

Public Service Company of Colorado
Attachment APF-4 2021 HTY versus 2022 CTY
At June 2021

Line No.	RB Summary	PSC CPUC		
		2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
1	Plant In Service			
2	Intangible	43,291,350	48,225,756	(4,934,406)
3	General	177,785,745	195,796,830	(18,011,084)
4	Common	277,240,611	336,945,669	(59,705,058)
5	Gas Production	5,137,374	5,276,093	(138,719)
6	Gas Products Extraction	9,742,334	10,009,206	(266,872)
7	Gas Distribution	3,497,070,249	3,872,579,003	(375,508,753)
8	Gas Transmission	1,231,418,582	1,316,130,820	(84,712,238)
9	Gas Storage	38,437,446	43,206,946	(4,769,501)
10	Underground Storage Base Gas	9,174,132	9,174,894	(762)
11	Total Plant In Service	5,289,297,823	5,837,345,216	(548,047,394)
12	Check total			
13	Total Plant In Service to CCOSS	5,289,297,823	5,837,345,216	(548,047,394)
14				
15	Accumulated Depreciation & Amortization			
16	Intangible	(35,400,387)	(38,495,633)	3,095,246
17	General	(61,195,655)	(70,750,969)	9,555,314
18	Common	(135,181,860)	(159,816,868)	24,635,008
19	Gas Production	(4,204,288)	(4,351,439)	147,151
20	Gas Products Extraction	(4,281,651)	(4,428,907)	147,256
21	Gas Distribution	(1,037,793,585)	(1,112,171,139)	74,377,554
22	Gas Transmission	(216,756,010)	(235,379,541)	18,623,531
23	Gas Storage	(17,579,827)	(17,970,734)	390,907
24	Total Accumulated Depreciation & Amortization	(1,512,393,263)	(1,643,365,230)	130,971,967
25	Check total			
26				
27	Construction Work in Progress			
28	Intangible	3,851,816	6,130,674	(2,278,857)
29	General	5,399,765	7,340,678	(1,940,912)
30	Common	31,382,561	24,459,884	6,922,677
31	Gas Production		(674)	674
32	Gas Products Extraction	674	674	
33	Gas Distribution	100,626,866	33,490,268	67,136,597
34	Gas Transmission	40,982,590	57,113,009	(16,130,419)
35	Gas Storage	2,087,656	376,137	1,711,518
36	Total Construction Work in Progress	184,331,927	128,910,650	55,421,277
37	Check total			
38				

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39	Total Plant	3,961,236,487	4,322,890,637	(361,654,150)
40				
41	Cash Working Capital	(56,112,000)	(56,920,491)	808,491
42				
43	Materials & Supplies	5,467,906	5,469,079	(1,173)
44				
45	Fuel Inventory			
46				
47	Accumulated Deferred Income Taxes			
48	Plant-190	20,627,417	20,893,170	(265,753)
49	Plant-190-CIAC	122,206,732	124,901,073	(2,694,341)
50	Plant-281			
51	Plant-282	(873,100,495)	(878,079,925)	4,979,430
52	Plant-283	(16,426,496)	(16,347,097)	(79,399)
53	Pre-Funded ADIT			
54	Excess ADIT			
55	Non-Plant ADIT	32,423,984	35,670,919	(3,246,935)
56	Regulatory Asset/Liability ADIT			
57	Total Accumulated Deferred Income Taxes w/o NOL	(714,268,858)	(712,961,861)	(1,306,998)
58	State Tax Credit ADIT			
59	Federal Tax Credit ADIT			
60	Federal Tax Credit ADIT - RB PTC Only			
61	NOL ADIT			
62	Total Accumulated Deferred Income Taxes	(714,268,858)	(712,961,861)	(1,306,998)
63	Check total	(0)	(0)	0
64				
65	Regulatory Assets	37,880,560	46,208,341	(8,327,782)
66				
67	Regulatory Liabilities	(722,153)	(671,852)	(50,300)
68				
69	Prepaid Asset	55,525,426	56,767,907	(1,242,481)
70				
71	Customer Deposits	(4,724,449)	(4,724,449)	
72				
73	Customer Advances for Construction	(60,525,460)	(60,525,460)	
74				
75	<u>Net Original Cost Rate Base</u>	3,223,757,458	3,595,531,851	(371,774,393)

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At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
1	Plant in Service	Intangible Plant	302000-Intg Franchises & Consent	PIS-SUBT	1,326,763	1,392,224	(65,461)
2	Plant in Service	Intangible Plant	303003-Intg Misc Computr Softwar	PIS-SUBT	99,979	121,284	(21,306)
3	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	41,864,609	46,712,248	(4,847,640)
4	Plant in Service	Intangible Plant		Subtotal Intangible Plant	43,291,350	48,225,756	(4,934,406)
5							
6	Plant in Service	Gas Production and Gathering Plant	325400-Natrl Prod Land Rights	P&GDMD	99,049	99,049	
7	Plant in Service	Gas Production and Gathering Plant	327000-Natrl Prod Compr Sta Str	P&GDMD	16,804	17,267	(463)
8	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	101,985	104,793	(2,808)
9	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	8,799	9,041	(242)
10	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,600,289	3,699,415	(99,126)
11	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	378,268	388,683	(10,415)
12	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	932,181	957,846	(25,666)
13	Plant in Service	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant	5,137,374	5,276,093	(138,719)
14							
15	Plant in Service	Gas Products Extraction Plant	340001G-Gs Prod Extrct Land O	PEDMD	49,449	49,449	
16	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	450,221	462,617	(12,396)
17	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	8,499,133	8,733,137	(234,004)
18	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	206,316	211,996	(5,680)
19	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	452,870	465,338	(12,469)
20	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	84,346	86,668	(2,322)
21	Plant in Service	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	9,742,334	10,009,206	(266,872)
22							
23	Plant in Service	Gas Underground Storage Plant	350100-UG Storage Land Own in Fee	USDMD	212,239	212,136	103
24	Plant in Service	Gas Underground Storage Plant	351000-UG Storage Str & Improve	USDMD	1,452,107	1,637,271	(185,164)
25	Plant in Service	Gas Underground Storage Plant	352100-UG Storage Leasehld & Rgts	USDMD	688,170	688,227	(57)
26	Plant in Service	Gas Underground Storage Plant	352200-UG Storage Reservoirs	USDMD	12,694,331	14,313,038	(1,618,706)
27	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,430	133,489	(59)
28	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	3,863,984	4,356,697	(492,713)
29	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	13,543,450	15,270,431	(1,726,981)
30	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	842,628	950,074	(107,447)
31	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,861,840	5,481,794	(619,953)
32	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	145,266	163,790	(18,524)
33	Plant in Service	Gas Underground Storage Plant	360001G-Other Stor Land in Fee	USDMD		0	(0)
34	Plant in Service	Gas Underground Storage Plant	363200-Other Stor Vaporizing E	USDMD		0	(0)
35	Plant in Service	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	38,437,446	43,206,946	(4,769,501)
36							
37	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,132	9,174,894	(762)
38	Plant in Service	Underground Storage Base Gas		Subtotal Underground Storage Base Gas	9,174,132	9,174,894	(762)
39							
40	Plant in Service	Gas Transmission Plant	365100-Tran Land Owned in Fee	TRDMD	4,970,554	4,974,682	(4,127)
41	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	PSC CPUC - Rider PSIA TIMP			
42	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	37,103,724	37,270,323	(166,598)
43	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	32,070,458	33,447,896	(1,377,438)
44	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	325,772	339,764	(13,992)
45	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	PSC CPUC			
46	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	PSC CPUC - Rider PSIA TIMP			

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
47	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	885,121,088	935,560,249	(50,439,161)
48	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	145,311,594	151,552,781	(6,241,187)
49	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	PSC CPUC - Rider PSIA TIMP			
50	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	124,539,830	151,012,628	(26,472,798)
51	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,975,561	1,972,497	3,064
52	Plant in Service	Gas Transmission Plant		Subtotal Gas Transmission Plant	1,231,418,582	1,316,130,820	(84,712,238)
53							
54	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	2,637,957	2,637,957	(0)
55	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	24,055,780	25,276,599	(1,220,819)
56	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	7,675,410	8,996,100	(1,320,690)
57	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	13,439,147	15,751,590	(2,312,443)
58	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	825,751,604	967,836,795	(142,085,191)
59	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC - Rider PSIA TIMP			
60	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	1,001,678,413	1,180,337,884	(178,659,471)
61	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	10,724,541	13,321,338	(2,596,797)
62	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	47,789,816	59,359,532	(11,569,716)
63	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC - Rider PSIA TIMP			
64	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	10,044,566	12,476,717	(2,432,151)
65	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	640,247	654,700	(14,453)
66	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	112,405,130	114,942,662	(2,537,532)
67	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	905,895,828	926,346,318	(20,450,489)
68	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	374,780,606	383,241,233	(8,460,627)
69	Plant in Service	Gas Distribution Plant	381065-Distr Meters-AMR (Old)	PSC CPUC	77,673,839	77,673,839	
70	Plant in Service	Gas Distribution Plant	381066-Distribution meters	PSC CPUC		0	(0)
71	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	(0)	(0)	0
72	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	81,877,058	83,725,423	(1,848,365)
73	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	308	315	(7)
74	Plant in Service	Gas Distribution Plant		Subtotal Gas Distribution Plant	3,497,070,249	3,872,579,003	(375,508,753)
75							
76	Plant in Service	General Plant	302000-Intg Franchises & Consent	PIS-SUBT		0	(0)
77	Plant in Service	General Plant	370000G-Gs Tran Communication	PIS-SUBT		0	(0)
78	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	191,297	193,731	(2,435)
79	Plant in Service	General Plant	389002-General Land Rights	PIS-SUBT	8,531	8,533	(2)
80	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	6,178,888	6,180,214	(1,325)
81	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT		0	(0)
82	Plant in Service	General Plant	390060-Genl Str & Imp-Remodeling	PIS-SUBT	432,476	432,569	(93)
83	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,474,247	2,636,316	(162,069)
84	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	266,626	266,683	(57)
85	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT		0	(0)
86	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	794,477	852,769	(58,293)
87	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	25,745,489	27,634,499	(1,889,010)
88	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	2,745,510	2,946,955	(201,445)
89	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	29,978,713	32,178,325	(2,199,612)
90	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	30,985,315	33,394,827	(2,409,513)
91	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	369,792	396,793	(27,001)
92	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	4,888,793	5,247,496	(358,703)

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Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
93	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	9,908,054	11,366,077	(1,458,023)
94	Plant in Service	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
95	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	20,574,273	23,601,887	(3,027,614)
96	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	26,138,308	29,984,700	(3,846,392)
97	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	16,099,129	18,468,202	(2,369,073)
98	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	5,829	6,254	(426)
99	Plant in Service	General Plant		Subtotal General Plant	177,785,745	195,796,830	(18,011,084)
100							
101	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	977,870	978,080	(210)
102	Plant in Service	Common Plant	303003-Intg Misc Computr Softwar	PIS-SUBT	4,686,330	5,878,103	(1,191,773)
103	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	63,550,186	91,135,311	(27,585,126)
104	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	45,618,245	45,717,248	(99,002)
105	Plant in Service	Common Plant	303007-Intg Misc Computr Softwar	PIS-SUBT	6,808,133	6,809,593	(1,460)
106	Plant in Service	Common Plant	303010-Intg Misc Computr Softwar	PIS-SUBT	3,227,861	4,560,149	(1,332,289)
107	Plant in Service	Common Plant	303013-Sfwr-Non Reg 3 Yr	PIS-SUBT	(17,357)	(17,361)	4
108	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	16,760,746	18,667,947	(1,907,201)
109	Plant in Service	Common Plant	303015-Sfwr-Non Reg 15 Yr	PIS-SUBT	(302,396)	(302,461)	65
110	Plant in Service	Common Plant	303016-Sfwr-Non Reg 5 Yr	PIS-SUBT	(374,515)	(374,596)	80
111	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	1,745,902	2,772,705	(1,026,802)
112	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	32,592,590	35,794,654	(3,202,063)
113	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	21,991,899	24,152,238	(2,160,339)
114	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	640,050	640,187	(137)
115	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	244,048	268,022	(23,974)
116	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	4,949,735	4,950,797	(1,062)
117	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	8,118,716	8,414,038	(295,321)
118	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	48,512,252	66,789,026	(18,276,774)
119	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT		0	(0)
120	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT		0	(0)
121	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	756,764	855,104	(98,339)
122	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	2,271,523	2,566,700	(295,177)
123	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	975,467	1,102,226	(126,759)
124	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	1,516,477	1,713,539	(197,061)
125	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	100,879	154,893	(54,015)
126	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	2,093,250	3,214,070	(1,120,819)
127	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	66,048	101,413	(35,365)
128	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	691,418	781,266	(89,848)
129	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	(3,404,800)	(3,223,919)	(180,881)
130	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	3,957	4,040	(83)
131	Plant in Service	Common Plant	397040-General Comm Eq	PIS-SUBT	12,160,711	12,414,855	(254,144)
132	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	278,618	427,803	(149,185)
133	Plant in Service	Common Plant		Subtotal Common Plant	277,240,611	336,945,669	(59,705,058)
134							
135	Plant in Service			Subtotal Plant in Service	5,289,297,823	5,837,345,216	(548,047,394)
136							
137	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(35,400,387)	(38,495,633)	3,095,246
138	Reserve for Depr and Amort	Intangible Plant		Subtotal Intangible Plant	(35,400,387)	(38,495,633)	3,095,246

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					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
139							
140	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,204,288)	(4,351,439)	147,151
141	Reserve for Depr and Amort	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant	(4,204,288)	(4,351,439)	147,151
142							
143	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(4,281,651)	(4,428,907)	147,256
144	Reserve for Depr and Amort	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	(4,281,651)	(4,428,907)	147,256
145							
146	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(17,579,827)	(17,970,734)	390,907
147	Reserve for Depr and Amort	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	(17,579,827)	(17,970,734)	390,907
148							
149	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSC CPUC			
150	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSC CPUC - Rider PSIA TIMP			
151	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(216,756,010)	(235,379,541)	18,623,531
152	Reserve for Depr and Amort	Gas Transmission Plant		Subtotal Gas Transmission Plant	(216,756,010)	(235,379,541)	18,623,531
153							
154	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(1,037,793,585)	(1,112,171,139)	74,377,554
155	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC - Rider PSIA TIMP			
156	Reserve for Depr and Amort	Gas Distribution Plant		Subtotal Gas Distribution Plant	(1,037,793,585)	(1,112,171,139)	74,377,554
157							
158	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(61,195,655)	(70,750,969)	9,555,314
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		Subtotal General Plant	(61,195,655)	(70,750,969)	9,555,314
161							
162	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(119,498,531)	(143,746,874)	24,248,343
163	Reserve for Depr and Amort	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(15,683,329)	(16,069,994)	386,665
164	Reserve for Depr and Amort	Common Plant		Subtotal Common Plant	(135,181,860)	(159,816,868)	24,635,008
165							
166	Reserve for Depr and Amort			Subtotal Reserve for Depr and Amort	(1,512,393,263)	(1,643,365,230)	130,971,967
167							
168	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	3,851,816	6,130,674	(2,278,857)
169	CWIP	Intangible Plant		Subtotal Intangible Plant	3,851,816	6,130,674	(2,278,857)
170							
171	CWIP	Gas Production and Gathering Plant	107-CWIP	P&GDMD		(674)	674
172	CWIP	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant		(674)	674
173							
174	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	674	674	
175	CWIP	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	674	674	
176							
177	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	2,087,656	376,137	1,711,518
178	CWIP	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	2,087,656	376,137	1,711,518
179							
180	CWIP	Gas Transmission Plant	107-CWIP	PSC CPUC - Rider PSIA TIMP			
181	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	40,982,590	57,113,009	(16,130,419)
182	CWIP	Gas Transmission Plant		Subtotal Gas Transmission Plant	40,982,590	57,113,009	(16,130,419)
183							
184	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	100,626,866	33,490,268	67,136,597

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
185	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC - Rider PSIA TIMP			
186	CWIP	Gas Distribution Plant		Subtotal Gas Distribution Plant	100,626,866	33,490,268	67,136,597
187							
188	CWIP	General Plant	107-CWIP	PIS-SUBT	5,399,765	7,340,678	(1,940,912)
189	CWIP	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
190	CWIP	General Plant		Subtotal General Plant	5,399,765	7,340,678	(1,940,912)
191							
192	CWIP	Common Plant	107-CWIP	PIS-SUBT	30,834,385	24,142,450	6,691,935
193	CWIP	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	548,175	317,434	230,742
194	CWIP	Common Plant		Subtotal Common Plant	31,382,561	24,459,884	6,922,677
195							
196	CWIP			Subtotal CWIP	184,331,927	128,910,650	55,421,277
197							
198	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	5,489,833	5,491,011	(1,178)
199	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT	(21,927)	(21,932)	5
200	Materials and Supplies	Other Rate Base		Subtotal Other Rate Base	5,467,906	5,469,079	(1,173)
201							
202	Materials and Supplies			Subtotal Materials and Supplies	5,467,906	5,469,079	(1,173)
203							
204	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC			
205	Fuel Inventory	Other Rate Base		Subtotal Other Rate Base	-	-	-
206							
207	Fuel Inventory			Subtotal Fuel Inventory			
208							
209	Prepaid Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	LABOR	19,714	5,646	14,068
210	Prepaid Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	55,505,712	56,762,261	(1,256,549)
211	Prepaid Assets	Other Rate Base		Subtotal Other Rate Base	55,525,426	56,767,907	(1,242,481)
212							
213	Prepaid Assets			Subtotal Prepaid Assets	55,525,426	56,767,907	(1,242,481)
214							
215	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	205,047	220,062	(15,016)
216	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(1,375,579)	(1,345,737)	(29,841)
217	ADIT	Intangible Plant	CWIPINT-Interest on CWIP	PIS-NET	(14,239)	(22,138)	7,899
218	ADIT	Intangible Plant		Subtotal Intangible Plant	(1,184,771)	(1,147,813)	(36,958)
219							
220	ADIT	Other Rate Base	283-ADIT: Other	PIS-SUBT	(251,837)	(251,891)	54
221	ADIT	Other Rate Base		Subtotal Other Rate Base	(251,837)	(251,891)	54
222							
223	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	46,534	46,359	175
224	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD	(1,733,940)	(1,735,354)	1,414
225	ADIT	Gas Production and Gathering Plant	CWIPINT-Interest on CWIP	PIS-NET		2	(2)
226	ADIT	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant	(1,687,407)	(1,688,993)	1,586
227							
228	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	836	500	336
229	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(77,508)	(47,628)	(29,880)
230	ADIT	Gas Products Extraction Plant	CWIPINT-Interest on CWIP	PIS-NET	(2)	(2)	(0)

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
231	ADIT	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	(76,675)	(47,131)	(29,544)
232							
233	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	113,438	117,216	(3,779)
234	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,259,975)	(4,346,454)	86,479
235	ADIT	Gas Underground Storage Plant	CWIPINT-Interest on CWIP	PIS-NET	(7,716)	(1,358)	(6,358)
236	ADIT	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	(4,154,253)	(4,230,596)	76,343
237							
238	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	9,444,100	9,420,916	23,185
239	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSC CPUC			
240	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSC CPUC - Rider PSIA TIMP			
241	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(239,550,902)	(241,641,045)	2,090,143
242	ADIT	Gas Transmission Plant	CWIPINT-Interest on CWIP	PIS-NET	(151,590)	(206,238)	54,648
243	ADIT	Gas Transmission Plant		Subtotal Gas Transmission Plant	(230,258,392)	(232,426,367)	2,167,975
244							
245	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	132,546,511	135,316,156	(2,769,645)
246	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(587,868,958)	(590,184,105)	2,315,147
247	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC - Rider PSIA TIMP			
248	ADIT	Gas Distribution Plant	CWIPINT-Interest on CWIP	PIS-NET	(371,898)	(120,935)	(250,964)
249	ADIT	Gas Distribution Plant		Subtotal Gas Distribution Plant	(455,694,345)	(454,988,884)	(705,461)
250							
251	ADIT	General Plant	190-ADIT	PIS-SUBT	884,737	874,822	9,915
252	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(27,113,527)	(27,441,221)	327,694
253	ADIT	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
254	ADIT	General Plant	CWIPINT-Interest on CWIP	PIS-NET	(19,961)	(26,508)	6,547
255	ADIT	General Plant		Subtotal General Plant	(26,248,751)	(26,592,907)	344,156
256							
257	ADIT	Common Plant	190-ADIT	PIS-SUBT	479,408	483,776	(4,368)
258	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(12,693,297)	(12,895,445)	202,148
259	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(14,596,519)	(14,508,103)	(88,416)
260	ADIT	Common Plant	303004SGS-Intg Computr Softwar	PSC CPUC - Rider PSIA TIMP			
261	ADIT	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(209,996)	(250,101)	40,105
262	ADIT	Common Plant	CWIPINT-Interest on CWIP	PIS-NET	(116,009)	(88,326)	(27,683)
263	ADIT	Common Plant		Subtotal Common Plant	(27,136,413)	(27,258,198)	121,786
264							
265	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	LABOR	925,635	542,664	382,970
266	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	P&GDMD	83,541	48,973	34,569
267	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	PIS-NET	431,646	253,094	178,552
268	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU	PSC CPUC	(24,768)	(14,519)	(10,249)
269	ADIT	Non-Plant Tax	182360-Unamortized Reg Asset Balances - TCJA Excess TU NOL	PSC CPUC	40,742,703	39,904,088	838,615
270	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,233,366	1,690,319	543,047
271	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	10,208,568	13,614,996	(3,406,428)
272	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	4,158,536	3,972,549	185,987
273	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET			
274	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(15,194,431)	(14,096,785)	(1,097,646)
275	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(8,921,814)	(5,854,394)	(3,067,419)
276	ADIT	Non-Plant Tax	283-ADIT: Other	PSC CPUC	(2,218,999)	(4,390,067)	2,171,068

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
277	ADIT	Non-Plant Tax		Subtotal Non-Plant Tax	32,423,984	35,670,919	(3,246,935)
278							
279	ADIT			Subtotal ADIT	(714,268,858)	(712,961,861)	(1,306,998)
280							
281	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PSC CPUC	(60,525,460)	(60,525,460)	
282	Customer Advances for Construction	Other Rate Base		Subtotal Other Rate Base	(60,525,460)	(60,525,460)	
283							
284	Customer Advances for Construction			Subtotal Customer Advances for Construction	(60,525,460)	(60,525,460)	
285							
286	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(4,724,449)	(4,724,449)	
287	Customer Deposits	Other Rate Base		Subtotal Other Rate Base	(4,724,449)	(4,724,449)	
288							
289	Customer Deposits			Subtotal Customer Deposits	(4,724,449)	(4,724,449)	
290							
291	Regulatory Liability	Other Rate Base	254000-Post Employment Benefits - FAS 112	PSC CPUC	(652,241)	(584,463)	(67,778)
292	Regulatory Liability	Other Rate Base	25450-Reg Liability - CO Tax Rate Change	PSC CPUC	(69,911)	(87,389)	17,478
293	Regulatory Liability	Other Rate Base		Subtotal Other Rate Base	(722,153)	(671,852)	(50,300)
294							
295	Regulatory Liability			Subtotal Regulatory Liability	(722,153)	(671,852)	(50,300)
296							
297	Regulatory Assets	Other Rate Base	182300RM-Reg Asset - Retiree Medical	LABOR	16,303,744	19,237,321	(2,933,578)
298	Regulatory Assets	Other Rate Base	182360-Reg Asset - Boulder MGP	PSC CPUC	668,231	835,289	(167,058)
299	Regulatory Assets	Other Rate Base	182360-Reg Asset - Damage Prevention	PSC CPUC	5,622,897	7,028,621	(1,405,724)
300	Regulatory Assets	Other Rate Base	182360-Reg Asset - Pension Exp Deferral	PSC CPUC	(411,173)	(513,966)	102,793
301	Regulatory Assets	Other Rate Base	182360-Reg Asset - Property Tax Deferral	PSC CPUC	8,797,546	10,996,933	(2,199,387)
302	Regulatory Assets	Other Rate Base	182360-Reg Asset - Rate Case Expenses	PSC CPUC	1,882,313	2,352,891	(470,578)
303	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances - Denver MGP	PSC CPUC	5,017,002	6,271,252	(1,254,250)
304	Regulatory Assets	Other Rate Base		Subtotal Other Rate Base	37,880,560	46,208,341	(8,327,782)
305							
306	Regulatory Assets			Subtotal Regulatory Assets	37,880,560	46,208,341	(8,327,782)
307							
308							

Public Service Company of Colorado
Attachment APF-4 2021 HTY versus 2022 CTY
At June 2021

Line No.	IS Summary	PSC CPUC		
		2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
1	Rate Revenue	618,521,355	610,512,984	8,008,371
2	Other Revenue	2,316,801	2,886,771	(569,970)
3	Total Revenues	620,838,156	613,399,755	7,438,401
4				
5	Cost of Sales			
6				
7	OM			
8	Customer Accounts	27,680,057	28,124,923	(444,866)
9	Customer Service	1,543,456	1,564,171	(20,716)
10	Sales	608,250	627,046	(18,796)
11	A&G	68,049,669	67,789,088	260,581
12	Gas Production	979,488	989,307	(9,819)
13	Gas Products Extraction	679,062	679,062	(0)
14	Gas Transmission	35,947,933	36,308,539	(360,605)
15	Gas Distribution	107,428,973	109,413,753	(1,984,780)
16	Gas Storage	1,204,238	1,217,638	(13,401)
17	Other Gas Supply	(880,747)	(870,442)	(10,305)
18	Total OM	243,240,379	245,843,087	(2,602,708)
19				
20	Depreciation/Amortization			
21	Intangible	2,004,460	2,570,640	(566,180)
22	General	5,974,952	6,774,671	(799,718)
23	Common	22,897,409	27,876,163	(4,978,754)
24	Regulatory Asset & Liability Amortization	23,600,674	13,788,378	9,812,296
25	Gas Production	42,603	152,356	(109,753)
26	Gas Products Extraction	256,192	156,073	100,119
27	Gas Transmission	26,978,202	28,844,131	(1,865,930)
28	Gas Distribution	103,269,705	113,258,953	(9,989,248)
29	Gas Storage	850,670	955,565	(104,895)
30	Total Depreciation/Amortization	185,874,868	194,376,931	(8,502,063)
31				
32	Total Taxes Other Than Income	70,200,156	70,733,188	(533,031)
33				
34	AFUDC Addition			
35	AFUDC-Debt	2,233,321	1,628,449	604,872
36	AFUDC-Equity	6,847,583	5,030,486	1,817,097
37	Total AFUDC Addition	9,080,904	6,658,935	2,421,969
38				

Public Service Company of Colorado
Attachment APF-4 2021 HTY versus 2022 CTY
At June 2021

Line No.	IS Summary	PSC CPUC		
		2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
39	Gain/Loss			
40				
41	<u>Earnings before Interest and Taxes</u>	130,603,657	109,105,485	21,498,172
42				
43	Rate Base	3,223,757,458	3,595,531,851	(371,774,393)
44	Cost of Debt	1.69%	1.62%	0.07%
45	Interest Expense	54,481,501	58,247,616	(3,766,115)
46				
47	Taxable Additions/Deductions			
48	Schedule M Temporary Differences	(38,617,595)	(19,936,556)	(18,681,039)
49	Total Temporary Differences	(38,617,595)	(19,936,556)	(18,681,039)
50	Schedule M Permanent Differences	(4,534,858)	(2,494,500)	(2,040,358)
51	Total Permanent Differences	(4,534,858)	(2,494,500)	(2,040,358)
52	Subtotal Schedule M	(43,152,453)	(22,431,056)	(20,721,398)
53	Schedule M NOL	(167,773,663)		(167,773,663)
54	Total Schedule M	(210,926,116)	(22,431,056)	(188,495,061)
55				
56	State Taxable Income	(134,803,960)	28,426,814	(163,230,774)
57	State Income Tax Rate	4.55%	4.55%	
58	State Income Tax Expense	(6,133,580)	1,293,420	(7,427,000)
59				
60	Federal Taxable Income	(128,670,380)	27,133,394	(155,803,774)
61	Federal Income Tax Rate	21.00%	21.00%	
62	Federal Income Tax Expense	(27,020,780)	5,698,013	(32,718,793)
63				
64	Deferred Income Tax Expense			
65	Intangible	(323,797)	71,555	(395,351)
66	General	868,394	1,336,080	(467,686)
67	Common	(21,579)	880,659	(902,238)
68	Other			
69	Non-Plant	(442,327)	(5,941,555)	5,499,227
70	Gas Production	15,400	11,219	4,180
71	Gas Products Extraction	(40,674)	(45,349)	4,675
72	Gas Transmission	4,887,177	6,135,777	(1,248,600)
73	Gas Distribution	1,311,790	(467,305)	1,779,095
74	Gas Storage	1,787	70,103	(68,316)
75	Subtotal Deferred Income Tax Expense	6,256,170	2,051,184	4,204,986
76	NOL	41,262,255		41,262,255

Public Service Company of Colorado
Attachment APF-4 2021 HTY versus 2022 CTY
At June 2021

Line No.	IS Summary	PSC CPUC		
		2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
77	Total Deferred Income Tax Expense	47,518,425	2,051,184	45,467,241
78				
79	ITC-Amortization	(235,945)	(235,945)	(0)
80				
81	State Tax Credits			
82	Federal Tax Credits		(1,405,040)	1,405,040
83				
84	<u>Total Income Tax Expense</u>	14,128,119	7,401,632	6,726,488
85				
86				
87	<u>Total Operating Deductions</u>	513,443,523	518,354,837	(4,911,314)
88				
89				
90	Net Operating Earnings	107,394,633	95,044,919	12,349,715
91	Total Net Operating Earnings	116,475,537	101,703,854	14,771,684
92				

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC CPUC	539,406,151	531,397,780	8,008,371
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	Subtotal Rate Revenue		618,521,355	610,512,984	8,008,371
10							
11	Operating Revenue	Other Revenue	48710-Gas Late Payment Charges	PSC CPUC	158,535	820,944	(662,409)
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	990,624	(680,270)
14	Operating Revenue	Other Revenue	48802-Gas NSF Check Charges	PSC CPUC	147,171	152,976	(5,805)
15	Operating Revenue	Other Revenue	48806-Rev Gas Oth Misc Service NL G	PIS-NET	(132)	171,312	(171,444)
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	200,004	108,062
23	Operating Revenue	Other Revenue	49300-Rev Gas Rents from Gas Prop NL	PSC CPUC	3,410	24,996	(21,586)
24	Operating Revenue	Other Revenue	49508-Gas Other Operating Revenues	PSC CPUC			
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	145,512	322,307
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	249,996	(53,563)
32	Operating Revenue	Other Revenue	Subtotal Other Revenue		2,316,801	2,886,771	(569,970)
33							
34	Operating Revenue		Subtotal Operating Revenue		620,838,156	613,399,755	7,438,401
35							
36	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC			
37	Cost of Sales	Other Gas Supply	Subtotal Other Gas Supply		-	-	-
38							
39	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC			
40	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC			
41	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC			
42	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC			
43	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC			
44	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC			
45	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC			
46	Cost of Sales	Gas Purchased for Resale	Subtotal Gas Purchased for Resale		-	-	-

Public Service Company of Colorado
 Attachment APF-4 2021 HTY versus 2022 CTY
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
47							
48	Cost of Sales			Subtotal Cost of Sales			
49							
50	OM	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	133,523	138,015	(4,492)
51	OM	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(1,397,770)	(1,397,770)	
52	OM	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(68,315)	(68,315)	
53	OM	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	451,815	457,628	(5,813)
54	OM	Other Gas Supply		Subtotal Other Gas Supply	(880,747)	(870,442)	(10,305)
55							
56	OM	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	USDMD	(16,809)	(17,411)	602
57	OM	Gas Storage Operations	81600-Gas Well Expense	USDMD	280,396	284,374	(3,978)
58	OM	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	256,369	263,485	(7,116)
59	OM	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	198,438	198,455	(16)
60	OM	Gas Storage Operations	82400-Storage Other Expense	USDMD	43,944	44,030	(85)
61	OM	Gas Storage Operations	82600-Storage Rents	USDMD	64,188	64,193	(5)
62	OM	Gas Storage Operations		Subtotal Gas Storage Operations	826,527	837,127	(10,600)
63							
64	OM	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	127,505	128,204	(698)
65	OM	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	247,109	249,101	(1,992)
66	OM	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	3,096	3,207	(111)
67	OM	Gas Storage Maintenance		Subtotal Gas Storage Maintenance	377,710	380,511	(2,801)
68							
69	OM	Gas Production and Gathering Operations	73600-Gas Prod Rents	P&GDMD	5,284	5,284	
70	OM	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	78,463	79,305	(842)
71	OM	Gas Production and Gathering Operations	75400-Field Compressor Station Expenses	P&GDMD	119,474	122,859	(3,386)
72	OM	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	145,589	145,589	
73	OM	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	38,325	38,380	(55)
74	OM	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC			
75	OM	Gas Production and Gathering Operations		Subtotal Gas Production and Gathering Operations	387,135	391,418	(4,283)
76							
77	OM	Gas Production and Gathering Maintenance	76400-Mtce of Field Lines	P&GDMD	60,601	61,171	(570)
78	OM	Gas Production and Gathering Maintenance	76500-Maintenance Field Compressor Station Expenses	P&GDMD	480,420	483,452	(3,032)
79	OM	Gas Production and Gathering Maintenance		Subtotal Gas Production and Gathering Maintenance	541,021	544,623	(3,602)
80							
81	OM	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	5	5	(0)
82	OM	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD	405,973	405,973	
83	OM	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	273,084	273,084	
84	OM	Gas Products Extraction Operations		Subtotal Gas Products Extraction Operations	679,062	679,062	(0)
85							
86	OM	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	4,491,687	4,609,749	(118,062)
87	OM	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,683,831	1,726,168	(42,337)
88	OM	Gas Transmission Operations	85200-Communication system expenses	TRDMD	12,324	12,705	(381)
89	OM	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,418,113	1,446,621	(28,508)
90	OM	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	1,049,833	1,035,277	14,556
91	OM	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	15,066,709	15,135,813	(69,104)
92	OM	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	852,814	873,772	(20,958)

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
93	OM	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	6,249,150	6,281,185	(32,034)
94	OM	Gas Transmission Operations	86000-Trans - Rents	TRDMD	1,803,130	1,827,139	(24,008)
95	OM	Gas Transmission Operations		Subtotal Gas Transmission Operations	32,627,591	32,948,428	(320,837)
96							
97	OM	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	1,454,123	1,470,387	(16,264)
98	OM	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	1,437,593	1,451,541	(13,948)
99	OM	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	375,789	384,262	(8,473)
100	OM	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	52,837	53,921	(1,083)
101	OM	Gas Transmission Maintenance		Subtotal Gas Transmission Maintenance	3,320,342	3,360,111	(39,769)
102							
103	OM	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	10,784,487	11,013,164	(228,677)
104	OM	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	5,323,695	5,464,454	(140,759)
105	OM	Gas Distribution Operations	87200-Compressor Station Labor and Expenses	PSC CPUC	56,503	58,047	(1,545)
106	OM	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	33,410,255	33,505,536	(95,280)
107	OM	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,454,580	1,494,783	(40,203)
108	OM	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	638	656	(18)
109	OM	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	92,670	95,946	(3,276)
110	OM	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(16,235,169)	(16,146,565)	(88,604)
111	OM	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	5,688,785	5,878,627	(189,841)
112	OM	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	30,324,882	30,831,887	(507,005)
113	OM	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	6,232,431	6,232,431	
114	OM	Gas Distribution Operations		Subtotal Gas Distribution Operations	77,133,755	78,428,964	(1,295,209)
115							
116	OM	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,566,884	1,603,256	(36,372)
117	OM	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,215,574	3,311,177	(95,604)
118	OM	Gas Distribution Maintenance	88800-Maintenance of Compressor Station Equipment	PSC CPUC	26,080	26,506	(426)
119	OM	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	656,798	671,077	(14,279)
120	OM	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	4	4	(0)
121	OM	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	17,971,832	18,420,447	(448,614)
122	OM	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,858,046	6,952,322	(94,276)
123	OM	Gas Distribution Maintenance		Subtotal Gas Distribution Maintenance	30,295,217	30,984,789	(689,572)
124							
125	OM	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	51,331	53,266	(1,934)
126	OM	Gas Manufactured Plant		Subtotal Gas Manufactured Plant	51,331	53,266	(1,934)
127							
128	OM	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	102,261	105,669	(3,408)
129	OM	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	5,281,950	5,388,293	(106,343)
130	OM	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	17,222,433	17,556,930	(334,498)
131	OM	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	2,737,077	2,737,077	
132	OM	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	2,042,860	2,042,860	
133	OM	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	183,422	184,014	(592)
134	OM	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET	110,053	110,080	(26)
135	OM	Customer Accounting Expense		Subtotal Customer Accounting Expense	27,680,057	28,124,923	(444,866)
136							
137	OM	Customer Service Expense	90800-Customer Asst Expense	BILLS	636,188	656,827	(20,639)
138	OM	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC			

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
139	OM	Customer Service Expense	909000-Informational and instruction advertising expense	BILLS	883,514	883,514	
140	OM	Customer Service Expense	910000-Misc Cust Serv Expense	PSC CPUC	23,754	23,831	(77)
141	OM	Customer Service Expense		Subtotal Customer Service Expense	1,543,456	1,564,171	(20,716)
142							
143	OM	Sales Expense	91200-Economic Development	BILLS	579,335	598,034	(18,698)
144	OM	Sales Expense	916000-Misc Sales Expense	PSC CPUC	28,915	29,012	(97)
145	OM	Sales Expense		Subtotal Sales Expense	608,250	627,046	(18,796)
146							
147	OM	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	17,450,565	18,120,182	(669,617)
148	OM	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	11,366,738	11,369,541	(2,803)
149	OM	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(13,320,100)	(13,321,265)	1,165
150	OM	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	4,148,522	4,149,052	(530)
151	OM	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,469,016	1,469,145	(128)
152	OM	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	4,265,933	4,266,309	(377)
153	OM	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	20,147,120	20,149,498	(2,378)
154	OM	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	302,029	302,304	(274)
155	OM	Administrative & General Expense	92800R -Regulatory Commission Expense	PSC CPUC	2,709,296	2,709,296	
156	OM	Administrative & General Expense	92804CPUC- Reg Comm Expense	PSC CPUC	3,086,450	2,145,294	941,156
157	OM	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(1,046,983)	(1,047,074)	92
158	OM	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT			
159	OM	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	306,073	310,329	(4,256)
160	OM	Administrative & General Expense	93020-A&G Misc General Exp	PSC CPUC	373,614	373,614	
161	OM	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	16,704,760	16,706,220	(1,460)
162	OM	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	92,731	92,739	(8)
163	OM	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(6,094)	(6,095)	1
164	OM	Administrative & General Expense		Subtotal Administrative & General Expense	68,049,669	67,789,088	260,581
165							
166	OM			Subtotal OM	243,240,379	245,843,087	(2,602,708)
167							
168	Depr Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	2,004,460	2,570,640	(566,180)
169	Depr Expense	Intangible Plant		Subtotal Intangible Plant	2,004,460	2,570,640	(566,180)
170							
171	Depr Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	42,603	152,356	(109,753)
172	Depr Expense	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant	42,603	152,356	(109,753)
173							
174	Depr Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	256,192	156,073	100,119
175	Depr Expense	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	256,192	156,073	100,119
176							
177	Depr Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	850,670	955,565	(104,895)
178	Depr Expense	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	850,670	955,565	(104,895)
179							
180	Depr Expense	Gas Transmission Plant	40300-Gas Depreciation	PSC CPUC			
181	Depr Expense	Gas Transmission Plant	40300-Gas Depreciation	PSC CPUC - Rider PSIA TIMP			
182	Depr Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	26,978,202	28,844,131	(1,865,930)
183	Depr Expense	Gas Transmission Plant		Subtotal Gas Transmission Plant	26,978,202	28,844,131	(1,865,930)
184							

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
185	Depr Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	103,269,705	113,258,953	(9,989,248)
186	Depr Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC - Rider PSIA TIMP			
187	Depr Expense	Gas Distribution Plant		Subtotal Gas Distribution Plant	103,269,705	113,258,953	(9,989,248)
188							
189	Depr Expense	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
190	Depr Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	5,974,952	6,774,671	(799,718)
191	Depr Expense	General Plant		Subtotal General Plant	5,974,952	6,774,671	(799,718)
192							
193	Depr Expense	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	238,397	504,902	(266,505)
194	Depr Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	22,659,012	27,371,261	(4,712,249)
195	Depr Expense	Common Plant		Subtotal Common Plant	22,897,409	27,876,163	(4,978,754)
196							
197	Depr Expense			Subtotal Depr Expense	162,274,194	180,588,553	(18,314,359)
198							
199	Amortization Expense	Other Regulatory Asset/Liability	40300-Gas Depreciation	PSC CPUC	(69,911)	(34,956)	(34,956)
200	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	PSC CPUC	8,797,546	4,398,773	4,398,773
201	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	5,622,897	2,811,448	2,811,448
202	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(411,173)	(205,586)	(205,586)
203	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082	3,976,082	
204	Amortization Expense	Other Regulatory Asset/Liability	40750-Denver MGP Amortization	PSC CPUC	5,017,002	2,508,501	2,508,501
205	Amortization Expense	Other Regulatory Asset/Liability	40750MGP-MGP Amortization	PSC CPUC	668,231	334,116	334,116
206	Amortization Expense	Other Regulatory Asset/Liability		Subtotal Other Regulatory Asset/Liability	23,600,674	13,788,378	9,812,296
207							
208	Amortization Expense			Subtotal Amortization Expense	23,600,674	13,788,378	9,812,296
209							
210	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	64,005,929	64,311,789	(305,859)
211	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	6,132,991	6,360,158	(227,167)
212	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other	EXP-SUBT	61,235	61,241	(5)
213	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC			
214	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income	70,200,156	70,733,188	(533,031)
215							
216	Taxes Other than Income			Subtotal Taxes Other than Income	70,200,156	70,733,188	(533,031)
217							
218	Sch M Temp	Intangible Plant	Sch-M	PIS-SUBT	576,475	(531,011)	1,107,487
219	Sch M Temp	Intangible Plant		Subtotal Intangible Plant	576,475	(531,011)	1,107,487
220							
221	Sch M Temp	Gas Production and Gathering Plant	Sch-M	P&GDMD	(87,371)	(55,953)	(31,418)
222	Sch M Temp	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant	(87,371)	(55,953)	(31,418)
223							
224	Sch M Temp	Gas Products Extraction Plant	Sch-M	PEDMD	120,480	164,963	(44,483)
225	Sch M Temp	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	120,480	164,963	(44,483)
226							
227	Sch M Temp	Gas Underground Storage Plant	Sch-M	USDMD	(121,750)	(384,280)	262,531
228	Sch M Temp	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	(121,750)	(384,280)	262,531
229							
230	Sch M Temp	Gas Transmission Plant	Sch-M	PSC CPUC			

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
231	Sch M Temp	Gas Transmission Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
232	Sch M Temp	Gas Transmission Plant	Sch-M	TRDMD	(22,650,990)	(25,479,827)	2,828,837
233	Sch M Temp	Gas Transmission Plant		Subtotal Gas Transmission Plant	(22,650,990)	(25,479,827)	2,828,837
234							
235	Sch M Temp	Gas Distribution Plant	Sch-M	PSC CPUC	(13,752,096)	(8,384,671)	(5,367,425)
236	Sch M Temp	Gas Distribution Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
237	Sch M Temp	Gas Distribution Plant		Subtotal Gas Distribution Plant	(13,752,096)	(8,384,671)	(5,367,425)
238							
239	Sch M Temp	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
240	Sch M Temp	General Plant	Sch-M	PIS-SUBT	(5,321,620)	(7,026,033)	1,704,413
241	Sch M Temp	General Plant		Subtotal General Plant	(5,321,620)	(7,026,033)	1,704,413
242							
243	Sch M Temp	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(281,209)	(413,464)	132,255
244	Sch M Temp	Common Plant	Sch-M	PIS-SUBT	(3,789,623)	(7,776,883)	3,987,260
245	Sch M Temp	Common Plant		Subtotal Common Plant	(4,070,832)	(8,190,347)	4,119,515
246							
247	Sch M Temp	Non-Plant Tax	Sch-M	LABOR	2,180,836	(5,438,521)	7,619,357
248	Sch M Temp	Non-Plant Tax	Sch-M	PIS-NET	5,964,853	9,301,782	(3,336,929)
249	Sch M Temp	Non-Plant Tax	Sch-M	PSC CPUC	(1,455,580)	26,087,344	(27,542,924)
250	Sch M Temp	Non-Plant Tax		Subtotal Non-Plant Tax	6,690,109	29,950,605	(23,260,496)
251							
252	Sch M Temp			Subtotal Sch M Temp	(38,617,595)	(19,936,556)	(18,681,039)
253							
254	Sch M Perm	Intangible Plant	Sch-M	PIS-SUBT	(34,261)	(207,574)	173,312
255	Sch M Perm	Intangible Plant		Subtotal Intangible Plant	(34,261)	(207,574)	173,312
256							
257	Sch M Perm	Gas Production and Gathering Plant	Sch-M	P&GDMD	147	345	(198)
258	Sch M Perm	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant	147	345	(198)
259							
260	Sch M Perm	Gas Products Extraction Plant	Sch-M	PEDMD	283	663	(380)
261	Sch M Perm	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	283	663	(380)
262							
263	Sch M Perm	Gas Underground Storage Plant	Sch-M	USDMD	(48,918)	(8,052)	(40,866)
264	Sch M Perm	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	(48,918)	(8,052)	(40,866)
265							
266	Sch M Perm	Gas Transmission Plant	Sch-M	PSC CPUC			
267	Sch M Perm	Gas Transmission Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
268	Sch M Perm	Gas Transmission Plant	Sch-M	TRDMD	(1,249,498)	(2,044,918)	795,420
269	Sch M Perm	Gas Transmission Plant		Subtotal Gas Transmission Plant	(1,249,498)	(2,044,918)	795,420
270							
271	Sch M Perm	Gas Distribution Plant	Sch-M	PSC CPUC	(3,029,896)	(343,587)	(2,686,309)
272	Sch M Perm	Gas Distribution Plant	Sch-M	PSC CPUC - Rider PSIA TIMP			
273	Sch M Perm	Gas Distribution Plant		Subtotal Gas Distribution Plant	(3,029,896)	(343,587)	(2,686,309)
274							
275	Sch M Perm	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
276	Sch M Perm	General Plant	Sch-M	PIS-SUBT	105,310	69,266	36,044

Public Service Company of Colorado

Attachment APF-4 2021 HTY versus 2022 CTY

At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
277	Sch M Perm	General Plant		Subtotal General Plant	105,310	69,266	36,044
278							
279	Sch M Perm	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	(22,718)	4,074	(26,792)
280	Sch M Perm	Common Plant	Sch-M	PIS-SUBT	(591,506)	(265,226)	(326,280)
281	Sch M Perm	Common Plant		Subtotal Common Plant	(614,224)	(261,153)	(353,071)
282							
283	Sch M Perm	Non-Plant Tax	Sch-M	LABOR	336,199	300,510	35,689
284	Sch M Perm	Non-Plant Tax		Subtotal Non-Plant Tax	336,199	300,510	35,689
285							
286	Sch M Perm			Subtotal Sch M Perm	(4,534,858)	(2,494,500)	(2,040,358)
287							
288	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(338,036)	49,416	(387,452)
289	Deferred Taxes	Intangible Plant	CWIPINT-Interest on CWIP	PIS-NET	14,239	22,138	(7,899)
290	Deferred Taxes	Intangible Plant		Subtotal Intangible Plant	(323,797)	71,555	(395,351)
291							
292	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	15,400	11,222	4,178
293	Deferred Taxes	Gas Production and Gathering Plant	CWIPINT-Interest on CWIP	PIS-NET		(2)	2
294	Deferred Taxes	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant	15,400	11,219	4,180
295							
296	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	(40,677)	(45,352)	4,675
297	Deferred Taxes	Gas Products Extraction Plant	CWIPINT-Interest on CWIP	PIS-NET	2	2	0
298	Deferred Taxes	Gas Products Extraction Plant		Subtotal Gas Products Extraction Plant	(40,674)	(45,349)	4,675
299							
300	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	(5,929)	68,745	(74,674)
301	Deferred Taxes	Gas Underground Storage Plant	CWIPINT-Interest on CWIP	PIS-NET	7,716	1,358	6,358
302	Deferred Taxes	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	1,787	70,103	(68,316)
303							
304	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSC CPUC			
305	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSC CPUC - Rider PSIA TIMP			
306	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	4,735,588	5,929,539	(1,193,952)
307	Deferred Taxes	Gas Transmission Plant	CWIPINT-Interest on CWIP	PIS-NET	151,590	206,238	(54,648)
308	Deferred Taxes	Gas Transmission Plant		Subtotal Gas Transmission Plant	4,887,177	6,135,777	(1,248,600)
309							
310	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	939,891	(588,240)	1,528,131
311	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC - Rider PSIA TIMP			
312	Deferred Taxes	Gas Distribution Plant	CWIPINT-Interest on CWIP	PIS-NET	371,898	120,935	250,964
313	Deferred Taxes	Gas Distribution Plant		Subtotal Gas Distribution Plant	1,311,790	(467,305)	1,779,095
314							
315	Deferred Taxes	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
316	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	848,433	1,309,573	(461,140)
317	Deferred Taxes	General Plant	CWIPINT-Interest on CWIP	PIS-NET	19,961	26,508	(6,547)
318	Deferred Taxes	General Plant		Subtotal General Plant	868,394	1,336,080	(467,686)
319							
320	Deferred Taxes	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	67,526	100,516	(32,990)
321	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	(205,114)	691,817	(896,931)
322	Deferred Taxes	Common Plant	CWIPINT-Interest on CWIP	PIS-NET	116,009	88,326	27,683

Public Service Company of Colorado
 Attachment APF-4 2021 HTY versus 2022 CTY
 At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
323	Deferred Taxes	Common Plant		Subtotal Common Plant	(21,579)	880,659	(902,238)
324							
325	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	(312,937)	1,720,634	(2,033,571)
326	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD	20,165	34,569	(14,404)
327	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	(1,251,901)	(2,109,072)	857,171
328	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC	1,102,345	(5,587,686)	6,690,031
329	Deferred Taxes	Non-Plant Tax		Subtotal Non-Plant Tax	(442,327)	(5,941,555)	5,499,227
330							
331	Deferred Taxes			Subtotal Deferred Taxes	6,256,170	2,051,184	4,204,986
332							
333	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(235,945)	(235,945)	(0)
334	ITC Amortized	Gas Distribution Plant		Subtotal Gas Distribution Plant	(235,945)	(235,945)	(0)
335							
336	ITC Amortized			Subtotal ITC Amortized	(235,945)	(235,945)	(0)
337							
338	Tax Credits	Non-Plant Tax	SchM-137 - R&E Credit	PIS-NET		(1,405,040)	1,405,040
339	Tax Credits	Non-Plant Tax		Subtotal Non-Plant Tax		(1,405,040)	1,405,040
340							
341	Tax Credits			Subtotal Tax Credits		(1,405,040)	1,405,040
342							
343	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	40,553	89,941	(49,388)
344	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	124,251	277,847	(153,596)
345	AFUDC	Intangible Plant		Subtotal Intangible Plant	164,803	367,788	(202,984)
346							
347	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD			
348	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD			
349	AFUDC	Gas Production and Gathering Plant		Subtotal Gas Production and Gathering Plant			
350							
351	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	18,408	5,403	13,005
352	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	56,409	16,690	39,719
353	AFUDC	Gas Underground Storage Plant		Subtotal Gas Underground Storage Plant	74,817	22,093	52,724
354							
355	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	PSC CPUC - Rider PSIA TIMP			
356	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	553,468	823,708	(270,241)
357	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	PSC CPUC - Rider PSIA TIMP			
358	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,696,753	2,544,540	(847,787)
359	AFUDC	Gas Transmission Plant		Subtotal Gas Transmission Plant	2,250,220	3,368,248	(1,118,028)
360							
361	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	1,243,420	395,685	847,735
362	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC - Rider PSIA TIMP			
363	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	3,799,876	1,222,309	2,577,566
364	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC - Rider PSIA TIMP			
365	AFUDC	Gas Distribution Plant		Subtotal Gas Distribution Plant	5,043,296	1,617,994	3,425,302
366							
367	AFUDC	General Plant	397000SGS- Gen Com Equip - Smart Grid	PSC CPUC - Rider PSIA TIMP			
368	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	29,145	48,418	(19,273)

Public Service Company of Colorado
Attachment APF-4 2021 HTY versus 2022 CTY
At June 2021

Line No.	LM Rollup	LM Functional Rollup	LM Account	Jurisdictional Allocator	PSC CPUC		
					2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
369	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	102,766	149,569	(46,802)
370	AFUDC	General Plant		<u>Subtotal General Plant</u>	<u>131,911</u>	<u>197,986</u>	(66,076)
371							
372	AFUDC	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	32,260		32,260
373	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	340,392	265,294	75,097
374	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	1,043,206	819,531	223,675
375	AFUDC	Common Plant		<u>Subtotal Common Plant</u>	<u>1,415,857</u>	<u>1,084,826</u>	<u>331,031</u>
376							
377	AFUDC			Subtotal AFUDC	9,080,904	6,658,935	2,421,969
378							
379							

Public Service Company of Colorado
Attachment APF-4 2021 HTY versus 2022 CTY
At June 2021

Line No.	Rev Req	PSC CPUC		
		2021 HTY (Jun - 2021)	2022 CTY (Dec - 2022)	Difference
1	Rate Base			
2	Rate Base	3,223,757,458	3,595,531,851	(371,774,393)
3	Allowed Rate of Return	7.67%	7.33%	0.34%
4	Required Earnings	247,262,197	263,552,485	(16,290,288)
5				
6	Operating Earnings			
7	Interest Deduction	54,481,501	58,247,616	(3,766,115)
8				
9	Schedule M	(210,926,116)	(22,431,056)	(188,495,061)
10				
11	State Taxable Income	(18,145,420)	182,873,813	(201,019,233)
12	State Tax Rate	4.55%	4.55%	
13	State Tax Expense	(825,617)	8,320,758	(9,146,375)
14				
15	Section 199 Deduction			
16	Federal Taxable Income	(17,319,804)	174,553,055	(191,872,858)
17	Federal Tax Rate	21.00%	21.00%	
18	Federal Tax Expense	(3,637,159)	36,656,141	(40,293,300)
19				
20	Deferred Taxes	47,518,425	2,051,184	45,467,241
21	ITC Amortized	(235,945)	(235,945)	(0)
22	Tax Credit		(1,405,040)	1,405,040
23				
24	Total Tax Expense	42,819,704	45,387,099	(2,567,395)
25	Gross up factor	1.32616321	1.32616321	
26	Gross Total Tax Expense	56,785,916	60,190,701	(3,404,784)
27				
28	Cost of Sales			
29	O&M	243,240,379	245,843,087	(2,602,708)
30	Depreciation and Amortization	185,874,868	194,376,931	(8,502,063)
31	TOTI	70,200,156	70,733,188	(533,031)
32	<u>Total Operating Expenses</u>	499,315,403	510,953,205	(11,637,802)
33				
34	Operating Deductions	556,101,319	571,143,906	(15,042,586)
35				
36	Revenue Credit	2,316,801	2,886,771	(569,970)
37	Gains/Loses			
38	AFUDC	9,080,904	6,658,935	2,421,969
39	Required Operating Income	544,703,614	561,598,200	(16,894,585)
40				
41	Total Revenue Requirement	791,965,811	825,150,684	(33,184,873)
42	Operating Revenue	618,521,355	610,512,984	8,008,371
43	Revenue Deficiency/Excess	173,444,456	214,637,700	(41,193,244)