

**Public Service Company of Colorado**  
**Summary Lead Lag Factors**  
**12 Months Ended June 30, 2021**

**Gas Department**

Line No.	Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	CWC Factor
1	Gas for Resale	31.12	39.37	(8.25)	(0.022603)
2					
3	Labor O & M - Regular	31.12	12.02	19.10	0.052329
4	Labor O & M - Incentive	31.12	252.19	(221.07)	(0.605671)
5	Other O & M	31.12	17.99	13.13	0.035973
6	Xcel Energy Services	31.12	37.29	(6.17)	(0.016904)
7	Paid Time Off Expense	31.12	400.53	(369.41)	(1.012082)
8					
9	Property Taxes	31.12	301.75	(270.63)	(0.741452)
10	Payroll Related Taxes	31.12	18.72	12.40	0.033973
11	Sales and Use Taxes	31.12	35.16	(4.04)	(0.011068)
12					
13	Federal Income Taxes	31.12	36.76	(5.64)	(0.015452)
14	Colorado Income Taxes	31.12	36.76	(5.64)	(0.015452)
15					
16	Sales Taxes Paid	31.12	35.16	(4.04)	(0.011068)
17	Franchise Fees Paid	31.12	44.05	(12.93)	(0.035425)
18					
19					
20	<u>Xcel Energy Services</u>				
21	Labor	37.29	12.02	25.27	0.069233
22	Other Operations & Management	37.29	17.99	19.30	0.052877