	Operations and Maintenance Expenses	Transmission Operations	56600-Trans Oper Misc Exp	2,276,184	TRANOPX					
172	Operations and Maintenance Expenses	Transmission Operations	56700-Trans Rents	1,932,946	TRANOPX					
173	Operations and Maintenance Expenses	Transmission Operations		19,952,022						
174										
175	Operations and Maintenance Expenses	Transmission Maintenance	56800-Trans Mtce Super & Eng	210,659	TRANMAX					
176	Operations and Maintenance Expenses	Transmission Maintenance	56900-Trans Mtce of Structures	8,723	PIS-TRAN					
177	Operations and Maintenance Expenses	Transmission Maintenance	57000-Tran Mnt of Station Equip	3,788,098	PIS-TRAN					
178	Operations and Maintenance Expenses	Transmission Maintenance	57100-Trans Mt of Overhead Lines	6,446,519	PIS-TRAN					
179	Operations and Maintenance Expenses	Transmission Maintenance	57100MPB-Overhead Lines - Mountain Pine Beetle Amort		PIS-P/S					
180	Operations and Maintenance Expenses	Transmission Maintenance	57200-Trans Mt of Underground Lines	268,514	PIS-TRAN					
181	Operations and Maintenance Expenses	Transmission Maintenance	57300-Trans Miscellaneous Plant	(4)	TRANMAX					
182	Operations and Maintenance Expenses	Transmission Maintenance		10,722,510						
183										
184	Operations and Maintenance Expenses	Wheeling	56500LDC-Wheeling Lamar DC Tie		PIS-PROD					
185	Operations and Maintenance Expenses	Wheeling	56515-Resale Wheeling-Long Term		TRANOTH					
186	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	(1,075,212)	TRANOTH					
187	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	11,127,156	TRANOTH					
188	Operations and Maintenance Expenses	Wheeling	56540-Wheeling - Intdept (OM)	8,095,311	PIS-PROD					
189	Operations and Maintenance Expenses	Wheeling		18,147,255						
190						0				
191	Total Transmission O&M			48,821,788						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
151									
152	Operations and Maintenance Expenses	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	48,140	LAB-OPM				
153	Operations and Maintenance Expenses	Other Production Maintenance	55200-Oth Maint of Structures	4,133,452	PRODOP				
154	Operations and Maintenance Expenses	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	10,371,626	PRODOP				
155	Operations and Maintenance Expenses	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	913,102	PRODOP				
156	Operations and Maintenance Expenses	Other Production Maintenance		15,466,320					
157						0			
158	Total Other Production O&M			34,099,661					
159									
160	Operations and Maintenance Expenses	Transmission Operations	56000-Trans Oper Super & Eng	5,703,267	TRANOPX				
161	Operations and Maintenance Expenses	Transmission Operations	56120-Load Disp-Monitor/Operate	4,500,236	TRANOPX				
162	Operations and Maintenance Expenses	Transmission Operations	56130-Load Disp-Trans Serv/Sch	22,090	TRANOPX				
163	Operations and Maintenance Expenses	Transmission Operations	56150-Rel/Plan/Standards Dev	10,674	TRANOPX				
164	Operations and Maintenance Expenses	Transmission Operations	56160-Trans Service Studies		TRANOPX				
165	Operations and Maintenance Expenses	Transmission Operations	56170-Gen Interconn Studies	(43,084)	TRANOPX				
166	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	2,623,905	TRANOPX				
167	Operations and Maintenance Expenses	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	531,229	TRANOPX				
168	Operations and Maintenance Expenses	Transmission Operations	56200-Trans Oper Station Exp	432,982	PIS-TRAN				
169	Operations and Maintenance Expenses	Transmission Operations	56300-Trans Oper OH Lines	1,961,593	PIS-TRAN				
170	Operations and Maintenance Expenses	Transmission Operations	56500-Transm of Elec By Others		TRANOTH				
171	Operations and Maintenance Expenses	Transmission Operations	56600-Trans Oper Misc Exp	2,276,184	TRANOPX				
172	Operations and Maintenance Expenses	Transmission Operations	56700-Trans Rents	1,932,946	TRANOPX				
173	Operations and Maintenance Expenses	Transmission Operations		19,952,022					
174									
175	Operations and Maintenance Expenses	Transmission Maintenance	56800-Trans Mtce Super & Eng	210,659	TRANMAX				
176	Operations and Maintenance Expenses	Transmission Maintenance	56900-Trans Mtce of Structures	8,723	PIS-TRAN				
177	Operations and Maintenance Expenses	Transmission Maintenance	57000-Trans Mnt of Station Equip	3,788,098	PIS-TRAN				
178	Operations and Maintenance Expenses	Transmission Maintenance	57100-Trans Mt of Overhead Lines	6,446,519	PIS-TRAN				
179	Operations and Maintenance Expenses	Transmission Maintenance	57100MPB-Overhead Lines - Mountain Pine Beetle Amort		PIS-P/S				
180	Operations and Maintenance Expenses	Transmission Maintenance	57200-Trans Mt of Underground Lines	268,514	PIS-TRAN				
181	Operations and Maintenance Expenses	Transmission Maintenance	57300-Trans Miscellaneous Plant	(4)	TRANMAX				
182	Operations and Maintenance Expenses	Transmission Maintenance		10,722,510					
183									
184	Operations and Maintenance Expenses	Wheeling	56500LDC-Wheeling Lamar DC Tie		PIS-PROD				
185	Operations and Maintenance Expenses	Wheeling	56515-Resale Wheeling-Long Term		TRANOTH				
186	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	(1,075,212)	TRANOTH				
187	Operations and Maintenance Expenses	Wheeling	56525-System Wheeling	11,127,156	TRANOTH				
188	Operations and Maintenance Expenses	Wheeling	56540-Wheeling - Intdept (OM)	8,095,311	PIS-PROD				
189	Operations and Maintenance Expenses	Wheeling		18,147,255					
190						0			
191	Total Transmission O&M			48,821,788					

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Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
228	Operations and Maintenance Expenses	Distribution Maintenance	59000-Dist Mtc Super & Eng	829,654	DISTMAX					
229	Operations and Maintenance Expenses	Distribution Maintenance	59100-Dist Mt of Structures	523	DISTSUB					
230	Operations and Maintenance Expenses	Distribution Maintenance	59200-Dist Mt of Station Equip	8,902,847	DISTSUB					
231	Operations and Maintenance Expenses	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	25,601,010	PIS-P/S					
232	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	105,863	DISTPRI					
233	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	15,907	DISTSEC					
234	Operations and Maintenance Expenses	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	12,523,936	PIS-P/S					
235	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTPRI					
236	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTSEC					
237	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	391,532	DISTPRI					
238	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	58,832	DISTSEC					
239	Operations and Maintenance Expenses	Distribution Maintenance	59500-Dist Mt of Line Transform	777,823	PIS-P/S					
240	Operations and Maintenance Expenses	Distribution Maintenance	59600-Dist Mtc of Streetlights	5,388,249	DISTLUT					
241	Operations and Maintenance Expenses	Distribution Maintenance	59700-Dist Mtc of Meters	276,679	DISTMET					
242	Operations and Maintenance Expenses	Distribution Maintenance		54,872,854						
243					0					
244	Sub-Total Distribution O&M			109,911,893						225
245										
246	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	111,688	C902-3					
247	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	4,832,107	METREAD					
248	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read		METREAD					
249	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	20,408,108	CUSTACCT					
250	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll		CUSTACCT					
251	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	9,442,145	PIS-NET	2,176,312	112,984	1,603,293		38,976
252	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	633,747	PIS-NET	146,072	7,583	107,611		2,616
253	Operations and Maintenance Expenses	Customer Accounting Expense	90410-Cust Acct Uncollect		PIS-NET					
254	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	68	C902-3					
255	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense		PIS-P/S					
256	Operations and Maintenance Expenses	Customer Accounting Expense		35,427,863		2,322,384	120,567	1,710,904		41,592
257					0					
258	Customer Deposit Interest			65,728						
259	Sub-total Customer Accounting Expenses			35,493,591		2,322,384	120,567	1,710,904		41,592

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
228	Operations and Maintenance Expenses	Distribution Maintenance	59000-Dist Mtc Super & Eng	829,654	DISTMAX					
229	Operations and Maintenance Expenses	Distribution Maintenance	59100-Dist Mt of Structures	523	DISTSUB					
230	Operations and Maintenance Expenses	Distribution Maintenance	59200-Dist Mt of Station Equip	8,902,847	DISTSUB					
231	Operations and Maintenance Expenses	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	25,601,010	PIS-P/S					
232	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	105,863	DISTPRI					
233	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	15,907	DISTSEC					
234	Operations and Maintenance Expenses	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	12,523,936	PIS-P/S					
235	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTPRI					
236	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTSEC					
237	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	391,532	DISTPRI					
238	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	58,832	DISTSEC					
239	Operations and Maintenance Expenses	Distribution Maintenance	59500-Dist Mt of Line Transform	777,823	PIS-P/S					
240	Operations and Maintenance Expenses	Distribution Maintenance	59600-Dist Mtc of Streetlights	5,388,249	DISTLIT					
241	Operations and Maintenance Expenses	Distribution Maintenance	59700-Dist Mtc of Meters	276,679	DISTMET					
242	Operations and Maintenance Expenses	Distribution Maintenance		54,872,854						
243					0					
244	Sub-Total Distribution O&M			109,911,893						
245										
246	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	111,688	C902-3					
247	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	4,832,107	METREAD					
248	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read		METREAD					
249	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	20,408,108	CUSTACCT					
250	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll		CUSTACCT					
251	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	9,442,145	PIS-NET			1,588,399		
252	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	633,747	PIS-NET			106,612		
253	Operations and Maintenance Expenses	Customer Accounting Expense	90410-Cust Acct Uncollect		PIS-NET					
254	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	68	C902-3					
255	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense		PIS-P/S					
256	Operations and Maintenance Expenses	Customer Accounting Expense		35,427,863				1,695,010		
257					0					
258	Customer Deposit Interest			65,728						
259	Sub-total Customer Accounting Expenses			35,493,591				1,695,010		

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
228	Operations and Maintenance Expenses	Distribution Maintenance	59000-Dist Mtc Super & Eng	829,654	DISTMAX	136,675	435,912	123,123	46,977	4,248
229	Operations and Maintenance Expenses	Distribution Maintenance	59100-Dist Mt of Structures	523	DISTSUB	523				
230	Operations and Maintenance Expenses	Distribution Maintenance	59200-Dist Mt of Station Equip	8,902,847	DISTSUB	8,902,847				
231	Operations and Maintenance Expenses	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	25,601,010	PIS-P/S		18,358,607	5,228,654	2,013,749	
232	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	105,863	DISTPRI		105,863			
233	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	15,907	DISTSEC			15,907		
234	Operations and Maintenance Expenses	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	12,523,936	PIS-P/S		8,980,974	2,557,842	985,120	
235	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTPRI					
236	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTSEC					
237	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	391,532	DISTPRI		391,532			
238	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	58,832	DISTSEC			58,832		
239	Operations and Maintenance Expenses	Distribution Maintenance	59500-Dist Mt of Line Transform	777,823	PIS-P/S		557,781	158,860	61,183	
240	Operations and Maintenance Expenses	Distribution Maintenance	59600-Dist Mtc of Streetlights	5,388,249	DISTLUT					
241	Operations and Maintenance Expenses	Distribution Maintenance	59700-Dist Mtc of Meters	276,679	DISTMET					276,679
242	Operations and Maintenance Expenses	Distribution Maintenance		54,872,854		9,040,045	28,830,668	8,143,217	3,107,029	280,926
243					0					
244	Sub-Total Distribution O&M			109,911,893		13,590,357	61,941,466	15,836,599	5,447,942	3,036,880
245										
246	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	111,688	C902-3					
247	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	4,832,107	METREAD					
248	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read		METREAD					
249	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	20,408,108	CUSTACCT					
250	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll		CUSTACCT					
251	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	9,442,145	PIS-NET	674,376	2,294,213	567,227	153,425	134,780
252	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	633,747	PIS-NET	45,263	153,985	38,072	10,298	9,046
253	Operations and Maintenance Expenses	Customer Accounting Expense	90410-Cust Acct Uncollect		PIS-NET					
254	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	68	C902-3					
255	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense		PIS-P/S					
256	Operations and Maintenance Expenses	Customer Accounting Expense		35,427,863		719,640	2,448,198	605,298	163,723	143,826
257					0					
258	Customer Deposit Interest			65,728			47,134	13,424	5,170	
259	Sub-total Customer Accounting Expenses			35,493,591		719,640	2,495,332	618,723	168,893	143,826

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
228	Operations and Maintenance Expenses	Distribution Maintenance	59000-Dist Mtc Super & Eng	829,654	DISTMAX	82,720			
229	Operations and Maintenance Expenses	Distribution Maintenance	59100-Dist Mt of Structures	523	DISTSUB				
230	Operations and Maintenance Expenses	Distribution Maintenance	59200-Dist Mt of Station Equip	8,902,847	DISTSUB				
231	Operations and Maintenance Expenses	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	25,601,010	PIS-P/S				
232	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	105,863	DISTPRI				
233	Operations and Maintenance Expenses	Distribution Maintenance	59300CPCN-AGIS: CPCN	15,907	DISTSEC				
234	Operations and Maintenance Expenses	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	12,523,936	PIS-P/S				
235	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTPRI				
236	Operations and Maintenance Expenses	Distribution Maintenance	59400CPCN-AGIS: CPCN		DISTSEC				
237	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	391,532	DISTPRI				
238	Operations and Maintenance Expenses	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	58,832	DISTSEC				
239	Operations and Maintenance Expenses	Distribution Maintenance	59500-Dist Mt of Line Transform	777,823	PIS-P/S				
240	Operations and Maintenance Expenses	Distribution Maintenance	59600-Dist Mtc of Streetlights	5,388,249	DISTLIT	5,388,249			
241	Operations and Maintenance Expenses	Distribution Maintenance	59700-Dist Mtc of Meters	276,679	DISTMET				
242	Operations and Maintenance Expenses	Distribution Maintenance		54,872,854		5,470,968			
243					0				
244	Sub-Total Distribution O&M			109,911,893		10,058,425			
245									
246	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	111,688	C902-3		21,382	90,306	
247	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	4,832,107	METREAD		4,832,107		
248	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read		METREAD				
249	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	20,408,108	CUSTACCT			20,408,108	
250	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll		CUSTACCT				
251	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	9,442,145	PIS-NET	98,162			
252	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	633,747	PIS-NET	6,589			
253	Operations and Maintenance Expenses	Customer Accounting Expense	90410-Cust Acct Uncollect		PIS-NET				
254	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	68	C902-3		13	55	
255	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense		PIS-P/S				
256	Operations and Maintenance Expenses	Customer Accounting Expense		35,427,863		104,750	4,853,502	20,498,468	
257					0				
258	Customer Deposit Interest			65,728					
259	Sub-total Customer Accounting Expenses			35,493,591		104,750	4,853,502	20,498,468	

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
260										
261	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	1,196,745	C902-3					
262	Operations and Maintenance Expenses	Customer Service Expense	90800F-Customer Asst Expense (FERC)		C902-3					
263	Operations and Maintenance Expenses	Customer Service Expense	90811-Cnsv Prog-NonRecoverable		C902-3					
264	Operations and Maintenance Expenses	Customer Service Expense	90812-Customer Asst Expense	105,602,682	DSM					
265	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertising expense	1,009,393	C902-3					
266	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver		C902-3					
267	Operations and Maintenance Expenses	Customer Service Expense	90912-Cust Program Advertising		C902-3					
268	Operations and Maintenance Expenses	Customer Service Expense	90913-Cust Serv Instruct Adver		C902-3					
269	Operations and Maintenance Expenses	Customer Service Expense	90914-Cust Serv Instruct Adver		C902-3					
270	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver		C902-3					
271	Operations and Maintenance Expenses	Customer Service Expense		107,808,821						
272					0					
273	90812 - DSM Adjustment			(16,339,051)						
274	Sub-Total Customer Service Expense			91,469,769						
275										
276	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	679,584	C902-3					
277	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development		C902-3					
278	Operations and Maintenance Expenses	Sales Expense		679,584						
279					0					
280	Total Customer O&M			127,642,945		2,322,384	120,567	1,710,904		41,592
281										
282	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	32,453,079	LABXAG	9,134,816	603,090	3,128,467		93,891
283	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	29,078,068	LABXAG	8,184,826	540,371	2,803,117		84,127
284	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(28,521,273)	LABXAG	(8,028,100)	(530,024)	(2,749,442)		(82,516)
285	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	17,029,453	LABXAG	4,793,410	316,466	1,641,634		49,269
286	Operations and Maintenance Expenses	Administrative & General Expense	92300-PSC Calpine Acquisition Costs	114,841	PRODOP			114,841		
287	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	3,863,954	PIS-TOT	943,855	49,396	622,346		18,907
288	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	6,806,613	LABXAG	1,915,909	126,490	656,155		19,693
289	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	(1,293)	LABXAG	(364)	(24)	(125)		(4)
290	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	50,640,393	LABXAG	14,254,138	941,073	4,881,719		146,510
291	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben		LABXAG					
292	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	(196,369)	LABXAG	(55,273)	(3,649)	(18,930)		(568)

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
260										
261	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	1,196,745	C902-3					
262	Operations and Maintenance Expenses	Customer Service Expense	90800F-Customer Assit Expense (FERC)		C902-3					
263	Operations and Maintenance Expenses	Customer Service Expense	90811-Cnsv Prog-NonRecoverable		C902-3					
264	Operations and Maintenance Expenses	Customer Service Expense	90812-Customer Asst Expense	105,602,682	DSM					
265	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertising expense	1,009,393	C902-3					
266	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver		C902-3					
267	Operations and Maintenance Expenses	Customer Service Expense	90912-Cust Program Advertising		C902-3					
268	Operations and Maintenance Expenses	Customer Service Expense	90913-Cust Serv Instruct Adver		C902-3					
269	Operations and Maintenance Expenses	Customer Service Expense	90914-Cust Serv Instruct Adver		C902-3					
270	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver		C902-3					
271	Operations and Maintenance Expenses	Customer Service Expense		107,808,821						
272					0					
273	90812 - DSM Adjustment			(16,339,051)						
274	Sub-Total Customer Service Expense			91,469,769						
275										
276	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	679,584	C902-3					
277	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development		C902-3					
278	Operations and Maintenance Expenses	Sales Expense		679,584						
279					0					
280	Total Customer O&M			127,642,945				1,695,010		
281										
282	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	32,453,079	LABXAG	2,048,175			3,313,959	
283	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	29,078,068	LABXAG	1,835,172			2,969,318	
284	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(28,521,273)	LABXAG	(1,800,031)			(2,912,461)	
285	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	17,029,453	LABXAG	1,074,761			1,738,969	
286	Operations and Maintenance Expenses	Administrative & General Expense	92300-PSC Calpine Acquisition Costs	114,841	PRODOP					
287	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	3,863,954	PIS-TOT				604,536	
288	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	6,806,613	LABXAG	429,578			695,060	
289	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	(1,293)	LABXAG	(82)			(132)	
290	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	50,640,393	LABXAG	3,196,010			5,171,163	
291	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben		LABXAG					
292	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	(196,369)	LABXAG	(12,393)			(20,052)	

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
260										
261	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	1,196,745	C902-3					
262	Operations and Maintenance Expenses	Customer Service Expense	90800F-Customer Assit Expense (FERC)		C902-3					
263	Operations and Maintenance Expenses	Customer Service Expense	90811-Cnsv Prog-NonRecoverable		C902-3					
264	Operations and Maintenance Expenses	Customer Service Expense	90812-Customer Asst Expense	105,602,682	DSM					
265	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertising expense	1,009,393	C902-3					
266	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver		C902-3					
267	Operations and Maintenance Expenses	Customer Service Expense	90912-Cust Program Advertising		C902-3					
268	Operations and Maintenance Expenses	Customer Service Expense	90913-Cust Serv Instruct Adver		C902-3					
269	Operations and Maintenance Expenses	Customer Service Expense	90914-Cust Serv Instruct Adver		C902-3					
270	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver		C902-3					
271	Operations and Maintenance Expenses	Customer Service Expense		107,808,821						
272					0					
273	90812 - DSM Adjustment			(16,339,051)						
274	Sub-Total Customer Service Expense			91,469,769						
275										
276	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	679,584	C902-3					
277	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development		C902-3					
278	Operations and Maintenance Expenses	Sales Expense		679,584						
279					0					
280	Total Customer O&M			127,642,945		719,640	2,495,332	618,723	168,893	143,826
281										
282	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	32,453,079	LABXAG	1,381,739	5,556,124	1,515,464	519,036	832,073
283	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	29,078,068	LABXAG	1,238,043	4,978,306	1,357,861	465,058	745,540
284	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(28,521,273)	LABXAG	(1,214,336)	(4,882,980)	(1,331,861)	(456,153)	(731,264)
285	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	17,029,453	LABXAG	725,055	2,915,525	795,226	272,359	436,622
286	Operations and Maintenance Expenses	Administrative & General Expense	92300-PSC Calpine Acquisition Costs	114,841	PRODOP					
287	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	3,863,954	PIS-TOT	256,416	883,173	251,534	96,875	78,374
288	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	6,806,613	LABXAG	289,802	1,165,325	317,849	108,861	174,516
289	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	(1,293)	LABXAG	(55)	(221)	(60)	(21)	(33)
290	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	50,640,393	LABXAG	2,156,091	8,669,881	2,364,759	809,914	1,298,382
291	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben		LABXAG					
292	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	(196,369)	LABXAG	(8,361)	(33,619)	(9,170)	(3,141)	(5,035)

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
260									
261	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	1,196,745	C902-3		229,110	967,634	
262	Operations and Maintenance Expenses	Customer Service Expense	90800F-Customer Assit Expense (FERC)		C902-3				
263	Operations and Maintenance Expenses	Customer Service Expense	90811-Cnsv Prog-NonRecoverable		C902-3				
264	Operations and Maintenance Expenses	Customer Service Expense	90812-Customer Asst Expense	105,602,682	DSM				105,602,682
265	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertising expense	1,009,393	C902-3		193,243	816,150	
266	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver		C902-3				
267	Operations and Maintenance Expenses	Customer Service Expense	90912-Cust Program Advertising		C902-3				
268	Operations and Maintenance Expenses	Customer Service Expense	90913-Cust Serv Instruct Adver		C902-3				
269	Operations and Maintenance Expenses	Customer Service Expense	90914-Cust Serv Instruct Adver		C902-3				
270	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver		C902-3				
271	Operations and Maintenance Expenses	Customer Service Expense		107,808,821			422,354	1,783,785	105,602,682
272					0				
273	90812 - DSM Adjustment			(16,339,051)					(16,339,051)
274	Sub-Total Customer Service Expense			91,469,769			422,354	1,783,785	89,263,631
275									
276	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	679,584	C902-3		130,103	549,481	
277	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development		C902-3				
278	Operations and Maintenance Expenses	Sales Expense		679,584			130,103	549,481	
279					0				
280	Total Customer O&M			127,642,945		104,750	5,405,959	22,831,734	89,263,631
281									
282	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	32,453,079	LABXAG	589,997	778,845	2,957,403	
283	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	29,078,068	LABXAG	528,639	697,848	2,649,843	
284	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(28,521,273)	LABXAG	(518,517)	(684,485)	(2,599,103)	
285	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	17,029,453	LABXAG	309,595	408,692	1,551,870	
286	Operations and Maintenance Expenses	Administrative & General Expense	92300-PSC Calpine Acquisition Costs	114,841	PRODOP				
287	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	3,863,954	PIS-TOT	58,542			
288	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	6,806,613	LABXAG	123,744	163,353	620,277	
289	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	(1,293)	LABXAG	(24)	(31)	(118)	
290	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	50,640,393	LABXAG	920,642	1,215,324	4,614,787	
291	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben		LABXAG				
292	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	(196,369)	LABXAG	(3,570)	(4,713)	(17,895)	

Public Service Company of Colorado
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12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
293	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	(0)	LABXAG	(0)	(0)	(0)		(0)
294	Operations and Maintenance Expenses	Administrative & General Expense	92603-SPS Deferred Pension Exp		LABXAG					
295	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	1,035,053	PIS-NET	238,568	12,385	175,754		4,273
296	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	8,054,545	PIS-NET	1,856,485	96,380	1,367,676		33,248
297	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp		PIS-NET					
298	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	(2,158,024)	PIS-TOT	(527,144)	(27,588)	(347,581)		(10,560)
299	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising		PIS-TOT					
300	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising		PIS-TOT					
301	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising		PIS-TOT					
302	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	2,038,349	PIS-TOT	497,911	26,058	328,306		9,974
303	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	1,028,859	PIS-TOT	251,321	13,153	165,713		5,034
304	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	13,330,904	PIS-TOT	3,256,364	170,420	2,147,134		65,232
305	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	12,348,159	PIS-TOT	3,016,307	157,857	1,988,849		60,423
306	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	605,885	PIS-TOT	148,001	7,746	97,587		2,965
307	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank		OTHER					
308	Operations and Maintenance Expenses	Administrative & General Expense		147,551,196		39,881,029	2,499,601	17,003,218		499,898
309										
310	Operations and Maintenance Expenses			623,907,773		128,147,505	8,129,807	52,629,696		1,386,660
311					0					
312	Operations and Maintenance Expenses			607,634,450		128,147,505	8,129,807	52,629,696		1,386,660
313										
314	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI					
315	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC					
316	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
317	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
318	Depreciation Expense	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET					
319	Depreciation Expense	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI					
320	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI					
321	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC					
322	Depreciation Expense	Intangible Plant	40300-Electric Depreciation		PIS-SUBT					
323	Depreciation Expense	Intangible Plant								
324										
325	Depreciation Expense	Steam Production Plant	40300-Electric Depreciation	90,565,093	PRODSTM	90,565,093				
326	Depreciation Expense	Steam Production Plant		90,565,093		90,565,093				
327										
328	Depreciation Expense	Hydraulic Production Plant	40300-Electric Depreciation	5,106,345	PRODHVD		5,106,345			
329	Depreciation Expense	Hydraulic Production Plant		5,106,345			5,106,345			

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
293	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	(0)	LABXAG	(0)		(0)		
294	Operations and Maintenance Expenses	Administrative & General Expense	92603-SPS Deferred Pension Exp		LABXAG					
295	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	1,035,053	PIS-NET			174,121		
296	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	8,054,545	PIS-NET			1,354,970		
297	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp		PIS-NET					
298	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	(2,158,024)	PIS-TOT			(337,634)		
299	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising		PIS-TOT					
300	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising		PIS-TOT					
301	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising		PIS-TOT					
302	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	2,038,349	PIS-TOT			318,911		
303	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	1,028,859	PIS-TOT			160,970		
304	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	13,330,904	PIS-TOT			2,085,691		
305	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	12,348,159	PIS-TOT			1,931,935		
306	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	605,885	PIS-TOT			94,794		
307	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank		OTHER					
308	Operations and Maintenance Expenses	Administrative & General Expense		147,551,196		6,771,190		17,344,118		
309										
310	Operations and Maintenance Expenses			623,907,773		63,203,824		48,868,715		10,051,944
311					0					
312	Operations and Maintenance Expenses			607,634,450		63,203,824		48,868,715		10,051,944
313										
314	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI					
315	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC					
316	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
317	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
318	Depreciation Expense	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET					
319	Depreciation Expense	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI					
320	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI					
321	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC					
322	Depreciation Expense	Intangible Plant	40300-Electric Depreciation		PIS-SUBT					
323	Depreciation Expense	Intangible Plant								
324										
325	Depreciation Expense	Steam Production Plant	40300-Electric Depreciation	90,565,093	PRODSTM					
326	Depreciation Expense	Steam Production Plant		90,565,093						
327										
328	Depreciation Expense	Hydraulic Production Plant	40300-Electric Depreciation	5,106,345	PRODHVD					
329	Depreciation Expense	Hydraulic Production Plant		5,106,345						

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Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
293	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	(0)	LABXAG	(0)	(0)	(0)	(0)	(0)
294	Operations and Maintenance Expenses	Administrative & General Expense	92603-SPS Deferred Pension Exp		LABXAG					
295	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	1,035,053	PIS-NET	73,925	251,493	62,180	16,819	14,775
296	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	8,054,545	PIS-NET	575,271	1,957,060	483,868	130,878	114,973
297	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp		PIS-NET					
298	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	(2,158,024)	PIS-TOT	(143,209)	(493,253)	(140,482)	(54,105)	(43,772)
299	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising		PIS-TOT					
300	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising		PIS-TOT					
301	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising		PIS-TOT					
302	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	2,038,349	PIS-TOT	135,267	465,900	132,691	51,104	41,345
303	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	1,028,859	PIS-TOT	68,276	235,163	66,976	25,795	20,869
304	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	13,330,904	PIS-TOT	884,653	3,047,007	867,808	334,225	270,397
305	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	12,348,159	PIS-TOT	819,437	2,822,384	803,834	309,586	250,464
306	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	605,885	PIS-TOT	40,207	138,485	39,442	15,190	12,289
307	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank		OTHER					
308	Operations and Maintenance Expenses	Administrative & General Expense		147,551,196		7,278,221	27,675,752	7,577,920	2,642,283	3,510,514
309										
310	Operations and Maintenance Expenses			623,907,773		21,588,218	92,065,416	24,019,817	8,253,947	6,691,221
311					0					
312	Operations and Maintenance Expenses			607,634,450		21,588,218	92,112,550	24,033,241	8,259,117	6,691,221
313										
314	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI					
315	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC					
316	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
317	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
318	Depreciation Expense	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET					
319	Depreciation Expense	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI					
320	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI					
321	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC					
322	Depreciation Expense	Intangible Plant	40300-Electric Depreciation		PIS-SUBT					
323	Depreciation Expense	Intangible Plant								
324										
325	Depreciation Expense	Steam Production Plant	40300-Electric Depreciation	90,565,093	PRODSTM					
326	Depreciation Expense	Steam Production Plant		90,565,093						
327										
328	Depreciation Expense	Hydraulic Production Plant	40300-Electric Depreciation	5,106,345	PRODHVD					
329	Depreciation Expense	Hydraulic Production Plant		5,106,345						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
293	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	(0)	LABXAG	(0)	(0)	(0)	
294	Operations and Maintenance Expenses	Administrative & General Expense	92603-SPS Deferred Pension Exp		LABXAG				
295	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	1,035,053	PIS-NET	10,761			
296	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	8,054,545	PIS-NET	83,736			
297	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp		PIS-NET				
298	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	(2,158,024)	PIS-TOT	(32,696)			
299	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising		PIS-TOT				
300	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising		PIS-TOT				
301	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising		PIS-TOT				
302	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	2,038,349	PIS-TOT	30,882			
303	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	1,028,859	PIS-TOT	15,588			
304	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	13,330,904	PIS-TOT	201,972			
305	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	12,348,159	PIS-TOT	187,083			
306	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	605,885	PIS-TOT	9,180			
307	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank		OTHER				
308	Operations and Maintenance Expenses	Administrative & General Expense		147,551,196		2,515,556	2,574,832	9,777,063	
309									
310	Operations and Maintenance Expenses			623,907,773		12,678,731	7,980,791	32,608,797	105,602,682
311					0				
312	Operations and Maintenance Expenses			607,634,450		12,678,731	7,980,791	32,608,797	89,263,631
313									
314	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI				
315	Depreciation Expense	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC				
316	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI				
317	Depreciation Expense	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC				
318	Depreciation Expense	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET				
319	Depreciation Expense	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI				
320	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI				
321	Depreciation Expense	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC				
322	Depreciation Expense	Intangible Plant	40300-Electric Depreciation		PIS-SUBT				
323	Depreciation Expense	Intangible Plant							
324									
325	Depreciation Expense	Steam Production Plant	40300-Electric Depreciation	90,565,093	PRODSTM				
326	Depreciation Expense	Steam Production Plant		90,565,093					
327									
328	Depreciation Expense	Hydraulic Production Plant	40300-Electric Depreciation	5,106,345	PRODHVD				
329	Depreciation Expense	Hydraulic Production Plant		5,106,345					

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Attachment DAB-2
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Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
405	Depreciation Expense: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	231,565	PRODSTM	231,565				
406	Depreciation Expense: Excess AFUDC	Steam Production Plant		231,565		231,565				
407										
408	Depreciation Expense: Excess AFUDC	This line is intentionally blank	This line is intentionally blank		OTHER					
409	Depreciation Expense: Excess AFUDC	This line is intentionally blank								
410										
411	Depreciation Expense: Excess AFUDC			231,565		231,565				
412										
413	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253006-Comanche	(1,251,263)	PRODSTM	(1,251,263)				
414	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
415	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant		(1,251,263)		(1,251,263)				
416										
417	Depreciation Expense: Pre-funded AFUDC	Other Production Plant	253009-PF CACIA	(500,148)	PRODOP			(500,148)		
418	Depreciation Expense: Pre-funded AFUDC	Other Production Plant		(500,148)				(500,148)		
419										
420	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253006T-Comanche Transm	(2,212)	TRANSYS					
421	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(413,150)	TRANSYS					
422	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
423	Depreciation Expense: Pre-funded AFUDC	Transmission Plant		(415,362)						
424										
425	Depreciation Expense: Pre-funded AFUDC			(2,166,773)		(1,251,263)		(500,148)		
426										
427	Amortization Expense	Other Regulatory Asset/Liability	40730MPBT-Mountain Pine Beetle Transmission		TRANSYS					
428	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	(1,882,884)	LABOR	(529,830)	(34,966)	(181,788)		(5,456)
429	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	726,921	LABOR	204,550	13,499	70,182		2,106
430	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	9,275,830	LABOR	2,610,150	172,254	895,557		26,879
431	Amortization Expense	Other Regulatory Asset/Liability	40731CT-Amort of Deferred ICT Proj Costs	683,938	PIS-PROD	417,273	21,418	245,247		
432	Amortization Expense	Other Regulatory Asset/Liability	4074-Amort of Gain		PIS-SUBT					
433	Amortization Expense	Other Regulatory Asset/Liability		8,803,805		2,702,144	172,206	1,029,199		23,529
434										
435	Amortization Expense	Plant Regulatory Asset/Liability	311999-Steam Prod Accum RA Depr End Bal Lump Adj	25,428,966	PRODSTM	25,428,966				
436	Amortization Expense	Plant Regulatory Asset/Liability	312999-Steam Prod Accum RA Depr End Bal Lump Adj	1,861,417	PRODSTM	1,861,417				
437	Amortization Expense	Plant Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	792,359	PRODSTM	792,359				
438	Amortization Expense	Plant Regulatory Asset/Liability	This line is intentionally blank		OTHER					
439	Amortization Expense	Plant Regulatory Asset/Liability		28,082,743		28,082,743				
440										
441	Amortization Expense			36,886,548		30,784,887	172,206	1,029,199		23,529

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
405	Depreciation Expense: Excess AFUDC	Steam Production Plant	182002-Excess CACI	231,565	PRODSTM					
406	Depreciation Expense: Excess AFUDC	Steam Production Plant		231,565						
407										
408	Depreciation Expense: Excess AFUDC	This line is intentionally blank	This line is intentionally blank		OTHER					
409	Depreciation Expense: Excess AFUDC	This line is intentionally blank								
410										
411	Depreciation Expense: Excess AFUDC			231,565						
412										
413	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253006-Comanche	(1,251,263)	PRODSTM					
414	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
415	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant		(1,251,263)						
416										
417	Depreciation Expense: Pre-funded AFUDC	Other Production Plant	253009-PF CACIA	(500,148)	PRODOP					
418	Depreciation Expense: Pre-funded AFUDC	Other Production Plant		(500,148)						
419										
420	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253006T-Comanche Transm	(2,212)	TRANSYS			(2,212)		
421	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(413,150)	TRANSYS			(413,150)		
422	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
423	Depreciation Expense: Pre-funded AFUDC	Transmission Plant		(415,362)				(415,362)		
424										
425	Depreciation Expense: Pre-funded AFUDC			(2,166,773)				(415,362)		
426										
427	Amortization Expense	Other Regulatory Asset/Liability	40730MPBT-Mountain Pine Beetle Transmission		TRANSYS					
428	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	(1,882,884)	LABOR	(118,561)		(192,505)		
429	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	726,921	LABOR	45,773		74,320		
430	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	9,275,830	LABOR	584,078		948,356		
431	Amortization Expense	Other Regulatory Asset/Liability	40731CT-Amort of Deferred ICT Proj Costs	683,938	PIS-PROD					
432	Amortization Expense	Other Regulatory Asset/Liability	4074-Amort of Gain		PIS-SUBT					
433	Amortization Expense	Other Regulatory Asset/Liability		8,803,805		511,289		830,171		
434										
435	Amortization Expense	Plant Regulatory Asset/Liability	311999-Steam Prod Accum RA Depr End Bal Lump Adj	25,428,966	PRODSTM					
436	Amortization Expense	Plant Regulatory Asset/Liability	312999-Steam Prod Accum RA Depr End Bal Lump Adj	1,861,417	PRODSTM					
437	Amortization Expense	Plant Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	792,359	PRODSTM					
438	Amortization Expense	Plant Regulatory Asset/Liability	This line is intentionally blank		OTHER					
439	Amortization Expense	Plant Regulatory Asset/Liability		28,082,743						
440										
441	Amortization Expense			36,886,548		511,289		830,171		

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
405	Depreciation Expense: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	231,565	PRODSTM					
406	Depreciation Expense: Excess AFUDC	Steam Production Plant		231,565						
407										
408	Depreciation Expense: Excess AFUDC	This line is intentionally blank	This line is intentionally blank		OTHER					
409	Depreciation Expense: Excess AFUDC	This line is intentionally blank								
410										
411	Depreciation Expense: Excess AFUDC			231,565						
412										
413	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253006-Comanche	(1,251,263)	PRODSTM					
414	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
415	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant		(1,251,263)						
416										
417	Depreciation Expense: Pre-funded AFUDC	Other Production Plant	253009-PF CACIA	(500,148)	PRODOP					
418	Depreciation Expense: Pre-funded AFUDC	Other Production Plant		(500,148)						
419										
420	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253006T-Comanche Transm	(2,212)	TRANSYS					
421	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(413,150)	TRANSYS					
422	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
423	Depreciation Expense: Pre-funded AFUDC	Transmission Plant		(415,362)						
424										
425	Depreciation Expense: Pre-funded AFUDC			(2,166,773)						
426										
427	Amortization Expense	Other Regulatory Asset/Liability	40730MPBT-Mountain Pine Beetle Transmission		TRANSYS					
428	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	(1,882,884)	LABOR	(80,269)	(322,606)	(88,004)	(30,153)	(48,253)
429	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	726,921	LABOR	30,989	124,548	33,976	11,641	18,629
430	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	9,275,830	LABOR	395,436	1,589,282	433,544	148,545	237,712
431	Amortization Expense	Other Regulatory Asset/Liability	4073ICT-Amort of Deferred ICT Proj Costs	683,938	PIS-PROD					
432	Amortization Expense	Other Regulatory Asset/Liability	4074-Amort of Gain		PIS-SUBT					
433	Amortization Expense	Other Regulatory Asset/Liability		8,803,805		346,157	1,391,225	379,515	130,033	208,088
434										
435	Amortization Expense	Plant Regulatory Asset/Liability	311999-Steam Prod Accum RA Depr End Bal Lump Adj	25,428,966	PRODSTM					
436	Amortization Expense	Plant Regulatory Asset/Liability	312999-Steam Prod Accum RA Depr End Bal Lump Adj	1,861,417	PRODSTM					
437	Amortization Expense	Plant Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	792,359	PRODSTM					
438	Amortization Expense	Plant Regulatory Asset/Liability	This line is intentionally blank		OTHER					
439	Amortization Expense	Plant Regulatory Asset/Liability		28,082,743						
440										
441	Amortization Expense			36,886,548		346,157	1,391,225	379,515	130,033	208,088

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
405	Depreciation Expense: Excess AFUDC	Steam Production Plant	182002-Excess CACJ	231,565	PRODSTM				
406	Depreciation Expense: Excess AFUDC	Steam Production Plant		231,565					
407									
408	Depreciation Expense: Excess AFUDC	This line is intentionally blank	This line is intentionally blank		OTHER				
409	Depreciation Expense: Excess AFUDC	This line is intentionally blank							
410									
411	Depreciation Expense: Excess AFUDC			231,565					
412									
413	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253006-Comanche	(1,251,263)	PRODSTM				
414	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM				
415	Depreciation Expense: Pre-funded AFUDC	Steam Production Plant		(1,251,263)					
416									
417	Depreciation Expense: Pre-funded AFUDC	Other Production Plant	253009-PF CACIA	(500,148)	PRODOP				
418	Depreciation Expense: Pre-funded AFUDC	Other Production Plant		(500,148)					
419									
420	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253006T-Comanche Transm	(2,212)	TRANSYS				
421	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(413,150)	TRANSYS				
422	Depreciation Expense: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER				
423	Depreciation Expense: Pre-funded AFUDC	Transmission Plant		(415,362)					
424									
425	Depreciation Expense: Pre-funded AFUDC			(2,166,773)					
426									
427	Amortization Expense	Other Regulatory Asset/Liability	40730MPBT-Mountain Pine Beetle Transmission		TRANSYS				
428	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	(1,882,884)	LABOR	(34,218)	(45,084)	(171,193)	
429	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	726,921	LABOR	13,210	17,406	66,092	
430	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	9,275,830	LABOR	168,570	222,103	843,362	
431	Amortization Expense	Other Regulatory Asset/Liability	40731CT-Amort of Deferred ICT Proj Costs	683,938	PIS-PROD				
432	Amortization Expense	Other Regulatory Asset/Liability	4074-Amort of Gain		PIS-SUBT				
433	Amortization Expense	Other Regulatory Asset/Liability		8,803,805		147,563	194,424	738,262	
434									
435	Amortization Expense	Plant Regulatory Asset/Liability	311999-Steam Prod Accum RA Depr End Bal Lump Adj	25,428,966	PRODSTM				
436	Amortization Expense	Plant Regulatory Asset/Liability	312999-Steam Prod Accum RA Depr End Bal Lump Adj	1,861,417	PRODSTM				
437	Amortization Expense	Plant Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	792,359	PRODSTM				
438	Amortization Expense	Plant Regulatory Asset/Liability	This line is intentionally blank		OTHER				
439	Amortization Expense	Plant Regulatory Asset/Liability		28,082,743					
440									
441	Amortization Expense			36,886,548		147,563	194,424	738,262	

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
442										
443	Amortization: Plant Reg Assets and Liab	Other Rate Base	This line is intentionally blank		OTHER					
444	Amortization: Plant Reg Assets and Liab	Other Rate Base								
445										
446	Amortization: Plant Reg Assets and Liab									
447					0					
448	Adjustment to Allowed Level of Property Tax Exp									
449	Total Depreciation and Amortization Expense			384,337,423		134,735,257	6,032,429	58,811,881		1,249,774
450										
451	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	138,664,254	PIS-TOT	33,871,766	1,772,664	22,333,876		678,523
452	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	12,161,928	LABOR	3,422,277	225,849	1,174,203		35,242
453	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	(45,294)	LABOR	(12,745)	(841)	(4,373)		(131)
454	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other		PIS-TOT					
455	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		LABOR					
456	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET					
457	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	10,072	PIS-TOT	2,460	129	1,622		49
458	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET					
459	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-TOT					
460	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank		OTHER					
461	Taxes Other than Income	Taxes Other Than Income		150,790,960		37,283,758	1,997,801	23,505,328		713,683
462										
463	Taxes Other than Income			150,790,960		37,283,758	1,997,801	23,505,328		713,683
464										
465	Total Payroll Tax adjustment			227,601		64,045	4,227	21,974		660
466	Total Taxes Other than Income			151,018,562		37,347,804	2,002,028	23,527,303		714,343
467										
468	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank		OTHER					
469	Gain on Disposition of Allowances	Other Revenue								
470										
471	Gain on Disposition of Allowances									
472										
473	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank		OTHER					
474	Gain on Sale of Utility Plant	Rate Revenue								
475										
476	Gain on Sale of Utility Plant	Other Revenue	This line is intentionally blank		OTHER					
477	Gain on Sale of Utility Plant	Other Revenue								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
442										
443	Amortization: Plant Reg Assets and Liab	Other Rate Base	This line is intentionally blank		OTHER					
444	Amortization: Plant Reg Assets and Liab	Other Rate Base								
445										
446	Amortization: Plant Reg Assets and Liab									
447					0					
448	Adjustment to Allowed Level of Property Tax Exp									
449	Total Depreciation and Amortization Expense			384,337,423		511,289		44,806,198		
450										
451	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	138,664,254	PIS-TOT			21,694,761		
452	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	12,161,928	LABOR	765,809		1,243,430		
453	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	(45,294)	LABOR	(2,852)		(4,631)		
454	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other		PIS-TOT					
455	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		LABOR					
456	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET					
457	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	10,072	PIS-TOT			1,576		
458	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET					
459	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-TOT					
460	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank		OTHER					
461	Taxes Other than Income	Taxes Other Than Income		150,790,960		762,957		22,935,135		
462										
463	Taxes Other than Income			150,790,960		762,957		22,935,135		
464										
465	Total Payroll Tax adjustment			227,601		14,332		23,270		
466	Total Taxes Other than Income			151,018,562		777,288		22,958,405		
467										
468	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank		OTHER					
469	Gain on Disposition of Allowances	Other Revenue								
470										
471	Gain on Disposition of Allowances									
472										
473	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank		OTHER					
474	Gain on Sale of Utility Plant	Rate Revenue								
475										
476	Gain on Sale of Utility Plant	Other Revenue	This line is intentionally blank		OTHER					
477	Gain on Sale of Utility Plant	Other Revenue								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
442										
443	Amortization: Plant Reg Assets and Liab	Other Rate Base	This line is intentionally blank		OTHER					
444	Amortization: Plant Reg Assets and Liab	Other Rate Base								
445										
446	Amortization: Plant Reg Assets and Liab									
447					0					
448	Adjustment to Allowed Level of Property Tax Exp									
449	Total Depreciation and Amortization Expense			384,337,423		18,886,160	74,151,803	18,990,255	9,391,935	9,513,530
450										
451	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	138,664,254	PIS-TOT	9,201,906	31,694,100	9,026,691	3,476,514	2,812,594
452	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	12,161,928	LABOR	518,473	2,083,775	568,438	194,763	311,674
453	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	(45,294)	LABOR	(1,931)	(7,760)	(2,117)	(725)	(1,161)
454	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other		PIS-TOT					
455	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		LABOR					
456	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET					
457	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	10,072	PIS-TOT	668	2,302	656	253	204
458	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET					
459	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-TOT					
460	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank		OTHER					
461	Taxes Other than Income	Taxes Other Than Income		150,790,960		9,719,117	33,772,416	9,593,668	3,670,805	3,123,312
462										
463	Taxes Other than Income			150,790,960		9,719,117	33,772,416	9,593,668	3,670,805	3,123,312
464										
465	Total Payroll Tax adjustment			227,601		9,703	38,996	10,638	3,645	5,833
466	Total Taxes Other than Income			151,018,562		9,728,820	33,811,412	9,604,306	3,674,450	3,129,145
467										
468	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank		OTHER					
469	Gain on Disposition of Allowances	Other Revenue								
470										
471	Gain on Disposition of Allowances									
472										
473	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank		OTHER					
474	Gain on Sale of Utility Plant	Rate Revenue								
475										
476	Gain on Sale of Utility Plant	Other Revenue	This line is intentionally blank		OTHER					
477	Gain on Sale of Utility Plant	Other Revenue								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
442									
443	Amortization: Plant Reg Assets and Liab	Other Rate Base	This line is intentionally blank		OTHER				
444	Amortization: Plant Reg Assets and Liab	Other Rate Base							
445									
446	Amortization: Plant Reg Assets and Liab								
447					0				
448	Adjustment to Allowed Level of Property Tax Exp								
449	Total Depreciation and Amortization Expense			384,337,423		6,324,226	194,424	738,262	
450									
451	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	138,664,254	PIS-TOT	2,100,857			
452	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	12,161,928	LABOR	221,020	291,209	1,105,767	
453	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	(45,294)	LABOR	(823)	(1,085)	(4,118)	
454	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other		PIS-TOT				
455	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		LABOR				
456	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET				
457	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	10,072	PIS-TOT	153			
458	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-NET				
459	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes		PIS-TOT				
460	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank		OTHER				
461	Taxes Other than Income	Taxes Other Than Income		150,790,960		2,321,207	290,124	1,101,649	
462									
463	Taxes Other than Income			150,790,960		2,321,207	290,124	1,101,649	
464									
465	Total Payroll Tax adjustment			227,601		4,136	5,450	20,694	
466	Total Taxes Other than Income			151,018,562		2,325,343	295,574	1,122,343	
467									
468	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank		OTHER				
469	Gain on Disposition of Allowances	Other Revenue							
470									
471	Gain on Disposition of Allowances								
472									
473	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank		OTHER				
474	Gain on Sale of Utility Plant	Rate Revenue							
475									
476	Gain on Sale of Utility Plant	Other Revenue	This line is intentionally blank		OTHER				
477	Gain on Sale of Utility Plant	Other Revenue							

[illegible]

[illegible]

[illegible]

[illegible]

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
513	Schedule M Temporary	Transmission Plant	Sch-M	(1,080,061)	TRANINC					(1,080,061)
514	Schedule M Temporary	Transmission Plant	Sch-M	(66,810,532)	TRANSYS					
515	Schedule M Temporary	Transmission Plant	Sch-M	(143,885)	TRANSYS					
516	Schedule M Temporary	Transmission Plant	TRANW/ND - Transmission Wind	143,885	TRANSYS					
517	Schedule M Temporary	Transmission Plant		(67,890,593)						(1,080,061)
518										
519	Schedule M Temporary	Distribution Plant	Sch-M	(0)	PIS-DIST					(0)
520	Schedule M Temporary	Distribution Plant		(0)						(0)
521										
522	Schedule M Temporary	Distribution Customer Installations	Sch-M	67,475	DISTLIT					
523	Schedule M Temporary	Distribution Customer Installations		67,475						
524										
525	Schedule M Temporary	Distribution Meters	Sch-M	(15,820,661)	PIS-MET					
526	Schedule M Temporary	Distribution Meters	Sch-M	719,572	DISTMET					
527	Schedule M Temporary	Distribution Meters		(15,101,089)						
528										
529	Schedule M Temporary	Distribution Pri/Sec	Sch-M	17,186,824	DISTPRI					
530	Schedule M Temporary	Distribution Pri/Sec	Sch-M	3,563,201	DISTSEC					
531	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(16,017,143)	DISTPRI					
532	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(8,847,366)	DISTSEC					
533	Schedule M Temporary	Distribution Pri/Sec		(4,114,484)						
534										
535	Schedule M Temporary	Distribution Primary	Sch-M	(35,525,599)	DISTPRI					
536	Schedule M Temporary	Distribution Primary		(35,525,599)						
537										
538	Schedule M Temporary	Distribution Secondary	Sch-M	(7,563,936)	DISTSEC					
539	Schedule M Temporary	Distribution Secondary		(7,563,936)						
540										
541	Schedule M Temporary	Distribution Service Lines & Transformers	Sch-M	(7,011,789)	DISTSVC					
542	Schedule M Temporary	Distribution Service Lines & Transformers		(7,011,789)						
543										
544	Schedule M Temporary	Distribution Street Lighting & Signals	Sch-M	(2,782,180)	DISTLIT					
545	Schedule M Temporary	Distribution Street Lighting & Signals		(2,782,180)						
546										
547	Schedule M Temporary	Distribution Subs	Sch-M	1,256,746	PIS-DSUB					279
548	Schedule M Temporary	Distribution Subs	Sch-M	(35,451,643)	PIS-DSUB					(7,871)
549	Schedule M Temporary	Distribution Subs		(34,194,897)						(7,592)

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
513	Schedule M Temporary	Transmission Plant	Sch-M	(1,080,061)	TRANINC					
514	Schedule M Temporary	Transmission Plant	Sch-M	(66,810,532)	TRANSYS			(66,810,532)		
515	Schedule M Temporary	Transmission Plant	Sch-M	(143,885)	TRANSYS			(143,885)		
516	Schedule M Temporary	Transmission Plant	TRANWIND - Transmission Wind	143,885	TRANSYS			143,885		
517	Schedule M Temporary	Transmission Plant		(67,890,593)				(66,810,532)		
518										
519	Schedule M Temporary	Distribution Plant	Sch-M	(0)	PIS-DIST					
520	Schedule M Temporary	Distribution Plant		(0)						
521										
522	Schedule M Temporary	Distribution Customer Installations	Sch-M	67,475	DISTLIT					
523	Schedule M Temporary	Distribution Customer Installations		67,475						
524										
525	Schedule M Temporary	Distribution Meters	Sch-M	(15,820,661)	PIS-MET					
526	Schedule M Temporary	Distribution Meters	Sch-M	719,572	DISTMET					
527	Schedule M Temporary	Distribution Meters		(15,101,089)						
528										
529	Schedule M Temporary	Distribution Pri/Sec	Sch-M	17,186,824	DISTPRI					
530	Schedule M Temporary	Distribution Pri/Sec	Sch-M	3,563,201	DISTSEC					
531	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(16,017,143)	DISTPRI					
532	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(8,847,366)	DISTSEC					
533	Schedule M Temporary	Distribution Pri/Sec		(4,114,484)						
534										
535	Schedule M Temporary	Distribution Primary	Sch-M	(35,525,599)	DISTPRI					
536	Schedule M Temporary	Distribution Primary		(35,525,599)						
537										
538	Schedule M Temporary	Distribution Secondary	Sch-M	(7,563,936)	DISTSEC					
539	Schedule M Temporary	Distribution Secondary		(7,563,936)						
540										
541	Schedule M Temporary	Distribution Service Lines & Transformers	Sch-M	(7,011,789)	DISTRVC					
542	Schedule M Temporary	Distribution Service Lines & Transformers		(7,011,789)						
543										
544	Schedule M Temporary	Distribution Street Lighting & Signals	Sch-M	(2,782,180)	DISTLIT					
545	Schedule M Temporary	Distribution Street Lighting & Signals		(2,782,180)						
546										
547	Schedule M Temporary	Distribution Subs	Sch-M	1,256,746	PIS-DSUB					
548	Schedule M Temporary	Distribution Subs	Sch-M	(35,451,643)	PIS-DSUB					
549	Schedule M Temporary	Distribution Subs		(34,194,897)						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
513	Schedule M Temporary	Transmission Plant	Sch-M	(1,080,061)	TRANINC					
514	Schedule M Temporary	Transmission Plant	Sch-M	(66,810,532)	TRANSYS					
515	Schedule M Temporary	Transmission Plant	Sch-M	(143,885)	TRANSYS					
516	Schedule M Temporary	Transmission Plant	TRANWIND - Transmission Wind	143,885	TRANSYS					
517	Schedule M Temporary	Transmission Plant		(67,890,593)						
518										
519	Schedule M Temporary	Distribution Plant	Sch-M	(0)	PIS-DIST	(0)	(0)	(0)	(0)	(0)
520	Schedule M Temporary	Distribution Plant		(0)		(0)	(0)	(0)	(0)	(0)
521										
522	Schedule M Temporary	Distribution Customer Installations	Sch-M	67,475	DISTLIT					
523	Schedule M Temporary	Distribution Customer Installations		67,475						
524										
525	Schedule M Temporary	Distribution Meters	Sch-M	(15,820,661)	PIS-MET					(15,820,661)
526	Schedule M Temporary	Distribution Meters	Sch-M	719,572	DISTMET					719,572
527	Schedule M Temporary	Distribution Meters		(15,101,089)						(15,101,089)
528										
529	Schedule M Temporary	Distribution Pri/Sec	Sch-M	17,186,824	DISTPRI		17,186,824			
530	Schedule M Temporary	Distribution Pri/Sec	Sch-M	3,563,201	DISTSEC			3,563,201		
531	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(16,017,143)	DISTPRI		(16,017,143)			
532	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(8,847,366)	DISTSEC			(8,847,366)		
533	Schedule M Temporary	Distribution Pri/Sec		(4,114,484)			1,169,681	(5,284,165)		
534										
535	Schedule M Temporary	Distribution Primary	Sch-M	(35,525,599)	DISTPRI		(35,525,599)			
536	Schedule M Temporary	Distribution Primary		(35,525,599)			(35,525,599)			
537										
538	Schedule M Temporary	Distribution Secondary	Sch-M	(7,563,936)	DISTSEC			(7,563,936)		
539	Schedule M Temporary	Distribution Secondary		(7,563,936)				(7,563,936)		
540										
541	Schedule M Temporary	Distribution Service Lines & Transformers	Sch-M	(7,011,789)	DISTSRVC				(7,011,789)	
542	Schedule M Temporary	Distribution Service Lines & Transformers		(7,011,789)					(7,011,789)	
543										
544	Schedule M Temporary	Distribution Street Lighting & Signals	Sch-M	(2,782,180)	DISTLIT					
545	Schedule M Temporary	Distribution Street Lighting & Signals		(2,782,180)						
546										
547	Schedule M Temporary	Distribution Subs	Sch-M	1,256,746	PIS-DSUB	1,256,467				
548	Schedule M Temporary	Distribution Subs	Sch-M	(35,451,643)	PIS-DSUB	(35,443,772)				
549	Schedule M Temporary	Distribution Subs		(34,194,897)		(34,187,305)				

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
513	Schedule M Temporary	Transmission Plant	Sch-M	(1,080,061)	TRANINC				
514	Schedule M Temporary	Transmission Plant	Sch-M	(66,810,532)	TRANSYS				
515	Schedule M Temporary	Transmission Plant	Sch-M	(143,885)	TRANSYS				
516	Schedule M Temporary	Transmission Plant	TRANWIND - Transmission Wind	143,885	TRANSYS				
517	Schedule M Temporary	Transmission Plant		(67,890,593)					
518									
519	Schedule M Temporary	Distribution Plant	Sch-M	(0)	PIS-DIST	(0)			
520	Schedule M Temporary	Distribution Plant		(0)		(0)			
521									
522	Schedule M Temporary	Distribution Customer Installations	Sch-M	67,475	DISTLIT	67,475			
523	Schedule M Temporary	Distribution Customer Installations		67,475		67,475			
524									
525	Schedule M Temporary	Distribution Meters	Sch-M	(15,820,661)	PIS-MET				
526	Schedule M Temporary	Distribution Meters	Sch-M	719,572	DISTMET				
527	Schedule M Temporary	Distribution Meters		(15,101,089)					
528									
529	Schedule M Temporary	Distribution Pri/Sec	Sch-M	17,186,824	DISTPRI				
530	Schedule M Temporary	Distribution Pri/Sec	Sch-M	3,563,201	DISTSEC				
531	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(16,017,143)	DISTPRI				
532	Schedule M Temporary	Distribution Pri/Sec	Sch-M	(8,847,366)	DISTSEC				
533	Schedule M Temporary	Distribution Pri/Sec		(4,114,484)					
534									
535	Schedule M Temporary	Distribution Primary	Sch-M	(35,525,599)	DISTPRI				
536	Schedule M Temporary	Distribution Primary		(35,525,599)					
537									
538	Schedule M Temporary	Distribution Secondary	Sch-M	(7,563,936)	DISTSEC				
539	Schedule M Temporary	Distribution Secondary		(7,563,936)					
540									
541	Schedule M Temporary	Distribution Service Lines & Transformers	Sch-M	(7,011,789)	DISTSRVC				
542	Schedule M Temporary	Distribution Service Lines & Transformers		(7,011,789)					
543									
544	Schedule M Temporary	Distribution Street Lighting & Signals	Sch-M	(2,782,180)	DISTLIT	(2,782,180)			
545	Schedule M Temporary	Distribution Street Lighting & Signals		(2,782,180)		(2,782,180)			
546									
547	Schedule M Temporary	Distribution Subs	Sch-M	1,256,746	PIS-DSUB				
548	Schedule M Temporary	Distribution Subs	Sch-M	(35,451,643)	PIS-DSUB				
549	Schedule M Temporary	Distribution Subs		(34,194,897)					

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
550										
551	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
552	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
553	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (CPCN)	38,373	DISTPRI					
554	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	111,629	DISTPRI					
555	Schedule M Temporary	General Plant	Sch-M	46,018	PIS-SUBT	11,241	588	7,412		225
556	Schedule M Temporary	General Plant	Sch-M	(48,648,292)	PIS-SUBT	(11,883,406)	(621,913)	(7,835,509)		(238,050)
557	Schedule M Temporary	General Plant		(48,452,273)		(11,872,165)	(621,325)	(7,828,097)		(237,825)
558										
559	Schedule M Temporary	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT					
560	Schedule M Temporary	Common Plant	303014-Intg CRS Computr Softwar	252,242	PIS-SUBT	61,616	3,225	40,627		1,234
561	Schedule M Temporary	Common Plant	Sch-M	(17,113,616)	PIS-SUBT	(4,180,374)	(218,778)	(2,756,394)		(83,742)
562	Schedule M Temporary	Common Plant	This line is intentionally blank		OTHER					
563	Schedule M Temporary	Common Plant		(16,861,374)		(4,118,758)	(215,553)	(2,715,767)		(82,507)
564										
565	Schedule M Temporary	Non-Plant Tax	Sch-M		PRODOP					
566	Schedule M Temporary	Non-Plant Tax	Sch-M	1,678,825	PRODSTM	1,678,825				
567	Schedule M Temporary	Non-Plant Tax	Sch-M	(9,110,301)	LABOR	(2,563,572)	(169,180)	(879,576)		(26,399)
568	Schedule M Temporary	Non-Plant Tax	Sch-M	(152,880)	PIS-NET	(35,237)	(1,829)	(25,959)		(631)
569	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-TOT					
570	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-NET					
571	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-P/S					
572	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-PROD					
573	Schedule M Temporary	Non-Plant Tax	Sch-M		TRANSYS					
574	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank		OTHER					
575	Schedule M Temporary	Non-Plant Tax		(7,584,356)		(919,984)	(171,010)	(905,535)		(27,030)
576										
577	Schedule M Temporary			(266,125,702)		13,259,634	1,118,821	(62,857,255)		(1,435,015)
578										
579	Schedule M Temporary: Acq Adj	Other Production Plant	114000-Acq Adj Production	(12,694,898)	PRODOP			(12,694,898)		
580	Schedule M Temporary: Acq Adj	Other Production Plant		(12,694,898)				(12,694,898)		
581										
582	Schedule M Temporary: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	(348,671)	TRANSYS					
583	Schedule M Temporary: Acq Adj	Transmission Plant		(348,671)						
584										
585	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	(202,221)	TRANINC					(202,221)
586	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant		(202,221)						(202,221)
587										
588	Schedule M Temporary: Acq Adj			(13,245,789)				(12,694,898)		(202,221)

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
550										
551	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
552	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
553	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (CPCN)	38,373	DISTPRI					
554	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	111,629	DISTPRI					
555	Schedule M Temporary	General Plant	Sch-M	46,018	PIS-SUBT			7,200		
556	Schedule M Temporary	General Plant	Sch-M	(48,648,292)	PIS-SUBT			(7,611,284)		
557	Schedule M Temporary	General Plant		(48,452,273)				(7,604,085)		
558										
559	Schedule M Temporary	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT					
560	Schedule M Temporary	Common Plant	303014-Intg CRS Computr Softwar	252,242	PIS-SUBT			39,465		
561	Schedule M Temporary	Common Plant	Sch-M	(17,113,616)	PIS-SUBT			(2,677,516)		
562	Schedule M Temporary	Common Plant	This line is intentionally blank		OTHER					
563	Schedule M Temporary	Common Plant		(16,861,374)				(2,638,052)		
564										
565	Schedule M Temporary	Non-Plant Tax	Sch-M		PRODOP					
566	Schedule M Temporary	Non-Plant Tax	Sch-M	1,678,825	PRODSTM					
567	Schedule M Temporary	Non-Plant Tax	Sch-M	(9,110,301)	LABOR	(573,655)		(931,433)		
568	Schedule M Temporary	Non-Plant Tax	Sch-M	(152,880)	PIS-NET			(25,718)		
569	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-TOT					
570	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-NET					
571	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-P/S					
572	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-PROD					
573	Schedule M Temporary	Non-Plant Tax	Sch-M		TRANSYS					
574	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank		OTHER					
575	Schedule M Temporary	Non-Plant Tax		(7,584,356)		(573,655)		(957,151)		
576										
577	Schedule M Temporary			(266,125,702)		(573,655)		(78,009,819)		
578										
579	Schedule M Temporary: Acq Adj	Other Production Plant	114000-Acq Adj Production	(12,694,898)	PRODOP					
580	Schedule M Temporary: Acq Adj	Other Production Plant		(12,694,898)						
581										
582	Schedule M Temporary: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	(348,671)	TRANSYS			(348,671)		
583	Schedule M Temporary: Acq Adj	Transmission Plant		(348,671)				(348,671)		
584										
585	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	(202,221)	TRANINC					
586	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant		(202,221)						
587										
588	Schedule M Temporary: Acq Adj			(13,245,789)				(348,671)		

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
550										
551	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
552	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
553	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (CPCN)	38,373	DISTPRI		38,373			
554	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	111,629	DISTPRI		111,629			
555	Schedule M Temporary	General Plant	Sch-M	46,018	PIS-SUBT	3,054	10,518	2,996	1,154	933
556	Schedule M Temporary	General Plant	Sch-M	(48,648,292)	PIS-SUBT	(3,228,352)	(11,119,404)	(3,166,881)	(1,219,683)	(986,757)
557	Schedule M Temporary	General Plant		(48,452,273)		(3,225,298)	(10,958,884)	(3,163,885)	(1,218,530)	(985,824)
558										
559	Schedule M Temporary	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT					
560	Schedule M Temporary	Common Plant	303014-Intg CRS Computr Softwar	252,242	PIS-SUBT	16,739	57,654	16,420	6,324	5,116
561	Schedule M Temporary	Common Plant	Sch-M	(17,113,616)	PIS-SUBT	(1,135,678)	(3,911,611)	(1,114,053)	(429,063)	(347,124)
562	Schedule M Temporary	Common Plant	This line is intentionally blank		OTHER					
563	Schedule M Temporary	Common Plant		(16,861,374)		(1,118,939)	(3,853,957)	(1,097,633)	(422,739)	(342,007)
564										
565	Schedule M Temporary	Non-Plant Tax	Sch-M		PRODOP					
566	Schedule M Temporary	Non-Plant Tax	Sch-M	1,678,825	PRODSTM					
567	Schedule M Temporary	Non-Plant Tax	Sch-M	(9,110,301)	LABOR	(388,380)	(1,560,922)	(425,808)	(145,894)	(233,470)
568	Schedule M Temporary	Non-Plant Tax	Sch-M	(152,880)	PIS-NET	(10,919)	(37,146)	(9,184)	(2,484)	(2,182)
569	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-TOT					
570	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-NET					
571	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-P/S					
572	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-PROD					
573	Schedule M Temporary	Non-Plant Tax	Sch-M		TRANSYS					
574	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank		OTHER					
575	Schedule M Temporary	Non-Plant Tax		(7,584,356)		(399,299)	(1,598,068)	(434,992)	(148,378)	(235,652)
576										
577	Schedule M Temporary			(266,125,702)		(38,930,840)	(50,766,826)	(17,544,611)	(8,801,436)	(16,664,572)
578										
579	Schedule M Temporary: Acq Adj	Other Production Plant	114000-Acq Adj Production	(12,694,898)	PRODOP					
580	Schedule M Temporary: Acq Adj	Other Production Plant		(12,694,898)						
581										
582	Schedule M Temporary: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	(348,671)	TRANSYS					
583	Schedule M Temporary: Acq Adj	Transmission Plant		(348,671)						
584										
585	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	(202,221)	TRANINC					
586	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant		(202,221)						
587										
588	Schedule M Temporary: Acq Adj			(13,245,789)						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
550									
551	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI				
552	Schedule M Temporary	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC				
553	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (CPCN)	38,373	DISTPRI				
554	Schedule M Temporary	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	111,629	DISTPRI				
555	Schedule M Temporary	General Plant	Sch-M	46,018	PIS-SUBT	697			
556	Schedule M Temporary	General Plant	Sch-M	(48,648,292)	PIS-SUBT	(737,055)			
557	Schedule M Temporary	General Plant		(48,452,273)		(736,357)			
558									
559	Schedule M Temporary	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT				
560	Schedule M Temporary	Common Plant	303014-Intg CRS Computr Softwar	252,242	PIS-SUBT	3,822			
561	Schedule M Temporary	Common Plant	Sch-M	(17,113,616)	PIS-SUBT	(259,283)			
562	Schedule M Temporary	Common Plant	This line is intentionally blank		OTHER				
563	Schedule M Temporary	Common Plant		(16,861,374)		(255,461)			
564									
565	Schedule M Temporary	Non-Plant Tax	Sch-M		PRODOP				
566	Schedule M Temporary	Non-Plant Tax	Sch-M	1,678,825	PRODSTM				
567	Schedule M Temporary	Non-Plant Tax	Sch-M	(9,110,301)	LABOR	(165,562)	(218,140)	(828,312)	
568	Schedule M Temporary	Non-Plant Tax	Sch-M	(152,880)	PIS-NET	(1,589)			
569	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-TOT				
570	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-NET				
571	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-P/S				
572	Schedule M Temporary	Non-Plant Tax	Sch-M		PIS-PROD				
573	Schedule M Temporary	Non-Plant Tax	Sch-M		TRANSYS				
574	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank		OTHER				
575	Schedule M Temporary	Non-Plant Tax		(7,584,356)		(167,152)	(218,140)	(828,312)	
576									
577	Schedule M Temporary			(266,125,702)		(3,873,676)	(218,140)	(828,312)	
578									
579	Schedule M Temporary: Acq Adj	Other Production Plant	114000-Acq Adj Production	(12,694,898)	PRODOP				
580	Schedule M Temporary: Acq Adj	Other Production Plant		(12,694,898)					
581									
582	Schedule M Temporary: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	(348,671)	TRANSYS				
583	Schedule M Temporary: Acq Adj	Transmission Plant		(348,671)					
584									
585	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	(202,221)	TRANINC				
586	Schedule M Temporary: Acq Adj	Transmission Serving Production Plant		(202,221)					
587									
588	Schedule M Temporary: Acq Adj			(13,245,789)					

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Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
625	Schedule M Permanent	Hydraulic Production Plant	Sch-M	(1,126,757)	PRODHVD		(1,126,757)			
626	Schedule M Permanent	Hydraulic Production Plant		(1,126,757)			(1,126,757)			
627										
628	Schedule M Permanent	Other Production Plant	Sch-M	(20,008,090)	PRODOP			(20,008,090)		
629	Schedule M Permanent	Other Production Plant		(20,008,090)				(20,008,090)		
630										
631	Schedule M Permanent	Transmission Plant	Sch-M	15,644	TRANINC					15,644
632	Schedule M Permanent	Transmission Plant	Sch-M	(2,404,238)	TRANSYS					
633	Schedule M Permanent	Transmission Plant	TRANWIND - Transmission Wind	(5,055,734)	TRANSYS					
634	Schedule M Permanent	Transmission Plant		(7,444,328)						15,644
635										
636	Schedule M Permanent	Distribution Customer Installations	Sch-M	6,102	DISTLIT					
637	Schedule M Permanent	Distribution Customer Installations		6,102						
638										
639	Schedule M Permanent	Distribution Meters	Sch-M	14,524	PIS-MET					
640	Schedule M Permanent	Distribution Meters	Sch-M	(1,688,935)	DISTMET					
641	Schedule M Permanent	Distribution Meters		(1,674,411)						
642										
643	Schedule M Permanent	Distribution Pri/Sec	Sch-M	1,641,270	DISTPRI					
644	Schedule M Permanent	Distribution Pri/Sec	Sch-M	32,943	DISTSEC					
645	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(1,385,275)	DISTPRI					
646	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(19,363)	DISTSEC					
647	Schedule M Permanent	Distribution Pri/Sec		269,575						
648										
649	Schedule M Permanent	Distribution Primary	Sch-M	(1,620,946)	DISTPRI					
650	Schedule M Permanent	Distribution Primary		(1,620,946)						
651										
652	Schedule M Permanent	Distribution Secondary	Sch-M	162,227	DISTSEC					
653	Schedule M Permanent	Distribution Secondary		162,227						
654										
655	Schedule M Permanent	Distribution Service Lines & Transformers	Sch-M	88,142	DISTSVC					
656	Schedule M Permanent	Distribution Service Lines & Transformers		88,142						
657										
658	Schedule M Permanent	Distribution Street Lighting & Signals	Sch-M	6,547	DISTLIT					
659	Schedule M Permanent	Distribution Street Lighting & Signals		6,547						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
625	Schedule M Permanent	Hydraulic Production Plant	Sch-M	(1,126,757)	PRODHYD					
626	Schedule M Permanent	Hydraulic Production Plant		(1,126,757)						
627										
628	Schedule M Permanent	Other Production Plant	Sch-M	(20,008,090)	PRODOP					
629	Schedule M Permanent	Other Production Plant		(20,008,090)						
630										
631	Schedule M Permanent	Transmission Plant	Sch-M	15,644	TRANINC					
632	Schedule M Permanent	Transmission Plant	Sch-M	(2,404,238)	TRANSYS			(2,404,238)		
633	Schedule M Permanent	Transmission Plant	TRANWIND - Transmission Wind	(5,055,734)	TRANSYS			(5,055,734)		
634	Schedule M Permanent	Transmission Plant		(7,444,328)				(7,459,972)		
635										
636	Schedule M Permanent	Distribution Customer Installations	Sch-M	6,102	DISTLIT					
637	Schedule M Permanent	Distribution Customer Installations		6,102						
638										
639	Schedule M Permanent	Distribution Meters	Sch-M	14,524	PIS-MET					
640	Schedule M Permanent	Distribution Meters	Sch-M	(1,688,935)	DISTMET					
641	Schedule M Permanent	Distribution Meters		(1,674,411)						
642										
643	Schedule M Permanent	Distribution Pri/Sec	Sch-M	1,641,270	DISTPRI					
644	Schedule M Permanent	Distribution Pri/Sec	Sch-M	32,943	DISTSEC					
645	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(1,385,275)	DISTPRI					
646	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(19,363)	DISTSEC					
647	Schedule M Permanent	Distribution Pri/Sec		269,575						
648										
649	Schedule M Permanent	Distribution Primary	Sch-M	(1,620,946)	DISTPRI					
650	Schedule M Permanent	Distribution Primary		(1,620,946)						
651										
652	Schedule M Permanent	Distribution Secondary	Sch-M	162,227	DISTSEC					
653	Schedule M Permanent	Distribution Secondary		162,227						
654										
655	Schedule M Permanent	Distribution Service Lines & Transformers	Sch-M	88,142	DISTSRVC					
656	Schedule M Permanent	Distribution Service Lines & Transformers		88,142						
657										
658	Schedule M Permanent	Distribution Street Lighting & Signals	Sch-M	6,547	DISTLIT					
659	Schedule M Permanent	Distribution Street Lighting & Signals		6,547						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
625	Schedule M Permanent	Hydraulic Production Plant	Sch-M	(1,126,757)	PRODHYD					
626	Schedule M Permanent	Hydraulic Production Plant		(1,126,757)						
627										
628	Schedule M Permanent	Other Production Plant	Sch-M	(20,008,090)	PRODOP					
629	Schedule M Permanent	Other Production Plant		(20,008,090)						
630										
631	Schedule M Permanent	Transmission Plant	Sch-M	15,644	TRANINC					
632	Schedule M Permanent	Transmission Plant	Sch-M	(2,404,238)	TRANSYS					
633	Schedule M Permanent	Transmission Plant	TRANWIND - Transmission Wind	(5,055,734)	TRANSYS					
634	Schedule M Permanent	Transmission Plant		(7,444,328)						
635										
636	Schedule M Permanent	Distribution Customer Installations	Sch-M	6,102	DISTLIT					
637	Schedule M Permanent	Distribution Customer Installations		6,102						
638										
639	Schedule M Permanent	Distribution Meters	Sch-M	14,524	PIS-MET					14,524
640	Schedule M Permanent	Distribution Meters	Sch-M	(1,688,935)	DISTMET					(1,688,935)
641	Schedule M Permanent	Distribution Meters		(1,674,411)						(1,674,411)
642										
643	Schedule M Permanent	Distribution Pri/Sec	Sch-M	1,641,270	DISTPRI		1,641,270			
644	Schedule M Permanent	Distribution Pri/Sec	Sch-M	32,943	DISTSEC			32,943		
645	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(1,385,275)	DISTPRI		(1,385,275)			
646	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(19,363)	DISTSEC			(19,363)		
647	Schedule M Permanent	Distribution Pri/Sec		269,575			255,995	13,581		
648										
649	Schedule M Permanent	Distribution Primary	Sch-M	(1,620,946)	DISTPRI		(1,620,946)			
650	Schedule M Permanent	Distribution Primary		(1,620,946)			(1,620,946)			
651										
652	Schedule M Permanent	Distribution Secondary	Sch-M	162,227	DISTSEC			162,227		
653	Schedule M Permanent	Distribution Secondary		162,227				162,227		
654										
655	Schedule M Permanent	Distribution Service Lines & Transformers	Sch-M	88,142	DISTRVC				88,142	
656	Schedule M Permanent	Distribution Service Lines & Transformers		88,142					88,142	
657										
658	Schedule M Permanent	Distribution Street Lighting & Signals	Sch-M	6,547	DISTLIT					
659	Schedule M Permanent	Distribution Street Lighting & Signals		6,547						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
625	Schedule M Permanent	Hydraulic Production Plant	Sch-M	(1,126,757)	PRODHYD				
626	Schedule M Permanent	Hydraulic Production Plant		(1,126,757)					
627									
628	Schedule M Permanent	Other Production Plant	Sch-M	(20,008,090)	PRODOP				
629	Schedule M Permanent	Other Production Plant		(20,008,090)					
630									
631	Schedule M Permanent	Transmission Plant	Sch-M	15,644	TRANINC				
632	Schedule M Permanent	Transmission Plant	Sch-M	(2,404,238)	TRANSYS				
633	Schedule M Permanent	Transmission Plant	TRANWIND - Transmission Wind	(5,055,734)	TRANSYS				
634	Schedule M Permanent	Transmission Plant		(7,444,328)					
635									
636	Schedule M Permanent	Distribution Customer Installations	Sch-M	6,102	DISTLIT	6,102			
637	Schedule M Permanent	Distribution Customer Installations		6,102		6,102			
638									
639	Schedule M Permanent	Distribution Meters	Sch-M	14,524	PIS-MET				
640	Schedule M Permanent	Distribution Meters	Sch-M	(1,688,935)	DISTMET				
641	Schedule M Permanent	Distribution Meters		(1,674,411)					
642									
643	Schedule M Permanent	Distribution Pri/Sec	Sch-M	1,641,270	DISTPRI				
644	Schedule M Permanent	Distribution Pri/Sec	Sch-M	32,943	DISTSEC				
645	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(1,385,275)	DISTPRI				
646	Schedule M Permanent	Distribution Pri/Sec	Sch-M	(19,363)	DISTSEC				
647	Schedule M Permanent	Distribution Pri/Sec		269,575					
648									
649	Schedule M Permanent	Distribution Primary	Sch-M	(1,620,946)	DISTPRI				
650	Schedule M Permanent	Distribution Primary		(1,620,946)					
651									
652	Schedule M Permanent	Distribution Secondary	Sch-M	162,227	DISTSEC				
653	Schedule M Permanent	Distribution Secondary		162,227					
654									
655	Schedule M Permanent	Distribution Service Lines & Transformers	Sch-M	88,142	DISTSRTC				
656	Schedule M Permanent	Distribution Service Lines & Transformers		88,142					
657									
658	Schedule M Permanent	Distribution Street Lighting & Signals	Sch-M	6,547	DISTLIT	6,547			
659	Schedule M Permanent	Distribution Street Lighting & Signals		6,547		6,547			

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Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
759	Deferred Taxes	Distribution Meters	370000SGS- Meters - Smart Grid	(6)	DISTMET					
760	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	6,010,041	PIS-MET					
761	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	(273,284)	DISTMET					
762	Deferred Taxes	Distribution Meters		5,736,751						
763										
764	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(7,058,287)	DISTPRI					
765	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(1,416,050)	DISTSEC					
766	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	6,087,557	DISTPRI					
767	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	3,348,465	DISTSEC					
768	Deferred Taxes	Distribution Pri/Sec		961,685						
769										
770	Deferred Taxes	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	(6,700)	DISTPRI					
771	Deferred Taxes	Distribution Primary	410100-Deferred Income Tax	13,492,794	DISTPRI					
772	Deferred Taxes	Distribution Primary		13,486,094						
773										
774	Deferred Taxes	Distribution Secondary	410100-Deferred Income Tax	2,834,230	DISTSEC					
775	Deferred Taxes	Distribution Secondary		2,834,230						
776										
777	Deferred Taxes	Distribution Service Lines & Transformers	410100-Deferred Income Tax	2,628,847	DISTSVC					
778	Deferred Taxes	Distribution Service Lines & Transformers		2,628,847						
779										
780	Deferred Taxes	Distribution Street Lighting & Signals	410100-Deferred Income Tax	1,058,169	DISTLIT					
781	Deferred Taxes	Distribution Street Lighting & Signals		1,058,169						
782										
783	Deferred Taxes	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	(24,223)	DISTSUB					
784	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	(477,645)	PIS-DSUB					(106)
785	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	13,480,666	PIS-DSUB					2,993
786	Deferred Taxes	Distribution Subs		12,978,797						2,887
787					0					
788	Total Distribution Deferred Taxes			39,657,580						2,887
789										
790	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
791	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
792	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (CPCN)	(14,584)	DISTPRI					
793	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	(42,426)	DISTPRI					
794	Deferred Taxes	General Plant	397000SGS- Gen Com Equip - Smart Grid	(398,232)	PIS-SUBT	(97,277)	(5,091)	(64,141)		(1,949)
795	Deferred Taxes	General Plant	410100-Deferred Income Tax	(17,490)	PIS-SUBT	(4,272)	(224)	(2,817)		(86)
796	Deferred Taxes	General Plant	410100-Deferred Income Tax	20,864,657	PIS-SUBT	5,096,647	266,731	3,360,554		102,097
797	Deferred Taxes	General Plant		20,391,926		4,995,098	261,416	3,293,596		100,062

Public Service Company of Colorado
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12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
759	Deferred Taxes	Distribution Meters	370000SGS- Meters - Smart Grid	(6)	DISTMET					
760	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	6,010,041	PIS-MET					
761	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	(273,284)	DISTMET					
762	Deferred Taxes	Distribution Meters		5,736,751						
763										
764	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(7,058,287)	DISTPRI					
765	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(1,416,050)	DISTSEC					
766	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	6,087,557	DISTPRI					
767	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	3,348,465	DISTSEC					
768	Deferred Taxes	Distribution Pri/Sec		961,685						
769										
770	Deferred Taxes	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	(6,700)	DISTPRI					
771	Deferred Taxes	Distribution Primary	410100-Deferred Income Tax	13,492,794	DISTPRI					
772	Deferred Taxes	Distribution Primary		13,486,094						
773										
774	Deferred Taxes	Distribution Secondary	410100-Deferred Income Tax	2,834,230	DISTSEC					
775	Deferred Taxes	Distribution Secondary		2,834,230						
776										
777	Deferred Taxes	Distribution Service Lines & Transformers	410100-Deferred Income Tax	2,628,847	DISTSVC					
778	Deferred Taxes	Distribution Service Lines & Transformers		2,628,847						
779										
780	Deferred Taxes	Distribution Street Lighting & Signals	410100-Deferred Income Tax	1,058,169	DISTLIT					
781	Deferred Taxes	Distribution Street Lighting & Signals		1,058,169						
782										
783	Deferred Taxes	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	(24,223)	DISTSUB					
784	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	(477,645)	PIS-DSUB					
785	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	13,480,666	PIS-DSUB					
786	Deferred Taxes	Distribution Subs		12,978,797						
787										
788	Total Distribution Deferred Taxes			39,657,580						
789										
790	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
791	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
792	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (CPCN)	(14,584)	DISTPRI					
793	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	(42,426)	DISTPRI					
794	Deferred Taxes	General Plant	397000SGS- Gen Com Equip - Smart Grid	(398,232)	PIS-SUBT			(62,305)		
795	Deferred Taxes	General Plant	410100-Deferred Income Tax	(17,490)	PIS-SUBT			(2,736)		
796	Deferred Taxes	General Plant	410100-Deferred Income Tax	20,864,657	PIS-SUBT			3,264,387		
797	Deferred Taxes	General Plant		20,391,926				3,199,345		

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
759	Deferred Taxes	Distribution Meters	3700005GS- Meters - Smart Grid	(6)	DISTMET					(6)
760	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	6,010,041	PIS-MET					6,010,041
761	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	(273,284)	DISTMET					(273,284)
762	Deferred Taxes	Distribution Meters		5,736,751						5,736,751
763										
764	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(7,058,287)	DISTPRI		(7,058,287)			
765	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(1,416,050)	DISTSEC			(1,416,050)		
766	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	6,087,557	DISTPRI		6,087,557			
767	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	3,348,465	DISTSEC			3,348,465		
768	Deferred Taxes	Distribution Pri/Sec		961,685			(970,730)	1,932,415		
769										
770	Deferred Taxes	Distribution Primary	3660005GS- Dist Undergrd Conduit - Smart Grid	(6,700)	DISTPRI		(6,700)			
771	Deferred Taxes	Distribution Primary	410100-Deferred Income Tax	13,492,794	DISTPRI		13,492,794			
772	Deferred Taxes	Distribution Primary		13,486,094			13,486,094			
773										
774	Deferred Taxes	Distribution Secondary	410100-Deferred Income Tax	2,834,230	DISTSEC			2,834,230		
775	Deferred Taxes	Distribution Secondary		2,834,230				2,834,230		
776										
777	Deferred Taxes	Distribution Service Lines & Transformers	410100-Deferred Income Tax	2,628,847	DISTRVC				2,628,847	
778	Deferred Taxes	Distribution Service Lines & Transformers		2,628,847					2,628,847	
779										
780	Deferred Taxes	Distribution Street Lighting & Signals	410100-Deferred Income Tax	1,058,169	DISTLIT					
781	Deferred Taxes	Distribution Street Lighting & Signals		1,058,169						
782										
783	Deferred Taxes	Distribution Subs	3620005GS- Dist Stat Equip - Smart Grid	(24,223)	DISTSUB	(24,223)				
784	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	(477,645)	PIS-DSUB	(477,539)				
785	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	13,480,666	PIS-DSUB	13,477,672				
786	Deferred Taxes	Distribution Subs		12,978,797		12,975,910				
787					0					
788	Total Distribution Deferred Taxes			39,657,580		12,975,910	12,515,364	4,766,645	2,628,847	5,736,751
789										
790	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
791	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
792	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (CPCN)	(14,584)	DISTPRI		(14,584)			
793	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	(42,426)	DISTPRI		(42,426)			
794	Deferred Taxes	General Plant	3970005GS- Gen Com Equip - Smart Grid	(398,232)	PIS-SUBT	(26,427)	(91,023)	(25,924)	(9,984)	(8,078)
795	Deferred Taxes	General Plant	410100-Deferred Income Tax	(17,490)	PIS-SUBT	(1,161)	(3,998)	(1,139)	(438)	(355)
796	Deferred Taxes	General Plant	410100-Deferred Income Tax	20,864,657	PIS-SUBT	1,384,601	4,768,976	1,358,236	523,107	423,208
797	Deferred Taxes	General Plant		20,391,926		1,357,013	4,616,946	1,331,174	512,685	414,776

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
759	Deferred Taxes	Distribution Meters	370000SGS- Meters - Smart Grid	(6)	DISTMET				
760	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	6,010,041	PIS-MET				
761	Deferred Taxes	Distribution Meters	410100-Deferred Income Tax	(273,284)	DISTMET				
762	Deferred Taxes	Distribution Meters		5,736,751					
763									
764	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(7,058,287)	DISTPRI				
765	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	(1,416,050)	DISTSEC				
766	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	6,087,557	DISTPRI				
767	Deferred Taxes	Distribution Pri/Sec	410100-Deferred Income Tax	3,348,465	DISTSEC				
768	Deferred Taxes	Distribution Pri/Sec		961,685					
769									
770	Deferred Taxes	Distribution Primary	360000SGS- Dist Undergrd Conduit - Smart Grid	(5,700)	DISTPRI				
771	Deferred Taxes	Distribution Primary	410100-Deferred Income Tax	13,492,794	DISTPRI				
772	Deferred Taxes	Distribution Primary		13,486,094					
773									
774	Deferred Taxes	Distribution Secondary	410100-Deferred Income Tax	2,834,230	DISTSEC				
775	Deferred Taxes	Distribution Secondary		2,834,230					
776									
777	Deferred Taxes	Distribution Service Lines & Transformers	410100-Deferred Income Tax	2,628,847	DISTSRVC				
778	Deferred Taxes	Distribution Service Lines & Transformers		2,628,847					
779									
780	Deferred Taxes	Distribution Street Lighting & Signals	410100-Deferred Income Tax	1,058,169	DISTLIT	1,058,169			
781	Deferred Taxes	Distribution Street Lighting & Signals		1,058,169		1,058,169			
782									
783	Deferred Taxes	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	(24,223)	DISTSUB				
784	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	(477,645)	PIS-DSUB				
785	Deferred Taxes	Distribution Subs	410100-Deferred Income Tax	13,480,666	PIS-DSUB				
786	Deferred Taxes	Distribution Subs		12,978,797					
787						0			
788	Total Distribution Deferred Taxes			39,657,580		1,031,175			
789									
790	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI				
791	Deferred Taxes	General Plant	397000Adv Grid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC				
792	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (CPCN)	(14,584)	DISTPRI				
793	Deferred Taxes	General Plant	397000FAN-AGIS: FAN (Non-CPCN)	(42,426)	DISTPRI				
794	Deferred Taxes	General Plant	397000SGS- Gen Com Equip - Smart Grid	(398,232)	PIS-SUBT	(6,033)			
795	Deferred Taxes	General Plant	410100-Deferred Income Tax	(17,490)	PIS-SUBT	(265)			
796	Deferred Taxes	General Plant	410100-Deferred Income Tax	20,864,657	PIS-SUBT	316,114			
797	Deferred Taxes	General Plant		20,391,926		309,815			

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
798										
799	Deferred Taxes	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT					
800	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	(95,861)	PIS-SUBT	(23,416)	(1,225)	(15,440)		(469)
801	Deferred Taxes	Common Plant	397000SGS- Gen Com Equip - Smart Grid	580	PIS-SUBT	142	7	93		3
802	Deferred Taxes	Common Plant	410100-Deferred Income Tax	6,503,571	PIS-SUBT	1,588,639	83,141	1,047,494		31,824
803	Deferred Taxes	Common Plant		6,408,290		1,565,364	81,923	1,032,147		31,358
804										
805	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODOP					
806	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	3,462,507	LABOR	974,324	64,299	334,296		10,033
807	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	323,236	PIS-NET	74,502	3,868	54,886		1,334
808	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODSTM					
809	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-NET					
810	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-P/S					
811	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-PROD					
812	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		TRANSYS					
813	Deferred Taxes	Non-Plant Tax	This line is intentionally blank		OTHER					
814	Deferred Taxes	Non-Plant Tax		3,785,742		1,048,826	68,167	389,182		11,368
815										
816	Deferred Taxes			102,459,756		(4,664,151)	(397,577)	24,260,618		553,836
817										
818	Deferred Taxes: Acq Adj	Other Production Plant	114000-Acq Adj Production	4,824,901	PRODOP			4,824,901		
819	Deferred Taxes: Acq Adj	Other Production Plant		4,824,901				4,824,901		
820										
821	Deferred Taxes: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	132,518	TRANSYS					
822	Deferred Taxes: Acq Adj	Transmission Plant		132,518						
823										
824	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	76,857	TRANINC					76,857
825	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank		OTHER					
826	Deferred Taxes: Acq Adj	Transmission Serving Production Plant		76,857						76,857
827										
828	Deferred Taxes: Acq Adj			5,034,276				4,824,901		76,857
829										
830	Deferred Taxes: Excess AFUDC	Steam Production Plant	182002-Excess CACI	(29,444)	PRODSTM	(29,444)				
831	Deferred Taxes: Excess AFUDC	Steam Production Plant		(29,444)		(29,444)				
832										
833	Deferred Taxes: Excess AFUDC			(29,444)		(29,444)				

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
798										
799	Deferred Taxes	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT					
800	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	(95,861)	PIS-SUBT			(14,998)		
801	Deferred Taxes	Common Plant	397000SGS- Gen Com Equip - Smart Grid	580	PIS-SUBT			91		
802	Deferred Taxes	Common Plant	410100-Deferred Income Tax	6,503,571	PIS-SUBT			1,017,518		
803	Deferred Taxes	Common Plant		6,408,290				1,002,611		
804										
805	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODOP					
806	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	3,462,507	LABOR	218,026		354,005		
807	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	323,236	PIS-NET			54,376		
808	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODSTM					
809	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-NET					
810	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-P/S					
811	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-PROD					
812	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		TRANSYS					
813	Deferred Taxes	Non-Plant Tax	This line is intentionally blank		OTHER					
814	Deferred Taxes	Non-Plant Tax		3,785,742		218,026		408,381		
815										
816	Deferred Taxes			102,459,756		218,026		29,955,225		
817										
818	Deferred Taxes: Acq Adj	Other Production Plant	114000-Acq Adj Production	4,824,901	PRODOP					
819	Deferred Taxes: Acq Adj	Other Production Plant		4,824,901						
820										
821	Deferred Taxes: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	132,518	TRANSYS			132,518		
822	Deferred Taxes: Acq Adj	Transmission Plant		132,518				132,518		
823										
824	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	76,857	TRANINC					
825	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank		OTHER					
826	Deferred Taxes: Acq Adj	Transmission Serving Production Plant		76,857						
827										
828	Deferred Taxes: Acq Adj			5,034,276				132,518		
829										
830	Deferred Taxes: Excess AFUDC	Steam Production Plant	182002-Excess CACI	(29,444)	PRODSTM					
831	Deferred Taxes: Excess AFUDC	Steam Production Plant		(29,444)						
832										
833	Deferred Taxes: Excess AFUDC			(29,444)						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
798										
799	Deferred Taxes	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT					
800	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	(95,861)	PIS-SUBT	(6,361)	(21,911)	(6,240)	(2,403)	(1,944)
801	Deferred Taxes	Common Plant	397000SGS- Gen Com Equip - Smart Grid	580	PIS-SUBT	38	133	38	15	12
802	Deferred Taxes	Common Plant	410100-Deferred Income Tax	6,503,571	PIS-SUBT	431,584	1,486,503	423,366	163,054	131,915
803	Deferred Taxes	Common Plant		6,408,290		425,261	1,464,725	417,163	160,665	129,982
804										
805	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODOP					
806	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	3,462,507	LABOR	147,610	593,252	161,835	55,449	88,734
807	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	323,236	PIS-NET	23,086	78,538	19,418	5,252	4,614
808	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODSTM					
809	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-NET					
810	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-P/S					
811	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-PROD					
812	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		TRANSYS					
813	Deferred Taxes	Non-Plant Tax	This line is intentionally blank		OTHER					
814	Deferred Taxes	Non-Plant Tax		3,785,742		170,696	671,790	181,253	60,701	93,348
815										
816	Deferred Taxes			102,459,756		14,928,880	19,268,824	6,696,235	3,362,898	6,374,857
817										
818	Deferred Taxes: Acq Adj	Other Production Plant	114000-Acq Adj Production	4,824,901	PRODOP					
819	Deferred Taxes: Acq Adj	Other Production Plant		4,824,901						
820										
821	Deferred Taxes: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	132,518	TRANSYS					
822	Deferred Taxes: Acq Adj	Transmission Plant		132,518						
823										
824	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	76,857	TRANINC					
825	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank		OTHER					
826	Deferred Taxes: Acq Adj	Transmission Serving Production Plant		76,857						
827										
828	Deferred Taxes: Acq Adj			5,034,276						
829										
830	Deferred Taxes: Excess AFUDC	Steam Production Plant	182002-Excess CACI	(29,444)	PRODSTM					
831	Deferred Taxes: Excess AFUDC	Steam Production Plant		(29,444)						
832										
833	Deferred Taxes: Excess AFUDC			(29,444)						

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
798									
799	Deferred Taxes	Common Plant	303004OMS- Computer Software OMS		PIS-SUBT				
800	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	(95,861)	PIS-SUBT	(1,452)			
801	Deferred Taxes	Common Plant	397000SGS- Gen Com Equip - Smart Grid	580	PIS-SUBT	9			
802	Deferred Taxes	Common Plant	410100-Deferred Income Tax	6,503,571	PIS-SUBT	98,534			
803	Deferred Taxes	Common Plant		6,408,290		97,090			
804									
805	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODOP				
806	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	3,462,507	LABOR	62,924	82,907	314,812	
807	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	323,236	PIS-NET	3,360			
808	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PRODSTM				
809	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-NET				
810	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-P/S				
811	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		PIS-PROD				
812	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax		TRANSYS				
813	Deferred Taxes	Non-Plant Tax	This line is intentionally blank		OTHER				
814	Deferred Taxes	Non-Plant Tax		3,785,742		66,285	82,907	314,812	
815									
816	Deferred Taxes			102,459,756		1,504,365	82,907	314,812	
817									
818	Deferred Taxes: Acq Adj	Other Production Plant	114000-Acq Adj Production	4,824,901	PRODOP				
819	Deferred Taxes: Acq Adj	Other Production Plant		4,824,901					
820									
821	Deferred Taxes: Acq Adj	Transmission Plant	114001-Acq Adj Transmission	132,518	TRANSYS				
822	Deferred Taxes: Acq Adj	Transmission Plant		132,518					
823									
824	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	114002- Acq Adj Trans Serving Production	76,857	TRANINC				
825	Deferred Taxes: Acq Adj	Transmission Serving Production Plant	This line is intentionally blank		OTHER				
826	Deferred Taxes: Acq Adj	Transmission Serving Production Plant		76,857					
827									
828	Deferred Taxes: Acq Adj			5,034,276					
829									
830	Deferred Taxes: Excess AFUDC	Steam Production Plant	182002-Excess CACI	(29,444)	PRODSTM				
831	Deferred Taxes: Excess AFUDC	Steam Production Plant		(29,444)					
832									
833	Deferred Taxes: Excess AFUDC			(29,444)					

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
834										
835	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253006-Comanche	173,710	PRODSTM	173,710				
836	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
837	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant		173,710		173,710				
838										
839	Deferred Taxes: Pre-funded AFUDC	Other Production Plant	253009-PF CACJA	52,775	PRODOP			52,775		
840	Deferred Taxes: Pre-funded AFUDC	Other Production Plant		52,775				52,775		
841										
842	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253006T-Comanche Transm	354	TRANSYS					
843	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(826,934)	TRANSYS					
844	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
845	Deferred Taxes: Pre-funded AFUDC	Transmission Plant		(826,579)						
846										
847	Deferred Taxes: Pre-funded AFUDC			(600,095)		173,710		52,775		
848										
849	Interest on CWIP DIT									
850										
851	Sub-Total Deferred Taxes			106,864,492		(4,519,886)	(397,577)	29,138,293		630,692
852										
853	Deferred Income Tax NOL			(76,734,369)	0	(18,744,042)	(980,961)	(12,359,176)		(375,483)
854										
855	Total Deferred Tax Expense			30,130,123		(23,263,928)	(1,378,539)	16,779,117		255,210
856										
857	ITC Amortized	Other Production Plant	41140- Investment Tax Credit Adjustments	(40,053)	PRODOP			(40,053)		
858	ITC Amortized	Other Production Plant		(40,053)				(40,053)		
859										
860	ITC Amortized	Distribution Primary	41140- Investment Tax Credit Adjustments	(2,225,179)	DISTPRI					
861	ITC Amortized	Distribution Primary		(2,225,179)						
862										
863	ITC Amortized	Distribution Secondary	41140- Investment Tax Credit Adjustments	(9,575)	DISTSEC					
864	ITC Amortized	Distribution Secondary		(9,575)						
865										
866	ITC Amortized	Other Tax	This line is intentionally blank		OTHER					
867	ITC Amortized	Other Tax								
868										
869	ITC Amortized	General Plant	41140- Investment Tax Credit Adjustments	(1,634)	PIS-SUBT	(399)	(21)	(263)		(8)
870	ITC Amortized	General Plant		(1,634)		(399)	(21)	(263)		(8)
871										
872	ITC Amortized			(2,276,442)		(399)	(21)	(40,316)		(8)
873	Total ITC			(2,276,442)		(399)	(21)	(40,316)		(8)

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
834										
835	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253005-Comanche	173,710	PRODSTM					
836	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
837	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant		173,710						
838										
839	Deferred Taxes: Pre-funded AFUDC	Other Production Plant	253009-PF CACIA	52,775	PRODOP					
840	Deferred Taxes: Pre-funded AFUDC	Other Production Plant		52,775						
841										
842	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253006T-Comanche Transm	354	TRANSYS			354		
843	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(826,934)	TRANSYS			(826,934)		
844	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
845	Deferred Taxes: Pre-funded AFUDC	Transmission Plant		(826,579)				(826,579)		
846										
847	Deferred Taxes: Pre-funded AFUDC			(600,095)				(826,579)		
848										
849	Interest on CWIP DIT									
850										
851	Sub-Total Deferred Taxes			106,864,492		218,026		29,261,163		
852										
853	Deferred Income Tax NOL			(76,734,369)	0			(12,005,500)		
854										
855	Total Deferred Tax Expense			30,130,123		218,026		17,255,663		
856										
857	ITC Amortized	Other Production Plant	41140- Investment Tax Credit Adjustments	(40,053)	PRODOP					
858	ITC Amortized	Other Production Plant		(40,053)						
859										
860	ITC Amortized	Distribution Primary	41140- Investment Tax Credit Adjustments	(2,225,179)	DISTPRI					
861	ITC Amortized	Distribution Primary		(2,225,179)						
862										
863	ITC Amortized	Distribution Secondary	41140- Investment Tax Credit Adjustments	(9,575)	DISTSEC					
864	ITC Amortized	Distribution Secondary		(9,575)						
865										
866	ITC Amortized	Other Tax	This line is intentionally blank		OTHER					
867	ITC Amortized	Other Tax								
868										
869	ITC Amortized	General Plant	41140- Investment Tax Credit Adjustments	(1,634)	PIS-SUBT			(256)		
870	ITC Amortized	General Plant		(1,634)				(256)		
871										
872	ITC Amortized			(2,276,442)				(256)		
873	Total ITC			(2,276,442)				(256)		

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
834										
835	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253006-Cornanche	173,710	PRODSTM					
836	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
837	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant		173,710						
838										
839	Deferred Taxes: Pre-funded AFUDC	Other Production Plant	253009-PF CACIA	52,775	PRODOP					
840	Deferred Taxes: Pre-funded AFUDC	Other Production Plant		52,775						
841										
842	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253006T-Cornanche Transm	354	TRANSYS					
843	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(826,934)	TRANSYS					
844	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
845	Deferred Taxes: Pre-funded AFUDC	Transmission Plant		(826,579)						
846										
847	Deferred Taxes: Pre-funded AFUDC			(600,095)						
848										
849	Interest on CWIP DIT									
850										
851	Sub-Total Deferred Taxes			106,864,492		14,928,880	19,268,824	6,696,235	3,362,898	6,374,857
852										
853	Deferred Income Tax NOL			(76,734,369)	0	(5,092,174)	(17,538,959)	(4,995,213)	(1,923,842)	(1,556,440)
854										
855	Total Deferred Tax Expense			30,130,123		9,836,706	1,729,865	1,701,022	1,439,056	4,818,417
856										
857	ITC Amortized	Other Production Plant	41140- Investment Tax Credit Adjustments	(40,053)	PRODOP					
858	ITC Amortized	Other Production Plant		(40,053)						
859										
860	ITC Amortized	Distribution Primary	41140- Investment Tax Credit Adjustments	(2,225,179)	DISTPRI		(2,225,179)			
861	ITC Amortized	Distribution Primary		(2,225,179)			(2,225,179)			
862										
863	ITC Amortized	Distribution Secondary	41140- Investment Tax Credit Adjustments	(9,575)	DISTSEC			(9,575)		
864	ITC Amortized	Distribution Secondary		(9,575)				(9,575)		
865										
866	ITC Amortized	Other Tax	This line is intentionally blank		OTHER					
867	ITC Amortized	Other Tax								
868										
869	ITC Amortized	General Plant	41140- Investment Tax Credit Adjustments	(1,634)	PIS-SUBT	(108)	(374)	(106)	(41)	(33)
870	ITC Amortized	General Plant		(1,634)		(108)	(374)	(106)	(41)	(33)
871										
872	ITC Amortized			(2,276,442)		(108)	(2,225,553)	(9,682)	(41)	(33)
873	Total ITC			(2,276,442)		(108)	(2,225,553)	(9,682)	(41)	(33)

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
834									
835	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253006-Comanche	173,710	PRODSTM				
836	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM				
837	Deferred Taxes: Pre-funded AFUDC	Steam Production Plant		173,710					
838									
839	Deferred Taxes: Pre-funded AFUDC	Other Production Plant	253009-PF CACJA	52,775	PRODOP				
840	Deferred Taxes: Pre-funded AFUDC	Other Production Plant		52,775					
841									
842	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253006T-Comanche Transm	354	TRANSYS				
843	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	253007-Senate Bill 10	(826,934)	TRANSYS				
844	Deferred Taxes: Pre-funded AFUDC	Transmission Plant	This line is intentionally blank		OTHER				
845	Deferred Taxes: Pre-funded AFUDC	Transmission Plant		(826,579)					
846									
847	Deferred Taxes: Pre-funded AFUDC			(600,095)					
848									
849	Interest on CWIP DIT								
850									
851	Sub-Total Deferred Taxes			106,864,492		1,504,365	82,907	314,812	
852									
853	Deferred Income Tax NOL			(76,734,369)	0	(1,162,578)			
854									
855	Total Deferred Tax Expense			30,130,123		341,787	82,907	314,812	
856									
857	ITC Amortized	Other Production Plant	41140- Investment Tax Credit Adjustments	(40,053)	PRODOP				
858	ITC Amortized	Other Production Plant		(40,053)					
859									
860	ITC Amortized	Distribution Primary	41140- Investment Tax Credit Adjustments	(2,225,179)	DISTPRI				
861	ITC Amortized	Distribution Primary		(2,225,179)					
862									
863	ITC Amortized	Distribution Secondary	41140- Investment Tax Credit Adjustments	(9,575)	DISTSEC				
864	ITC Amortized	Distribution Secondary		(9,575)					
865									
866	ITC Amortized	Other Tax	This line is intentionally blank		OTHER				
867	ITC Amortized	Other Tax							
868									
869	ITC Amortized	General Plant	41140- Investment Tax Credit Adjustments	(1,634)	PIS-SUBT	(25)			
870	ITC Amortized	General Plant		(1,634)		(25)			
871									
872	ITC Amortized			(2,276,442)		(25)			
873	Total ITC			(2,276,442)		(25)			

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
874										
875	Tax Credits	Non-Plant Tax	420ITC-PSC Rush Creek-Enterprise Zone ITC		PIS-NET					
876	Tax Credits	Non-Plant Tax	420PTC-PSC Rush Creek-PTC		PIS-NET					
877	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	(453,436)	PIS-NET	(104,512)	(5,426)	(76,994)		(1,872)
878	Tax Credits	Non-Plant Tax	SchM-137 - R&E Credit	(1,678,825)	PRODSTM	(1,678,825)				
879	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St		PIS-NET					
880	Tax Credits	Non-Plant Tax	SchM-149 - Windpower Credit		PIS-TOT					
881	Tax Credits	Non-Plant Tax	SchM-180 - ITC Grant		PIS-NET					
882	Tax Credits	Non-Plant Tax	This line is intentionally blank		OTHER					
883	Tax Credits	Non-Plant Tax		(2,132,262)		(1,783,337)	(5,426)	(76,994)		(1,872)
884										
885	Tax Credits			(2,132,262)		(1,783,337)	(5,426)	(76,994)		(1,872)
886	Total Tax Credit			(2,132,262)		(1,783,337)	(5,426)	(76,994)		(1,872)
887					0					
888	Total Income Tax Expense			128,249,237		33,379,193	1,293,043	18,524,806	32,485	720,134
889										
890	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI					
891	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC					
892	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
893	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
894	AFUDC	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET					
895	AFUDC	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI					
896	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI					
897	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC					
898	AFUDC	Intangible Plant	419100-AFUDC Debt		PIS-SUBT					
899	AFUDC	Intangible Plant	432000-AFUDC Equity		PIS-SUBT					
900	AFUDC	Intangible Plant								
901										
902	AFUDC	Steam Production Plant	419100-AFUDC Debt		PRODSTM					
903	AFUDC	Steam Production Plant	432000-AFUDC Equity		PRODSTM					
904	AFUDC	Steam Production Plant								
905										
906	AFUDC	Hydraulic Production Plant	419100-AFUDC Debt		PRODHVD					
907	AFUDC	Hydraulic Production Plant	432000-AFUDC Equity		PRODHVD					
908	AFUDC	Hydraulic Production Plant								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
874										
875	Tax Credits	Non-Plant Tax	420ITC-PSC Rush Creek-Enterprise Zone ITC		PIS-NET					
876	Tax Credits	Non-Plant Tax	420PTC-PSC Rush Creek-PTC		PIS-NET					
877	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	(453,436)	PIS-NET			(76,279)		
878	Tax Credits	Non-Plant Tax	SchM-137 - R&E Credit	(1,678,825)	PRODSTM					
879	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St		PIS-NET					
880	Tax Credits	Non-Plant Tax	SchM-149 - Windpower Credit		PIS-TOT					
881	Tax Credits	Non-Plant Tax	SchM-180 - ITC Grant		PIS-NET					
882	Tax Credits	Non-Plant Tax	This line is intentionally blank		OTHER					
883	Tax Credits	Non-Plant Tax		(2,132,262)				(76,279)		
884										
885	Tax Credits			(2,132,262)				(76,279)		
886	Total Tax Credit			(2,132,262)				(76,279)		
887					0					
888	Total Income Tax Expense			128,249,237		36,914		22,592,669		(19,533)
889										
890	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI					
891	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC					
892	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
893	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
894	AFUDC	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET					
895	AFUDC	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI					
896	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI					
897	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC					
898	AFUDC	Intangible Plant	419100-AFUDC Debt		PIS-SUBT					
899	AFUDC	Intangible Plant	432000-AFUDC Equity		PIS-SUBT					
900	AFUDC	Intangible Plant								
901										
902	AFUDC	Steam Production Plant	419100-AFUDC Debt		PRODSTM					
903	AFUDC	Steam Production Plant	432000-AFUDC Equity		PRODSTM					
904	AFUDC	Steam Production Plant								
905										
906	AFUDC	Hydraulic Production Plant	419100-AFUDC Debt		PRODHYD					
907	AFUDC	Hydraulic Production Plant	432000-AFUDC Equity		PRODHYD					
908	AFUDC	Hydraulic Production Plant								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
874										
875	Tax Credits	Non-Plant Tax	420ITC-PSC Rush Creek-Enterprise Zone ITC		PIS-NET					
876	Tax Credits	Non-Plant Tax	420PTC-PSC Rush Creek-PTC		PIS-NET					
877	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	(453,436)	PIS-NET	(32,385)	(110,174)	(27,240)	(7,368)	(6,472)
878	Tax Credits	Non-Plant Tax	SchM-137 - R&E Credit	(1,678,825)	PRODSTM					
879	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St		PIS-NET					
880	Tax Credits	Non-Plant Tax	SchM-149 - Windpower Credit		PIS-TOT					
881	Tax Credits	Non-Plant Tax	SchM-180 - ITC Grant		PIS-NET					
882	Tax Credits	Non-Plant Tax	This line is intentionally blank		OTHER					
883	Tax Credits	Non-Plant Tax		(2,132,262)		(32,385)	(110,174)	(27,240)	(7,368)	(6,472)
884										
885	Tax Credits			(2,132,262)		(32,385)	(110,174)	(27,240)	(7,368)	(6,472)
886	Total Tax Credit			(2,132,262)		(32,385)	(110,174)	(27,240)	(7,368)	(6,472)
887					0					
888	Total Income Tax Expense			128,249,237		10,177,417	28,735,143	7,866,857	1,883,809	1,546,533
889										
890	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI					
891	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC					
892	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI					
893	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC					
894	AFUDC	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET					
895	AFUDC	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI					
896	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI					
897	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC					
898	AFUDC	Intangible Plant	419100-AFUDC Debt		PIS-SUBT					
899	AFUDC	Intangible Plant	432000-AFUDC Equity		PIS-SUBT					
900	AFUDC	Intangible Plant								
901										
902	AFUDC	Steam Production Plant	419100-AFUDC Debt		PRODSTM					
903	AFUDC	Steam Production Plant	432000-AFUDC Equity		PRODSTM					
904	AFUDC	Steam Production Plant								
905										
906	AFUDC	Hydraulic Production Plant	419100-AFUDC Debt		PRODHVD					
907	AFUDC	Hydraulic Production Plant	432000-AFUDC Equity		PRODHVD					
908	AFUDC	Hydraulic Production Plant								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
874									
875	Tax Credits	Non-Plant Tax	420ITC-PSC Rush Creek-Enterprise Zone ITC		PIS-NET				
876	Tax Credits	Non-Plant Tax	420PTC-FSC Rush Creek-PTC		PIS-NET				
877	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	(453,436)	PIS-NET	(4,714)			
878	Tax Credits	Non-Plant Tax	SchM-137 - R&E Credit	(1,678,825)	PRODSTM				
879	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St		PIS-NET				
880	Tax Credits	Non-Plant Tax	SchM-149 - Windpower Credit		PIS-TOT				
881	Tax Credits	Non-Plant Tax	SchM-180 - ITC Grant		PIS-NET				
882	Tax Credits	Non-Plant Tax	This line is intentionally blank		OTHER				
883	Tax Credits	Non-Plant Tax		(2,132,262)		(4,714)			
884									
885	Tax Credits			(2,132,262)		(4,714)			
886	Total Tax Credit			(2,132,262)		(4,714)			
887					0				
888	Total Income Tax Expense			128,249,237		1,471,963	37,661	141,797	(171,654)
889									
890	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTPRI				
891	AFUDC	Intangible Plant	303004ADMS-AGIS: ADMS (Non-CPCN)		DISTSEC				
892	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTPRI				
893	AFUDC	Intangible Plant	303004AdvGrid-AGIS: Adv Grid/Other (Non-CPCN)		DISTSEC				
894	AFUDC	Intangible Plant	303004AMI-AGIS: AMI (CPCN)		DISTMET				
895	AFUDC	Intangible Plant	303004FLISR-AGIS: FLISR (Non-CPCN)		DISTPRI				
896	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTPRI				
897	AFUDC	Intangible Plant	303004IVVO-AGIS: IVVO (CPCN)		DISTSEC				
898	AFUDC	Intangible Plant	419100-AFUDC Debt		PIS-SUBT				
899	AFUDC	Intangible Plant	432000-AFUDC Equity		PIS-SUBT				
900	AFUDC	Intangible Plant							
901									
902	AFUDC	Steam Production Plant	419100-AFUDC Debt		PRODSTM				
903	AFUDC	Steam Production Plant	432000-AFUDC Equity		PRODSTM				
904	AFUDC	Steam Production Plant							
905									
906	AFUDC	Hydraulic Production Plant	419100-AFUDC Debt		PRODHVD				
907	AFUDC	Hydraulic Production Plant	432000-AFUDC Equity		PRODHVD				
908	AFUDC	Hydraulic Production Plant							

[illegible]

[illegible]

[illegible]

[illegible]

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
944	AFUDC	Distribution Secondary	419100-AFUDC Debt		DISTSEC					
945	AFUDC	Distribution Secondary	432000-AFUDC Equity		DISTSEC					
946	AFUDC	Distribution Secondary								
947										
948	AFUDC	Distribution Service Lines & Transformers	419100-AFUDC Debt		DISTSRVC					
949	AFUDC	Distribution Service Lines & Transformers	432000-AFUDC Equity		DISTSRVC					
950	AFUDC	Distribution Service Lines & Transformers								
951										
952	AFUDC	Distribution Street Lighting & Signals	419100-AFUDC Debt		DISTLIT					
953	AFUDC	Distribution Street Lighting & Signals	432000-AFUDC Equity		DISTLIT					
954	AFUDC	Distribution Street Lighting & Signals								
955										
956	AFUDC	Distribution Subs	419100-AFUDC Debt		PIS-DSUB					
957	AFUDC	Distribution Subs	419100-AFUDC Debt		PIS-DSUB					
958	AFUDC	Distribution Subs	432000-AFUDC Equity		PIS-DSUB					
959	AFUDC	Distribution Subs	432000-AFUDC Equity		PIS-DSUB					
960	AFUDC	Distribution Subs								
961										
962	AFUDC	General Plant	397000FAN-AGIS: FAN (CPCN)		DISTPRI					
963	AFUDC	General Plant	397000FAN-AGIS: FAN (Non-CPCN)		DISTPRI					
964	AFUDC	General Plant	419100-AFUDC Debt		PIS-SUBT					
965	AFUDC	General Plant	432000-AFUDC Equity		PIS-SUBT					
966	AFUDC	General Plant								
967										
968	AFUDC	Common Plant	303014-Intg CRS Computr Softwar		PIS-SUBT					
969	AFUDC	Common Plant	419100-AFUDC Debt		PIS-SUBT					
970	AFUDC	Common Plant	432000-AFUDC Equity		PIS-SUBT					
971	AFUDC	Common Plant	This line is intentionally blank		OTHER					
972	AFUDC	Common Plant								
973										
974	AFUDC			(0)						
975										
976	AFUDC; Excess AFUDC	Steam Production Plant	This line is intentionally blank		OTHER					
977	AFUDC; Excess AFUDC	Steam Production Plant								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
944	AFUDC	Distribution Secondary	419100-AFUDC Debt		DISTSEC					
945	AFUDC	Distribution Secondary	432000-AFUDC Equity		DISTSEC					
946	AFUDC	Distribution Secondary								
947										
948	AFUDC	Distribution Service Lines & Transformers	419100-AFUDC Debt		DISTSRVC					
949	AFUDC	Distribution Service Lines & Transformers	432000-AFUDC Equity		DISTSRVC					
950	AFUDC	Distribution Service Lines & Transformers								
951										
952	AFUDC	Distribution Street Lighting & Signals	419100-AFUDC Debt		DISTLIT					
953	AFUDC	Distribution Street Lighting & Signals	432000-AFUDC Equity		DISTLIT					
954	AFUDC	Distribution Street Lighting & Signals								
955										
956	AFUDC	Distribution Subs	419100-AFUDC Debt		PIS-DSUB					
957	AFUDC	Distribution Subs	419100-AFUDC Debt		PIS-DSUB					
958	AFUDC	Distribution Subs	432000-AFUDC Equity		PIS-DSUB					
959	AFUDC	Distribution Subs	432000-AFUDC Equity		PIS-DSUB					
960	AFUDC	Distribution Subs								
961										
962	AFUDC	General Plant	397000FAN-AGIS: FAN (CPCN)		DISTPRI					
963	AFUDC	General Plant	397000FAN-AGIS: FAN (Non-CPCN)		DISTPRI					
964	AFUDC	General Plant	419100-AFUDC Debt		PIS-SUBT					
965	AFUDC	General Plant	432000-AFUDC Equity		PIS-SUBT					
966	AFUDC	General Plant								
967										
968	AFUDC	Common Plant	303014-Intg CRS Computr Softwar		PIS-SUBT					
969	AFUDC	Common Plant	419100-AFUDC Debt		PIS-SUBT					
970	AFUDC	Common Plant	432000-AFUDC Equity		PIS-SUBT					
971	AFUDC	Common Plant	This line is intentionally blank		OTHER					
972	AFUDC	Common Plant								
973										
974	AFUDC			(0)						
975										
976	AFUDC: Excess AFUDC	Steam Production Plant	This line is intentionally blank		OTHER					
977	AFUDC: Excess AFUDC	Steam Production Plant								

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
944	AFUDC	Distribution Secondary	419100-AFUDC Debt			DISTSEC				
945	AFUDC	Distribution Secondary	432000-AFUDC Equity			DISTSEC				
946	AFUDC	Distribution Secondary								
947										
948	AFUDC	Distribution Service Lines & Transformers	419100-AFUDC Debt			DISTSVC				
949	AFUDC	Distribution Service Lines & Transformers	432000-AFUDC Equity			DISTSVC				
950	AFUDC	Distribution Service Lines & Transformers								
951										
952	AFUDC	Distribution Street Lighting & Signals	419100-AFUDC Debt			DISTLIT				
953	AFUDC	Distribution Street Lighting & Signals	432000-AFUDC Equity			DISTLIT				
954	AFUDC	Distribution Street Lighting & Signals								
955										
956	AFUDC	Distribution Subs	419100-AFUDC Debt			PIS-DSUB				
957	AFUDC	Distribution Subs	419100-AFUDC Debt			PIS-DSUB				
958	AFUDC	Distribution Subs	432000-AFUDC Equity			PIS-DSUB				
959	AFUDC	Distribution Subs	432000-AFUDC Equity			PIS-DSUB				
960	AFUDC	Distribution Subs								
961										
962	AFUDC	General Plant	397000FAN-AGIS: FAN (CPCN)			DISTPRI				
963	AFUDC	General Plant	397000FAN-AGIS: FAN (Non-CPCN)			DISTPRI				
964	AFUDC	General Plant	419100-AFUDC Debt			PIS-SUBT				
965	AFUDC	General Plant	432000-AFUDC Equity			PIS-SUBT				
966	AFUDC	General Plant								
967										
968	AFUDC	Common Plant	303014-Intg CR5 Computr Softwar			PIS-SUBT				
969	AFUDC	Common Plant	419100-AFUDC Debt			PIS-SUBT				
970	AFUDC	Common Plant	432000-AFUDC Equity			PIS-SUBT				
971	AFUDC	Common Plant	This line is intentionally blank			OTHER				
972	AFUDC	Common Plant								
973										
974	AFUDC			(0)				(0)		
975										
976	AFUDC: Excess AFUDC	Steam Production Plant	This line is intentionally blank			OTHER				
977	AFUDC: Excess AFUDC	Steam Production Plant								

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12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
944	AFUDC	Distribution Secondary	419100-AFUDC Debt		DISTSEC				
945	AFUDC	Distribution Secondary	432000-AFUDC Equity		DISTSEC				
946	AFUDC	Distribution Secondary							
947									
948	AFUDC	Distribution Service Lines & Transformers	419100-AFUDC Debt		DISTSRVC				
949	AFUDC	Distribution Service Lines & Transformers	432000-AFUDC Equity		DISTSRVC				
950	AFUDC	Distribution Service Lines & Transformers							
951									
952	AFUDC	Distribution Street Lighting & Signals	419100-AFUDC Debt		DISTLIT				
953	AFUDC	Distribution Street Lighting & Signals	432000-AFUDC Equity		DISTLIT				
954	AFUDC	Distribution Street Lighting & Signals							
955									
956	AFUDC	Distribution Subs	419100-AFUDC Debt		PIS-DSUB				
957	AFUDC	Distribution Subs	419100-AFUDC Debt		PIS-DSUB				
958	AFUDC	Distribution Subs	432000-AFUDC Equity		PIS-DSUB				
959	AFUDC	Distribution Subs	432000-AFUDC Equity		PIS-DSUB				
960	AFUDC	Distribution Subs							
961									
962	AFUDC	General Plant	397000FAN-AGIS: FAN (CPCN)		DISTPRI				
963	AFUDC	General Plant	397000FAN-AGIS: FAN (Non-CPCN)		DISTPRI				
964	AFUDC	General Plant	419100-AFUDC Debt		PIS-SUBT				
965	AFUDC	General Plant	432000-AFUDC Equity		PIS-SUBT				
966	AFUDC	General Plant							
967									
968	AFUDC	Common Plant	303014-Intg CRS Computr Softwar		PIS-SUBT				
969	AFUDC	Common Plant	419100-AFUDC Debt		PIS-SUBT				
970	AFUDC	Common Plant	432000-AFUDC Equity		PIS-SUBT				
971	AFUDC	Common Plant	This line is intentionally blank		OTHER				
972	AFUDC	Common Plant							
973									
974	AFUDC			(0)					
975									
976	AFUDC: Excess AFUDC	Steam Production Plant	This line is intentionally blank		OTHER				
977	AFUDC: Excess AFUDC	Steam Production Plant							

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Steam	Prod Hydro	Prod Combustion (Other)	Prod Purchased Capacity	Prod Tran Interconnect
978										
979	AFUDC: Excess AFUDC									
980										
981	AFUDC: PF AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
982	AFUDC: PF AFUDC	Steam Production Plant								
983										
984	AFUDC: PF AFUDC	Other Production Plant	253009-PF CACJA		PRODOP					
985	AFUDC: PF AFUDC	Other Production Plant								
986										
987	AFUDC: PF AFUDC	Transmission Plant	253007-Senate Bill 10		TRANSYS					
988	AFUDC: PF AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
989	AFUDC: PF AFUDC	Transmission Plant								
990										
991	AFUDC: PF AFUDC									
992					0					
993	Total AFUDC Addition			(0)						
994										
995	Total Operating Deductions			1,271,182,186		333,595,716	17,456,573	153,484,427	32,485	4,070,629
996										
997	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank		OTHER					
998	Total Net Operating Earnings	This line is intentionally blank								
999										
1000	Total Net Operating Earnings									
1001										
1002	Net Operating Earnings			380,351,962		91,979,803	4,792,111	74,587,152	(7,621)	1,809,500
1003	Total Net Operating Earnings			380,351,962		91,979,803	4,792,111	74,587,152	(7,621)	1,809,500

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Prod Energy	Prod Demand	Tran System	Tran Contributions	Tran by Others
978										
979	AFUDC: Excess AFUDC									
980										
981	AFUDC: PF AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
982	AFUDC: PF AFUDC	Steam Production Plant								
983										
984	AFUDC: PF AFUDC	Other Production Plant	253009-PF CACJA		PRODOP					
985	AFUDC: PF AFUDC	Other Production Plant								
986										
987	AFUDC: PF AFUDC	Transmission Plant	253007-Senate Bill 10		TRANSYS					
988	AFUDC: PF AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
989	AFUDC: PF AFUDC	Transmission Plant								
990										
991	AFUDC: PF AFUDC									
992					0					
993	Total AFUDC Addition			(0)						
994										
995	Total Operating Deductions			1,271,182,186		64,529,316		139,216,992		10,032,411
996										
997	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank		OTHER					
998	Total Net Operating Earnings	This line is intentionally blank								
999										
1000	Total Net Operating Earnings									
1001										
1002	Net Operating Earnings			380,351,962		138,121		61,249,084		(30,506)
1003	Total Net Operating Earnings			380,351,962		138,121		61,249,084		(30,506)

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Substations	Dist Primary System	Dist Secondary System	Dist Service	Dist Metering
978										
979	AFUDC: Excess AFUDC									
980										
981	AFUDC: PF AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM					
982	AFUDC: PF AFUDC	Steam Production Plant								
983										
984	AFUDC: PF AFUDC	Other Production Plant	253009-PF CACJA		PRODOP					
985	AFUDC: PF AFUDC	Other Production Plant								
986										
987	AFUDC: PF AFUDC	Transmission Plant	253007-Senate Bill 10		TRANSYS					
988	AFUDC: PF AFUDC	Transmission Plant	This line is intentionally blank		OTHER					
989	AFUDC: PF AFUDC	Transmission Plant								
990										
991	AFUDC: PF AFUDC									
992					0					
993	Total AFUDC Addition			(0)				(0)		
994										
995	Total Operating Deductions			1,271,182,186		60,376,800	228,797,770	60,490,917	23,207,870	20,879,262
996										
997	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank		OTHER					
998	Total Net Operating Earnings	This line is intentionally blank								
999										
1000	Total Net Operating Earnings									
1001										
1002	Net Operating Earnings			380,351,962		26,187,188	84,816,891	20,066,604	4,697,354	6,138,526
1003	Total Net Operating Earnings			380,351,962		26,187,188	84,816,891	20,066,604	4,697,354	6,138,526

Public Service Company of Colorado
Functional Allocation - Income Statement
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Adjusted Total CPUC	Functional Allocator	Dist Lighting	Cust Cost Meter Reading	Cust Cost Cust Acct	DSM
978									
979	AFUDC: Excess AFUDC								
980									
981	AFUDC: PF AFUDC	Steam Production Plant	253008-Pollution Contro		PRODSTM				
982	AFUDC: PF AFUDC	Steam Production Plant							
983									
984	AFUDC: PF AFUDC	Other Production Plant	253009-PF CACJA		PRODOP				
985	AFUDC: PF AFUDC	Other Production Plant							
986									
987	AFUDC: PF AFUDC	Transmission Plant	253007-Senate Bill 10		TRANSYS				
988	AFUDC: PF AFUDC	Transmission Plant	This line is intentionally blank		OTHER				
989	AFUDC: PF AFUDC	Transmission Plant							
990									
991	AFUDC: PF AFUDC								
992					0				
993	Total AFUDC Addition			(0)					
994									
995	Total Operating Deductions			1,271,182,186		22,799,393	8,508,450	34,611,198	89,091,977
996									
997	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank		OTHER				
998	Total Net Operating Earnings	This line is intentionally blank							
999									
1000	Total Net Operating Earnings								
1001									
1002	Net Operating Earnings			380,351,962		3,691,453	108,245	400,759	(272,700)
1003	Total Net Operating Earnings			380,351,962		3,691,453	108,245	400,759	(272,700)