

**Public Service Company of Colorado**

**Attachment APF-3 2021 HTY versus 20AL-0049G**

**At June 2021**

Line No.	RB Summary	PSC CPUC		
		2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
1	<b>Plant In Service</b>			
2	Intangible	43,291,350	43,262,416	28,934
3	General	177,785,745	129,877,041	47,908,704
4	Common	277,240,611	245,694,144	31,546,466
5	Gas Production	5,137,374	5,119,137	18,238
6	Gas Products Extraction	9,742,334	9,741,903	431
7	Gas Distribution	3,497,070,249	2,402,767,045	1,094,303,205
8	Gas Transmission	1,231,418,582	841,574,080	389,844,501
9	Gas Storage	38,437,446	35,940,922	2,496,524
10	Underground Storage Base Gas	9,174,132	9,173,544	588
11	<b>Total Plant In Service</b>	5,289,297,823	3,723,150,232	1,566,147,591
12	Check total			
13	Total Plant In Service to CCOSS	5,289,297,823	3,723,150,232	1,566,147,591
14				
15	<b>Accumulated Depreciation &amp; Amortization</b>			
16	Intangible	(35,400,387)	(34,759,457)	(640,930)
17	General	(61,195,655)	(46,301,097)	(14,894,558)
18	Common	(135,181,860)	(117,019,908)	(18,161,952)
19	Gas Production	(4,204,288)	(4,430,160)	225,871
20	Gas Products Extraction	(4,281,651)	(3,860,028)	(421,623)
21	Gas Distribution	(1,037,793,585)	(890,666,636)	(147,126,949)
22	Gas Transmission	(216,756,010)	(173,899,825)	(42,856,184)
23	Gas Storage	(17,579,827)	(18,252,889)	673,062
24	<b>Total Accumulated Depreciation &amp; Amortization</b>	(1,512,393,263)	(1,289,189,999)	(223,203,264)
25	Check total			
26				
27	<b>Construction Work in Progress</b>			
28	Intangible	3,851,816	5,076,709	(1,224,893)
29	General	5,399,765	9,762,268	(4,362,503)
30	Common	31,382,561	19,122,557	12,260,004
31	Gas Production		260,244	(260,244)
32	Gas Products Extraction	674	674	
33	Gas Distribution	100,626,866	47,178,403	53,448,462
34	Gas Transmission	40,982,590	37,027,362	3,955,227
35	Gas Storage	2,087,656	834,064	1,253,591
36	Underground Storage Base Gas		2,293	(2,293)
37	<b>Total Construction Work in Progress</b>	184,331,927	119,264,575	65,067,352
38	Check total			

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39				
40	<b>Total Plant</b>	3,961,236,487	2,553,224,808	1,408,011,679
41				
42	<b>Cash Working Capital</b>	(56,112,000)	(45,306,737)	(10,805,264)
43				
44	<b>Materials &amp; Supplies</b>	5,467,906	5,389,716	78,190
45				
46	<b>Fuel Inventory</b>			
47				
48	<b>Accumulated Deferred Income Taxes</b>			
49	Plant-190	20,627,417	22,332,019	(1,704,602)
50	Plant-190-CIAC	122,206,732	114,536,608	7,670,124
51	Plant-281			
52	Plant-282	(873,100,495)	(687,197,337)	(185,903,157)
53	Plant-283	(16,426,496)	(17,121,241)	694,744
54	Pre-Funded ADIT			
55	Excess ADIT			
56	Non-Plant ADIT	32,423,984	29,117,780	3,306,204
57	Regulatory Asset/Liability ADIT			
58	<b>Total Accumulated Deferred Income Taxes w/o NOL</b>	(714,268,858)	(538,332,171)	(175,936,688)
59	State Tax Credit ADIT			
60	Federal Tax Credit ADIT			
61	Federal Tax Credit ADIT - RB PTC Only			
62	NOL ADIT		38,097,819	(38,097,819)
63	<b>Total Accumulated Deferred Income Taxes</b>	(714,268,858)	(500,234,352)	(214,034,507)
64	Check total	(0)	0	(0)
65				
66	<b>Regulatory Assets</b>	37,880,560	13,598,578	24,281,982
67				
68	<b>Regulatory Liabilities</b>	(722,153)	(851,519)	129,366
69				
70	<b>Prepaid Asset</b>	55,525,426	51,838,746	3,686,680
71				
72	<b>Customer Deposits</b>	(4,724,449)	(4,960,501)	236,052
73				
74	<b>Customer Advances for Construction</b>	(60,525,460)	(55,797,665)	(4,727,794)
75				
76	<b><u>Net Original Cost Rate Base</u></b>	3,223,757,458	2,016,901,074	1,206,856,384

Public Service Company of Colorado

Attachment APF-3 2021 HTY versus 20AL-0049G

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
1	Plant in Service	Intangible Plant	302000-Intg Franchises & Consent	PIS-SUBT	1,326,763	1,257,796	68,966
2	Plant in Service	Intangible Plant	303003-Intg Misc Computr Softwar	PIS-SUBT	99,979		99,979
3	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	41,864,609	42,004,619	(140,011)
4	Plant in Service	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC			
5	Plant in Service	Intangible Plant		<b>Subtotal Intangible Plant</b>	<b>43,291,350</b>	<b>43,262,416</b>	<b>28,934</b>
6							
7	Plant in Service	Gas Production and Gathering Plant	325400-Natrl Prod Land Rights	P&GDMD	99,049	99,049	
8	Plant in Service	Gas Production and Gathering Plant	327000-Natrl Prod Compr Sta Str	P&GDMD	16,804	16,804	
9	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	101,985	102,512	(527)
10	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	8,799	8,799	
11	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,600,289	3,575,726	24,563
12	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	378,268	378,268	
13	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	932,181	937,979	(5,798)
14	Plant in Service	Gas Production and Gathering Plant		<b>Subtotal Gas Production and Gathering Plant</b>	<b>5,137,374</b>	<b>5,119,137</b>	<b>18,238</b>
15							
16	Plant in Service	Gas Products Extraction Plant	340001G-Gs Prod Extrct Land O	PEDMD	49,449	49,449	
17	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	450,221	450,221	
18	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	8,499,133	8,498,702	431
19	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	206,316	206,316	
20	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	452,870	452,870	
21	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	84,346	84,346	
22	Plant in Service	Gas Products Extraction Plant		<b>Subtotal Gas Products Extraction Plant</b>	<b>9,742,334</b>	<b>9,741,903</b>	<b>431</b>
23							
24	Plant in Service	Gas Underground Storage Plant	350100-UG Storage Land Own in Fee	USDMD	212,239	984,955	(772,715)
25	Plant in Service	Gas Underground Storage Plant	351000-UG Storage Str & Improve	USDMD	1,452,107	1,452,014	93
26	Plant in Service	Gas Underground Storage Plant	352100-UG Storage Leasehd & Rgts	USDMD	688,170	688,126	44
27	Plant in Service	Gas Underground Storage Plant	352200-UG Storage Reservoirs	USDMD	12,694,331	11,557,051	1,137,280
28	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,430	133,421	9
29	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	3,863,984	3,853,843	10,141
30	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	13,543,450	11,206,210	2,337,239
31	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	842,628	532,173	310,454
32	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,861,840	4,650,818	211,022
33	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	145,266	55,873	89,393
34	Plant in Service	Gas Underground Storage Plant	360001G-Other Stor Land in Fee	USDMD		441,719	(441,719)
35	Plant in Service	Gas Underground Storage Plant	363200-Other Stor Vaporizing E	USDMD		384,718	(384,718)
36	Plant in Service	Gas Underground Storage Plant		<b>Subtotal Gas Underground Storage Plant</b>	<b>38,437,446</b>	<b>35,940,922</b>	<b>2,496,524</b>
37							
38	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,132	9,173,544	588
39	Plant in Service	Underground Storage Base Gas		<b>Subtotal Underground Storage Base Gas</b>	<b>9,174,132</b>	<b>9,173,544</b>	<b>588</b>
40							
41	Plant in Service	Gas Transmission Plant	365100-Tran Land Owned in Fee	TRDMD	4,970,554	4,817,186	153,369
42	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	PSC CPUC - Rider PSIA TIMP			
43	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	37,103,724	35,224,188	1,879,536
44	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	32,070,458	31,399,367	671,090
45	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	325,772	178,661	147,111
46	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	PSC CPUC			
47	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	PSC CPUC - Rider PSIA TIMP			
48	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	885,121,088	527,762,291	357,358,797
49	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	145,311,594	141,411,870	3,899,724
50	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	PSC CPUC - Rider PSIA TIMP			
51	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	124,539,830	98,806,219	25,733,611
52	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,975,561	1,974,298	1,263
53	Plant in Service	Gas Transmission Plant		<b>Subtotal Gas Transmission Plant</b>	<b>1,231,418,582</b>	<b>841,574,080</b>	<b>389,844,501</b>
54							

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
55	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	2,637,957	2,638,861	(904)
56	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	24,055,780	21,645,463	2,410,316
57	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	7,675,410	7,175,277	500,133
58	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	13,439,147	5,820,793	7,618,354
59	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	825,751,604	143,132,565	682,619,039
60	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC - Rider PSIA TIMP			
61	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	1,001,678,413	799,587,822	202,090,591
62	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	10,724,541	10,735,038	(10,497)
63	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	47,789,816	42,655,127	5,134,688
64	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC - Rider PSIA TIMP			
65	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	10,044,566	7,201,997	2,842,569
66	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	640,247	203,222	437,024
67	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	112,405,130	94,927,919	17,477,210
68	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	905,895,828	780,904,762	124,991,066
69	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	374,780,606	271,584,052	103,196,555
70	Plant in Service	Gas Distribution Plant	381065-Distr Meters-AMR (Old)	PSC CPUC	77,673,839	74,729,457	2,944,381
71	Plant in Service	Gas Distribution Plant	381066-Distribution meters	PSC CPUC		98,674	(98,674)
72	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	(0)	69,134,160	(69,134,160)
73	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	81,877,058	70,591,546	11,285,512
74	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	308	308	
75	Plant in Service	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>3,497,070,249</b>	<b>2,402,767,045</b>	<b>1,094,303,205</b>
76							
77	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	191,297	191,266	31
78	Plant in Service	General Plant	389002-General Land Rights	PIS-SUBT	8,531	8,530	1
79	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	6,178,888	3,212,780	2,966,108
80	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT		1,228,656	(1,228,656)
81	Plant in Service	General Plant	390060-Genl Str & Imp-Remodeling	PIS-SUBT	432,476	432,406	70
82	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,474,247	1,199,908	1,274,338
83	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	266,626	292,753	(26,127)
84	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	794,477	794,347	129
85	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	25,745,489	20,886,313	4,859,176
86	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	2,745,510	2,070,110	675,400
87	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	29,978,713	13,623,425	16,355,288
88	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	30,985,315	22,321,323	8,663,992
89	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	369,792	369,731	60
90	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	4,888,793	4,887,998	795
91	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	9,908,054	10,478,985	(570,931)
92	Plant in Service	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC		(8,404,822)	8,404,822
93	Plant in Service	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
94	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	20,574,273	14,146,858	6,427,415
95	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	26,138,308	26,134,058	4,251
96	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	16,099,129	15,996,588	102,541
97	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	5,829	5,828	1
98	Plant in Service	General Plant		<b>Subtotal General Plant</b>	<b>177,785,745</b>	<b>129,877,041</b>	<b>47,908,704</b>
99							
100	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	977,870	960,239	17,631
101	Plant in Service	Common Plant	303003-Intg Misc Computr Softwar	PIS-SUBT	4,686,330	1,492,247	3,194,083
102	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	63,550,186	54,458,432	9,091,753
103	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	45,618,245	44,642,897	975,349
104	Plant in Service	Common Plant	303007-Intg Misc Computr Softwar	PIS-SUBT	6,808,133		6,808,133
105	Plant in Service	Common Plant	303010-Intg Misc Computr Softwar	PIS-SUBT	3,227,861	3,878,117	(650,256)
106	Plant in Service	Common Plant	303013-Sfwr-Non Reg 3 Yr	PIS-SUBT	(17,357)		(17,357)
107	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	16,760,746	15,986,953	773,793
108	Plant in Service	Common Plant	303015-Sfwr-Non Reg 15 Yr	PIS-SUBT	(302,396)		(302,396)

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
109	Plant in Service	Common Plant	303016-Sfwr-Non Reg 5 Yr	PIS-SUBT	(374,515)		(374,515)
110	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	1,745,902	1,714,424	31,479
111	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	32,592,590	25,951,985	6,640,606
112	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	21,991,899	22,904,462	(912,562)
113	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	640,050	621,711	18,339
114	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	244,048	239,648	4,400
115	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	4,949,735	4,860,491	89,244
116	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	8,118,716	7,892,584	226,133
117	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	48,512,252	44,763,243	3,749,010
118	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT		(49)	49
119	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	756,764	632,241	124,524
120	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	2,271,523	1,712,501	559,022
121	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	975,467	947,197	28,270
122	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	1,516,477	1,316,419	200,059
123	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	100,879	126,527	(25,649)
124	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	2,093,250	1,952,088	141,162
125	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	66,048	64,857	1,191
126	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	691,418	678,353	13,066
127	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	(3,404,800)	1,614,197	(5,018,997)
128	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	3,957	4,813	(856)
129	Plant in Service	Common Plant	397040-General Comm Eq	PIS-SUBT	12,160,711	6,003,975	6,156,736
130	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	278,618	273,595	5,023
131	Plant in Service	Common Plant		<b>Subtotal Common Plant</b>	<b>277,240,611</b>	<b>245,694,144</b>	<b>31,546,466</b>
132							
133	Plant in Service			<b>Subtotal Plant in Service</b>	<b>5,289,297,823</b>	<b>3,723,150,232</b>	<b>1,566,147,591</b>
134							
135	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(35,400,387)	(34,759,457)	(640,930)
136	Reserve for Depr and Amort	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC			
137	Reserve for Depr and Amort	Intangible Plant		<b>Subtotal Intangible Plant</b>	<b>(35,400,387)</b>	<b>(34,759,457)</b>	<b>(640,930)</b>
138							
139	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,204,288)	(4,430,160)	225,871
140	Reserve for Depr and Amort	Gas Production and Gathering Plant		<b>Subtotal Gas Production and Gathering Plant</b>	<b>(4,204,288)</b>	<b>(4,430,160)</b>	<b>225,871</b>
141							
142	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(4,281,651)	(3,860,028)	(421,623)
143	Reserve for Depr and Amort	Gas Products Extraction Plant		<b>Subtotal Gas Products Extraction Plant</b>	<b>(4,281,651)</b>	<b>(3,860,028)</b>	<b>(421,623)</b>
144							
145	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(17,579,827)	(18,252,889)	673,062
146	Reserve for Depr and Amort	Gas Underground Storage Plant		<b>Subtotal Gas Underground Storage Plant</b>	<b>(17,579,827)</b>	<b>(18,252,889)</b>	<b>673,062</b>
147							
148	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSC CPUC			
149	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSC CPUC - Rider PSIA TIMP			
150	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(216,756,010)	(173,899,825)	(42,856,184)
151	Reserve for Depr and Amort	Gas Transmission Plant		<b>Subtotal Gas Transmission Plant</b>	<b>(216,756,010)</b>	<b>(173,899,825)</b>	<b>(42,856,184)</b>
152							
153	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(1,037,793,585)	(890,666,636)	(147,126,949)
154	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC - Rider PSIA TIMP			
155	Reserve for Depr and Amort	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>(1,037,793,585)</b>	<b>(890,666,636)</b>	<b>(147,126,949)</b>
156							
157	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(61,195,655)	(47,236,385)	(13,959,270)
158	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC		935,288	(935,288)
159	Reserve for Depr and Amort	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
160	Reserve for Depr and Amort	General Plant		<b>Subtotal General Plant</b>	<b>(61,195,655)</b>	<b>(46,301,097)</b>	<b>(14,894,558)</b>
161							
162	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(119,498,531)	(101,971,154)	(17,527,377)

Public Service Company of Colorado  
 Attachment APF-3 2021 HTY versus 20AL-0049G  
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
163	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(15,683,329)	(15,048,754)	(634,575)
164	Reserve for Depr and Amort	Common Plant		<u>Subtotal Common Plant</u>	<u>(135,181,860)</u>	<u>(117,019,908)</u>	<u>(18,161,952)</u>
165							
166	Reserve for Depr and Amort			<u>Subtotal Reserve for Depr and Amort</u>	<u>(1,512,393,263)</u>	<u>(1,289,189,999)</u>	<u>(223,203,264)</u>
167							
168	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	3,851,816	5,076,709	(1,224,893)
169	CWIP	Intangible Plant		<u>Subtotal Intangible Plant</u>	<u>3,851,816</u>	<u>5,076,709</u>	<u>(1,224,893)</u>
170							
171	CWIP	Gas Production and Gathering Plant	107-CWIP	P&GDMD		260,244	(260,244)
172	CWIP	Gas Production and Gathering Plant		<u>Subtotal Gas Production and Gathering Plant</u>	-	<u>260,244</u>	<u>(260,244)</u>
173							
174	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	674	674	
175	CWIP	Gas Products Extraction Plant		<u>Subtotal Gas Products Extraction Plant</u>	<u>674</u>	<u>674</u>	-
176							
177	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	2,087,656	834,064	1,253,591
178	CWIP	Gas Underground Storage Plant		<u>Subtotal Gas Underground Storage Plant</u>	<u>2,087,656</u>	<u>834,064</u>	<u>1,253,591</u>
179							
180	CWIP	Underground Storage Base Gas	107-CWIP	USDMD		2,293	(2,293)
181	CWIP	Underground Storage Base Gas		<u>Subtotal Underground Storage Base Gas</u>	-	<u>2,293</u>	<u>(2,293)</u>
182							
183	CWIP	Gas Transmission Plant	107-CWIP	PSC CPUC - Rider PSIA TIMP			
184	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	40,982,590	37,027,362	3,955,227
185	CWIP	Gas Transmission Plant		<u>Subtotal Gas Transmission Plant</u>	<u>40,982,590</u>	<u>37,027,362</u>	<u>3,955,227</u>
186							
187	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	100,626,866	47,178,403	53,448,462
188	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC - Rider PSIA TIMP			
189	CWIP	Gas Distribution Plant		<u>Subtotal Gas Distribution Plant</u>	<u>100,626,866</u>	<u>47,178,403</u>	<u>53,448,462</u>
190							
191	CWIP	General Plant	107-CWIP	PIS-SUBT	5,399,765	9,762,268	(4,362,503)
192	CWIP	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
193	CWIP	General Plant		<u>Subtotal General Plant</u>	<u>5,399,765</u>	<u>9,762,268</u>	<u>(4,362,503)</u>
194							
195	CWIP	Common Plant	107-CWIP	PIS-SUBT	30,834,385	19,062,893	11,771,493
196	CWIP	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	548,175	59,665	488,511
197	CWIP	Common Plant		<u>Subtotal Common Plant</u>	<u>31,382,561</u>	<u>19,122,557</u>	<u>12,260,004</u>
198							
199	CWIP			<u>Subtotal CWIP</u>	<u>184,331,927</u>	<u>119,264,575</u>	<u>65,067,352</u>
200							
201	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT			
202	Plant in Service: HFU	Common Plant		<u>Subtotal Common Plant</u>	-	-	-
203							
204	Plant in Service: HFU			<u>Subtotal Plant in Service: HFU</u>			
205							
206	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	5,489,833	5,389,716	100,117
207	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT	(21,927)		(21,927)
208	Materials and Supplies	Other Rate Base		<u>Subtotal Other Rate Base</u>	<u>5,467,906</u>	<u>5,389,716</u>	<u>78,190</u>
209							
210	Materials and Supplies			<u>Subtotal Materials and Supplies</u>	<u>5,467,906</u>	<u>5,389,716</u>	<u>78,190</u>
211							
212	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC			
213	Fuel Inventory	Other Rate Base		<u>Subtotal Other Rate Base</u>	-	-	-
214							
215	Fuel Inventory			<u>Subtotal Fuel Inventory</u>			
216							

Public Service Company of Colorado  
 Attachment APF-3 2021 HTY versus 20AL-0049G  
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
217	Prepaid Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	LABOR	19,714		19,714
218	Prepaid Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	55,505,712		55,505,712
219	Prepaid Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	PSC CPUC		51,838,746	(51,838,746)
220	Prepaid Assets	Other Rate Base		<b>Subtotal Other Rate Base</b>	<b>55,525,426</b>	<b>51,838,746</b>	<b>3,686,680</b>
221							
222	Prepaid Assets			<b>Subtotal Prepaid Assets</b>	<b>55,525,426</b>	<b>51,838,746</b>	<b>3,686,680</b>
223							
224	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	205,047	65,127	139,919
225	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(1,375,579)	(2,437,694)	1,062,116
226	ADIT	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC			
227	ADIT	Intangible Plant	CWIPINT-Interest on CWIP	PIS-NET	(14,239)	(3,272)	(10,966)
228	ADIT	Intangible Plant		<b>Subtotal Intangible Plant</b>	<b>(1,184,771)</b>	<b>(2,375,839)</b>	<b>1,191,069</b>
229							
230	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC		56,230	(56,230)
231	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	PSC CPUC		(1,733,438)	1,733,438
232	ADIT	Gas Manufactured Plant		<b>Subtotal Gas Manufactured Plant</b>	-	<b>(1,677,208)</b>	<b>1,677,208</b>
233							
234	ADIT	Other Rate Base	283-ADIT: Other	PIS-SUBT	(251,837)		(251,837)
235	ADIT	Other Rate Base	283-ADIT: Other	PIS-TOT		(247,296)	247,296
236	ADIT	Other Rate Base		<b>Subtotal Other Rate Base</b>	<b>(251,837)</b>	<b>(247,296)</b>	<b>(4,541)</b>
237							
238	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	46,534	190	46,344
239	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD	(1,733,940)	(36,567)	(1,697,374)
240	ADIT	Gas Production and Gathering Plant	CWIPINT-Interest on CWIP	PIS-NET		2	(2)
241	ADIT	Gas Production and Gathering Plant		<b>Subtotal Gas Production and Gathering Plant</b>	<b>(1,687,407)</b>	<b>(36,374)</b>	<b>(1,651,032)</b>
242							
243	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	836	367	470
244	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(77,508)	(62,334)	(15,174)
245	ADIT	Gas Products Extraction Plant	CWIPINT-Interest on CWIP	PIS-NET	(2)	(4,396)	4,393
246	ADIT	Gas Products Extraction Plant		<b>Subtotal Gas Products Extraction Plant</b>	<b>(76,675)</b>	<b>(66,364)</b>	<b>(10,311)</b>
247							
248	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	113,438	110,714	2,724
249	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,259,975)	(4,266,737)	6,763
250	ADIT	Gas Underground Storage Plant	CWIPINT-Interest on CWIP	PIS-NET	(7,716)	(255)	(7,461)
251	ADIT	Gas Underground Storage Plant		<b>Subtotal Gas Underground Storage Plant</b>	<b>(4,154,253)</b>	<b>(4,156,279)</b>	<b>2,026</b>
252							
253	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	9,444,100	8,175,563	1,268,538
254	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSC CPUC			
255	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSC CPUC - Rider PSIA TIMP			
256	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(239,550,902)	(181,798,302)	(57,752,600)
257	ADIT	Gas Transmission Plant	CWIPINT-Interest on CWIP	PIS-NET	(151,590)	(85,503)	(66,087)
258	ADIT	Gas Transmission Plant		<b>Subtotal Gas Transmission Plant</b>	<b>(230,258,392)</b>	<b>(173,708,242)</b>	<b>(56,550,150)</b>
259							
260	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	132,546,511	126,909,287	5,637,224
261	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(587,868,958)	(460,153,847)	(127,715,111)
262	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC - Rider PSIA TIMP			
263	ADIT	Gas Distribution Plant	CWIPINT-Interest on CWIP	PIS-NET	(371,898)	(58,697)	(313,201)
264	ADIT	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>(455,694,345)</b>	<b>(333,303,257)</b>	<b>(122,391,088)</b>
265							
266	ADIT	General Plant	190-ADIT	PIS-SUBT	884,737	1,436,439	(551,702)
267	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(27,113,527)	(25,403,581)	(1,709,946)
268	ADIT	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC		1,356,050	(1,356,050)
269	ADIT	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
270	ADIT	General Plant	CWIPINT-Interest on CWIP	PIS-NET	(19,961)	(35,297)	15,336

Public Service Company of Colorado  
 Attachment APF-3 2021 HTY versus 20AL-0049G  
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
271	ADIT	General Plant		<b>Subtotal General Plant</b>	<b>(26,248,751)</b>	<b>(22,646,390)</b>	<b>(3,602,361)</b>
272							
273	ADIT	Common Plant	190-ADIT	PIS-SUBT	479,408	437,050	42,357
274	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(12,693,297)	(15,163,025)	2,469,728
275	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(14,596,519)	(14,412,442)	(184,077)
276	ADIT	Common Plant	303004SGS-Intg Computr Softwar	PSC CPUC - Rider PSIA TIMP			
277	ADIT	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(209,996)	(24,491)	(185,505)
278	ADIT	Common Plant	CWIPINT-Interest on CWIP	PIS-NET	(116,009)	(69,795)	(46,214)
279	ADIT	Common Plant		<b>Subtotal Common Plant</b>	<b>(27,136,413)</b>	<b>(29,232,701)</b>	<b>2,096,288</b>
280							
281	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	LABOR	925,635	765,939	159,696
282	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	P&GDMD	83,541	69,138	14,404
283	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	PIS-NET	431,646	357,152	74,494
284	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	PSC CPUC	(24,768)	(20,498)	(4,270)
285	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	PSC CPUC	40,742,703	40,393,280	349,423
286	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,233,366	1,420,636	812,730
287	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	10,208,568	4,078,023	6,130,545
288	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	4,158,536	2,512,039	1,646,497
289	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET			
290	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(15,194,431)	(22,973,730)	7,779,299
291	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD	(266,581)	(266,581)	
292	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(8,921,814)	(5,798,711)	(3,123,103)
293	ADIT	Non-Plant Tax	283-ADIT: Other	PSC CPUC	(2,218,999)	8,581,091	(10,800,090)
294	ADIT	Non-Plant Tax		<b>Subtotal Non-Plant Tax</b>	<b>32,423,984</b>	<b>29,117,780</b>	<b>3,306,204</b>
295							
296	ADIT			<b>Subtotal ADIT</b>	<b>(714,268,858)</b>	<b>(538,332,171)</b>	<b>(175,936,688)</b>
297							
298	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PSC CPUC	(60,525,460)	(55,797,665)	(4,727,794)
299	Customer Advances for Construction	Other Rate Base		<b>Subtotal Other Rate Base</b>	<b>(60,525,460)</b>	<b>(55,797,665)</b>	<b>(4,727,794)</b>
300							
301	Customer Advances for Construction			<b>Subtotal Customer Advances for Construction</b>	<b>(60,525,460)</b>	<b>(55,797,665)</b>	<b>(4,727,794)</b>
302							
303	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(4,724,449)	(4,960,501)	236,052
304	Customer Deposits	Other Rate Base		<b>Subtotal Other Rate Base</b>	<b>(4,724,449)</b>	<b>(4,960,501)</b>	<b>236,052</b>
305							
306	Customer Deposits			<b>Subtotal Customer Deposits</b>	<b>(4,724,449)</b>	<b>(4,960,501)</b>	<b>236,052</b>
307							
308	Regulatory Liability	Other Rate Base	254000-Post Employment Benefits - FAS 112	PIS-TOT		(843,319)	843,319
309	Regulatory Liability	Other Rate Base	254000-Post Employment Benefits - FAS 112	PSC CPUC	(652,241)		(652,241)
310	Regulatory Liability	Other Rate Base	25430NPQ-Prepaid Pension Liability Non-Qualified	LABOR		(8,200)	8,200
311	Regulatory Liability	Other Rate Base	25450-Reg Liability - CO Tax Rate Change	PSC CPUC	(69,911)		(69,911)
312	Regulatory Liability	Other Rate Base		<b>Subtotal Other Rate Base</b>	<b>(722,153)</b>	<b>(851,519)</b>	<b>129,366</b>
313							
314	Regulatory Liability			<b>Subtotal Regulatory Liability</b>	<b>(722,153)</b>	<b>(851,519)</b>	<b>129,366</b>
315							
316	Regulatory Assets	Other Rate Base	182300RM-Reg Asset - Retiree Medical	LABOR	16,303,744		16,303,744
317	Regulatory Assets	Other Rate Base	182300RM-Reg Asset - Retiree Medical	PIS-TOT		13,598,578	(13,598,578)
318	Regulatory Assets	Other Rate Base	182360-Reg Asset - Boulder MGP	PSC CPUC	668,231		668,231
319	Regulatory Assets	Other Rate Base	182360-Reg Asset - Damage Prevention	PSC CPUC	5,622,897		5,622,897
320	Regulatory Assets	Other Rate Base	182360-Reg Asset - Pension Exp Deferral	PIS-TOT			
321	Regulatory Assets	Other Rate Base	182360-Reg Asset - Pension Exp Deferral	PSC CPUC	(411,173)		(411,173)
322	Regulatory Assets	Other Rate Base	182360-Reg Asset - Property Tax Deferral	PSC CPUC	8,797,546		8,797,546
323	Regulatory Assets	Other Rate Base	182360-Reg Asset - Rate Case Expenses	PSC CPUC	1,882,313		1,882,313
324	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Denver MGP	PIS-TOT			



Public Service Company of Colorado  
Attachment APF-3 2021 HTY versus 20AL-0049G  
At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
325	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Denver MGP	PSC CPUC	5,017,002		5,017,002
326	Regulatory Assets	Other Rate Base		<u>Subtotal Other Rate Base</u>	<u>37,880,560</u>	<u>13,598,578</u>	<u>24,281,982</u>
327							
328	Regulatory Assets			Subtotal Regulatory Assets	37,880,560	13,598,578	24,281,982
329							
330							

**Public Service Company of Colorado**

**Attachment APF-3 2021 HTY versus 20AL-0049G**

**At June 2021**

Line No.	IS Summary	PSC CPUC		
		2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
1	Rate Revenue	618,521,355	497,528,825	120,992,530
2	Other Revenue	2,316,801	4,771,618	(2,454,817)
3	<b>Total Revenues</b>	620,838,156	502,300,443	118,537,713
4	Check			
5				
6	<b>Cost of Sales</b>			
7				
8	<b>OM</b>			
9	Customer Accounts	27,680,057	27,764,226	(84,169)
10	Customer Service	1,543,456	1,934,573	(391,117)
11	Sales	608,250	725,829	(117,579)
12	A&G	68,049,669	61,096,321	6,953,349
13	Gas Production	979,488	1,211,513	(232,025)
14	Gas Products Extraction	679,062	496,403	182,659
15	Gas Transmission	35,947,933	29,272,334	6,675,599
16	Gas Distribution	107,428,973	112,252,367	(4,823,395)
17	Gas Storage	1,204,238	1,958,895	(754,658)
18	Other Gas Supply	(880,747)	(1,417,694)	536,947
19	<b>Total OM</b>	243,240,379	235,294,767	7,945,612
20				
21	<b>Depreciation/Amortization</b>			
22	Intangible	2,004,460	2,897,939	(893,479)
23	General	5,974,952	4,716,292	1,258,660
24	Common	22,897,409	17,169,265	5,728,144
25	Regulatory Asset & Liability Amortization	23,600,674	21,443,031	2,157,643
26	Gas Production	42,603	43,795	(1,192)
27	Gas Products Extraction	256,192	256,182	11
28	Gas Transmission	26,978,202	18,406,201	8,572,001
29	Gas Distribution	103,269,705	74,174,822	29,094,883
30	Gas Storage	850,670	765,264	85,406
31	<b>Total Depreciation/Amortization</b>	185,874,868	139,872,790	46,002,077
32				
33	<b>Total Taxes Other Than Income</b>	70,200,156	59,236,782	10,963,374
34				
35	<b>AFUDC Addition</b>			
36	AFUDC-Debt	2,233,321	1,438,470	794,851
37	AFUDC-Equity	6,847,583	3,751,056	3,096,527
38	<b>Total AFUDC Addition</b>	9,080,904	5,189,526	3,891,378

**Public Service Company of Colorado**  
**Attachment APF-3 2021 HTY versus 20AL-0049G**  
**At June 2021**

Line No.	IS Summary	PSC CPUC		
		2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
39				
40	<b>Gain/Loss</b>			
41				
42	<b><u>Earnings before Interest and Taxes</u></b>	130,603,657	73,085,630	57,518,027
43				
44	<b>Rate Base</b>	3,223,757,458	2,016,901,074	1,206,856,384
45	Cost of Debt	1.69%	1.72%	(0.03%)
46	Interest Expense	54,481,501	34,690,698	19,790,803
47				
48	<b>Taxable Additions/Deductions</b>			
49	Schedule M Temporary Differences	(38,617,595)	6,154,193	(44,771,788)
50	<b>Total Temporary Differences</b>	(38,617,595)	6,154,193	(44,771,788)
51	Schedule M Permanent Differences	(4,534,858)	(1,582,384)	(2,952,474)
52	<b>Total Permanent Differences</b>	(4,534,858)	(1,582,384)	(2,952,474)
53	<b>Subtotal Schedule M</b>	(43,152,453)	4,571,809	(47,724,262)
54	Schedule M NOL	(167,773,663)	(166,007,769)	(1,765,894)
55	<b>Total Schedule M</b>	(210,926,116)	(161,435,960)	(49,490,156)
56				
57	State Taxable Income	(134,803,960)	(123,041,029)	(11,762,932)
58	State Income Tax Rate	4.55%	4.63%	(0.08%)
59	State Income Tax Expense	(6,133,580)	(5,696,800)	(436,781)
60				
61	Federal Taxable Income	(128,670,380)	(117,344,229)	(11,326,151)
62	Federal Income Tax Rate	21.00%	21.00%	
63	Federal Income Tax Expense	(27,020,780)	(24,642,288)	(2,378,492)
64				
65	<b>Deferred Income Tax Expense</b>			
66	Intangible	(323,797)	(706,253)	382,456
67	General	868,394	106,475	761,919
68	Common	(21,579)	(791,523)	769,944
69	Regulatory Asset & Liability		838,615	(838,615)
70	Other			
71	Non-Plant	(442,327)	542,609	(984,936)
72	Gas Production	15,400	22,619	(7,219)
73	Gas Products Extraction	(40,674)	(38,495)	(2,179)
74	Gas Transmission	4,887,177	2,534,324	2,352,854
75	Gas Distribution	1,311,790	(7,096,681)	8,408,471
76	Gas Storage	1,787	8,195	(6,408)

**Public Service Company of Colorado**

**Attachment APF-3 2021 HTY versus 20AL-0049G**

**At June 2021**

Line No.	IS Summary	PSC CPUC		
		2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
77	<b>Subtotal Deferred Income Tax Expense</b>	6,256,170	(4,580,117)	10,836,287
78	NOL	41,262,255	40,934,196	328,059
79	<b>Total Deferred Income Tax Expense</b>	47,518,425	36,354,079	11,164,346
80				
81	<b>ITC-Amortization</b>	(235,945)	(235,945)	
82				
83	State Tax Credits			
84	Federal Tax Credits		292,467	(292,467)
85				
86	<b><u>Total Income Tax Expense</u></b>	14,128,119	6,071,513	8,056,607
87				
88				
89	<b><u>Total Operating Deductions</u></b>	513,443,523	440,475,852	72,967,671
90				
91				
92	<b>Net Operating Earnings</b>	107,394,633	61,824,591	45,570,042
93	<b>Total Net Operating Earnings</b>	116,475,537	67,014,117	49,461,420
94				

## Public Service Company of Colorado

Attachment APF-3 2021 HTY versus 20AL-0049G

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC CPUC	539,406,151	497,528,825	41,877,326
2	Operating Revenue	Rate Revenue	48001A-Rev Gas Res Sales Adj	PSC CPUC			
3	Operating Revenue	Rate Revenue	48002-Rev Gas Res Sales UnBld NL G	PSC CPUC			
4	Operating Revenue	Rate Revenue	48010-Gas GRSA Revenues	PSC CPUC			
5	Operating Revenue	Rate Revenue	48300-Gas Sales for Resale	PSC FERC			
6	Operating Revenue	Rate Revenue	48900GRSA-Gas Transportation Revenues	PSC CPUC			
7	Operating Revenue	Rate Revenue	48930-Gas Transportation Revenues	PSC CPUC	79,115,204		79,115,204
8	Operating Revenue	Rate Revenue	48930A-Gas Transportation Revenues Adj	PSC CPUC			
9	Operating Revenue	Rate Revenue		<b>Subtotal Rate Revenue</b>	<b>618,521,355</b>	<b>497,528,825</b>	<b>120,992,530</b>
10							
11	Operating Revenue	Other Revenue	48710-Gas Late Payment Charges	PSC CPUC	158,535	831,814	(673,279)
12	Operating Revenue	Other Revenue	48710-Gas Late Payment Charges Res	PSC CPUC			
13	Operating Revenue	Other Revenue	48801-Gas Connection Charges	PIS-NET	310,354	358,814	(48,459)
14	Operating Revenue	Other Revenue	48802-Gas NSF Check Charges	PSC CPUC	147,171	154,902	(7,731)
15	Operating Revenue	Other Revenue	48806-Rev Gas Oth Misc Service NL G	PIS-NET	(132)	819,067	(819,199)
16	Operating Revenue	Other Revenue	48807-Institute Gas Service Premise Visit	PIS-NET	80,223		80,223
17	Operating Revenue	Other Revenue	48807-Institute Gas Service Premise Visit	PSC CPUC	130,407		130,407
18	Operating Revenue	Other Revenue	48808-Colorado Stop Read Request	PIS-NET	350		350
19	Operating Revenue	Other Revenue	48809-Transfer Gas Service	PIS-NET	495,224		495,224
20	Operating Revenue	Other Revenue	48812-Revenue Protection Billing	PIS-NET	8,264		8,264
21	Operating Revenue	Other Revenue	4888D-Gas Other Operating Revenues-Bad Debt Conces	PSC CPUC			
22	Operating Revenue	Other Revenue	49010-Gas Product Extraction Revenue	PECOMM	308,066	540,272	(232,206)
23	Operating Revenue	Other Revenue	49300-Rev Gas Rents from Gas Prop NL	PSC CPUC	3,410	61,822	(58,412)
24	Operating Revenue	Other Revenue	49508-Gas Other Operating Revenues	PSC CPUC		2,004,927	(2,004,927)
25	Operating Revenue	Other Revenue	49525-OFO Penalties - Gas Transport	PSC CPUC			
26	Operating Revenue	Other Revenue	495CIP-CIP Performance Revenue	PSC CPUC			
27	Operating Revenue	Other Revenue	495DEF-Deferred Base Rate Revenue	PSC CPUC			
28	Operating Revenue	Other Revenue	495INCTAX-CO Income Tax Change	PSC CPUC			
29	Operating Revenue	Other Revenue	495RI-Rifle Plant Billing	PSC CPUC	467,819		467,819
30	Operating Revenue	Other Revenue	495SE-Secondary Feed Service	PSC CPUC	10,677		10,677
31	Operating Revenue	Other Revenue	495VE-Vendor Tax Fees	PSC CPUC	196,433		196,433
32	Operating Revenue	Other Revenue	49600-Rev Gas Prov for Rate Rfd NL G	PSC CPUC			
33	Operating Revenue	Other Revenue		<b>Subtotal Other Revenue</b>	<b>2,316,801</b>	<b>4,771,618</b>	<b>(2,454,817)</b>
34							
35	Operating Revenue	Missing LM Funct Rollup	48300-Gas Sales for Resale	PSC FERC			
36	Operating Revenue	Missing LM Funct Rollup		<b>Subtotal Missing LM Funct Rollup</b>	-	-	-
37							
38	Operating Revenue			<b>Subtotal Operating Revenue</b>	<b>620,838,156</b>	<b>502,300,443</b>	<b>118,537,713</b>
39							
40	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC			
41	Cost of Sales	Other Gas Supply		<b>Subtotal Other Gas Supply</b>	-	-	-
42							
43	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC			
44	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC			
45	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC			
46	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC			

## Public Service Company of Colorado

Attachment APF-3 2021 HTY versus 20AL-0049G

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
47	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC			
48	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC			
49	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC			
50	Cost of Sales	Gas Purchased for Resale		<b>Subtotal Gas Purchased for Resale</b>			
51							
52	Cost of Sales			<b>Subtotal Cost of Sales</b>			
53							
54	OM	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	133,523	(19)	133,541
55	OM	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(1,397,770)	(1,604,036)	206,266
56	OM	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(68,315)	(56,918)	(11,397)
57	OM	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	451,815	243,279	208,536
58	OM	Other Gas Supply		<b>Subtotal Other Gas Supply</b>	<b>(880,747)</b>	<b>(1,417,694)</b>	<b>536,947</b>
59							
60	OM	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT		23,554	(23,554)
61	OM	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	USDMD	(16,809)		(16,809)
62	OM	Gas Storage Operations	81600-Gas Well Expense	USDMD	280,396	398,334	(117,938)
63	OM	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	256,369	313,291	(56,922)
64	OM	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	198,438	191,778	6,660
65	OM	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD		1,331	(1,331)
66	OM	Gas Storage Operations	82400-Storage Other Expense	USDMD	43,944		43,944
67	OM	Gas Storage Operations	82600-Storage Rents	PIS-TOT		86,816	(86,816)
68	OM	Gas Storage Operations	82600-Storage Rents	USDMD	64,188		64,188
69	OM	Gas Storage Operations		<b>Subtotal Gas Storage Operations</b>	<b>826,527</b>	<b>1,015,104</b>	<b>(188,577)</b>
70							
71	OM	Gas Storage Maintenance	83100-Mtce of Strc & Improv	USDMD		3,267	(3,267)
72	OM	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	127,505	565,588	(438,083)
73	OM	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	247,109	371,087	(123,978)
74	OM	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	3,096	3,848	(753)
75	OM	Gas Storage Maintenance		<b>Subtotal Gas Storage Maintenance</b>	<b>377,710</b>	<b>943,791</b>	<b>(566,081)</b>
76							
77	OM	Gas Production and Gathering Operations	73600-Gas Prod Rents	P&GDMD	5,284	5,022	262
78	OM	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	78,463	78,135	328
79	OM	Gas Production and Gathering Operations	75400-Field Compressor Station Expenses	P&GDMD	119,474	554,923	(435,450)
80	OM	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	145,589	246,596	(101,007)
81	OM	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	38,325	27,715	10,609
82	OM	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC			
83	OM	Gas Production and Gathering Operations		<b>Subtotal Gas Production and Gathering Operations</b>	<b>387,135</b>	<b>912,392</b>	<b>(525,257)</b>
84							
85	OM	Gas Production and Gathering Maintenance	76200-Maintenance structures and improvements	P&GDMD		911	(911)
86	OM	Gas Production and Gathering Maintenance	76400-Mtce of Field Lines	P&GDMD	60,601	17,477	43,124
87	OM	Gas Production and Gathering Maintenance	76500-Maintenance Field Compressor Station Expenses	P&GDMD	480,420	198,370	282,049
88	OM	Gas Production and Gathering Maintenance		<b>Subtotal Gas Production and Gathering Maintenance</b>	<b>541,021</b>	<b>216,758</b>	<b>324,263</b>
89							
90	OM	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	5		5
91	OM	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD	405,973	205,290	200,683
92	OM	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	273,084	291,113	(18,029)

Public Service Company of Colorado

Attachment APF-3 2021 HTY versus 20AL-0049G

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
93	OM	Gas Products Extraction Operations		<b>Subtotal Gas Products Extraction Operations</b>	<b>679,062</b>	<b>496,403</b>	<b>182,659</b>
94							
95	OM	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	4,491,687	5,518,176	(1,026,489)
96	OM	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,683,831	1,911,263	(227,432)
97	OM	Gas Transmission Operations	85200-Communication system expenses	TRDMD	12,324	10,365	1,959
98	OM	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,418,113	1,569,940	(151,827)
99	OM	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	1,049,833	1,142,568	(92,735)
100	OM	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	15,066,709	10,318,043	4,748,666
101	OM	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	852,814	970,239	(117,425)
102	OM	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	6,249,150	2,439,342	3,809,809
103	OM	Gas Transmission Operations	86000-Trans - Rents	TRDMD	1,803,130	1,281,184	521,947
104	OM	Gas Transmission Operations		<b>Subtotal Gas Transmission Operations</b>	<b>32,627,591</b>	<b>25,161,119</b>	<b>7,466,473</b>
105							
106	OM	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	1,454,123	1,948,335	(494,213)
107	OM	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	1,437,593	1,320,165	117,428
108	OM	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	375,789	694,161	(318,371)
109	OM	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	52,837	76,187	(23,350)
110	OM	Gas Transmission Maintenance	86700-Trans Mtce Other Equip	TRDMD		72,367	(72,367)
111	OM	Gas Transmission Maintenance		<b>Subtotal Gas Transmission Maintenance</b>	<b>3,320,342</b>	<b>4,111,215</b>	<b>(790,873)</b>
112							
113	OM	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	10,784,487	9,223,597	1,560,889
114	OM	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	5,323,695	4,300,839	1,022,856
115	OM	Gas Distribution Operations	87200-Compressor Station Labor and Expenses	PSC CPUC	56,503	39,917	16,585
116	OM	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	33,410,255	26,904,070	6,506,185
117	OM	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,454,580	1,474,266	(19,686)
118	OM	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	638	2,362	(1,724)
119	OM	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	92,670	5,216	87,454
120	OM	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(16,235,169)	(6,834,245)	(9,400,924)
121	OM	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	5,688,785	5,484,856	203,929
122	OM	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	30,324,882	36,114,617	(5,789,735)
123	OM	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	6,232,431	7,001,432	(769,001)
124	OM	Gas Distribution Operations		<b>Subtotal Gas Distribution Operations</b>	<b>77,133,755</b>	<b>83,716,926</b>	<b>(6,583,171)</b>
125							
126	OM	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,566,884	(266,459)	1,833,343
127	OM	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,215,574	10,345,986	(7,130,412)
128	OM	Gas Distribution Maintenance	88800-Maintenance of Compressor Station Equipment	PSC CPUC	26,080	39,253	(13,173)
129	OM	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	656,798	793,183	(136,385)
130	OM	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	4	12,097	(12,093)
131	OM	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC		1,091	(1,091)
132	OM	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	17,971,832	12,936,497	5,035,336
133	OM	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,858,046	4,673,794	2,184,252
134	OM	Gas Distribution Maintenance		<b>Subtotal Gas Distribution Maintenance</b>	<b>30,295,217</b>	<b>28,535,441</b>	<b>1,759,776</b>
135							
136	OM	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	51,331	82,363	(31,031)
137	OM	Gas Manufactured Plant		<b>Subtotal Gas Manufactured Plant</b>	<b>51,331</b>	<b>82,363</b>	<b>(31,031)</b>
138							

Public Service Company of Colorado  
 Attachment APF-3 2021 HTY versus 20AL-0049G  
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
139	OM	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	102,261	85,532	16,730
140	OM	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	5,281,950	4,895,491	386,459
141	OM	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	17,222,433	18,179,730	(957,297)
142	OM	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	2,737,077	3,768,838	(1,031,760)
143	OM	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	2,042,860	719,108	1,323,753
144	OM	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	183,422		183,422
145	OM	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET	110,053	115,529	(5,475)
146	OM	Customer Accounting Expense		<b>Subtotal Customer Accounting Expense</b>	<b>27,680,057</b>	<b>27,764,226</b>	<b>(84,169)</b>
147							
148	OM	Customer Service Expense	90800-Customer Asst Expense	BILLS	636,188	578,597	57,591
149	OM	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC			
150	OM	Customer Service Expense	909000-Informational and instruction advertising expense	BILLS	883,514	1,219,740	(336,226)
151	OM	Customer Service Expense	910000-Misc Cust Serv Expense	PSC CPUC	23,754	136,235	(112,481)
152	OM	Customer Service Expense		<b>Subtotal Customer Service Expense</b>	<b>1,543,456</b>	<b>1,934,573</b>	<b>(391,117)</b>
153							
154	OM	Sales Expense	91200-Economic Development	BILLS	579,335	725,829	(146,493)
155	OM	Sales Expense	916000-Misc Sales Expense	PSC CPUC	28,915		28,915
156	OM	Sales Expense		<b>Subtotal Sales Expense</b>	<b>608,250</b>	<b>725,829</b>	<b>(117,579)</b>
157							
158	OM	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	17,450,565	12,128,623	5,321,942
159	OM	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	11,366,738	9,239,933	2,126,805
160	OM	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(13,320,100)	(9,452,923)	(3,867,178)
161	OM	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	4,148,522	4,269,422	(120,900)
162	OM	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,469,016	1,077,198	391,818
163	OM	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	4,265,933	3,680,805	585,127
164	OM	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	20,147,120	22,605,960	(2,458,841)
165	OM	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	302,029	279,677	22,352
166	OM	Administrative & General Expense	92800R -Regulatory Commission Expense	PSC CPUC	2,709,296	2,400,433	308,863
167	OM	Administrative & General Expense	92804CPUC- Reg Comm Expense	PSC CPUC	3,086,450	613,045	2,473,405
168	OM	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(1,046,983)	(905,352)	(141,631)
169	OM	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT			
170	OM	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	306,073	555,062	(248,989)
171	OM	Administrative & General Expense	93020-A&G Misc General Exp	PSC CPUC	373,614		373,614
172	OM	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	16,704,760	14,552,135	2,152,625
173	OM	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	92,731	100,371	(7,640)
174	OM	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(6,094)	(48,070)	41,976
175	OM	Administrative & General Expense		<b>Subtotal Administrative &amp; General Expense</b>	<b>68,049,669</b>	<b>61,096,321</b>	<b>6,953,349</b>
176							
177	OM			<b>Subtotal OM</b>	<b>243,240,379</b>	<b>235,294,767</b>	<b>7,945,612</b>
178							
179	Depr Expense	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC			
180	Depr Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	2,004,460	2,897,939	(893,479)
181	Depr Expense	Intangible Plant		<b>Subtotal Intangible Plant</b>	<b>2,004,460</b>	<b>2,897,939</b>	<b>(893,479)</b>
182							
183	Depr Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	42,603	43,795	(1,192)
184	Depr Expense	Gas Production and Gathering Plant		<b>Subtotal Gas Production and Gathering Plant</b>	<b>42,603</b>	<b>43,795</b>	<b>(1,192)</b>



## Public Service Company of Colorado

Attachment APF-3 2021 HTY versus 20AL-0049G

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
185							
186	Depr Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	256,192	256,182	11
187	Depr Expense	Gas Products Extraction Plant		<b>Subtotal Gas Products Extraction Plant</b>	<b>256,192</b>	<b>256,182</b>	<b>11</b>
188							
189	Depr Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	850,670	765,264	85,406
190	Depr Expense	Gas Underground Storage Plant		<b>Subtotal Gas Underground Storage Plant</b>	<b>850,670</b>	<b>765,264</b>	<b>85,406</b>
191							
192	Depr Expense	Gas Transmission Plant	40300-Gas Depreciation	PSC CPUC			
193	Depr Expense	Gas Transmission Plant	40300-Gas Depreciation	PSC CPUC - Rider PSIA TIMP			
194	Depr Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	26,978,202	18,406,201	8,572,001
195	Depr Expense	Gas Transmission Plant		<b>Subtotal Gas Transmission Plant</b>	<b>26,978,202</b>	<b>18,406,201</b>	<b>8,572,001</b>
196							
197	Depr Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	103,269,705	74,174,822	29,094,883
198	Depr Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC - Rider PSIA TIMP			
199	Depr Expense	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>103,269,705</b>	<b>74,174,822</b>	<b>29,094,883</b>
200							
201	Depr Expense	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC		(529,785)	529,785
202	Depr Expense	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
203	Depr Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	5,974,952	5,246,077	728,876
204	Depr Expense	General Plant		<b>Subtotal General Plant</b>	<b>5,974,952</b>	<b>4,716,292</b>	<b>1,258,660</b>
205							
206	Depr Expense	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	238,397	182,301	56,097
207	Depr Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	22,659,012	16,986,965	5,672,047
208	Depr Expense	Common Plant		<b>Subtotal Common Plant</b>	<b>22,897,409</b>	<b>17,169,265</b>	<b>5,728,144</b>
209							
210	Depr Expense			<b>Subtotal Depr Expense</b>	<b>162,274,194</b>	<b>118,429,760</b>	<b>43,844,434</b>
211							
212	Amortization Expense	Other Regulatory Asset/Liability	40300-Gas Depreciation	PSC CPUC	(69,911)		(69,911)
213	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	PSC CPUC	8,797,546	12,771,111	(3,973,565)
214	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	5,622,897	2,446,495	3,176,401
215	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(411,173)	806,246	(1,217,418)
216	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082	3,976,082	(0)
217	Amortization Expense	Other Regulatory Asset/Liability	40750-Denver MGP Amortization	PSC CPUC	5,017,002	440,749	4,576,252
218	Amortization Expense	Other Regulatory Asset/Liability	40750MGP-MGP Amortization	PSC CPUC	668,231	1,002,347	(334,116)
219	Amortization Expense	Other Regulatory Asset/Liability		<b>Subtotal Other Regulatory Asset/Liability</b>	<b>23,600,674</b>	<b>21,443,031</b>	<b>2,157,643</b>
220							
221	Amortization Expense			<b>Subtotal Amortization Expense</b>	<b>23,600,674</b>	<b>21,443,031</b>	<b>2,157,643</b>
222							
223	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	64,005,929	53,681,524	10,324,406
224	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	6,132,991	5,929,244	203,747
225	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other	EXP-SUBT	61,235	(373,986)	435,222
226	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC			
227	Taxes Other than Income	Taxes Other Than Income		<b>Subtotal Taxes Other Than Income</b>	<b>70,200,156</b>	<b>59,236,782</b>	<b>10,963,374</b>
228							
229	Taxes Other than Income			<b>Subtotal Taxes Other than Income</b>	<b>70,200,156</b>	<b>59,236,782</b>	<b>10,963,374</b>
230							

Public Service Company of Colorado  
 Attachment APF-3 2021 HTY versus 20AL-0049G  
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
231	Sch M Temp	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC			
232	Sch M Temp	Intangible Plant	Sch-M	PIS-SUBT	576,475	1,555,386	(978,911)
233	Sch M Temp	Intangible Plant		<u>Subtotal Intangible Plant</u>	<u>576,475</u>	<u>1,555,386</u>	<u>(978,911)</u>
234							
235	Sch M Temp	Gas Manufactured Plant	Sch-M	PSC CPUC		(180,294)	180,294
236	Sch M Temp	Gas Manufactured Plant		<u>Subtotal Gas Manufactured Plant</u>	-	<u>(180,294)</u>	<u>180,294</u>
237							
238	Sch M Temp	Gas Production and Gathering Plant	Sch-M	P&GDMD	(87,371)	64,551	(151,922)
239	Sch M Temp	Gas Production and Gathering Plant		<u>Subtotal Gas Production and Gathering Plant</u>	<u>(87,371)</u>	<u>64,551</u>	<u>(151,922)</u>
240							
241	Sch M Temp	Gas Products Extraction Plant	Sch-M	PEDMD	120,480	128,148	(7,668)
242	Sch M Temp	Gas Products Extraction Plant		<u>Subtotal Gas Products Extraction Plant</u>	<u>120,480</u>	<u>128,148</u>	<u>(7,668)</u>
243							
244	Sch M Temp	Gas Underground Storage Plant	Sch-M	USDMD	(121,750)	(141,744)	19,994
245	Sch M Temp	Gas Underground Storage Plant		<u>Subtotal Gas Underground Storage Plant</u>	<u>(121,750)</u>	<u>(141,744)</u>	<u>19,994</u>
246							
247	Sch M Temp	Gas Transmission Plant	Sch-M	PSC CPUC			
248	Sch M Temp	Gas Transmission Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
249	Sch M Temp	Gas Transmission Plant	Sch-M	TRDMD	(22,650,990)	(13,234,490)	(9,416,500)
250	Sch M Temp	Gas Transmission Plant		<u>Subtotal Gas Transmission Plant</u>	<u>(22,650,990)</u>	<u>(13,234,490)</u>	<u>(9,416,500)</u>
251							
252	Sch M Temp	Gas Distribution Plant	Sch-M	PSC CPUC	(13,752,096)	20,323,027	(34,075,123)
253	Sch M Temp	Gas Distribution Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
254	Sch M Temp	Gas Distribution Plant		<u>Subtotal Gas Distribution Plant</u>	<u>(13,752,096)</u>	<u>20,323,027</u>	<u>(34,075,123)</u>
255							
256	Sch M Temp	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC		937,172	(937,172)
257	Sch M Temp	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
258	Sch M Temp	General Plant	Sch-M	PIS-SUBT	(5,321,620)	(2,535,823)	(2,785,798)
259	Sch M Temp	General Plant		<u>Subtotal General Plant</u>	<u>(5,321,620)</u>	<u>(1,598,651)</u>	<u>(3,722,969)</u>
260							
261	Sch M Temp	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(281,209)	96,330	(377,539)
262	Sch M Temp	Common Plant	Sch-M	PIS-SUBT	(3,789,623)	(581,405)	(3,208,218)
263	Sch M Temp	Common Plant		<u>Subtotal Common Plant</u>	<u>(4,070,832)</u>	<u>(485,075)</u>	<u>(3,585,757)</u>
264							
265	Sch M Temp	Non-Plant Tax	Sch-M	LABOR	2,180,836	(8,647,832)	10,828,668
266	Sch M Temp	Non-Plant Tax	Sch-M	P&GDMD		(49,681)	49,681
267	Sch M Temp	Non-Plant Tax	Sch-M	PIS-NET	5,964,853	(19,053,247)	25,018,100
268	Sch M Temp	Non-Plant Tax	Sch-M	PSC CPUC	(1,455,580)	27,474,095	(28,929,675)
269	Sch M Temp	Non-Plant Tax		<u>Subtotal Non-Plant Tax</u>	<u>6,690,109</u>	<u>(276,665)</u>	<u>6,966,775</u>
270							
271	Sch M Temp			<u>Subtotal Sch M Temp</u>	<u>(38,617,595)</u>	<u>6,154,193</u>	<u>(44,771,788)</u>
272							
273	Sch M Perm	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC			
274	Sch M Perm	Intangible Plant	Sch-M	PIS-SUBT	(34,261)	(103,217)	68,956
275	Sch M Perm	Intangible Plant		<u>Subtotal Intangible Plant</u>	<u>(34,261)</u>	<u>(103,217)</u>	<u>68,956</u>
276							

## Public Service Company of Colorado

Attachment APF-3 2021 HTY versus 20AL-0049G

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
277	Sch M Perm	Gas Production and Gathering Plant	Sch-M	P&GDMD	147	(7,324)	7,470
278	Sch M Perm	Gas Production and Gathering Plant		<b>Subtotal Gas Production and Gathering Plant</b>	<b>147</b>	<b>(7,324)</b>	<b>7,470</b>
279							
280	Sch M Perm	Gas Products Extraction Plant	Sch-M	PEDMD	283	345	(62)
281	Sch M Perm	Gas Products Extraction Plant		<b>Subtotal Gas Products Extraction Plant</b>	<b>283</b>	<b>345</b>	<b>(62)</b>
282							
283	Sch M Perm	Gas Underground Storage Plant	Sch-M	USDMD	(48,918)	(26,440)	(22,477)
284	Sch M Perm	Gas Underground Storage Plant		<b>Subtotal Gas Underground Storage Plant</b>	<b>(48,918)</b>	<b>(26,440)</b>	<b>(22,477)</b>
285							
286	Sch M Perm	Gas Transmission Plant	Sch-M	PSC CPUC			
287	Sch M Perm	Gas Transmission Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
288	Sch M Perm	Gas Transmission Plant	Sch-M	TRDMD	(1,249,498)	(1,243,775)	(5,723)
289	Sch M Perm	Gas Transmission Plant		<b>Subtotal Gas Transmission Plant</b>	<b>(1,249,498)</b>	<b>(1,243,775)</b>	<b>(5,723)</b>
290							
291	Sch M Perm	Gas Distribution Plant	Sch-M	PSC CPUC	(3,029,896)	(656,885)	(2,373,010)
292	Sch M Perm	Gas Distribution Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
293	Sch M Perm	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>(3,029,896)</b>	<b>(656,885)</b>	<b>(2,373,010)</b>
294							
295	Sch M Perm	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC		(9,334)	9,334
296	Sch M Perm	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
297	Sch M Perm	General Plant	Sch-M	PIS-SUBT	105,310	113,689	(8,379)
298	Sch M Perm	General Plant		<b>Subtotal General Plant</b>	<b>105,310</b>	<b>104,355</b>	<b>955</b>
299							
300	Sch M Perm	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(22,718)	1,649	(24,367)
301	Sch M Perm	Common Plant	Sch-M	PIS-SUBT	(591,506)	(240,888)	(350,617)
302	Sch M Perm	Common Plant		<b>Subtotal Common Plant</b>	<b>(614,224)</b>	<b>(239,240)</b>	<b>(374,984)</b>
303							
304	Sch M Perm	Non-Plant Tax	Sch-M	LABOR	336,199	218,205	117,994
305	Sch M Perm	Non-Plant Tax	Sch-M	PIS-NET		371,592	(371,592)
306	Sch M Perm	Non-Plant Tax		<b>Subtotal Non-Plant Tax</b>	<b>336,199</b>	<b>589,797</b>	<b>(253,599)</b>
307							
308	Sch M Perm			<b>Subtotal Sch M Perm</b>	<b>(4,534,858)</b>	<b>(1,582,384)</b>	<b>(2,952,474)</b>
309							
310	Deferred Taxes	Intangible Plant	303004SGS-Intg Computr Softwar	PSC CPUC			
311	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(338,036)	(709,525)	371,490
312	Deferred Taxes	Intangible Plant	CWIPINT-Interest on CWIP	PIS-NET	14,239	3,272	10,966
313	Deferred Taxes	Intangible Plant		<b>Subtotal Intangible Plant</b>	<b>(323,797)</b>	<b>(706,253)</b>	<b>382,456</b>
314							
315	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC		44,375	(44,375)
316	Deferred Taxes	Gas Manufactured Plant		<b>Subtotal Gas Manufactured Plant</b>	-	<b>44,375</b>	<b>(44,375)</b>
317							
318	Deferred Taxes	Plant Regulatory Asset/Liability	410100-Deferred Income Tax	PSC CPUC		838,615	(838,615)
319	Deferred Taxes	Plant Regulatory Asset/Liability		<b>Subtotal Plant Regulatory Asset/Liability</b>	-	<b>838,615</b>	<b>(838,615)</b>
320							
321	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	15,400	(21,754)	37,154
322	Deferred Taxes	Gas Production and Gathering Plant	CWIPINT-Interest on CWIP	PIS-NET		(2)	2

Public Service Company of Colorado  
 Attachment APF-3 2021 HTY versus 20AL-0049G  
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
323	Deferred Taxes	Gas Production and Gathering Plant		<b>Subtotal Gas Production and Gathering Plant</b>	<b>15,400</b>	<b>(21,756)</b>	<b>37,156</b>
324							
325	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	(40,677)	(42,891)	2,214
326	Deferred Taxes	Gas Products Extraction Plant	CWIPINT-Interest on CWIP	PIS-NET	2	4,396	(4,393)
327	Deferred Taxes	Gas Products Extraction Plant		<b>Subtotal Gas Products Extraction Plant</b>	<b>(40,674)</b>	<b>(38,495)</b>	<b>(2,179)</b>
328							
329	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	(5,929)	7,939	(13,869)
330	Deferred Taxes	Gas Underground Storage Plant	CWIPINT-Interest on CWIP	PIS-NET	7,716	255	7,461
331	Deferred Taxes	Gas Underground Storage Plant		<b>Subtotal Gas Underground Storage Plant</b>	<b>1,787</b>	<b>8,195</b>	<b>(6,408)</b>
332							
333	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSC CPUC			
334	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSC CPUC - Rider PSIA TIMP			
335	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	4,735,588	2,448,821	2,286,766
336	Deferred Taxes	Gas Transmission Plant	CWIPINT-Interest on CWIP	PIS-NET	151,590	85,503	66,087
337	Deferred Taxes	Gas Transmission Plant		<b>Subtotal Gas Transmission Plant</b>	<b>4,887,177</b>	<b>2,534,324</b>	<b>2,352,854</b>
338							
339	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	939,891	(7,155,378)	8,095,270
340	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC - Rider PSIA TIMP			
341	Deferred Taxes	Gas Distribution Plant	CWIPINT-Interest on CWIP	PIS-NET	371,898	58,697	313,201
342	Deferred Taxes	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>1,311,790</b>	<b>(7,096,681)</b>	<b>8,408,471</b>
343							
344	Deferred Taxes	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC		(231,196)	231,196
345	Deferred Taxes	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
346	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	848,433	302,373	546,060
347	Deferred Taxes	General Plant	CWIPINT-Interest on CWIP	PIS-NET	19,961	35,297	(15,336)
348	Deferred Taxes	General Plant		<b>Subtotal General Plant</b>	<b>868,394</b>	<b>106,475</b>	<b>761,919</b>
349							
350	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	67,526	(35,203)	102,729
351	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	(205,114)	(826,115)	621,000
352	Deferred Taxes	Common Plant	CWIPINT-Interest on CWIP	PIS-NET	116,009	69,795	46,214
353	Deferred Taxes	Common Plant		<b>Subtotal Common Plant</b>	<b>(21,579)</b>	<b>(791,523)</b>	<b>769,944</b>
354							
355	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	(312,937)	2,502,868	(2,815,805)
356	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD	20,165	46,652	(26,487)
357	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	(1,251,901)	4,776,660	(6,028,561)
358	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC	1,102,345	(6,783,572)	7,885,917
359	Deferred Taxes	Non-Plant Tax		<b>Subtotal Non-Plant Tax</b>	<b>(442,327)</b>	<b>542,609</b>	<b>(984,936)</b>
360							
361	Deferred Taxes			<b>Subtotal Deferred Taxes</b>	<b>6,256,170</b>	<b>(4,580,117)</b>	<b>10,836,287</b>
362							
363	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(235,945)	(235,945)	
364	ITC Amortized	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>(235,945)</b>	<b>(235,945)</b>	
365							
366	ITC Amortized			<b>Subtotal ITC Amortized</b>	<b>(235,945)</b>	<b>(235,945)</b>	
367							
368	Tax Credits	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	PIS-NET		(1,091)	1,091

Public Service Company of Colorado  
 Attachment APF-3 2021 HTY versus 20AL-0049G  
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
369	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET		293,558	(293,558)
370	Tax Credits	Non-Plant Tax		<b>Subtotal Non-Plant Tax</b>	-	<b>292,467</b>	<b>(292,467)</b>
371							
372	Tax Credits			<b>Subtotal Tax Credits</b>		<b>292,467</b>	<b>(292,467)</b>
373							
374	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	40,553	99,119	(58,566)
375	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	124,251	208,284	(84,033)
376	AFUDC	Intangible Plant		<b>Subtotal Intangible Plant</b>	<b>164,803</b>	<b>307,403</b>	<b>(142,600)</b>
377							
378	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD		3,751	(3,751)
379	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD		7,502	(7,502)
380	AFUDC	Gas Production and Gathering Plant		<b>Subtotal Gas Production and Gathering Plant</b>	-	<b>11,253</b>	<b>(11,253)</b>
381							
382	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	18,408	16,281	2,127
383	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	56,409	33,945	22,464
384	AFUDC	Gas Underground Storage Plant		<b>Subtotal Gas Underground Storage Plant</b>	<b>74,817</b>	<b>50,226</b>	<b>24,590</b>
385							
386	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	PSC CPUC - Rider PSIA TIMP			
387	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	553,468	379,268	174,200
388	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	PSC CPUC - Rider PSIA TIMP			
389	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,696,753	1,545,677	151,076
390	AFUDC	Gas Transmission Plant		<b>Subtotal Gas Transmission Plant</b>	<b>2,250,220</b>	<b>1,924,945</b>	<b>325,276</b>
391							
392	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	1,243,420	568,485	674,935
393	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC - Rider PSIA TIMP			
394	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	3,799,876	1,184,368	2,615,508
395	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC - Rider PSIA TIMP			
396	AFUDC	Gas Distribution Plant		<b>Subtotal Gas Distribution Plant</b>	<b>5,043,296</b>	<b>1,752,853</b>	<b>3,290,443</b>
397							
398	AFUDC	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
399	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	29,145	87,356	(58,212)
400	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	102,766	180,533	(77,767)
401	AFUDC	General Plant		<b>Subtotal General Plant</b>	<b>131,911</b>	<b>267,889</b>	<b>(135,979)</b>
402							
403	AFUDC	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	32,260	5,221	27,039
404	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	340,392	282,531	57,861
405	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	1,043,206	587,205	456,000
406	AFUDC	Common Plant		<b>Subtotal Common Plant</b>	<b>1,415,857</b>	<b>874,957</b>	<b>540,900</b>
407							
408	AFUDC			<b>Subtotal AFUDC</b>	<b>9,080,904</b>	<b>5,189,526</b>	<b>3,891,378</b>
409							
410							

**Public Service Company of Colorado**  
**Attachment APF-3 2021 HTY versus 20AL-0049G**  
**At June 2021**

Line No.	Rev Req	PSC CPUC		
		2021 HTY (June 2021)	20AL-0049G (Sept 2019)	Difference
1	<b>Rate Base</b>			
2	Rate Base	3,223,757,458	2,016,901,074	1,206,856,384
3	Allowed Rate of Return	7.67%	6.84%	0.83%
4	Required Earnings	247,262,197	137,956,033	109,306,164
5				
6	<b>Operating Earnings</b>			
7	Interest Deduction	54,481,501	34,690,698	19,790,803
8				
9	Schedule M	(210,926,116)	(161,435,960)	(49,490,156)
10				
11	State Taxable Income	(18,145,420)	(58,170,625)	40,025,205
12	State Tax Rate	4.55%	4.63%	(0.08%)
13	State Tax Expense	(825,617)	(2,693,300)	1,867,683
14				
15	Section 199 Deduction			
16	Federal Taxable Income	(17,319,804)	(55,477,325)	38,157,521
17	Federal Tax Rate	21.00%	21.00%	
18	Federal Tax Expense	(3,637,159)	(11,650,238)	8,013,079
19				
20	Deferred Taxes	47,518,425	36,354,079	11,164,346
21	ITC Amortized	(235,945)	(235,945)	
22	Tax Credit		292,467	(292,467)
23				
24	<b>Total Tax Expense</b>	42,819,704	22,067,062	20,752,642
25	Gross up factor	1.32616321	1.32727565	(0.00111244)
26	Gross Total Tax Expense	56,785,916	29,289,074	27,496,842
27				
28	Cost of Sales			
29	O&M	243,240,379	235,294,767	7,945,612
30	Depreciation and Amortization	185,874,868	139,872,790	46,002,077
31	TOTI	70,200,156	59,236,782	10,963,374
32	<u>Total Operating Expenses</u>	499,315,403	434,404,339	64,911,064
33				
34	Operating Deductions	556,101,319	463,693,414	92,407,906
35				
36	Revenue Credit	2,316,801	4,771,618	(2,454,817)
37	Gains/Loses			
38	AFUDC	9,080,904	5,189,526	3,891,378
39	Required Operating Income	544,703,614	453,732,270	90,971,344
40				
41	Total Revenue Requirement	791,965,811	591,688,303	200,277,508
42	Operating Revenue	618,521,355	497,528,825	120,992,530
43	Revenue Deficiency/Excess	173,444,456	94,159,478	79,284,978