

Public Service Company of Colorado
Gas Department - Total

Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
1									
2	Other Gas Supply:								
3	Well Expenses - Purchased Gas	807	177,731	157,328	133,862	129,130	206,810	273,029	292,431
4	Gas Used for Compressor Station Fuel	810	(1,964,182)	(1,401,638)	(1,748,465)	0	(662,754)	(957,509)	(1,365,584)
5	Gas Used for Other Utility Operations	812	0	0	0	0	(33,015)	(30,681)	(33,389)
6	Other Gas Supply Expense	813	588,561	583,773	454,994	407,100	775,842	380,946	321,347
7	Total Other Gas Supply		(1,197,890)	(660,537)	(1,159,609)	536,230	286,883	(334,215)	(785,195)
8									
9	Underground Storage Operations:								
10	Operations Supervision & Engineering	814	109,928	20,466	47,872	128,052	109,067	129,052	12,793
11	Maps & Records	815	0	0	0	0	0	0	0
12	Wells	816	151,455	75,089	33,800	134,278	178,959	227,703	260,298
13	Lines	817	31,126	16,409	19,206	8,334	8,152	11,223	19,910
14	Compressor Station	818	285,433	307,291	237,909	177,796	146,498	155,614	156,996
15	Compressor Station Fuel	819	17,227	47,634	91,832	154,137	109,961	35,123	147,518
16	Reg Station	820	13,510	5,277	13,839	13,461	5,514	9,090	4,921
17	Purification	821	22,942	16,587	368	0	729	0	0
18	Other	824	53,243	44,153	73,746	8,053	820	5,878	4,287
19	Storage Royalty	825	0	0	0	209	0	0	0
20	Rents	826	54,278	52,712	51,974	46,986	41,644	41,565	42,999
21	Total Underground Storage Operations		739,142	585,618	570,546	671,306	601,344	615,248	649,722
22									
23	Underground Storage Maintenance:								
24	Maintenance Supervision & Engineering	830	0	0	0	0	0	0	0
25	Maintenance of Structures and Improvements	831	162	43	851	69	0	0	0
26	Maintenance of Reservoirs and Wells	832	57,392	474,631	1,464,912	928,459	607,380	776,151	1,098,179
27	Maintenance of Lines	833	302	320	3,692	2,387	1,373	235	1,100
28	Maintenance of Compressor Station Equipment	834	79,452	71,054	135,699	131,320	70,632	48,337	101,196
29	Maintenance of Meas. and Reg Station Equipment	835	2,087	731	991	1,608	1,342	28	160
30	Maintenance of Purification Equipment	836	7,365	13,709	62,266	30,316	33,778	0	0
31	Maintenance of Compressor Equipment	843	93	150	503	853	158	0	0
32	Total Underground Storage Maintenance		146,853	560,638	1,668,914	1,095,012	714,663	824,751	1,200,635
33									
34	Total Underground Storage		885,995	1,146,256	2,239,460	1,766,318	1,316,007	1,439,999	1,850,357
35									
36	Production Operations:								
37	Miscellaneous Production Expense	735	0	0	4,618	0	0	19,607	85,730
38	Field Lines Expense	753	53,595	39,079	73,103	15,033	12,251	13,473	10,658
39	Field Compressor Station Expense	754	0	0	0	0	0	0	64,355
40	Field Compressor Station Fuel and Power	755	427,970	251,195	315,524	336,052	276,766	211,515	279,848
41	Other Expenses	759	446,531	386,724	378,693	300,114	261,159	304,493	226,016
42	Rents	760	34,285	28,536	23,934	23,630	18,608	13,911	1,190
43	Total Production Operations		962,381	705,534	795,872	674,829	568,784	563,000	667,797
44									
45	Production Maintenance:								
46	Maintenance of Structures and Improvements	762	0	0	0	0	0	0	0
47	Maintenance of Field Lines	764	97,578	2,298	87	0	0	0	1,055
48	Maintenance of Field Compressor Station Equipment	765	0	0	0	0	0	0	13,233
49	Total Production Maintenance		97,578	2,298	87	0	0	0	14,288
50									
51	Total Production Expense		1,059,959	707,832	795,959	674,829	568,784	563,000	682,085
52									
53	Products Extraction Operations:								

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54	Operations Supervision & Engineering	770	10	0	0	0	182	2,402	0
55	Operation Labor	771	0	0	0	0	0	0	0
56	Gas Shrinkage	772	836,476	576,477	346,915	432,203	317,912	(6,603)	467,427
57	Fuel	773	73,042	15,648	11,868	24,316	(14,069)	0	0
58	Materials	775	0	0	0	0	0	0	0
59	Rent	783	4,519	4,747	4,080	4,384	4,969	2,842	80
60	Total Products Extraction Operations:		914,047	596,872	362,863	460,903	308,994	(1,360)	467,507
61									
62	Products Extraction Maintenance:								
63	Maintenance Supervision & Engineering	784	0	0	0	0	330	0	0
64	Maintenance of Extraction & Refining Equipment	786	82,828	46,110	187,313	129,612	105,323	121,265	146,681
65	Maintenance of Pipe Lines	787	0	0	0	0	0	0	0
66	Maintenance of Other Equipment - Gas Extraction	791	0	0	0	42	0	0	0
67	Total Products Extraction Maintenance:		82,828	46,110	187,313	129,654	105,653	121,265	146,681
68									
69	Total Products Extraction Expense		996,875	642,982	550,176	590,557	414,647	119,905	614,188
70									
71	Total Production O&M		1,744,939	1,836,533	2,425,986	3,567,934	2,586,321	1,788,689	2,361,435
72									
73	Transmission Operations:								
74	Operations Supervision & Engineering	850	4,055,007	4,696,842	4,205,473	5,242,440	6,648,113	3,415,343	3,645,584
75	System Control & Load Dispatching	851	2,238,235	2,227,551	2,364,467	2,548,412	2,611,942	2,674,216	2,271,762
76	Communication System Expenses	852	0	0	0	0	0	0	0
77	Compressor Station Labor & Expenses	853	1,184,994	1,051,779	1,361,970	1,548,022	2,066,701	1,919,105	1,992,983
78	Gas for Compressor Station Fuel	854	1,486,543	1,084,681	1,339,724	(480,877)	(657,148)	721,303	945,104
79	Other Fuel and Power for Compressor Stations	855	0	0	0	0	0	0	0
80	Mains Expenses	856	5,075,261	13,411,175	7,417,998	5,663,999	9,063,717	12,972,354	8,863,373
81	Measuring & Regulating Station Expenses	857	1,246,736	1,204,389	1,589,299	1,240,046	2,095,398	981,848	954,644
82	Transmission and Compression of Gas by Others	858	0	0	0	0	0	0	0
83	Other Expenses	859	1,688,941	1,104,764	1,480,141	1,393,831	1,610,126	1,227,555	1,349,929
84	Rents	860	2,596,706	2,947,101	2,834,829	2,640,794	2,661,580	2,410,059	2,166,798
85	Total Transmission Operations		19,572,423	27,728,282	22,593,901	19,796,667	26,100,429	26,321,782	22,190,177
86									
87	Transmission Maintenance:								
88	Maintenance Supervision & Engineering	861	130,399	51,124	85,077	18,131	(410)	(78)	(127)
89	Maintenance of Mains	863	6,633,580	16,089,534	9,906,249	8,308,313	7,531,811	4,950,484	1,695,529
90	Maintenance of Compressor Station Equipment	864	930,205	772,774	1,614,196	856,439	697,400	519,609	854,690
91	Maintenance of Meas. and Reg Station Equipment	865	362,353	644,381	1,012,106	858,718	683,968	532,444	471,094
92	Maintenance of Communication Equipment	866	2,502,601	2,670,331	165,145	144,148	249,357	219,739	89,415
93	Maintenance of Other Equipment	867	243	0	0	0	19	0	0
94	Total Transmission Maintenance		10,559,381	20,228,144	12,782,773	10,185,749	9,162,145	6,222,198	3,110,601
95									
96	Total Transmission O&M		30,131,804	47,956,426	35,376,674	29,982,416	35,262,574	32,543,980	25,300,778

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97									
98	Distribution Operations:								
99	Operations Supervision & Engineering	870	4,707,878	4,937,221	5,182,219	6,874,001	7,897,771	12,912,812	10,129,948
100	Distribution Load Dispatching	871	1,068,960	1,254,360	1,318,931	1,310,323	1,838,671	2,410,286	2,555,635
101	Compressor Station Labor and Expenses	872	0	0	0	0	0	0	5,926
102	Compressor Station Fuel and Power	873	0	0	0	0	0	0	0
103	Mains and Services Expenses	874	8,136,694	9,637,423	12,687,353	15,025,500	18,973,950	20,749,686	21,461,864
104	Measuring & Reg. Station Expenses-General	875	1,576,116	1,585,321	1,624,744	1,790,726	1,872,357	1,911,643	1,828,993
105	Measuring & Reg. Station Expenses-Industrial	876	53,467	9,521	9,360	56,077	41,517	38,641	181,177
106	Measuring & Reg. Station Expenses-City Gate Chk	877	31,647	13,957	49,497	28,141	47,366	36,978	11,095
107	Meter and House Regulator Expenses	878	240,789	(2,494,141)	(2,604,175)	(2,661,045)	(3,049,111)	(3,330,699)	(6,300,188)
108	Customer Installation Expenses	879	4,152,211	4,163,022	8,188,878	4,699,605	4,617,584	6,293,359	6,803,734
109	Other Expenses	880	14,148,203	14,301,268	16,455,686	17,425,915	19,968,519	21,011,232	24,886,914
110	Rents	881	4,805,183	4,699,465	4,745,943	4,748,594	5,120,498	5,544,240	6,003,931
111	Total Distribution Operations		<u>38,921,148</u>	<u>38,107,417</u>	<u>47,658,436</u>	<u>49,297,837</u>	<u>57,329,122</u>	<u>67,578,179</u>	<u>67,569,029</u>
112									
113	Distribution Maintenance:								
114	Maintenance Supervision & Engineering	885	839,021	726,824	674,808	583,734	879,851	945,693	1,046,974
115	Maintenance of Structures and Improvements	886	0	0	0	0	0	0	0
116	Maintenance of Mains	887	5,384,165	6,555,709	8,414,973	9,679,077	9,795,510	12,830,455	10,857,312
117	Maintenance of Compressor Station Equipment	888	0	0	0	0	0	0	2,621
118	Maintenance of Meas. and Reg Station Equipment - General	889	564,074	549,830	1,191,000	42,009	724,766	1,276,134	1,028,050
119	Maintenance of Meas. and Reg Station Equipment - Industrial	890	45,429	40,539	30,746	34,544	39,292	64,921	52,140
120	Maintenance of Meas. and Reg Station Equip-City Gate	891	44,078	34,364	53,890	26,455	22,613	9,079	13,051
121	Maintenance of Services	892	4,141,639	5,478,101	5,896,225	5,756,491	3,742,843	5,761,887	7,928,702
122	Maintenance of Meters & House Regulators	893	3,936,672	6,933,672	7,761,768	7,585,798	8,140,044	8,275,866	6,726,749
123	Maintenance of Other Equipment	894	0	0	0	0	0	0	0
124	Total Distribution Maintenance		<u>14,955,078</u>	<u>20,319,039</u>	<u>24,023,410</u>	<u>23,708,108</u>	<u>23,344,919</u>	<u>29,164,034</u>	<u>27,655,599</u>

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125									
126	Total Distribution O&M		53,876,226	58,426,456	71,681,846	73,005,945	80,674,041	96,742,213	95,224,628
127									
128	Customer Accounting:								
129	Supervision	0901	108,006	125,037	152,954	126,387	103,471	103,291	94,850
130	Meter Reading	0902	5,561,444	4,967,391	4,432,331	4,310,390	4,393,418	4,498,434	4,254,896
131	Billing & Cashiering	0903	20,462,091	20,655,179	20,160,661	19,913,192	19,175,641	18,480,081	17,830,492
132	Uncollectible Accounts	0904	6,622,021	5,362,717	5,389,118	4,974,956	3,729,694	3,957,537	3,817,870
133	Miscellaneous	0905	0	2,886	0	0	0	67	(97)
134	Total Customer Accounting Expense		32,753,562	31,113,210	30,135,064	29,324,925	27,402,224	27,039,410	25,998,011
135									
136	Customer Service Expense:								
137	Supervision	0907	0	0	0	0	0	0	0
138	Customer Assistance (DSM removed)	0908	1,052,419	983,868	871,069	863,303	912,951	855,719	825,241
139	Advertisement	0909	1,450,233	1,667,841	826,206	735,774	1,301,908	950,006	1,295,428
140	Miscellaneous	0910	0	0	0	0	0	0	2,307
141	Total Customer Service Expense		2,502,652	2,651,709	1,697,275	1,599,077	2,214,859	1,805,725	2,122,976
142									
143	Sales Expense:								
144	Sales Expense - Supv.	0911	0	0	0	0	0	0	0
145	Demonstrations & Selling	0912	470,964	479,713	494,869	492,946	569,612	729,304	651,176
146	Miscellaneous Sales Expense	0916	0	0	0	0	0	0	0
147	Total Sales Expense		470,964	479,713	494,869	492,946	569,612	729,304	651,176
148									
149	Total Customer O&M		35,727,178	34,244,632	32,327,208	31,416,948	30,186,695	29,574,439	28,772,163
150									
151	Administrative & General Expense:								
152	Administrative Salaries	0920	9,969,398	8,532,347	9,841,276	10,283,479	12,756,192	11,726,541	14,947,985
153	Office Supplies & Expense	0921	7,366,587	6,066,070	7,114,490	7,535,831	9,087,647	9,525,566	11,625,268
154	A&G Expense Transferred	0922	(7,848,543)	(6,274,457)	(6,554,500)	(6,623,210)	(7,273,367)	(7,577,843)	(8,738,882)
155	Outside Services	0923	1,890,239	2,038,288	2,703,465	2,623,773	3,381,154	4,924,258	5,247,647
156	Property Insurance	0924	1,037,049	1,008,657	1,117,676	1,205,354	1,117,409	608,838	480,269
157	Injuries and Damages	0925	2,813,550	3,046,312	3,323,442	3,478,841	3,428,898	1,871,654	1,789,406
158	Pensions & Benefits	0926	22,062,673	26,195,121	24,022,635	20,988,969	23,339,489	23,440,294	21,656,866
159	Other Reg Expenses	928	2,961,902	3,066,642	2,905,292	2,905,124	2,921,769	3,095,839	2,825,627
160	Duplicate Charges - Electric	0929	(896,526)	(626,545)	(1,163,823)	(827,896)	(1,703,984)	(788,825)	(902,697)
161	Miscellaneous	0930	607,131	510,715	565,053	567,700	532,034	355,384	774,815
162	General Advertising Expense	930.1	531,802	561,328	881,185	1,319,438	608,787	962,073	629,630
163	Rents	0931	12,997,907	7,747,037	8,001,528	9,024,063	11,032,429	12,685,104	14,988,832
164	Maintenance of Structures	0932	0	0	0	0	0	0	0
165	Maintenance of General Plant	0935	121,247	6,846	129,502	235,783	292,832	354,811	182,281
166	Total Administrative & General Expense		53,614,416	51,878,361	52,887,221	52,717,249	59,521,289	61,183,692	65,507,047
167									
168	Total O&M Expense		175,094,563	194,342,408	194,698,935	190,690,492	208,230,920	221,833,014	217,166,051

		2020 Rate Case TY				2021 Rate Case					
Line		2018	2018	2019	2020	2021					
No.	Description	Per Book	9/30/2019	Per Book	Per Book	Per Book	12 M.E. 6/30/2021	Difference	2015-2020	2013-2020	2011 - 2020
		O&M Expenses	O&M Expenses	O&M Expenses	O&M Expenses	O&M Expenses	O&M Expenses	6/30/21 vs. 2020 RC	CAGR 6 YR	CAGR 8 YR	CAGR 10 YR
1											
2	Other Gas Supply:										
3	Well Expenses - Purchased Gas	807	167	(19)	549,675	33,426	0	19	-30.55%	-17.98%	-16.94%
4	Gas Used for Compressor Station Fuel	810	(1,228,887)	(1,604,036)	(1,399,754)	(1,244,315)	(1,397,770)	206,266	13.43%	-4.74%	-4.95%
5	Gas Used for Other Utility Operations	812	(34,283)	(56,918)	(53,084)	(27,944)	(68,315)	(11,397)	-3.28%	0.00%	0.00%
6	Other Gas Supply Expense	813	336,150	237,171	235,504	416,819	453,786	216,615	-11.68%	-1.24%	-3.76%
7	Total Other Gas Supply		(926,853)	(1,423,802)	(667,659)	(822,014)	(1,012,299)	411,503	-223.43%	-4.80%	-4.10%
8											
9	Underground Storage Operations:										
10	Operations Supervision & Engineering	814	24,472	22,927	54,390	(5,584)	(15,053)	(37,980)	-155.19%	-173.57%	-171.81%
11	Maps & Records	815	0	0	0	0	0	0	0.00%	0.00%	0.00%
12	Wells	816	786,077	391,706	284,854	264,916	284,914	(106,792)	8.16%	34.20%	6.41%
13	Lines	817	3,686	0	0	0	0	0	-100.00%	-100.00%	-100.00%
14	Compressor Station	818	278,200	305,916	256,325	255,430	265,200	(40,716)	11.76%	1.02%	-1.23%
15	Compressor Station Fuel	819	211,731	191,807	194,365	100,962	198,455	6,648	-1.69%	1.36%	21.71%
16	Reg Station	820	0	1,302	1,302	0	0	(1,302)	-100.00%	-100.00%	-100.00%
17	Purification	821	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
18	Other	824	815	0	0	45,618	43,979	43,979	123.39%	-6.63%	-1.70%
19	Storage Royalty	825	0	0	0	0	0	0	0.00%	0.00%	0.00%
20	Rents	826	11,932	86,849	83,115	58,457	64,193	(22,656)	7.02%	1.69%	0.83%
21	Total Underground Storage Operations		1,316,913	1,000,507	874,351	719,799	841,688	(158,819)	3.66%	3.38%	-0.29%
22											
23	Underground Storage Maintenance:										
24	Maintenance Supervision & Engineering	830	0	0	0	0	0	0	0.00%	0.00%	0.00%
25	Maintenance of Structures and Improvements	831	0	3,167	3,167	73	0	(3,167)	0.00%	-29.59%	-8.48%
26	Maintenance of Reservoirs and Wells	832	1,965	564,918	103,273	511,601	128,327	(436,591)	-3.37%	-13.95%	27.52%
27	Maintenance of Lines	833	661,433	0	0	0	0	0	-100.00%	-100.00%	-100.00%
28	Maintenance of Compressor Station Equipment	834	296,068	367,705	287,475	256,508	250,006	(117,699)	29.43%	9.52%	13.91%
29	Maintenance of Meas. and Reg Station Equipment	835	12,612	3,688	4,060	3,950	3,255	(433)	24.10%	21.84%	7.35%
30	Maintenance of Purification Equipment	836	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
31	Maintenance of Compressor Equipment	843	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
32	Total Underground Storage Maintenance		972,078	939,478	397,975	772,132	381,588	(557,890)	1.56%	-10.43%	20.25%
33											
34	Total Underground Storage		2,288,991	1,939,985	1,272,326	1,491,931	1,223,276	(716,708)	2.54%	-5.64%	5.96%
35											
36	Production Operations:										
37	Miscellaneous Production Expense	735	36,550	84,092	103,825	110,496	57,960	(26,132)	0.00%	57.39%	0

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54	Operations Supervision & Engineering	770	0	0	0	588	5	5	26.43%	0.00%	57.25%
55	Operation Labor	771	0	0	0	0	0	0	0.00%	0.00%	0.00%
56	Gas Shrinkage	772	191,388	205,290	167,010	84,046	405,973	200,683	-23.36%	-18.33%	-22.53%
57	Fuel	773	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
58	Materials	775	0	0	0	0	0	0	0.00%	0.00%	0.00%
59	Rent	783	229,407	291,113	401,902	272,477	330,984	39,871	122.75%	82.25%	57.69%
60	Total Products Extraction Operations:		420,795	496,403	568,912	357,111	736,962	240,559	2.94%	-0.23%	-9.92%
61											
62	Products Extraction Maintenance:										
63	Maintenance Supervision & Engineering	784	0	0	0	0	0	0	-100.00%	0.00%	0.00%
64	Maintenance of Extraction & Refining Equipment	786	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
65	Maintenance of Pipe Lines	787	17,154	0	0	0	0	0	0.00%	0.00%	0.00%
66	Maintenance of Other Equipment - Gas Extraction	791	0	0	0	0	0	0	0.00%	0.00%	0.00%
67	Total Products Extraction Maintenance:		17,154	0	0	0	0	0	-100.00%	-100.00%	-100.00%
68											
69	Total Products Extraction Expense		437,949	496,403	568,912	357,111	736,962	240,559	-2.94%	-5.99%	-10.78%
70											
71	Total Production O&M		2,607,267	2,245,217	2,757,997	2,411,268	1,963,484	(281,733)	-1.39%	-0.09%	3.66%
72											
73	Transmission Operations:										
74	Operations Supervision & Engineering	850	3,368,014	4,100,038	4,456,187	4,771,467	4,586,555	486,517	-6.42%	1.82%	1.82%
75	System Control & Load Dispatching	851	1,085,430	1,865,818	2,034,519	1,679,510	1,708,153	(157,665)	-8.45%	-4.77%	-3.14%
76	Communication System Expenses	852	3,365	10,003	16,792	19,464	13,252	3,249	0.00%	0.00%	0.00%
77	Compressor Station Labor & Expenses	853	1,261,598	1,543,341	1,547,906	1,340,706	1,450,260	(93,081)	-8.29%	-0.22%	1.38%
78	Gas for Compressor Station Fuel	854	814,610	1,171,870	980,722	803,684	1,057,565	(114,306)	-204.11%	-7.04%	-6.61%
79	Other Fuel and Power for Compressor Stations	855	0	0	0	0	0	0	0.00%	0.00%	0.00%
80	Mains Expenses	856	10,252,636	10,264,156	9,781,309	9,586,793	9,436,867	(827,289)	1.13%	3.73%	7.32%
81	Measuring & Regulating Station Expenses	857	853,611	951,308	877,378	830,276	877,385	(73,923)	-16.90%	-8.86%	-4.42%
82	Transmission and Compression of Gas by Others	858	0	0	0	0	0	0	0.00%	0.00%	0.00%
83	Other Expenses	859	4,086,132	2,387,752	2,550,501	5,296,567	5,348,098	2,960,346	26.89%	19.98%	13.54%
84	Rents	860	2,501,645	2,444,806	2,723,188	2,490,566	2,622,820	178,014	-1.32%	-1.83%	-0.46%
85	Total Transmission Operations		24,227,041	24,739,092	24,968,502	26,819,033	27,100,955	2,361,863	0.54%	2.48%	3.56%
86											
87	Transmission Maintenance:										
88	Maintenance Supervision & Engineering	861	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
89	Maintenance of Mains	863	1,416,326	1,967,548	2,905,097	1,789,154	1,489,224	(478,325)	-24.98%	-21.69%	-13.55%
90	Maintenance of Compressor Station Equipment	864	1,166,099	1,310,734	1,888,029	1,638,052	1,442,003	131,269	18.62%	0.21%	6.49%
91	Maintenance of Meas. and Reg Station Equipment	865	332,395	685,206	658,023	540,342	378,959	(306,247)	-4.60%	-8.58%	4.54%
92	Maintenance of Communication Equipment	866	84,821	75,009	76,284	69,161	54,703	(20,306)	-22.62%	-11.69%	-32.88%
93	Maintenance of Other Equipment	867	72,326	72,326	0	0	0	(72,326)	-100.00%	0.00%	-100.00%
94	Total Transmission Maintenance		3,071,967	4,110,823	5,527,433	4,036,709	3,364,889	(745,934)	-15.12%	-15.18%	-10.13%
95											
96	Total Transmission O&M		27,299,008	28,849,915	30,495,935	30,855,742	30,465,844	1,615,928	-2.63%	-1.93%	0.26%

Public Service Company of Colorado
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Line No.	Description	Account	2018 Per Book O&M Expenses	2020 Rate Case TY 9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	2021 Rate Case 12 M.E. 6/30/2021 Per Book O&M Expenses	Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
97											
98	Distribution Operations:										
99	Operations Supervision & Engineering	870	7,820,442	8,976,560	9,688,715	9,664,909	10,984,239	2,007,679	4.12%	9.31%	8.32%
100	Distribution Load Dispatching	871	2,876,155	4,167,726	4,669,391	5,297,022	5,413,596	1,245,870	23.57%	21.97%	19.46%
101	Compressor Station Labor and Expenses	872	34,088	38,508	34,863	49,506	57,565	19,057	0.00%	0.00%	0.00%
102	Compressor Station Fuel and Power	873	0	0	0	0	0	0	0.00%	0.00%	0.00%
103	Mains and Services Expenses	874	19,949,750	22,219,797	22,588,035	23,976,467	27,221,726	5,001,929	4.79%	9.52%	12.76%
104	Measuring & Reg. Station Expenses-General	875	1,296,314	1,417,182	1,393,259	1,322,079	1,495,905	78,723	-6.72%	-2.90%	-1.93%
105	Measuring & Reg. Station Expenses-Industrial	876	47,569	2,262	695	189	621	(1,641)	-65.99%	-42.74%	-46.59%
106	Measuring & Reg. Station Expenses-City Gate Chk	877	5,805	4,996	7,336	88,511	96,021	91,025	13.32%	8.66%	12.11%
107	Meter and House Regulator Expenses	878	(7,732,745)	(6,959,980)	(5,630,761)	(10,747,858)	(16,201,961)	(9,241,981)	28.66%	22.45%	-252.51%
108	Customer Installation Expenses	879	4,882,583	5,268,411	4,953,019	5,395,115	5,828,837	560,426	3.16%	-5.79%	2.95%
109	Other Expenses	880	36,632,920	35,462,937	33,404,787	32,080,729	30,385,551	(5,077,386)	9.95%	10.01%	9.52%
110	Rents	881	7,107,331	7,001,432	7,111,812	5,893,056	6,232,431	(769,001)	2.85%	3.14%	2.29%
111	Total Distribution Operations		72,920,212	77,599,831	78,221,151	73,019,725	71,514,529	(6,085,302)	4.96%	6.28%	7.24%
112											
113	Distribution Maintenance:										
114	Maintenance Supervision & Engineering	885	903,977	865,624	1,010,183	1,842,855	1,608,350	742,726	15.94%	15.43%	9.14%
115	Maintenance of Structures and Improvements	886	0	0	0	0	0	0	0.00%	0.00%	0.00%
116	Maintenance of Mains	887	7,261,197	10,202,053	9,373,631	6,086,262	3,278,556	(6,923,497)	-9.08%	-4.52%	1.37%
117	Maintenance of Compressor Station Equipment	888	16,787	38,959	39,349	26,505	26,082	(12,877)	0.00%	0.00%	0.00%
118	Maintenance of Meas. and Reg Station Equipment - General	889	774,295	771,121	1,049,734	638,196	665,841	(105,280)	-2.51%	-8.53%	1.38%
119	Maintenance of Meas. and Reg Station Equipment - Industrial	890	21,414	11,584	5,249	4	4	(11,580)	-84.09%	-72.15%	-64.57%
120	Maintenance of Meas. and Reg Station Equip-City Gate	891	3,379	1,045	399	0	0	(1,045)	-100.00%	-100.00%	-100.00%
121	Maintenance of Services	892	11,644,998	12,488,699	12,994,602	16,665,932	18,200,701	5,712,002	34.81%	16.00%	16.73%
122	Maintenance of Meters & House Regulators	893	4,233,472	4,560,831	4,142,963	5,355,842	6,965,667	2,404,836	-8.03%	-5.16%	3.48%
123	Maintenance of Other Equipment	894	0	0	0	0	0	0	0.00%	0.00%	0.00%
124	Total Distribution Maintenance		24,859,519	28,939,916	28,616,110	30,615,596	30,745,201	1,805,285	5.57%	3.52%	8.29%

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Line No.	Description	Account	2018 Per Book O&M Expenses	2020 Rate Case TY 9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	2021 Rate Case 12 M.E. 6/30/2021 Per Book O&M Expenses	Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
125											
126	Total Distribution O&M		97,779,731	106,539,747	106,837,261	103,635,321	102,259,731	(4,280,016)	5.14%	5.41%	7.54%
127											
128	Customer Accounting:										
129	Supervision	0901	67,651	82,749	106,625	106,201	104,320	21,571	0.52%	-5.08%	-0.19%
130	Meter Reading	0902	4,830,345	4,783,695	4,938,258	5,477,759	5,394,241	610,546	4.51%	3.07%	-0.17%
131	Billing & Cashiering	0903	16,043,560	17,785,359	18,345,922	16,730,606	17,376,834	(408,525)	-2.69%	-2.63%	-2.21%
132	Uncollectible Accounts	0904	4,573,075	4,488,358	4,197,838	4,724,615	4,779,938	291,580	4.84%	-1.86%	-3.68%
133	Miscellaneous	0905	0	0	0	248,952	183,612	183,612	0.00%	0.00%	0.00%
134	Total Customer Accounting Expense		25,514,631	27,140,161	27,588,643	27,288,133	27,838,944	698,783	-0.08%	-1.41%	-2.01%
135											
136	Customer Service Expense:										
137	Supervision	0907	0	0	0	0	0	0	0.00%	0.00%	0.00%
138	Customer Assistance (DSM removed)	0908	666,612	476,012	480,571	531,923	593,273	117,261	0.00%	0.00%	0.00%
139	Advertisement	0909	1,470,577	1,139,258	1,289,685	963,503	883,519	(255,739)	-5.84%	2.22%	-4.44%
140	Miscellaneous	0910	19,769	130,995	152,106	24,571	23,781	(107,214)	0.00%	0.00%	0.00%
141	Total Customer Service Expense		2,156,958	1,746,265	1,922,362	1,519,997	1,500,573	(245,692)	-7.25%	-1.56%	-5.39%
142											
143	Sales Expense:										
144	Sales Expense - Supv.	0911	0	0	0	0	0	-			
145	Demonstrations & Selling	0912	654,504	701,808	747,037	719,789	598,251	(103,557)	4.79%	5.50%	4.83%
146	Miscellaneous Sales Expense	0916	0	0	0	34,521	28,949	28,949	0.00%	0.00%	0.00%
147	Total Sales Expense		654,504	701,808	747,037	754,310	627,201	(74,607)	5.78%	6.21%	5.37%
148											
149	Total Customer O&M		28,326,093	29,588,234	30,258,042	29,562,440	29,966,718	378,484	-0.42%	-1.27%	-2.08%
150											
151	Administrative & General Expense:										
152	Administrative Salaries	0920	14,540,733	17,010,834	17,033,652	19,956,670	18,210,416	1,199,582	9.36%	10.63%	8.02%
153	Office Supplies & Expense	0921	11,138,693	9,622,627	9,372,988	10,913,797	11,476,042	1,853,415	3.73%	6.30%	4.46%
154	A&G Expense Transferred	0922	(9,662,764)	(9,745,145)	(10,848,041)	(13,301,508)	(13,324,862)	(3,579,717)	12.83%	10.64%	6.04%
155	Outside Services	0923	5,313,574	4,402,020	4,077,563	3,789,088	4,169,019	(233,001)	2.30%	4.94%	8.03%
156	Property Insurance	0924	956,524	1,081,525	1,148,140	1,398,792	1,474,473	392,948	4.59%	3.26%	3.38%
157	Injuries and Damages	0925	3,513,314	3,689,164	3,616,187	3,657,468	4,266,859	577,695	1.30%	1.38%	2.96%
158	Pensions & Benefits	0926	22,837,857	22,403,425	22,343,322	23,843,311	23,705,838	1,302,413	0.43%	-0.11%	0.87%
159	Other Reg Expenses	928	3,278,160	3,337,524	3,827,475	3,767,976	3,555,394	217,870	5.22%	3.78%	2.71%
160	Duplicate Charges - Electric	0929	(948,397)	(905,923)	(1,107,599)	(963,163)	(1,047,357)	(141,434)	-10.78%	-2.67%	0.80%
161	Miscellaneous	0930	1,035,006	1,144,049	955,283	861,506	688,148	(455,901)	10.12%	6.21%	3.96%
162	General Advertising Expense	930.1	755,428	666,819	754,972	703,080	716,355	49,536	2.92%	-3.17%	-27.68%
163	Rents	0931	14,825,139	14,561,322	14,790,714	16,447,963	16,866,952	2,305,630	8.31%	10.84%	72.56%
164	Maintenance of Structures	0932	0	0	0	0	0	-	0.00%	0.00%	0.00%
165	Maintenance of General Plant	0935	120,823	100,435	73,958	52,438	92,765	(7,670)	-29.11%	-12.12%	0.00%
166	Total Administrative & General Expense		67,704,090	67,368,676	66,038,614	71,127,418	70,850,041	3,481,365	3.63%	4.32%	3.19%
167											
168	Total O&M Expense		223,716,189	234,591,790	236,387,849	237,592,189	235,505,818	914,028	2.67%	2.89%	3.45%

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Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
1									
2	Other Gas Supply:								
3	Well Expenses - Purchased Gas	807	177,731	157,328	133,862	129,130	206,810	273,029	292,431
4	Gas Used for Compressor Station Fuel	810	0	0	0	0	0	0	0
5	Gas Used for Other Utility Operations	812	0	0	0	0	0	0	0
6	Other Gas Supply Expense	813	335,127	324,611	312,881	309,532	312,919	267,742	247,906
7	Total Other Gas Supply		512,858	481,939	446,743	438,662	519,729	540,771	540,337
8									
9	Underground Storage Operations:								
10	Operations Supervision & Engineering	814	21,857	15,297	28,088	116,747	52,351	112,009	1,156
11	Maps & Records	815	0	0	0	0	0	0	0
12	Wells	816	25,835	23,829	24,117	53,665	68,291	71,564	88,594
13	Lines	817	5,712	7,263	6,289	6,353	5,517	9,541	4,697
14	Compressor Station	818	120,415	139,207	132,083	74,732	67,465	73,841	49,727
15	Compressor Station Fuel	819	0	0	0	0	0	0	0
16	Reg Station	820	3,444	4,368	5,236	7,024	3,907	4,922	3,931
17	Purification	821	13,194	6,250	368	0	0	0	0
18	Other	824	36,880	33,003	1,562	1,964	678	4,836	4,197
19	Storage Royalty	825	0	0	0	0	0	0	0
20	Rents	826	0	0	0	0	0	876	879
21	Total Underground Storage Operations		227,337	229,217	197,743	260,485	198,209	277,589	153,181
22									
23	Underground Storage Maintenance:								
24	Maintenance Supervision & Engineering	830	0	0	0	0	0	0	0
25	Maintenance of Structures and Improvements	831	0	0	0	0	0	0	0
26	Maintenance of Reservoirs and Wells	832	40,219	15,293	16,798	11,207	11,241	24,372	20,723
27	Maintenance of Lines	833	227	246	1,888	601	1,166	186	1,006
28	Maintenance of Compressor Station Equipment	834	59,208	54,338	64,586	51,712	22,282	19,358	20,070
29	Maintenance of Meas. and Reg Station Equipment	835	1,289	614	837	726	0	0	160
30	Maintenance of Purification Equipment	836	7,365	13,134	62,197	30,076	33,685	0	0
31	Maintenance of Compressor Equipment	843	93	150	171	853	158	0	0
32	Total Underground Storage Maintenance		108,401	83,775	146,477	95,175	68,532	43,916	41,959
33									
34	Total Underground Storage		335,738	312,992	344,220	355,660	266,741	321,505	195,140
35									
36	Production Operations:								
37	Miscellaneous Production Expense	735	0	0	0	0	0	0	8,752
38	Field Lines Expense	753	13,176	11,565	12,053	13,195	10,979	10,177	9,386
39	Field Compressor Station Expense	754	0	0	0	0	0	0	61,296
40	Field Compressor Station Fuel and Power	755	0	0	0	0	0	0	0
41	Other Expenses	759	199,050	168,079	147,761	155,707	114,487	145,050	123,141
42	Rents	760	0	0	0	0	0	301	27
43	Total Production Operations		212,226	179,644	159,814	168,902	125,466	155,528	202,602
44									
45	Production Maintenance:								
46	Maintenance of Structures and Improvements	762	0	0	0	0	0	0	0
47	Maintenance of Field Lines	764	10,524	1,942	0	0	0	0	1,055
48	Maintenance of Field Compressor Station Equipment	765	0	0	0	0	0	0	12,940
49	Total Production Maintenance		10,524	1,942	0	0	0	0	13,995
50									
51	Total Production Expense		222,750	181,586	159,814	168,902	125,466	155,528	216,597
52									
53	Products Extraction Operations:								

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Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
54	Operations Supervision & Engineering	770	0	0	0	0	0	0	0
55	Operation Labor	771	0	0	0	0	0	0	0
56	Gas Shrinkage	772	0	0	0	0	0	0	0
57	Fuel	773	0	0	0	0	0	0	0
58	Materials	775	0	0	0	0	0	0	0
59	Rent	783	0	0	0	0	0	58	2
60	Total Products Extraction Operations:		0	0	0	0	0	58	2
61									
62	Products Extraction Maintenance:								
63	Maintenance Supervision & Engineering	784	0	0	0	0	330	0	0
64	Maintenance of Extraction & Refining Equipment	786	37,219	27,710	35,809	45,637	19,978	45,886	48,083
65	Maintenance of Pipe Lines	787	0	0	0	0	0	0	0
66	Maintenance of Other Equipment - Gas Extraction	791	0	0	0	0	0	0	0
67	Total Products Extraction Maintenance:		37,219	27,710	35,809	45,637	20,308	45,886	48,083
68									
69	Total Products Extraction Expense		37,219	27,710	35,809	45,637	20,308	45,944	48,085
70									
71	Total Production O&M		1,108,565	1,004,227	986,586	1,008,861	932,244	1,063,748	1,000,159
72									
73	Transmission Operations:								
74	Operations Supervision & Engineering	850	2,153,938	2,111,303	2,030,107	1,557,194	1,780,436	2,005,967	2,410,824
75	System Control & Load Dispatching	851	1,668,625	1,698,842	1,736,694	1,804,898	1,825,721	1,854,906	1,522,848
76	Communication System Expenses	852	0	0	0	0	0	0	0
77	Compressor Station Labor & Expenses	853	644,379	528,025	630,340	681,765	676,811	687,668	738,792
78	Gas for Compressor Station Fuel	854	0	0	0	0	0	0	0
79	Other Fuel and Power for Compressor Stations	855	0	0	0	0	0	0	0
80	Mains Expenses	856	1,164,985	1,094,548	1,564,061	1,386,283	1,464,272	1,266,289	1,306,252
81	Measuring & Regulating Station Expenses	857	366,433	370,118	368,472	445,692	472,695	489,356	436,185
82	Transmission and Compression of Gas by Others	858	0	0	0	0	0	0	0
83	Other Expenses	859	1,004,578	825,537	966,869	1,034,292	1,113,552	882,611	1,021,084
84	Rents	860	0	0	0	0	0	30,892	18,668
85	Total Transmission Operations		7,002,938	6,628,373	7,296,543	6,910,124	7,333,487	7,217,689	7,454,653
86									
87	Transmission Maintenance:								
88	Maintenance Supervision & Engineering	861	95,655	34,510	38,640	0	0	0	0
89	Maintenance of Mains	863	1,051,835	1,116,493	1,106,615	835,482	845,347	799,390	898,074
90	Maintenance of Compressor Station Equipment	864	356,139	314,528	385,861	325,364	224,515	210,525	264,464
91	Maintenance of Meas. and Reg Station Equipment	865	180,931	449,318	646,430	496,831	380,619	166,392	158,950
92	Maintenance of Communication Equipment	866	185,034	188,369	89,154	55,518	98,753	9,277	12,923
93	Maintenance of Other Equipment	867	219	0	0	0	0	0	0
94	Total Transmission Maintenance		1,869,813	2,103,218	2,266,700	1,713,195	1,549,234	1,185,584	1,334,411
95									
96	Total Transmission O&M		8,872,751	8,731,591	9,563,243	8,623,319	8,882,721	8,403,273	8,789,064

Public Service Company of Colorado
Gas Department - Labor

Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
97									
98	Distribution Operations:								
99	Operations Supervision & Engineering	870	3,850,193	3,963,525	4,193,889	5,193,868	5,874,178	6,742,761	7,156,025
100	Distribution Load Dispatching	871	664,093	842,347	865,370	778,962	1,263,404	1,769,595	1,897,184
101	Compressor Station Labor and Expenses	872	0	0	0	0	0	0	5,926
102	Compressor Station Fuel and Power	873	0	0	0	0	0	0	0
103	Mains and Services Expenses	874	1,914,204	2,354,863	2,212,788	2,230,123	2,342,539	2,131,479	2,492,680
104	Measuring & Reg. Station Expenses-General	875	1,215,696	1,205,014	1,267,835	1,386,600	1,425,190	1,600,508	1,514,936
105	Measuring & Reg. Station Expenses-Industrial	876	8,166	5,449	8,732	8,456	3,802	6,194	13,162
106	Measuring & Reg. Station Expenses-City Gate Chk	877	11,955	12,224	28,547	26,058	30,450	24,972	11,650
107	Meter and House Regulator Expenses	878	3,603,649	2,846,777	2,885,249	3,258,925	3,785,624	7,008,345	3,317,729
108	Customer Installation Expenses	879	3,847,326	4,070,173	6,362,559	4,459,574	4,866,107	2,670,602	6,328,967
109	Other Expenses	880	6,545,966	7,446,933	7,254,092	7,422,304	7,896,983	10,110,979	10,430,165
110	Rents	881	366	0	0	0	0	138,678	148,664
111	Total Distribution Operations		21,661,614	22,747,305	25,079,061	24,764,870	27,488,277	32,204,113	33,317,088
112									
113	Distribution Maintenance:								
114	Maintenance Supervision & Engineering	885	500,127	467,723	380,095	312,349	565,852	642,610	561,516
115	Maintenance of Structures and Improvements	886	0	0	0	0	0	0	0
116	Maintenance of Mains	887	3,372,005	3,464,266	4,431,502	4,162,749	4,316,889	4,426,600	3,660,764
117	Maintenance of Compressor Station Equipment	888	0	0	0	0	0	0	2,621
118	Maintenance of Meas. and Reg Station Equipment - General	889	445,714	425,478	475,980	527,943	527,369	574,360	687,096
119	Maintenance of Meas. and Reg Station Equipment - Industrial	890	39,958	35,514	29,256	31,332	29,305	47,389	42,891
120	Maintenance of Meas. and Reg Station Equip-City Gate	891	37,888	26,313	45,676	21,079	16,866	7,080	5,307
121	Maintenance of Services	892	2,306,579	2,274,012	2,376,883	2,357,092	2,409,815	2,796,388	4,352,772
122	Maintenance of Meters & House Regulators	893	2,402,993	3,652,058	4,053,238	4,568,476	4,909,773	4,772,428	4,084,790
123	Maintenance of Other Equipment	894	0	0	0	0	0	0	0
124	Total Distribution Maintenance		9,105,264	10,345,364	11,792,630	11,981,020	12,775,869	13,266,855	13,397,757

Public Service Company of Colorado
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Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
125									
126	Total Distribution O&M		30,766,878	33,092,669	36,871,691	36,745,890	40,264,146	45,470,968	46,714,845
127									
128	Customer Accounting:								
129	Supervision	0901	81,949	94,808	96,645	87,165	75,866	82,421	72,907
130	Meter Reading	0902	2,755,611	2,748,277	2,641,115	2,706,765	2,800,742	2,778,293	2,714,666
131	Billing & Cashiering	0903	10,279,581	10,758,443	10,740,829	10,610,017	10,490,716	9,926,677	9,805,513
132	Uncollectible Accounts	0904	0	0	0	0	0	0	0
133	Miscellaneous	0905	0	0	0	0	0	0	0
134	Total Customer Accounting Expense		13,117,141	13,601,528	13,478,589	13,403,947	13,367,324	12,787,391	12,593,086
135									
136	Customer Service Expense:								
137	Supervision	0907	0	0	0	0	0	0	0
138	Customer Assistance (DSM removed)	0908	1,052,419	983,868	871,069	863,303	912,951	855,719	825,241
139	Advertisement	0909	0	0	0	0	0	0	0
140	Miscellaneous	0910	0	0	0	0	0	0	1,541
141	Total Customer Service Expense		1,052,419	983,868	871,069	863,303	912,951	855,719	826,782
142									
143	Sales Expense:								
144	Sales Expense - Supv.	0911	0	0	0	0	0	0	0
145	Demonstrations & Selling	0912	405,428	409,638	433,127	439,346	500,680	638,648	587,012
146	Miscellaneous Sales Expense	0916	0	0	0	0	0	0	0
147	Total Sales Expense		405,428	409,638	433,127	439,346	500,680	638,648	587,012
148									
149	Total Customer O&M		14,574,988	14,995,034	14,782,785	14,706,596	14,780,955	14,281,758	14,006,880
150									
151	Administrative & General Expense:								
152	Administrative Salaries	0920	9,969,398	8,532,347	9,841,276	10,283,479	12,756,192	11,721,386	14,947,982
153	Office Supplies & Expense	0921	0	0	0	0	0	0	0
154	A&G Expense Transferred	0922	0	0	0	0	0	0	0
155	Outside Services	0923	0	0	0	0	0	0	0
156	Property Insurance	0924	0	0	0	0	0	0	0
157	Injuries and Damages	0925	479,809	616,343	727,839	401,540	427,311	(76,815)	39,218
158	Pensions & Benefits	0926	22,062,673	26,195,121	24,022,635	20,988,969	23,339,489	23,440,294	21,674,906
159	Other Reg Expenses	928	0	0	0	0	0	0	0
160	Duplicate Charges - Electric	0929	0	0	0	0	0	0	0
161	Miscellaneous	0930	0	0	0	0	0	0	1,279
162	General Advertising Expense	930.1	0	0	0	0	0	0	0
163	Rents	0931	0	0	0	0	0	144,788	88,784
164	Maintenance of Structures	0932	0	0	0	0	0	0	0
165	Maintenance of General Plant	0935	0	0	0	0	0	0	0
166	Total Administrative & General Expense		32,511,880	35,343,811	34,591,750	31,673,988	36,522,992	35,229,653	36,752,169
167									
168	Total O&M Expense		87,835,062	93,167,332	96,796,055	92,758,654	101,383,058	104,449,400	107,263,117

Line No.	Description	Account	2018	2020 Rate Case TY	2019	2020	2021 Rate Case	Difference	2015-2020	2013-2020	2011 - 2020
			Per Book O&M Expenses	9/30/2019 Per Book O&M Expenses	Per Book O&M Expenses	Per Book O&M Expenses	12 M.E. 6/30/2021 Per Book O&M Expenses		6/30/21 vs. 2020 RC	CAGR 6 YR	CAGR 8 YR
1											
2	Other Gas Supply:										
3	Well Expenses - Purchased Gas	807	0	(19)	549,675	33,426	0	19	-30.55%	-17.98%	-16.94%
4	Gas Used for Compressor Station Fuel	810	0	0	0	0	0	0	0.00%	0.00%	0.00%
5	Gas Used for Other Utility Operations	812	0	0	0	0	0	0	0.00%	0.00%	0.00%
6	Other Gas Supply Expense	813	177,445	147,463	154,287	156,114	163,430	15,967	-12.98%	-9.45%	-8.14%
7	Total Other Gas Supply		177,445	147,444	703,962	189,540	163,430	15,986	-18.27%	-11.53%	-10.47%
8											
9	Underground Storage Operations:										
10	Operations Supervision & Engineering	814	17,398	14,289	46,858	(5,584)	(15,053)	(29,342)	-163.92%	-179.39%	-185.93%
11	Maps & Records	815	0	0	0	0	0	0	0.00%	0.00%	0.00%
12	Wells	816	120,530	151,935	163,864	126,232	113,849	(38,086)	13.07%	26.68%	19.28%
13	Lines	817	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
14	Compressor Station	818	150,705	168,653	174,221	204,555	204,365	35,712	24.84%	6.45%	6.06%
15	Compressor Station Fuel	819	0	0	0	0	0	0	0.00%	0.00%	0.00%
16	Reg Station	820	0	647	647	0	0	(647)	-100.00%	-100.00%	-100.00%
17	Purification	821	0	0	0	0	0	0	0.00%	-100.00%	-100.00%
18	Other	824	515	0	0	2,076	2,200	2,200	25.08%	4.15%	-27.36%
19	Storage Royalty	825	0	0	0	0	0	0	0.00%	0.00%	0.00%
20	Rents	826	0	3	3	0	0	(3)	0.00%	0.00%	0.00%
21	Total Underground Storage Operations		289,148	335,527	385,593	327,279	305,360	(30,167)	10.55%	7.46%	4.13%
22											
23	Underground Storage Maintenance:							-	0.00%	0.00%	0.00%
24	Maintenance Supervision & Engineering	830	0	0	0	0	0	0	0.00%	0.00%	0.00%
25	Maintenance of Structures and Improvements	831	0	2,290	2,290	63	0	(2,290)	0.00%	0.00%	0.00%
26	Maintenance of Reservoirs and Wells	832	350	17,073	10,481	26,565	16,774	(299)	18.77%	6.77%	-4.50%
27	Maintenance of Lines	833	23,634	0	0	0	0	0	-100.00%	-100.00%	-100.00%
28	Maintenance of Compressor Station Equipment	834	83,218	78,074	75,020	65,324	52,064	(26,010)	24.00%	0.16%	1.10%
29	Maintenance of Meas. and Reg Station Equipment	835	4,047	3,647	4,019	3,760	3,108	(539)	0.00%	23.94%	12.63%
30	Maintenance of Purification Equipment	836	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
31	Maintenance of Compressor Equipment	843	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
32	Total Underground Storage Maintenance		111,249	101,084	91,810	95,712	71,947	(29,137)	6.91%	-5.90%	-1.37%
33											
34	Total Underground Storage		400,397	436,611	477,403	422,991	377,307	(59,304)	9.66%	2.99%	2.60%
35											
36	Production Operations:										
37	Miscellaneous Production Expense	735	32,992	79,071	97,519	97,797	49,851	(29,220)	0.00%	0.00%	0.00%
38	Field Lines Expense	753	28,082	41,739	32,760	25,002	23,241	(18,498)	17.89%	10.99%	7.38%
39	Field Compressor Station Expense	754	157,039	183,154	172,187	154,231	95,392	(87,762)	0.00%	0.00%	0.00%
40	Field Compressor Station Fuel and Power	755	0	0	0	0	0	-	0.00%	0.00%	0.00%
41	Other Expenses	759	13,653	1,669	871	1,827	1,623	(46)	-56.29%	-46.61%	-40.62%
42	Rents	760	0	2	2	0	0	(2)	0.00%	0.00%	0.00%
43	Total Production Operations		231,766	305,635	303,339	278,857	170,108	(135,527)	17.32%	8.28%	3.08%
44											
45	Production Maintenance:										
46	Maintenance of Structures and Improvements	762	557	557	0	16	0	(557)	0.00%	0.00%	0.00%
47	Maintenance of Field Lines	764	11,596	5,330	14,545	23,988	14,748	9,418	0.00%	0.00%	9.59%
48	Maintenance of Field Compressor Station Equipment	765	72,833	92,856	132,837	97,582	78,169	(14,687)	0.00%	0.00%	0.00%
49	Total Production Maintenance		84,986	98,743	147,382	121,586	92,917	(5,826)	0.00%	0.00%	31.24%
50											
51	Total Production Expense		316,752	404,378	450,721	400,443	263,025	(141,353)	26.13%	14.02%	6.73%
52											
53	Products Extraction Operations:										

Public Service Company of Colorado
Gas Department - Labor

Line No.	Description	Account	2018	2020 Rate Case TY	2019	2020	2021 Rate Case	Difference	2015-2020	2013-2020	2011 - 2020
			Per Book	9/30/2019	Per Book	Per Book	12 M.E. 6/30/2021		Per Book	CAGR 6 YR	CAGR 8 YR
			O&M Expenses	Per Book	O&M Expenses	O&M Expenses	O&M Expenses	6/30/21 vs. 2020 RC			
54	Operations Supervision & Engineering	770	0	0	0	0	0	0	0.00%	0.00%	0.00%
55	Operation Labor	771	0	0	0	0	0	0	0.00%	0.00%	0.00%
56	Gas Shrinkage	772	0	0	0	472	0	0	0.00%	0.00%	0.00%
57	Fuel	773	0	0	0	0	0	0	0.00%	0.00%	0.00%
58	Materials	775	0	0	0	0	0	0	0.00%	0.00%	0.00%
59	Rent	783	0	0	0	0	0	0	0.00%	0.00%	0.00%
60	Total Products Extraction Operations:		0	0	0	472	0	0	0.00%	0.00%	0.00%
61											
62	Products Extraction Maintenance:										
63	Maintenance Supervision & Engineering	784	0	0	0	0	0	0	0.00%	0.00%	0.00%
64	Maintenance of Extraction & Refining Equipment	786	0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
65	Maintenance of Pipe Lines	787	0	0	0	0	0	0	0.00%	0.00%	0.00%
66	Maintenance of Other Equipment - Gas Extraction	791	0	0	0	0	0	0	0.00%	0.00%	0.00%
67	Total Products Extraction Maintenance:		0	0	0	0	0	0	-100.00%	-100.00%	-100.00%
68											
69	Total Products Extraction Expense		0	0	0	472	0	0	-52.87%	-46.12%	-38.45%
70											
71	Total Production O&M		894,594	988,433	1,632,086	1,013,446	803,762	(184,671)	1.68%	0.38%	-0.99%
72											
73	Transmission Operations:										
74	Operations Supervision & Engineering	850	2,829,084	2,894,024	3,123,398	3,288,161	3,157,428	263,404	13.05%	7.13%	4.81%
75	System Control & Load Dispatching	851	372,542	1,107,259	1,315,899	1,030,033	1,143,031	35,772	-10.82%	-7.19%	-5.22%
76	Communication System Expenses	852	1,214	8,582	15,045	16,469	10,414	1,832	0.00%	0.00%	0.00%
77	Compressor Station Labor & Expenses	853	517,820	656,441	714,830	774,583	785,229	128,788	2.74%	2.99%	2.07%
78	Gas for Compressor Station Fuel	854	0	0	0	0	0	0	0.00%	0.00%	0.00%
79	Other Fuel and Power for Compressor Stations	855	0	0	0	0	0	0	0.00%	0.00%	0.00%
80	Mains Expenses	856	1,715,060	1,568,587	1,523,441	1,581,274	1,633,741	65,154	1.55%	0.16%	3.45%
81	Measuring & Regulating Station Expenses	857	353,946	462,564	479,155	536,762	585,675	123,111	2.57%	5.52%	4.33%
82	Transmission and Compression of Gas by Others	858	0	0	0	0	0	0	0.00%	0.00%	0.00%
83	Other Expenses	859	2,072,153	1,256,731	957,350	775,267	771,339	(485,392)	-6.99%	-3.11%	-2.84%
84	Rents	860	0	0	0	0	0	0	0.00%	0.00%	0.00%
85	Total Transmission Operations		7,861,819	7,954,188	8,129,118	8,002,549	8,086,855	132,667	1.76%	1.33%	1.49%
86											
87	Transmission Maintenance:										
88	Maintenance Supervision & Engineering	861	0	0	0	0	0	0	0.00%	-100.00%	-100.00%
89	Maintenance of Mains	863	422,770	514,823	479,165	414,756	407,263	(107,560)	-13.27%	-13.08%	-9.82%
90	Maintenance of Compressor Station Equipment	864	240,413	257,655	311,385	299,132	364,135	106,480	5.91%	-3.57%	-1.92%
91	Maintenance of Meas. and Reg Station Equipment	865	153,694	226,227	239,435	223,454	233,089	6,862	-10.10%	-14.08%	2.37%
92	Maintenance of Communication Equipment	866	30,110	29,348	29,228	38,560	28,943	(405)	-17.15%	-11.28%	-15.99%
93	Maintenance of Other Equipment	867	6,162	6,162	0	0	0	(6,162)	0.00%	0.00%	-100.00%
94	Total Transmission Maintenance		853,149	1,034,215	1,059,213	975,902	1,033,431	(784)	-8.83%	-11.34%	-6.97%
95											
96	Total Transmission O&M		8,714,968	8,988,403	9,188,331	8,978,451	9,120,286	131,883	0.21%	-0.90%	0.13%

Public Service Company of Colorado
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Line No.	Description	Account	2020 Rate Case TY				2021 Rate Case		Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
			2018 Per Book O&M Expenses	9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	12 M.E. 6/30/2021 Per Book O&M Expenses					
97												
98	Distribution Operations:											
99	Operations Supervision & Engineering	870	5,065,598	5,743,402	6,459,238	6,460,218	6,434,960	691,558	1.92%	6.37%	5.92%	
100	Distribution Load Dispatching	871	2,256,915	3,033,265	3,328,548	3,771,652	3,931,625	898,360	24.45%	23.41%	21.29%	
101	Compressor Station Labor and Expenses	872	33,003	32,016	28,370	41,734	45,477	13,461	0.00%	0.00%	0.00%	
102	Compressor Station Fuel and Power	873	0	0	0	0	0	0	0.00%	0.00%	0.00%	
103	Mains and Services Expenses	874	3,051,401	3,313,376	3,506,715	2,813,540	2,751,251	(562,125)	3.73%	3.49%	4.37%	
104	Measuring & Reg. Station Expenses-General	875	1,183,880	1,296,302	1,261,542	1,143,764	1,182,977	(113,325)	-4.30%	-1.46%	-0.68%	
105	Measuring & Reg. Station Expenses-Industrial	876	3,276	2,262	695	189	(1,660)	-45.14%	-42.16%	-34.19%		
106	Measuring & Reg. Station Expenses-City Gate Chk	877	5,778	4,996	7,060	68,145	91,320	86,324	17.48%	13.24%	21.34%	
107	Meter and House Regulator Expenses	878	3,332,903	2,849,846	2,794,089	2,272,111	2,511,796	(338,050)	-9.71%	-3.36%	-5.00%	
108	Customer Installation Expenses	879	4,758,391	4,912,256	4,744,647	5,003,921	5,347,730	435,474	0.56%	-3.37%	2.96%	
109	Other Expenses	880	15,130,425	14,806,851	14,090,896	13,866,754	14,329,793	(477,058)	11.92%	9.70%	8.70%	
110	Rents	881	0	0	0	0	0	0	0.00%	0.00%	-100.00%	
111	Total Distribution Operations		34,821,570	35,994,572	36,221,800	35,442,028	36,627,532	632,960	5.21%	5.07%	5.62%	
112												
113	Distribution Maintenance:											
114	Maintenance Supervision & Engineering	885	486,964	475,945	655,586	1,323,939	1,024,408	548,463	18.53%	19.52%	11.42%	
115	Maintenance of Structures and Improvements	886	0	0	0	0	0	0	0.00%	0.00%	0.00%	
116	Maintenance of Mains	887	2,651,856	3,262,519	3,251,651	3,179,075	2,691,512	(571,007)	-5.94%	-4.63%	-0.65%	
117	Maintenance of Compressor Station Equipment	888	5,829	6,674	9,542	11,697	13,703	7,029	0.00%	0.00%	0.00%	
118	Maintenance of Meas. and Reg Station Equipment - General	889	664,362	500,600	591,175	411,424	424,395	(76,205)	-4.84%	-2.06%	-0.89%	
119	Maintenance of Meas. and Reg Station Equipment - Industrial	890	19,925	11,584	5,249	4	4	(11,580)	-83.13%	-71.95%	-64.06%	
120	Maintenance of Meas. and Reg Station Equip-City Gate	891	3,177	1,045	399	0	0	(1,045)	-100.00%	-100.00%	-100.00%	
121	Maintenance of Services	892	9,738,857	10,146,932	10,309,037	11,953,991	12,573,950	2,427,018	37.75%	25.95%	20.06%	
122	Maintenance of Meters & House Regulators	893	2,725,771	2,572,965	2,202,415	2,771,577	2,669,143	96,178	-10.81%	-5.29%	1.60%	
123	Maintenance of Other Equipment	894	0	0	0	0	0	0	0.00%	0.00%	0.00%	
124	Total Distribution Maintenance		16,296,741	16,978,264	17,025,054	19,651,707	19,397,115	2,418,851	8.99%	7.57%	8.92%	

Public Service Company of Colorado
Gas Department - Labor

Line No.	Description	Account	2018 Per Book O&M Expenses	2020 Rate Case TY 9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	2021 Rate Case 12 M.E. 6/30/2021 Per Book O&M Expenses	Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
125											
126	Total Distribution O&M		51,118,311	52,972,836	53,246,854	55,093,735	56,024,648	3,051,812	6.47%	5.90%	6.69%
127											
128	Customer Accounting:										
129	Supervision	0901	58,042	67,382	84,474	89,807	92,528	25,146	3.43%	-1.04%	1.02%
130	Meter Reading	0902	2,644,426	2,547,172	2,718,175	2,836,270	3,053,016	505,844	0.25%	1.02%	0.32%
131	Billing & Cashiering	0903	9,387,403	9,449,991	9,513,469	8,908,417	9,108,833	(341,158)	-3.22%	-2.64%	-1.58%
132	Uncollectible Accounts	0904	0	0	0	0	0	0	0.00%	0.00%	0.00%
133	Miscellaneous	0905	0	0	0	21,376	16,173	16,173	0.00%	0.00%	0.00%
134	Total Customer Accounting Expense		12,089,871	12,064,545	12,316,118	11,855,870	12,270,550	206,005	-2.37%	-1.82%	-1.12%
135											
136	Customer Service Expense:										
137	Supervision	0907	0	0	0	0	0	0	0.00%	0.00%	0.00%
138	Customer Assistance (DSM removed)	0908	666,612	476,012	480,571	531,923	593,273	117,261	-10.24%	-6.80%	-7.30%
139	Advertisement	0909	0	0	0	0	0	0	0.00%	0.00%	0.00%
140	Miscellaneous	0910	17,027	126,613	127,326	1,839	2,080	(124,533)	0.00%	0.00%	0.00%
141	Total Customer Service Expense		683,639	602,625	607,897	533,762	595,353	(7,272)	-10.18%	-6.76%	-7.27%
142											
143	Sales Expense:										
144	Sales Expense - Supv.	0911	0	0	0	0	0	0			
145	Demonstrations & Selling	0912	583,490	546,039	563,425	580,084	537,993	(8,046)	2.99%	4.26%	4.06%
146	Miscellaneous Sales Expense	0916	0	0	0	2,590	2,642	2,642	0.00%	0.00%	0.00%
147	Total Sales Expense		583,490	546,039	563,425	582,674	540,635	(5,404)	3.08%	4.33%	4.11%
148											
149	Total Customer O&M		13,357,000	13,213,209	13,487,440	12,972,306	13,406,538	193,329	-2.58%	-1.85%	-1.29%
150											
151	Administrative & General Expense:										
152	Administrative Salaries	0920	14,540,733	17,010,834	17,033,652	19,956,670	18,210,416	1,199,582	9.36%	10.63%	8.02%
153	Office Supplies & Expense	0921	9,499	9,499	0	0	368	(9,131)	0.00%	0.00%	0.00%
154	A&G Expense Transferred	0922	0	0	0	0	0	0	0.00%	0.00%	0.00%
155	Outside Services	0923	0	0	0	0	0	0	0.00%	0.00%	0.00%
156	Property Insurance	0924	0	0	0	0	0	0	0.00%	0.00%	0.00%
157	Injuries and Damages	0925	561,862	452,475	414,174	348,771	436,659	(15,816)	-3.98%	-9.98%	-3.48%
158	Pensions & Benefits	0926	22,831,218	22,398,455	22,343,322	23,843,311	23,705,838	1,307,383	0.43%	-0.11%	0.87%
159	Other Reg Expenses	928	0	0	0	5,361	5,615	5,615	0.00%	0.00%	0.00%
160	Duplicate Charges - Electric	0929	0	0	0	0	0	0	0.00%	0.00%	0.00%
161	Miscellaneous	0930	0	0	0	0	0	0	0.00%	0.00%	0.00%
162	General Advertising Expense	930.1	0	0	0	0	0	0	0.00%	0.00%	0.00%
163	Rents	0931	0	0	0	0	0	0	0.00%	0.00%	0.00%
164	Maintenance of Structures	0932	0	0	0	0	0	0	0.00%	0.00%	0.00%
165	Maintenance of General Plant	0935	0	0	0	0	0	0	0.00%	0.00%	0.00%
166	Total Administrative & General Expense		37,943,312	39,871,263	39,791,148	44,154,113	42,358,895	2,487,632	3.87%	3.55%	3.46%
167											
168	Total O&M Expense		112,028,185	116,034,144	117,345,859	122,212,051	121,714,129	5,679,985	3.81%	3.39%	3.74%

Public Service Company of Colorado
Gas Department - Non Labor

Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses	2018 Per Book O&M Expenses
1										
2	Other Gas Supply:									
3	Well Expenses - Purchased Gas	807	0	0	0	0	0	0	0	167
4	Gas Used for Compressor Station Fuel	810	(1,964,182)	(1,401,638)	(1,748,465)	0	(662,754)	(957,509)	(1,365,584)	(1,228,887)
5	Gas Used for Other Utility Operations	812	0	0	0	0	(33,015)	(30,681)	(33,389)	(34,283)
6	Other Gas Supply Expense	813	253,434	259,162	142,113	97,568	462,923	113,204	73,441	158,705
7	Total Other Gas Supply		<u>(1,710,748)</u>	<u>(1,142,476)</u>	<u>(1,606,352)</u>	<u>97,568</u>	<u>(232,846)</u>	<u>(874,986)</u>	<u>(1,325,532)</u>	<u>(1,104,298)</u>
8										
9	Underground Storage Operations:									
10	Operations Supervision & Engineering	814	88,071	5,169	19,784	11,305	56,716	17,043	11,637	7,074
11	Maps & Records	815	0	0	0	0	0	0	0	0
12	Wells	816	125,620	51,260	9,683	80,613	110,668	156,139	171,704	665,547
13	Lines	817	25,414	9,146	12,917	1,981	2,635	1,682	15,213	3,686
14	Compressor Station	818	165,018	168,084	105,826	103,064	79,033	81,773	107,269	127,495
15	Compressor Station Fuel	819	17,227	47,634	91,832	154,137	109,961	35,123	147,518	211,731
16	Reg Station	820	10,066	909	8,603	6,437	1,607	4,168	990	0
17	Purification	821	9,748	10,337	0	0	729	0	0	0
18	Other	824	16,363	11,150	72,184	6,089	142	1,042	90	300
19	Storage Royalty	825	0	0	0	209	0	0	0	0
20	Rents	826	54,278	52,712	51,974	46,986	41,644	40,689	42,120	11,932
21	Total Underground Storage Operations		<u>511,805</u>	<u>356,401</u>	<u>372,803</u>	<u>410,821</u>	<u>403,135</u>	<u>337,659</u>	<u>496,541</u>	<u>1,027,765</u>
22										
23	Underground Storage Maintenance:									
24	Maintenance Supervision & Engineering	830	0	0	0	0	0	0	0	0
25	Maintenance of Structures and Improvements	831	162	43	851	69	0	0	0	0
26	Maintenance of Reservoirs and Wells	832	17,173	459,338	1,448,114	917,252	596,139	751,779	1,077,456	1,615
27	Maintenance of Lines	833	75	74	1,804	1,786	207	49	94	637,799
28	Maintenance of Compressor Station Equipment	834	20,244	16,716	71,113	79,608	48,350	28,979	81,126	212,850
29	Maintenance of Meas. and Reg Station Equipment	835	798	117	154	882	1,342	28	0	8,565
30	Maintenance of Purification Equipment	836	0	575	69	240	93	0	0	0
31	Maintenance of Compressor Equipment	843	0	0	332	0	0	0	0	0
32	Total Underground Storage Maintenance		<u>38,452</u>	<u>476,863</u>	<u>1,522,437</u>	<u>999,837</u>	<u>646,131</u>	<u>780,835</u>	<u>1,158,676</u>	<u>860,829</u>
33										
34	Total Underground Storage		<u>550,257</u>	<u>833,264</u>	<u>1,895,240</u>	<u>1,410,658</u>	<u>1,049,266</u>	<u>1,118,494</u>	<u>1,655,217</u>	<u>1,888,594</u>
35										
36	Production Operations:									
37	Miscellaneous Production Expense	735	0	0	4,618	0	0	19,607	76,978	3,558
38	Field Lines Expense	753	40,419	27,514	61,050	1,838	1,272	3,296	1,272	16,778
39	Field Compressor Station Expense	754	0	0	0	0	0	0	3,059	192,816
40	Field Compressor Station Fuel and Power	755	427,970	251,195	315,524	336,052	276,766	211,515	279,848	209,949
41	Other Expenses	759	247,481	218,645	230,932	144,407	146,672	159,443	102,875	4,189
42	Rents	760	34,285	28,536	23,934	23,630	18,608	13,610	1,163	12,057
43	Total Production Operations		<u>750,155</u>	<u>525,890</u>	<u>636,058</u>	<u>505,927</u>	<u>443,318</u>	<u>407,472</u>	<u>465,195</u>	<u>439,347</u>
44										
45	Production Maintenance:									
46	Maintenance of Structures and Improvements	762	0	0	0	0	0	0	0	329
47	Maintenance of Field Lines	764	87,054	356	87	0	0	0	0	7,505
48	Maintenance of Field Compressor Station Equipment	765	0	0	0	0	0	0	293	43,247
49	Total Production Maintenance		<u>87,054</u>	<u>356</u>	<u>87</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>293</u>	<u>51,081</u>
50										
51	Total Production Expense		<u>837,209</u>	<u>526,246</u>	<u>636,145</u>	<u>505,927</u>	<u>443,318</u>	<u>407,472</u>	<u>465,488</u>	<u>490,428</u>

Public Service Company of Colorado
Gas Department - Non Labor

Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses	2018 Per Book O&M Expenses
52										
53	Products Extraction Operations:									
54	Operations Supervision & Engineering	770	10	0	0	0	182	2,402	0	0
55	Operation Labor	771	0	0	0	0	0	0	0	0
56	Gas Shrinkage	772	836,476	576,477	346,915	432,203	317,912	(6,603)	467,427	191,388
57	Fuel	773	73,042	15,648	11,868	24,316	(14,069)	0	0	0
58	Materials	775	0	0	0	0	0	0	0	0
59	Rent	783	4,519	4,747	4,080	4,384	4,969	2,784	78	229,407
60	Total Products Extraction Operations:		914,047	596,872	362,863	460,903	308,994	(1,418)	467,505	420,795
61										
62	Products Extraction Maintenance:									
63	Maintenance Supervision & Engineering	784	0	0	0	0	0	0	0	0
64	Maintenance of Extraction & Refining Equipment	786	45,609	18,400	151,504	83,975	85,345	75,379	98,598	0
65	Maintenance of Pipe Lines	787	0	0	0	0	0	0	0	17,154
66	Maintenance of Other Equipment - Gas Extraction	791	0	0	0	42	0	0	0	0
67	Total Products Extraction Maintenance:		45,609	18,400	151,504	84,017	85,345	75,379	98,598	17,154
68										
69	Total Products Extraction Expense		959,656	615,272	514,367	544,920	394,339	73,961	566,103	437,949
70										
71	Total Production O&M		636,374	832,306	1,439,400	2,559,073	1,654,077	724,941	1,361,276	1,712,673
72										
73	Transmission Operations:									
74	Operations Supervision & Engineering	850	1,901,069	2,585,539	2,175,366	3,685,246	4,867,677	1,409,376	1,234,760	538,930
75	System Control & Load Dispatching	851	569,610	528,709	627,773	743,514	786,221	819,310	748,914	712,888
76	Communication System Expenses	852	0	0	0	0	0	0	0	2,151
77	Compressor Station Labor & Expenses	853	540,615	523,754	731,630	866,257	1,389,890	1,231,437	1,254,191	743,778
78	Gas for Compressor Station Fuel	854	1,486,543	1,084,681	1,339,724	(480,877)	(657,148)	721,303	945,104	814,610
79	Other Fuel and Power for Compressor Stations	855	0	0	0	0	0	0	0	0
80	Mains Expenses	856	3,910,276	12,316,627	5,853,937	4,277,716	7,599,445	11,706,065	7,557,121	8,537,576
81	Measuring & Regulating Station Expenses	857	880,303	834,271	1,220,827	794,354	1,622,703	492,492	518,459	499,665
82	Transmission and Compression of Gas by Others	858	0	0	0	0	0	0	0	0
83	Other Expenses	859	684,363	279,227	513,272	359,539	496,574	344,944	328,845	2,013,979
84	Rents	860	2,596,706	2,947,101	2,834,829	2,640,794	2,661,580	2,379,167	2,148,130	2,501,645
85	Total Transmission Operations		12,569,485	21,099,909	15,297,358	12,886,543	18,766,942	19,104,093	14,735,524	16,365,222
86										
87	Transmission Maintenance:									
88	Maintenance Supervision & Engineering	861	34,744	16,614	46,437	18,131	(410)	(78)	(127)	0
89	Maintenance of Mains	863	5,581,745	14,973,041	8,799,634	7,472,831	6,686,464	4,151,094	797,455	993,556
90	Maintenance of Compressor Station Equipment	864	574,066	458,246	1,228,335	531,075	472,885	309,084	590,226	925,686
91	Maintenance of Meas. and Reg Station Equipment	865	181,422	195,063	365,676	361,887	303,349	366,052	312,144	178,701
92	Maintenance of Communication Equipment	866	2,317,567	2,481,962	75,991	88,630	150,604	210,462	76,492	54,711
93	Maintenance of Other Equipment	867	24	0	0	0	19	0	0	66,164
94	Total Transmission Maintenance		8,689,568	18,124,926	10,516,073	8,472,554	7,612,911	5,036,614	1,776,190	2,218,818
95										
96	Total Transmission O&M		21,259,053	39,224,835	25,813,431	21,359,097	26,379,853	24,140,707	16,511,714	18,584,040

Public Service Company of Colorado
Gas Department - Non Labor

Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses	2018 Per Book O&M Expenses
97										
98	Distribution Operations:									
99	Operations Supervision & Engineering	870	857,685	973,696	988,330	1,680,133	2,023,593	6,170,051	2,973,923	2,754,844
100	Distribution Load Dispatching	871	404,867	412,013	453,561	531,361	575,267	640,691	658,451	619,240
101	Compressor Station Labor and Expenses	872	0	0	0	0	0	0	0	1,085
102	Compressor Station Fuel and Power	873	0	0	0	0	0	0	0	0
103	Mains and Services Expenses	874	6,222,490	7,282,560	10,474,565	12,795,377	16,631,411	18,618,207	18,969,184	16,898,349
104	Measuring & Reg. Station Expenses-General	875	360,420	380,307	356,909	404,126	447,167	311,135	314,057	112,434
105	Measuring & Reg. Station Expenses-Industrial	876	45,301	4,072	628	47,621	37,715	32,447	168,015	44,293
106	Measuring & Reg. Station Expenses-City Gate Chk	877	19,692	1,733	20,950	2,083	16,916	12,006	(555)	27
107	Meter and House Regulator Expenses	878	(3,362,860)	(5,340,918)	(5,489,424)	(5,919,970)	(6,834,735)	(10,339,044)	(9,617,917)	(11,065,648)
108	Customer Installation Expenses	879	304,885	92,849	1,826,319	240,031	3,622,757	474,767	474,767	124,192
109	Other Expenses	880	7,602,237	6,854,335	9,201,594	10,003,611	12,071,536	10,900,253	14,456,749	21,502,495
110	Rents	881	4,804,817	4,699,465	4,745,943	4,748,594	5,120,498	5,405,562	5,855,267	7,107,331
111	Total Distribution Operations		17,259,534	15,360,112	22,579,375	24,532,967	29,840,845	35,374,066	34,251,941	38,098,642
112										
113	Distribution Maintenance:									
114	Maintenance Supervision & Engineering	885	338,894	259,101	294,713	271,385	313,999	303,083	485,458	417,013
115	Maintenance of Structures and Improvements	886	0	0	0	0	0	0	0	0
116	Maintenance of Mains	887	2,012,160	3,091,443	3,983,471	5,516,328	5,478,621	8,403,855	7,196,548	4,609,341
117	Maintenance of Compressor Station Equipment	888	0	0	0	0	0	0	0	10,958
118	Maintenance of Meas. and Reg Station Equipment - General	889	118,360	124,352	715,020	(485,934)	197,397	701,774	340,954	109,933
119	Maintenance of Meas. and Reg Station Equipment - Industrial	890	5,471	5,025	1,490	3,212	9,987	17,532	9,249	1,489
120	Maintenance of Meas. and Reg Station Equip-City Gate	891	6,190	8,051	8,214	5,376	5,747	1,999	7,744	202
121	Maintenance of Services	892	1,835,060	3,204,089	3,519,342	3,399,399	1,333,028	2,965,499	3,575,930	1,906,141
122	Maintenance of Meters & House Regulators	893	1,533,679	3,281,614	3,708,530	3,017,322	3,230,271	3,503,438	2,641,959	1,507,701
123	Maintenance of Other Equipment	894	0	0	0	0	0	0	0	0
124	Total Distribution Maintenance		5,849,814	9,973,675	12,230,780	11,727,088	10,569,050	15,897,179	14,257,842	8,562,778
125										
126	Total Distribution O&M		23,109,348	25,333,787	34,810,155	36,260,055	40,409,895	51,271,245	48,509,783	46,661,420
127										
128	Customer Accounting:									
129	Supervision	0901	26,057	30,229	56,309	39,222	27,605	20,870	21,943	9,609
130	Meter Reading	0902	2,805,833	2,219,114	1,791,216	1,603,625	1,592,676	1,720,141	1,540,230	2,185,919
131	Billing & Cashiering	0903	10,182,510	9,896,736	9,419,832	9,303,175	8,684,925	8,553,404	8,024,979	6,656,157
132	Uncollectible Accounts	0904	6,622,021	5,362,717	5,389,118	4,974,956	3,729,694	3,957,537	3,817,870	4,573,075
133	Miscellaneous	0905	0	2,886	0	0	0	67	(97)	0
134	Total Customer Accounting Expense		19,636,421	17,511,682	16,656,475	15,920,978	14,034,900	14,252,019	13,404,925	13,424,760
135										
136	Customer Service Expense:									
137	Supervision	0907	0	0	0	0	0	0	0	0
138	Customer Assistance (DSM removed)	0908	0	0	0	0	0	0	0	0
139	Advertisement	0909	1,450,233	1,667,841	826,206	735,774	1,301,908	950,006	1,295,428	1,470,577
140	Miscellaneous	0910	0	0	0	0	0	0	766	2,742
141	Total Customer Service Expense		1,450,233	1,667,841	826,206	735,774	1,301,908	950,006	1,296,194	1,473,319
142										
143	Sales Expense:									
144	Sales Expense - Supv.	0911	0	0	0	0	0	0	0	0
145	Demonstrations & Selling	0912	65,536	70,075	61,742	53,600	68,932	90,657	64,164	71,014
146	Miscellaneous Sales Expense	0916	0	0	0	0	0	0	0	0
147	Total Sales Expense		65,536	70,075	61,742	53,600	68,932	90,657	64,164	71,014
148										
149	Total Customer O&M		21,152,190	19,249,598	17,544,423	16,710,352	15,405,740	15,292,682	14,765,283	14,969,093

Public Service Company of Colorado
Gas Department - Non Labor

Line No.	Description	Account	2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses	2018 Per Book O&M Expenses
150										
151	Administrative & General Expense:									
152	Administrative Salaries	0920	0	0	0	0	0	5,155	3	0
153	Office Supplies & Expense	0921	7,366,587	6,066,070	7,114,490	7,535,831	9,087,647	9,525,566	11,625,268	11,129,194
154	A&G Expense Transferred	0922	(7,848,543)	(6,274,457)	(6,554,500)	(6,623,210)	(7,273,367)	(7,577,843)	(8,738,882)	(9,662,764)
155	Outside Services	0923	1,890,239	2,038,288	2,703,465	2,623,773	3,381,154	4,924,258	5,247,647	5,313,574
156	Property Insurance	0924	1,037,049	1,008,657	1,117,676	1,205,354	1,117,409	608,838	480,269	956,524
157	Injuries and Damages	0925	2,333,741	2,429,969	2,595,603	3,077,301	3,001,587	1,948,469	1,750,188	2,951,452
158	Pensions & Benefits	0926	0	0	0	0	0	0	(18,040)	6,639
159	Other Reg Expenses	928	2,961,902	3,066,642	2,905,292	2,905,124	2,921,769	3,095,839	2,825,627	3,278,160
160	Duplicate Charges - Electric	0929	(896,526)	(626,545)	(1,163,823)	(827,896)	(1,703,984)	(788,825)	(902,697)	(948,397)
161	Miscellaneous	0930	607,131	510,715	565,053	567,700	532,034	355,384	773,536	1,035,006
162	General Advertising Expense	930.1	531,802	561,328	881,185	1,319,438	608,787	962,073	629,630	755,428
163	Rents	0931	12,997,907	7,747,037	8,001,528	9,024,063	11,032,429	12,540,316	14,900,048	14,825,139
164	Maintenance of Structures	0932	0	0	0	0	0	0	0	0
165	Maintenance of General Plant	0935	121,247	6,846	129,502	235,783	292,832	354,811	182,281	120,823
166	Total Administrative & General Expense		<u>21,102,536</u>	<u>16,534,550</u>	<u>18,295,471</u>	<u>21,043,261</u>	<u>22,998,297</u>	<u>25,954,039</u>	<u>28,754,878</u>	<u>29,760,778</u>
167										
168	Total O&M Expense		87,259,501	101,175,076	97,902,880	97,931,838	106,847,862	117,383,614	109,902,934	111,688,004

Public Service Company of Colorado
Gas Department - Non Labor

Line No.	Description	Account	2020 Rate Case TY 9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	2021 Rate Case 12 M.E. 6/30/2021 Per Book O&M Expenses	Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
1										
2	Other Gas Supply:									
3	Well Expenses - Purchased Gas	807	0	0	0	0	0	0.00%	0.00%	0.00%
4	Gas Used for Compressor Station Fuel	810	(1,604,036)	(1,399,754)	(1,244,315)	(1,397,770)	206,266	13.43%	-4.74%	-4.95%
5	Gas Used for Other Utility Operations	812	(56,918)	(53,084)	(27,944)	(68,315)	(11,397)	-3.28%	0.00%	0.00%
6	Other Gas Supply Expense	813	89,708	81,217	260,705	290,355	200,647	-10.85%	9.05%	0.31%
7	Total Other Gas Supply		(1,571,246)	(1,371,621)	(1,011,554)	(1,175,730)	395,516	34.15%	-6.39%	-5.67%
8										
9	Underground Storage Operations:									
10	Operations Supervision & Engineering	814	8,638	7,532	0	0	(8,638)	-100.00%	-100.00%	-100.00%
11	Maps & Records	815	0	0	0	0	0	0.00%	0.00%	0.00%
12	Wells	816	239,771	120,990	138,684	171,066	(68,705)	4.62%	46.27%	1.11%
13	Lines	817	0	0	0	0	0	-100.00%	-100.00%	-100.00%
14	Compressor Station	818	137,263	82,104	50,875	60,835	(76,428)	-8.43%	-9.93%	-12.26%
15	Compressor Station Fuel	819	191,807	194,365	100,962	198,455	6,648	-1.69%	1.36%	21.71%
16	Reg Station	820	655	655	0	0	(655)	-100.00%	-100.00%	-100.00%
17	Purification	821	0	0	0	0	0	-100.00%	0.00%	-100.00%
18	Other	824	0	0	43,542	41,779	41,779	214.29%	-6.97%	11.49%
19	Storage Royalty	825	0	0	0	0	0	0.00%	0.00%	0.00%
20	Rents	826	86,846	83,112	58,457	64,193	(22,653)	7.02%	1.69%	0.83%
21	Total Underground Storage Operations		664,980	488,758	392,520	536,328	(128,652)	-0.53%	0.74%	-2.91%
22										
23	Underground Storage Maintenance:							0.00%	0.00%	0.00%
24	Maintenance Supervision & Engineering	830	0	0	0	0	0	0.00%	0.00%	0.00%
25	Maintenance of Structures and Improvements	831	877	877	10	0	(877)	0.00%	-47.00%	-26.61%
26	Maintenance of Reservoirs and Wells	832	547,845	92,792	485,036	111,553	(436,292)	-4.04%	-14.47%	44.95%
27	Maintenance of Lines	833	0	0	0	0	0	-100.00%	-100.00%	-100.00%
28	Maintenance of Compressor Station Equipment	834	289,631	212,455	191,184	197,942	(91,689)	31.65%	15.17%	28.34%
29	Maintenance of Meas. and Reg Station Equipment	835	41	41	190	146	105	-32.36%	3.05%	-14.74%
30	Maintenance of Purification Equipment	836	0	0	0	0	0	-100.00%	-100.00%	0.00%
31	Maintenance of Compressor Equipment	843	0	0	0	0	0	0.00%	-100.00%	0.00%
32	Total Underground Storage Maintenance		838,394	306,165	676,420	309,642	(528,752)	0.92%	-10.94%	37.52%
33										
34	Total Underground Storage		1,503,374	794,923	1,068,940	845,969	(657,404)	0.37%	-7.86%	7.66%
35										
36	Production Operations:									
37	Miscellaneous Production Expense	735	5,021	6,306	12,699	8,109	3,088	0.00%	15.55%	0.00%
38	Field Lines Expense	753	34,559	37,648	55,060	56,104	21,545	112.46%	-1.46%	3.49%
39	Field Compressor Station Expense	754	363,702	268,453	54,926	28,468	(335,234)	0.00%	0.00%	0.00%
40	Field Compressor Station Fuel and Power	755	246,596	229,856	346,302	145,589	(101,007)	4.58%	1.34%	-2.33%
41	Other Expenses	759	25,973	26,624	37,928	36,867	10,894	-23.70%	-22.75%	-18.81%
42	Rents	760	38,741	41,562	35,871	25,694	(13,047)	14.03%	5.95%	0.50%
43	Total Production Operations		714,592	610,449	542,786	300,831	(413,761)	4.13%	-2.24%	-3.53%
44										
45	Production Maintenance:									
46	Maintenance of Structures and Improvements	762	329	0	3,728	0	(329)	0.00%	0.00%	0.00%
47	Maintenance of Field Lines	764	11,913	90,151	49,127	47,078	35,165	0.00%	147.24%	-6.16%
48	Maintenance of Field Compressor Station Equipment	765	101,420	433,097	388,156	404,610	303,190	0.00%	0.00%	0.00%
49	Total Production Maintenance		113,662	523,248	441,011	451,689	338,027	0.00%	238.28%	19.76%
50										
51	Total Production Expense		828,254	1,133,697	983,797	752,520	(75,734)	17.28%	6.43%	1.81%

Public Service Company of Colorado
Gas Department - Non Labor

Line No.	Description	Account	2020 Rate Case TY 9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	2021 Rate Case 12 M.E. 6/30/2021 Per Book O&M Expenses	Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
52										
53	Products Extraction Operations:									
54	Operations Supervision & Engineering	770	0	0	588	5	5	26.43%	0.00%	57.25%
55	Operation Labor	771	0	0	0	0	0	0.00%	0.00%	0.00%
56	Gas Shrinkage	772	205,290	167,010	83,574	405,973	200,683	-23.45%	-18.40%	-22.58%
57	Fuel	773	0	0	0	0	0	-100.00%	-100.00%	-100.00%
58	Materials	775	0	0	0	0	0	0.00%	0.00%	0.00%
59	Rent	783	291,113	401,902	272,477	330,984	39,871	122.75%	82.25%	57.69%
60	Total Products Extraction Operations:		496,403	568,912	356,639	736,962	240,559	2.91%	-0.25%	-9.93%
61										
62	Products Extraction Maintenance:									
63	Maintenance Supervision & Engineering	784	0	0	0	0	0	0.00%	0.00%	0.00%
64	Maintenance of Extraction & Refining Equipment	786	0	0	0	0	0	-100.00%	-100.00%	-100.00%
65	Maintenance of Pipe Lines	787	0	0	0	0	0	0.00%	0.00%	0.00%
66	Maintenance of Other Equipment - Gas Extraction	791	0	0	0	0	0	0.00%	0.00%	0.00%
67	Total Products Extraction Maintenance:		0	0	0	0	0	-100.00%	-100.00%	-100.00%
68										
69	Total Products Extraction Expense		496,403	568,912	356,639	736,962	240,559	-1.99%	-5.10%	-10.42%
70										
71	Total Production O&M		1,256,784	1,125,911	1,397,822	1,159,722	(97,062)	-3.31%	-0.42%	9.14%
72										
73	Transmission Operations:									
74	Operations Supervision & Engineering	850	1,206,014	1,332,789	1,483,306	1,429,127	223,113	-21.15%	-5.32%	-2.72%
75	System Control & Load Dispatching	851	758,559	718,620	649,477	565,122	(193,437)	-3.75%	0.49%	1.47%
76	Communication System Expenses	852	1,421	1,747	2,995	2,838	1,417	0.00%	0.00%	0.00%
77	Compressor Station Labor & Expenses	853	886,900	833,076	566,123	665,031	(221,869)	-16.44%	-3.60%	0.51%
78	Gas for Compressor Station Fuel	854	1,171,870	980,722	803,684	1,057,565	(114,306)	-204.11%	-7.04%	-6.61%
79	Other Fuel and Power for Compressor Stations	855	0	0	0	0	0	0.00%	0.00%	0.00%
80	Mains Expenses	856	8,695,569	8,257,868	8,005,519	7,803,126	(892,443)	1.05%	4.57%	8.29%
81	Measuring & Regulating Station Expenses	857	488,744	398,223	293,514	291,711	(197,033)	-28.96%	-18.42%	-11.49%
82	Transmission and Compression of Gas by Others	858	0	0	0	0	0	0.00%	0.00%	0.00%
83	Other Expenses	859	1,131,021	1,593,151	4,521,300	4,576,759	3,445,738	55.54%	36.45%	23.34%
84	Rents	860	2,444,806	2,723,188	2,490,566	2,622,820	178,014	-1.32%	-1.83%	-0.46%
85	Total Transmission Operations		16,784,904	16,839,384	18,816,484	19,014,100	2,229,196	0.05%	3.00%	4.58%
86										
87	Transmission Maintenance:									
88	Maintenance Supervision & Engineering	861	0	0	0	0	-	-100.00%	-100.00%	-100.00%
89	Maintenance of Mains	863	1,452,725	2,425,932	1,374,398	1,081,961	(370,764)	-27.12%	-23.30%	-14.42%
90	Maintenance of Compressor Station Equipment	864	1,053,079	1,576,644	1,338,920	1,077,868	24,789	23.14%	1.24%	9.87%
91	Maintenance of Meas. and Reg Station Equipment	865	458,979	418,588	316,888	145,870	(313,109)	0.88%	-2.02%	6.39%
92	Maintenance of Communication Equipment	866	45,661	47,056	30,601	25,760	(19,901)	-27.29%	-12.19%	-38.17%
93	Maintenance of Other Equipment	867	66,164	0	0	0	(66,164)	-100.00%	0.00%	-100.00%
94	Total Transmission Maintenance		3,076,608	4,468,220	3,060,807	2,331,458	(745,150)	-16.66%	-16.16%	-10.95%
95										
96	Total Transmission O&M		19,861,512	21,307,604	21,877,291	21,345,558	1,484,046	-3.67%	-2.34%	0.32%

Public Service Company of Colorado
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Line No.	Description	Account	2020 Rate Case TY 9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	2021 Rate Case 12 M.E. 6/30/2021 Per Book O&M Expenses	Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
97										
98	Distribution Operations:									
99	Operations Supervision & Engineering	870	3,233,158	3,229,477	3,204,691	4,549,279	1,316,121	9.63%	18.30%	15.77%
100	Distribution Load Dispatching	871	1,134,461	1,340,843	1,525,370	1,481,971	347,510	21.53%	18.92%	15.88%
101	Compressor Station Labor and Expenses	872	6,492	6,493	7,772	12,088	5,596	0.00%	0.00%	0.00%
102	Compressor Station Fuel and Power	873	0	0	0	0	-	0.00%	0.00%	0.00%
103	Mains and Services Expenses	874	18,906,421	19,081,320	21,162,927	24,470,474	5,564,053	4.94%	10.57%	14.57%
104	Measuring & Reg. Station Expenses-General	875	120,880	131,717	178,315	312,928	192,048	-16.80%	-9.44%	-7.52%
105	Measuring & Reg. Station Expenses-Industrial	876	0	0	0	19	19	-100.00%	-100.00%	-100.00%
106	Measuring & Reg. Station Expenses-City Gate Chk	877	0	276	20,366	4,701	4,701	3.78%	-0.40%	0.37%
107	Meter and House Regulator Expenses	878	(9,809,826)	(8,424,850)	(13,019,969)	(18,713,757)	(8,903,931)	13.76%	13.13%	16.23%
108	Customer Installation Expenses	879	356,155	208,372	391,194	481,106	124,951	-209.50%	-19.76%	2.81%
109	Other Expenses	880	20,656,086	19,313,891	18,213,975	16,055,759	(4,600,327)	8.57%	10.25%	10.20%
110	Rents	881	7,001,432	7,111,812	5,893,056	6,232,431	(769,001)	2.85%	3.14%	2.29%
111	Total Distribution Operations		41,605,259	41,999,351	37,577,697	34,886,997	(6,718,262)	4.72%	7.55%	9.03%
112										
113	Distribution Maintenance:									
114	Maintenance Supervision & Engineering	885	389,679	354,597	518,916	583,942	194,263	10.57%	8.42%	4.85%
115	Maintenance of Structures and Improvements	886	0	0	0	0	-	0.00%	0.00%	0.00%
116	Maintenance of Mains	887	6,939,534	6,121,980	2,907,187	587,044	(6,352,490)	-11.90%	-4.40%	4.17%
117	Maintenance of Compressor Station Equipment	888	32,285	29,807	14,808	12,379	(19,906)	0.00%	0.00%	0.00%
118	Maintenance of Meas. and Reg Station Equipment - General	889	270,521	458,559	226,772	241,446	(29,075)	2.81%	-15.13%	7.49%
119	Maintenance of Meas. and Reg Station Equipment - Industrial	890	0	0	0	0	-	-100.00%	-100.00%	-100.00%
120	Maintenance of Meas. and Reg Station Equip-City Gate	891	0	0	0	0	-	-100.00%	-100.00%	-100.00%
121	Maintenance of Services	892	2,341,767	2,685,565	4,711,941	5,626,751	3,284,984	28.73%	4.26%	11.05%
122	Maintenance of Meters & House Regulators	893	1,987,866	1,940,548	2,584,265	4,296,524	2,308,658	-4.36%	-5.03%	5.97%
123	Maintenance of Other Equipment	894	0	0	0	0	-	0.00%	0.00%	0.00%
124	Total Distribution Maintenance		11,961,652	11,591,056	10,963,889	11,348,086	(613,566)	0.74%	-1.55%	7.23%
125										
126	Total Distribution O&M		53,566,911	53,590,407	48,541,586	46,235,083	(7,331,828)	3.73%	4.86%	8.60%
127										
128	Customer Accounting:									
129	Supervision	0901	15,367	22,151	16,394	11,792	(3,575)	-9.90%	-16.16%	-5.02%
130	Meter Reading	0902	2,236,523	2,220,083	2,641,489	2,341,225	104,702	10.65%	5.71%	-0.67%
131	Billing & Cashiering	0903	8,335,368	8,832,453	7,822,189	8,268,000	(67,368)	-2.07%	-2.62%	-2.89%
132	Uncollectible Accounts	0904	4,488,358	4,197,838	4,724,615	4,779,938	291,580	4.84%	-1.86%	-3.68%
133	Miscellaneous	0905	0	0	227,576	167,439	167,439	0.00%	0.00%	0.00%
134	Total Customer Accounting Expense		15,075,616	15,272,525	15,432,263	15,568,394	492,778	1.92%	-1.08%	-2.64%
135										
136	Customer Service Expense:									
137	Supervision	0907	0	0	0	0	0	0.00%	0.00%	0.00%
138	Customer Assistance (DSM removed)	0908	0	0	0	0	0	0.00%	0.00%	0.00%
139	Advertisement	0909	1,139,258	1,289,685	963,503	883,519	(255,739)	-5.84%	2.22%	-4.44%
140	Miscellaneous	0910	4,382	24,780	22,732	21,701	17,319	0.00%	0.00%	0.00%
141	Total Customer Service Expense		1,143,640	1,314,465	986,235	905,220	(238,420)	-5.40%	2.56%	-4.19%
142										
143	Sales Expense:									
144	Sales Expense - Supv.	0911	0	0	0	0	-			
145	Demonstrations & Selling	0912	155,770	183,612	139,705	60,259	(95,511)	15.17%	12.37%	8.77%
146	Miscellaneous Sales Expense	0916	0	0	31,931	26,308	26,308	0.00%	0.00%	0.00%
147	Total Sales Expense		155,770	183,612	171,636	86,566	(69,203)	20.02%	15.73%	11.29%
148										
149	Total Customer O&M		16,375,026	16,770,602	16,590,134	16,560,180	185,154	1.49%	-0.80%	-2.66%

Public Service Company of Colorado
Gas Department - Non Labor

Line No.	Description	Account	2020 Rate Case TY 9/30/2019 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses	2021 Rate Case 12 M.E. 6/30/2021 Per Book O&M Expenses	Difference 6/30/21 vs. 2020 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
150										
151	Administrative & General Expense:									
152	Administrative Salaries	0920	0	0	0	0	-	0.00%	0.00%	0.00%
153	Office Supplies & Expense	0921	9,613,128	9,372,988	10,913,797	11,475,674	1,862,546	3.73%	6.30%	4.46%
154	A&G Expense Transferred	0922	(9,745,145)	(10,848,041)	(13,301,508)	(13,324,862)	(3,579,717)	12.83%	10.64%	6.04%
155	Outside Services	0923	4,402,020	4,077,563	3,789,088	4,169,019	(233,001)	2.30%	4.94%	8.03%
156	Property Insurance	0924	1,081,525	1,148,140	1,398,792	1,474,473	392,948	4.59%	3.26%	3.38%
157	Injuries and Damages	0925	3,236,689	3,202,013	3,308,697	3,830,201	593,512	1.97%	3.53%	3.95%
158	Pensions & Benefits	0926	4,970	0	0	0	(4,970)	0.00%	0.00%	0.00%
159	Other Reg Expenses	928	3,337,524	3,827,475	3,762,615	3,549,779	212,255	5.19%	3.76%	2.69%
160	Duplicate Charges - Electric	0929	(905,923)	(1,107,599)	(963,163)	(1,047,357)	(141,434)	-10.78%	-2.67%	0.80%
161	Miscellaneous	0930	1,144,049	955,283	861,506	688,148	(455,901)	10.12%	6.21%	3.96%
162	General Advertising Expense	930.1	666,819	754,972	703,080	716,355	49,536	2.92%	-3.17%	3.15%
163	Rents	0931	14,561,322	14,790,714	16,447,963	16,866,952	2,305,630	8.31%	10.84%	2.65%
164	Maintenance of Structures	0932	0	0	0	0	-	0.00%	0.00%	0.00%
165	Maintenance of General Plant	0935	100,435	73,958	52,438	92,765	(7,670)	-29.11%	-12.12%	-8.89%
166	Total Administrative & General Expense		<u>27,497,413</u>	<u>26,247,466</u>	<u>26,973,305</u>	<u>28,491,146</u>	<u>993,733</u>	<u>3.24%</u>	<u>5.70%</u>	<u>2.76%</u>
167										
168	Total O&M Expense		118,557,646	119,041,990	115,380,138	113,791,689	(4,765,957)	1.55%	2.37%	3.15%