

Line #	Live Model Tab Name / External File Name	Schedule Name	Schedule #
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2	<u>PSC G 002 Cap Str WACC</u>	Gas Department Cost of Capital	Schedule 2
3	<u>PSC G 004 RevReq</u>	Calculation of Total Revenue Requirements	Schedule RevReq
4	<u>PSC G 100 RB</u>	Rate Base - Gas Department	Schedule 3
5	<u>PSC G 101 RB Adjust</u>	Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments	Schedule 4
6	<u>PSC G 103 RB Adjust Detail</u>	Gas Rate Base - Details of Adjustments - Record type	Schedule 5
7	Intentionally Left Blank	Intentionally Left Blank	Schedule 6
8	<u>PSC G 112 MS</u>	Materials & Supplies Balances and Elimination of Capitalization	Schedule 7
9	Intentionally Left Blank	Intentionally Left Blank	Schedule 8
10	<u>PSC G 120 CWC</u>	Cash Working Capital - Rate Base Adjustments	Schedule 9
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17	Schedule 16 Retiree Medical FAS 106.xlsx	Retiree Medical Liability / Asset - FAS 106	Schedule 16
18	<u>PSC G 172 IS Labor</u>	Labor Adjustments	Schedule 17
19	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 18
20	Non Plant Taxes_2018.xlsx	Non-Plant ADIT, Deferred Tax and Schedule M items	Schedule 19
21	Other Data-FAS 112 Post Employment Benefits-EG.xlsx	FAS 112- Post Employment Benefits	Schedule 20
22	<u>PSC G 900 Adjmt JUR Alloc</u>	Jurisdictional Allocation Factors	Schedule 21
23	Intentionally Left Blank	Intentionally Left Blank	Schedule 22
24	<u>PSC G 203 IS OM Index</u>	O&M Escalation	Schedule 23
25	<u>PSC G 200 IS</u>	Net Operating Earnings - Gas Department	Schedule 24
26	<u>PSC G 201 IS Adjust</u>	Net Operating Earnings - Intervenor Adjustments Column	Schedule 25
27	<u>PSC G 202 IS Adjust Detail</u>	Net Operating Earnings - Details of Adjustments - Record type	Schedule 26
28	<u>PSC G 300 Payroll Tax</u>	Payroll Taxes on Adjustments	Schedule 27
29	Other Data-Adjust Property Tax to 2016 Level_Rate Case-EG.xlsx	Property Tax Expense - Adjust 2018 to 2016 Level	Schedule 28
30	Intentionally Left Blank	Intentionally Left Blank	Schedule 29
31	Intentionally Left Blank	Intentionally Left Blank	Schedule 30
32	<u>PSC G 170 Jur Factors</u>	Workpaper for Live model functionality - JUR Allocations	WP - LM1
33	Intentionally Left Blank	Intentionally Left Blank	WP - LM2
34	<u>PSC G 903 Rider</u>	NOL Workpaper - Calculates Taxable Income PSIA	WP - LM3

Line #	Live Model Tab Name / External File Name	Schedule Name	Schedule #
35	Other Data-Rate Base Non-Integration-EGT.xlsx	Customer Advances for Contruction	Schedule 31
36	Intentionally Left Blank	Intentionally Left Blank	Schedule 32
37	Other Data-Reclass Assets Smart Grid City_Schedule 33.xlsx	Smart Grid City - Direct Assignments	Schedule 33
38	Intentionally Left Blank	Intentionally Left Blank	Schedule 34
39	Intentionally Left Blank	Intentionally Left Blank	Schedule 35
40	Intentionally Left Blank	Intentionally Left Blank	Schedule 36
41	Intentionally Left Blank	Intentionally Left Blank	Schedule 37
42	Other Data-Non Qualified Pension_2016 to 2021.xlsx	Non-Qualified Pension	Schedule 38
43	Intentionally Left Blank	Intentionally Left Blank	Schedule 39
44	Other Data-Base Revenue-EGT.xlsx	Gas Sales and Transport Service Revenue Summary	Schedule 40
45	Intentionally Left Blank	Intentionally Left Blank	Schedule 41
46	Other Data-Adjust Charges for Rendering Services-G.xlsx	Charges for Rendering Service Adjustments	Schedule 42
47	Other Data-Base Revenue-EGT.xlsx	Other Revenues	Schedule 43
48	Intentionally Left Blank	Intentionally Left Blank	Schedule 44
49	Intentionally Left Blank	Intentionally Left Blank	Schedule 45
50	Schedule 46 PSIA_2018.xlsx	Pipeline System Integrity Adjustment	Schedule 46
51	Intentionally Left Blank	Intentionally Left Blank	Schedule 47
52	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 48
53	Intentionally Left Blank	Intentionally Left Blank	Schedule 49
54	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 50
55	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 51
56	Other Data-Gain on Sale of Asset.xlsx	Gain on Sale of Other Property - Elimination	Schedule 52
57	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 53
58	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 54
59	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 55
60	Intentionally Left Blank	Intentionally Left Blank	Schedule 56
61	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 57
62	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 58
63	Intentionally Left Blank	Intentionally Left Blank	Schedule 59
64	Intentionally Left Blank	Intentionally Left Blank	Schedule 60
65	Intentionally Left Blank	Intentionally Left Blank	Schedule 61
66	Other Data-Income Statement Base Non Integration-EGT.xlsx	Amortizations	Schedule 62
67	Intentionally Left Blank	Intentionally Left Blank	Schedule 63
68	Intentionally Left Blank	Intentionally Left Blank	Schedule 64
69	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 65
70	Intentionally Left Blank	Intentionally Left Blank	Schedule 66
71	Intentionally Left Blank	Intentionally Left Blank	Schedule 67
72	Intentionally Left Blank	Intentionally Left Blank	Schedule 68
73	Intentionally Left Blank	Intentionally Left Blank	Schedule 69

Line #	Live Model Tab Name / External File Name	Schedule Name	Schedule #
74	Intentionally Left Blank	Intentionally Left Blank	Schedule 70
75	Intentionally Left Blank	Intentionally Left Blank	Schedule 71
76	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 72
77	Intentionally Left Blank	Intentionally Left Blank	Schedule 73
78	Intentionally Left Blank	Intentionally Left Blank	Schedule 74
79	Intentionally Left Blank	Intentionally Left Blank	Schedule 75
80	Intentionally Left Blank	Intentionally Left Blank	Schedule 76
81	PSC16 Gas LeadLag Factors.xlsx	Gas Lead Lag Factors	Schedule 77
82	Intentionally Left Blank	Intentionally Left Blank	Schedule 78
83	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 79
84	Intentionally Left Blank	Intentionally Left Blank	Schedule 80
85	Intentionally Left Blank	Intentionally Left Blank	Schedule 81
86	Schedule 82 ADIT Proration Schedule_2018_2019-2020.xlsx	ADIT Proration Adjustment	Schedule 82
87	Other Data-Eliminate Front Range Pipeline Lease Payments-G.xlsx	Eliminate Front Range Pipeline Costs	Schedule 83
88	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 84
89	Intentionally Left Blank	Intentionally Left Blank	Schedule 85
90	Other Data-Adjust Emergency Response 2.0 Expense-G.xlsx	Adjust Emergency Response 2.0 Expense	Schedule 86
91	Intentionally Left Blank	Intentionally Left Blank	Schedule 87
92	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 88
93	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 89
94	Other Data-Approved Electric Depreciation Rate Adjustment.xlsx	Adjust Approved Electric Depreciation Rates	Schedule 90
95	Intentionally Left Blank	Intentionally Left Blank	Schedule 91
96	Other Data-Business Systems CIP Adjustment.xlsx	Business Systems CIP Adjustment	Schedule 92
97	Other Data-Eliminate Craig compressor revenues-G.xlsx	Eliminate Craig compressor revenue	Schedule 93
98	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 94
99	Other Data-Like Kind Exchange.xlsx	Like Kind Exchange	Schedule 95
100	Other Data-New Prepaid Pension Asset-EG.xlsx	New Prepaid Pension Asset	Schedule 96
101	Other Data-Proposed Gas Depreciation Rate Adjustment.xlsx	Adjust Gas Depreciation Rate	Schedule 97
102	Other Data-Software Retirement Adjustment.xlsx	Software Retirement Adjustment	Schedule 98
103	Other Data-AGIS-E.xlsx	AGIS Eliminate	Schedule 99
104	Other Data-Rate Base Non-Integration-G.xlsx	Regulatory Assets	Schedule 100
105	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 101
106	Other Data-Remove PSIA Revenue in Base-G.xlsx	Remove PSIA Revenue in Base	Schedule 102
107	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 103
108	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 104
109	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 105
110	Intentionally Left Blank	This adjustment does not occur in 2018	Schedule 106

Public Service Company of Colorado
Calculation of Revenue Requirement Increase/(Decrease)
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 1

Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3	<u>Revenue Deficiency:</u>	
4	Rate Base	1,535,632,472
5	Return on Rate Base	7.49%
6	Required Earnings	115,018,872
7		
8	Net Operating Earnings	75,843,814
9		
10	Earnings Deficiency	39,175,058
11		
12	Factor to Gross	1.61315
13	Revenue Deficiency (Gross)	63,195,261
14		
15		
16	<u>GRSA Calculation</u>	
17	Retail Rate Revenue	456,412,831
18	Less: 2015 Rate Case GRSA 17.12%	65,885,933
19	Less: Discounted Gas Transportation Revenue	10,978,483
20	Add: Gas Affordability Program Revenues	3,071,252
21		
22	Rider Applicable Revenue	382,619,666
23		
24	Rider	16.52%
25		
26	<u>Earned Return on Equity:</u>	
27	Earned Return on Rate Base	4.94%
28	Weighted Cost of Long Term Debt	1.96%
29	Difference	2.98%
30	Ratio of Common Equity	55.25%
31	Earned Return on Equity	5.39%

Public Service Company of Colorado
Gas Department Cost of Capital
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 2

Line No.	Financial Category	Ratio
1	Ratio of Long Term Debt	44.75%
2	Cost of Long Term Debt	4.38%
3	Weighted Average Cost of Long Term Debt	1.96%
4	Ratio of Common Equity	55.25%
5	Return on Equity (ROE)	10.00%
6	Weighted Average Cost of Common Equity	5.53%
7	Labor Capitalization Factor	26.36%
8	Section 199 Deduction Rate	9.00%
9	IRS Proration Factor	0.5368
10	PSCo Customer Deposit Rate	0.34%
11	Colorado State Income Tax Rate	4.63%
12	Federal Tax Rate	35.00%
13	Corporate Composite Tax Rate	38.01%
14		
15	Capital Structure:	
16	Ratio of Long Term Debt	44.75%
17	Cost of Long Term Debt	4.38%
18	Weighted Average Cost of Long Term Debt	1.96%
19		
20	Ratio of Common Equity	55.25%
21	Return on Equity (ROE)	10.00%
22	Weighted Average Cost of Common Equity	5.53%
23		
24	Return on Rate Base (RORB)	7.49%
25		
26	Tax Rates:	
27	State Income Tax Rate	4.63%
28	Federal Tax Rate	35.00%
29	Combined Tax rate	38.01%
30	Tax Gross-up Factor	1.61315
31		
32	Other Rates and Ratios:	
33	Labor Capitalization Factor	26.36%
34	IRS Section 199 Deduction Rate	9.00%
35	PSC Interest Rate	0.34%
36	IRS Prorate Factor	0.536758

Description	Per Books	(1) Pro Forma Adjustments	Adjusted Capital	Ratio
Long Term Debt	4,815,384,615	7,200,000	4,822,584,615	44.75%
Common Equity	5,986,931,368	(32,231,481)	5,954,699,886	55.25%
Total	10,802,315,983	(25,031,481)	10,777,284,502	100.00%

(1) - Adjustments:

Long Term Debt:

(1) Notes Receivable from Subsidiaries	-
(1) Notes Payable to Subsidiaries	7,200,000
Total Long Term Debt Adjustments	7,200,000

Common Equity:

(2) Investment in Subsidiary	(20,579,435)
(3) Subsidiary Retained Earnings	
(4) Net Non-Utility Plant	(32,734,621)
(5) Other Investments at Cost	(1,687)
(6) Other Funds	(200,088)
(7) Other Comprehensive Income	21,284,350
Total Common Equity Adjustments	(32,231,481)

Public Service Company of Colorado PSCo Gas Rate Case 2018 Test Year
Calculation of Total Revenue Requirements Schedule RevReq
12 Months Ended December 31, 2018

Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3		
4	Rate Base	1,535,632,472
5	Return on Rate Base	7.49%
6	Earnings on Rate Base	115,018,872
7		
8	Interest Expense	30,098,396
9		
10	Total Additions/Deductions (Schedule M)	(114,357,301)
11		
12	State Taxable Income	(29,436,825)
13	State Income Tax Rate	4.63%
14	State Income Tax Expense	(1,362,925)
15		
16	Federal Taxable Income	(28,073,900)
17	Federal Income Tax Rate	35.00%
18	Federal Income Tax Expense	(9,825,865)
19		
20	Total Deferred Income Taxes	42,362,644
21	Tax Credits	
22	ITC	(511,699)
23	Total Tax before Gross up	30,662,155
24	Tax Gross-up Factor	1.613150
25	Total Taxes	49,462,667
26		
27	Operations and Maintenance Expenses	218,888,879
28	Taxes Other Than Income	40,299,193
29	Depreciation and Amortization Expense	100,005,018
30	Total Gain/Loss	(26,629)
31	AFUDC Addition	
32	Total Net Operating Earnings Including AFUDC	359,166,461
33		
34		
35	Total Revenue Requirements	523,648,000
36		
37	Base Revenue	460,452,740
38	Revenue Deficiency	63,195,261
39		
40	<i>Revenue Deficiency IS Method</i>	<i>63,195,261</i>
41	<i>Check</i>	<i>(0)</i>

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
1	Plant in Service	Intangible Plant	302000-Intg Franchises & Consent	PIS-SUBT	1,274,476		1,274,476	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	41	1,274,435
2	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	44,999,612		44,999,612	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,430	44,998,182
3	Plant in Service	Intangible Plant		Sub-Total Intangible Plant	46,274,088		46,274,088				0		1,471	46,272,617
4														
5	Plant in Service	Gas Manufactured Plant	325400-Natrl Prod Land Rights	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
6	Plant in Service	Gas Manufactured Plant	327000-Natrl Prod Compr Sta Str	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
7	Plant in Service	Gas Manufactured Plant	328000-Natrl Prod M & R Sta Str	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
8	Plant in Service	Gas Manufactured Plant	329000-Natrl Prod Other Structure	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
9	Plant in Service	Gas Manufactured Plant	332000G-Natrl Gs Prod Field L	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
10	Plant in Service	Gas Manufactured Plant	333000G-Natrl Gs Prod Comp St	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
11	Plant in Service	Gas Manufactured Plant	334000G-Natrl Gs Prod M & R S	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
12	Plant in Service	Gas Manufactured Plant		Sub-Total Gas Manufactured Plan	0		0							0
13														
14	Plant in Service	Gas Production and Gathering	325400-Natrl Prod Land Rights	P&GDMD	99,049		99,049	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	99,047
15	Plant in Service	Gas Production and Gathering	327000-Natrl Prod Compr Sta Str	P&GDMD	17,295		17,295	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	17,294
16	Plant in Service	Gas Production and Gathering	328000-Natrl Prod M & R Sta Str	P&GDMD	105,506		105,506	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	105,504
17	Plant in Service	Gas Production and Gathering	329000-Natrl Prod Other Structure	P&GDMD	9,056		9,056	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	9,056
18	Plant in Service	Gas Production and Gathering	332000G-Natrl Gs Prod Field L	P&GDMD	3,680,224		3,680,224	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	63	3,680,161
19	Plant in Service	Gas Production and Gathering	333000G-Natrl Gs Prod Comp St	P&GDMD	313,748		313,748	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	5	313,742
20	Plant in Service	Gas Production and Gathering	334000G-Natrl Gs Prod M & R S	P&GDMD	965,370		965,370	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	16	965,353
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Production and Gat	5,190,247		5,190,247				0		89	5,190,158
22														
23	Plant in Service	Gas Products Extraction Plant	340001G-Gs Prod Extrct Land O	PEDMD	49,449		49,449	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	49,448
24	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	463,368		463,368	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	8	463,360
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,491,352		7,491,352	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	128	7,491,224
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	212,341		212,341	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	4	212,337
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	466,094		466,094	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	8	466,086
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	86,809		86,809	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	86,808
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Products Extraction	8,769,413		8,769,413				0		150	8,769,264
30														
31	Plant in Service	Gas Underground Storage Plar	350100-UG Storage Land Own in Fee	USDMD	985,100		985,100	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	14	985,086
32	Plant in Service	Gas Underground Storage Plar	351000-UG Storage Str & Improve	USDMD	1,569,936		1,569,936	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	22	1,569,914
33	Plant in Service	Gas Underground Storage Plar	352100-UG Storage Leasehld & Rgts	USDMD	436,731		436,731	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	6	436,725
34	Plant in Service	Gas Underground Storage Plar	352103-UG Stor Lhld & Rts-Roundup	USDMD	251,496		251,496	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	3	251,493
35	Plant in Service	Gas Underground Storage Plar	352200-UG Storage Reservoirs	USDMD	10,932,311		10,932,311	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	151	10,932,160
36	Plant in Service	Gas Underground Storage Plar	352300-UG Storage Nonrecover Gas	USDMD	133,467		133,467	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	133,465
37	Plant in Service	Gas Underground Storage Plar	353000G-UG Storage Lines	USDMD	4,357,988		4,357,988	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	60	4,357,928
38	Plant in Service	Gas Underground Storage Plar	354000G-UG Storage Compress S	USDMD	10,283,464		10,283,464	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	142	10,283,322
39	Plant in Service	Gas Underground Storage Plar	355000G-UG Storage M & R Sta	USDMD	771,748		771,748	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	11	771,738
40	Plant in Service	Gas Underground Storage Plar	356000G-UG Storage Purificati	USDMD	4,327,276		4,327,276	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	60	4,327,216
41	Plant in Service	Gas Underground Storage Plar	357000G-UG Storage Other Equi	USDMD	63,622		63,622	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	63,621
42	Plant in Service	Gas Underground Storage Plar	360001G-Other Stor Land in Fee	USDMD	441,784		441,784	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	6	441,778
43	Plant in Service	Gas Underground Storage Plar	363200-Other Stor Vaporizing E	USDMD	411,007		411,007	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	6	411,002
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Underground Stora	34,965,931		34,965,931				0		482	34,965,448
45														
46	Plant in Service	Underground Storage Base Ga	117100-Gas Stored-Base Gas	USDMD	9,174,894		9,174,894	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	127	9,174,767
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underground Storage B	9,174,894		9,174,894				0		127	9,174,767
48														

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
49	Plant in Service	Gas Transmission Plant	365100-Tran Land Owned in Fee	TRDMD	4,439,201		4,439,201	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	616	4,438,585
50	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	38,185,107		38,185,107	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	5,298	38,179,808
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	23,573,495		23,573,495	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	3,271	23,570,224
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,663,500		1,663,500	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	231	1,663,269
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	662,107,575	(327,635,805)	334,471,770	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	46,410	334,425,360
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	143,926,228		143,926,228	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	19,971	143,906,257
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	91,682,175		91,682,175	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	12,721	91,669,454
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,940,110		1,940,110	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	269	1,939,841
57	Plant in Service	Gas Transmission Plant	Sub-Total Gas Transmission Plant		967,517,390	(327,635,805)	639,881,585				0		88,787	639,792,798
58														
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	1,929,654		1,929,654	PSC CPUC	PSC FERC	PSC CPUC		100.00%		1,929,654
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	18,352,527		18,352,527	PSC CPUC	PSC FERC	PSC CPUC		100.00%		18,352,527
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	6,696,733		6,696,733	PSC CPUC	PSC FERC	PSC CPUC		100.00%		6,696,733
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	7,395,193		7,395,193	PSC CPUC	PSC FERC	PSC CPUC		100.00%		7,395,193
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	627,675,490	(485,232,182)	142,443,308	PSC CPUC	PSC FERC	PSC CPUC		100.00%		142,443,308
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	812,720,616	(83,363,956)	729,356,660	PSC CPUC	PSC FERC	PSC CPUC		100.00%		729,356,660
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	9,340,971		9,340,971	PSC CPUC	PSC FERC	PSC CPUC		100.00%		9,340,971
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	34,910,038		34,910,038	PSC CPUC	PSC FERC	PSC CPUC		100.00%		34,910,038
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	8,442,490		8,442,490	PSC CPUC	PSC FERC	PSC CPUC		100.00%		8,442,490
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	213,304		213,304	PSC CPUC	PSC FERC	PSC CPUC		100.00%		213,304
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	82,457,471		82,457,471	PSC CPUC	PSC FERC	PSC CPUC		100.00%		82,457,471
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	622,458,384		622,458,384	PSC CPUC	PSC FERC	PSC CPUC		100.00%		622,458,384
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	238,725,161		238,725,161	PSC CPUC	PSC FERC	PSC CPUC		100.00%		238,725,161
72	Plant in Service	Gas Distribution Plant	381065-Distr Meters-AMR (Old)	PSC CPUC	65,743,313		65,743,313	PSC CPUC	PSC FERC	PSC CPUC		100.00%		65,743,313
73	Plant in Service	Gas Distribution Plant	381066-Distribution meters	PSC CPUC	87,830		87,830	PSC CPUC	PSC FERC	PSC CPUC		100.00%		87,830
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	103,325,085		103,325,085	PSC CPUC	PSC FERC	PSC CPUC		100.00%		103,325,085
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	55,148,073		55,148,073	PSC CPUC	PSC FERC	PSC CPUC		100.00%		55,148,073
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	318		318	PSC CPUC	PSC FERC	PSC CPUC		100.00%		318
77	Plant in Service	Gas Distribution Plant	Sub-Total Gas Distribution Plant		2,695,622,650	(568,596,138)	2,127,026,512							2,127,026,512
78														
79	Plant in Service	General Plant	302000-Intg Franchises & Consent	PIS-SUBT	0		0	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	0
80	Plant in Service	General Plant	370000G-Gs Tran Communication	PIS-SUBT	0		0	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	0
81	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	191,338		191,338	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	6	191,332
82	Plant in Service	General Plant	389002-General Land Rights	PIS-SUBT	8,533		8,533	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	8,533
83	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	1,995,120		1,995,120	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	63	1,995,057
84	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	2,301,734		2,301,734	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	73	2,301,660
85	Plant in Service	General Plant	390060-Genl Str & Imp-Remodeling	PIS-SUBT	432,569		432,569	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	14	432,555
86	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,857,849		2,857,849	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	91	2,857,759
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	58,723		58,723	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	2	58,721
88	Plant in Service	General Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	0		0	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	0
89	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	16,238,986		16,238,986	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	516	16,238,470
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	685,149		685,149	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	22	685,127
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	10,608,608		10,608,608	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	337	10,608,270
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	445,824		445,824	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	14	445,810
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	3,692,708		3,692,708	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	117	3,692,591
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	27,519,643		27,519,643	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	875	27,518,768
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	1,103,666		1,103,666	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	35	1,103,631
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	5,616,622		5,616,622	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	179	5,616,444
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	12,559,174		12,559,174	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	399	12,558,774
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	4,441,598		4,441,598	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	141	4,441,457
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	31,287,288		31,287,288	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	995	31,286,293
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	611,486		611,486	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	19	611,466
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	7,288		7,288	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	7,288
102	Plant in Service	General Plant	Sub-Total General Plant		122,663,905		122,663,905				0		3,899	122,660,006

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
103														
104	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	962,898		962,898	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	31	962,867
105	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	82,593,047	(21,707,638)	60,885,409	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,935	60,883,473
106	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	44,395,951		44,395,951	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,411	44,394,539
107	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	20,567,910		20,567,910	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	654	20,567,256
108	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	1,719,171		1,719,171	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	55	1,719,116
109	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	22,273,005		22,273,005	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	708	22,272,297
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	25,336,840		25,336,840	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	805	25,336,034
111	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bid	PIS-SUBT	605,417		605,417	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	19	605,398
112	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	261,168		261,168	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	8	261,160
113	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	4,379,474		4,379,474	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	139	4,379,335
114	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	12,897,450	(1,186,253)	11,711,197	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	372	11,710,825
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	45,866,836		45,866,836	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,458	45,865,378
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	378,242		378,242	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	12	378,230
117	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT	0		0	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	0
118	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	229,987		229,987	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	7	229,980
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	4,105,311		4,105,311	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	130	4,105,181
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	598,145		598,145	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	19	598,126
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,015,812		1,015,812	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	32	1,015,780
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	74,164		74,164	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	2	74,162
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	404,614		404,614	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	13	404,601
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	266,891		266,891	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	8	266,883
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	3,425,725		3,425,725	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	109	3,425,616
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	133,630		133,630	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	4	133,626
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,194,929		1,194,929	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	38	1,194,891
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	7,434,522	(118,491)	7,316,031	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	233	7,315,799
129	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	2,065		2,065	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	2,065
130	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	323,691		323,691	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	10	323,681
131	Plant in Service	Common Plant	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
132	Plant in Service	Common Plant		Sub-Total Common Plant	281,446,894	(23,012,382)	258,434,512				0		8,215	258,426,297
133														
134	Plant in Service			Sub-Total Plant in Service	4,171,625,412	(919,244,325)	3,252,381,087				0	113	103,220	3,252,277,867
135														
136	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(32,752,946)	840,431	(31,912,515)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(1,014)	(31,911,501)
137	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plant	(32,752,946)	840,431	(31,912,515)				0		(1,014)	(31,911,501)
138														
139	Reserve for Depr and Amort	Gas Production and Gathering	108-Accumulated provision	P&GDMD	(4,577,580)		(4,577,580)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(78)	(4,577,502)
140	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Production and Gat	(4,577,580)		(4,577,580)				0		(78)	(4,577,502)
141														
142	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(3,774,860)		(3,774,860)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(64)	(3,774,795)
143	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Products Extraction	(3,774,860)		(3,774,860)				0		(64)	(3,774,795)
144														
145	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(17,463,910)		(17,463,910)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(241)	(17,463,669)
146	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Underground Stora	(17,463,910)		(17,463,910)				0		(241)	(17,463,669)
147														
148	Reserve for Depr and Amort	Underground Storage Base Gas	108-Accumulated provision	USDMD	68,332		68,332	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	68,331
149	Reserve for Depr and Amort	Underground Storage Base Gas		Sub-Total Underground Storage B	68,332		68,332				0		1	68,331
150														
151	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(164,747,572)	22,875,682	(141,871,890)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(19,686)	(141,852,205)
152	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(164,747,572)	22,875,682	(141,871,890)				0		(19,686)	(141,852,205)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
153														
154	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(874,771,541)	14,422,019	(860,349,522)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(860,349,522)
155	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(874,771,541)	14,422,019	(860,349,522)							(860,349,522)
156														
157	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(46,004,293)	893,830	(45,110,462)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(1,434)	(45,109,028)
158	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(46,004,293)	893,830	(45,110,462)				0		(1,434)	(45,109,028)
159														
160	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(148,836,919)	23,297,080	(125,539,839)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(3,991)	(125,535,848)
161	Reserve for Depr and Amort	Common Plant	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
162	Reserve for Depr and Amort	Common Plant		Sub-Total Common Plant	(148,836,919)	23,297,080	(125,539,839)				0		(3,991)	(125,535,848)
163														
164	Reserve for Depr and Amort			Sub-Total Reserve for Depr and A	<u>(1,292,861,288)</u>	<u>62,329,042</u>	<u>(1,230,532,247)</u>				0	10	<u>(26,507)</u>	<u>(1,230,505,740)</u>
165														
166	Net Plant in Service:													
167	Net Gas Production and Gatherir				612,667		612,667						10	612,656
168	Net Gas Products Extraction Plant				4,994,554		4,994,554						85	4,994,469
169	Net Gas Underground Storage Pl				17,502,021		17,502,021						241	17,501,779
170	Net Underground Storage Base C				9,243,226		9,243,226						128	9,243,098
171	Net Gas Transmission Plant				802,769,818	(304,760,123)	498,009,695						69,102	497,940,593
172	Net Gas Distribution Plant				1,820,851,109	(554,174,119)	1,266,676,990							1,266,676,990
173	Net General Plant				76,659,613	893,830	77,553,443						2,465	77,550,978
174	Net Gas Common and Intangible				146,131,117	1,125,129	147,256,246						4,681	147,251,565
175	Total Net Plant in Service				<u>2,878,764,124</u>	<u>(856,915,283)</u>	<u>2,021,848,840</u>						<u>76,713</u>	<u>2,021,772,128</u>
176														
177	Plant in Service: HFU	Gas Transmission Operations	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
178	Plant in Service: HFU	Gas Transmission Operations		Sub-Total Gas Transmission Oper										
179														
180	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALLOC	655,671		655,671	TRALLOC	PSC FERC	PSC CPUC	0.04%	99.96%	267	655,403
181	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Transmission Plant	655,671		655,671				0		267	655,403
182														
183	Plant in Service: HFU	Gas Distribution Plant	105000-Held for Future Us	PSC CPUC	196,460		196,460	PSC CPUC	PSC FERC	PSC CPUC		100.00%		196,460
184	Plant in Service: HFU	Gas Distribution Plant		Sub-Total Gas Distribution Plant	196,460		196,460							196,460
185														
186	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	7,461,463	(7,461,463)	0	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	0
187	Plant in Service: HFU	Common Plant		Sub-Total Common Plant	7,461,463	(7,461,463)	0				0		0	0
188														
189	Plant in Service: HFU			Sub-Total Plant in Service: HFU	<u>8,313,593</u>	<u>(7,461,463)</u>	<u>852,131</u>				0	4	<u>267</u>	<u>851,863</u>
190														
191	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	1,060,768	(1,060,768)		PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
192	CWIP	Intangible Plant		Sub-Total Intangible Plant	1,060,768	(1,060,768)							0	
193														
194	CWIP	Gas Production and Gathering	107-CWIP	P&GDMD	5,813	(5,813)		P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
195	CWIP	Gas Production and Gathering Plant		Sub-Total Gas Production and Gat	5,813	(5,813)					0			
196														
197	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	77,168	(77,168)		PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
198	CWIP	Gas Products Extraction Plant		Sub-Total Gas Products Extraction	77,168	(77,168)					0			
199														
200	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	(62,841)		62,841	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
201	CWIP	Gas Underground Storage Plant		Sub-Total Gas Underground Stora	(62,841)		62,841				0			
202														
203	CWIP	Underground Storage Base Ga	107-CWIP	USDMD	135,586	(135,586)		USDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
204	CWIP	Underground Storage Base Gas		Sub-Total Underground Storage B	135,586	(135,586)					0			
205														
206	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	36,955,521	(36,955,521)		TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%		

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
207	CWIP	Gas Transmission Plant		Sub-Total Gas Transmission Plant	36,955,521	(36,955,521)						0		
208														
209	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	37,464,341	(37,464,341)		PSC CPUC	PSC FERC	PSC CPUC		100.00%		
210	CWIP	Gas Distribution Plant		Sub-Total Gas Distribution Plant	37,464,341	(37,464,341)								
211														
212	CWIP	General Plant	107-CWIP	PIS-SUBT	15,969,950	(15,969,950)		PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
213	CWIP	General Plant		Sub-Total General Plant	15,969,950	(15,969,950)					0			
214														
215	CWIP	Common Plant	107-CWIP	PIS-SUBT	10,547,272	(10,547,272)		PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
216	CWIP	Common Plant	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
217	CWIP	Common Plant		Sub-Total Common Plant	10,547,272	(10,547,272)					0			
218														
219	CWIP			Sub-Total CWIP	102,153,577	(102,153,577)	-				0	10	-	-
220														
221	Total Gas Construction Work in Prog				102,153,577	(102,153,577)								
222														
223	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	8,698,852		8,698,852	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	277	8,698,576
224	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT	(129,693)		(129,693)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(4)	(129,693)
225	Materials and Supplies	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
226	Materials and Supplies	Other Rate Base		Sub-Total Other Rate Base	8,569,159		8,569,159				0		272	8,568,887
227														
228	Materials and Supplies			Sub-Total Materials and Supplies	8,569,159	-	8,569,159				0	3	272	8,568,887
229														
230	Materials and Supplies Capitalized					(2,258,830)	(2,258,830)						(72)	(2,258,759)
231	Total Gas Materials and Supplies				8,569,159	(2,258,830)	6,310,329						201	6,310,128
232														
233	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC	57,346,866	(57,346,866)		PSC CPUC	PSC FERC	PSC CPUC		100.00%		
234	Fuel Inventory	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
235	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	57,346,866	(57,346,866)								
236														
237	Fuel Inventory			Sub-Total Fuel Inventory	57,346,866	(57,346,866)	-					2	-	-
238														
239	Cash Working Capital					(36,456,804)	(36,456,804)						(1,555)	(36,319,436)
240														
241	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	37,728,298		37,728,298	PSC CPUC	PSC FERC	PSC CPUC		100.00%		37,728,298
242	Prepaid Assets	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
243	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	37,728,298		37,728,298							37,728,298
244														
245	Prepaid Assets			Sub-Total Prepaid Assets	37,728,298	-	37,728,298					2	-	37,728,298
246														
247	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	169,156	(304,731)	(135,574)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(4)	(135,570)
248	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(3,728,609)	(112,738)	(3,841,347)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(122)	(3,841,225)
249	ADIT	Intangible Plant		Sub-Total Intangible Plant	(3,559,453)	(417,469)	(3,976,922)				0		(126)	(3,976,795)
250														
251	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
252	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	PSC CPUC	(0)	0	(0)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(0)
253	ADIT	Gas Manufactured Plant		Sub-Total Gas Manufactured Plan	(0)	0	(0)							(0)
254														
255	ADIT	Gas Production and Gathering	190-ADIT	P&GDMD	917	(49)	868	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	868
256	ADIT	Gas Production and Gathering	282-ADIT: Other Property	P&GDMD	(61,325)	(14,775)	(76,100)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(1)	(76,099)
257	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Production and Gat	(60,409)	(14,824)	(75,232)				0		(1)	(75,231)
258														

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
259	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	57,305		57,305	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	57,304
260	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(1,651,678)	21,771	(1,629,907)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(28)	(1,629,879)
261	ADIT	Gas Products Extraction Plant		Sub-Total Gas Products Extraction	(1,594,373)	21,771	(1,572,602)				0		(27)	(1,572,576)
262														
263	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	109,014	718	109,731	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	109,730
264	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,470,873)	91,486	(4,379,387)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(60)	(4,379,326)
265	ADIT	Gas Underground Storage Plant		Sub-Total Gas Underground Storage	(4,361,859)	92,204	(4,269,655)				0		(59)	(4,269,596)
266														
267	ADIT	Gas Transmission Plant	190-ADIT	TRALOC	173		173	TRALOC	PSC FERC	PSC CPUC	0.04%	99.96%	0	173
268	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	8,398,857	(192,299)	8,206,558	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1,139	8,205,420
269	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALOC	(250,072)	(420)	(250,492)	TRALOC	PSC FERC	PSC CPUC	0.04%	99.96%	(102)	(250,390)
270	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(230,777,808)	85,643,992	(145,133,816)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(20,138)	(145,113,677)
271	ADIT	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(222,628,849)	85,451,273	(137,177,577)				0		(19,102)	(137,158,475)
272														
273	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	108,757,193	(902,432)	107,854,761	PSC CPUC	PSC FERC	PSC CPUC		100.00%		107,854,761
274	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(603,051,326)	141,712,379	(461,338,947)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(461,338,947)
275	ADIT	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(494,294,133)	140,809,947	(353,484,186)							(353,484,186)
276														
277	ADIT	General Plant	190-ADIT	PIS-SUBT	748,240	12,931	761,171	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	24	761,146
278	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(26,293,704)	535,024	(25,758,681)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(819)	(25,757,862)
279	ADIT	General Plant		Sub-Total General Plant	(25,545,465)	547,955	(24,997,510)				0		(795)	(24,996,715)
280														
281	ADIT	Common Plant	190-ADIT	PIS-SUBT	434,712	(37,972)	396,740	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	13	396,727
282	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(16,083,821)	(339,807)	(16,423,628)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(522)	(16,423,106)
283	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(16,037,588)	843,127	(15,194,461)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(483)	(15,193,978)
284	ADIT	Common Plant		Sub-Total Common Plant	(31,686,696)	465,348	(31,221,349)				0		(992)	(31,220,356)
285														
286	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,248,633		2,248,633	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	154	2,248,479
287	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	30,472,157	(25,620,258)	4,851,899	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	184	4,851,715
288	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	3,613,954		3,613,954	PSC CPUC	PSC FERC	PSC CPUC		100.00%		3,613,954
289	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	(15,681,350)	15,681,350		PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%		
290	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(2,819,339)		(2,819,339)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(193)	(2,819,146)
291	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD				P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
292	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(33,613,686)	33,040,602	(573,084)	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	(22)	(573,062)
293	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	(15,779,631)	23,101,694	7,322,063				0		123	7,321,940
294														
295	ADIT			Sub-Total ADIT	(799,510,868)	250,057,898	(549,452,970)				0	28	(20,979)	(549,431,992)
296														
297	Interest on CWIP ADIT													
298														
299	Total Accumulated Deferred Income				(799,510,868)	250,057,898	(549,452,970)						(20,979)	(549,431,992)
300	Accumulated Deferred Income Tax: I					74,429,706	74,429,706							68,413,675
301	Total Accumulated Deferred Income				(799,510,868)	324,487,604	(475,023,264)						(20,979)	(481,018,317)
302														
303	Customer Advances for Construction Other Rate Base	25200-Customer Advances for Construction	PSC CPUC		(49,653,222)		(49,653,222)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(49,653,222)
304	Customer Advances for Construction Other Rate Base	This line is intentionally blank	PSC CPUC					PSC CPUC	PSC FERC	PSC CPUC		100.00%		
305	Customer Advances for Construction Other Rate Base		Sub-Total Other Rate Base		(49,653,222)		(49,653,222)							(49,653,222)
306														
307	Customer Advances for Construction		Sub-Total Customer Advances for Construction		(49,653,222)	-	(49,653,222)					2	-	(49,653,222)

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
308														
309	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(5,891,842)		(5,891,842)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(5,891,842)
310	Customer Deposits	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
311	Customer Deposits	Other Rate Base		Sub-Total Other Rate Base	(5,891,842)		(5,891,842)							(5,891,842)
312														
313	Customer Deposits			Sub-Total Customer Deposits	<u>(5,891,842)</u>	-	<u>(5,891,842)</u>					2	-	<u>(5,891,842)</u>
314														
315	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(904,895)		(904,895)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(62)	(904,833)
316	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	11,075,334		11,075,334	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	758	11,074,576
317	Regulatory Liability	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
318	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	10,170,440		10,170,440				0		696	10,169,743
319														
320	Regulatory Liability			Sub-Total Regulatory Liability	<u>10,170,440</u>	-	<u>10,170,440</u>				0	3	<u>696</u>	<u>10,169,743</u>
321														
322	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	31,683,128		31,683,128	PSC CPUC	PSC FERC	PSC CPUC		100.00%		31,683,128
323	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	31,683,128		31,683,128							31,683,128
324														
325	Regulatory Assets			Sub-Total Regulatory Assets	<u>31,683,128</u>	-	<u>31,683,128</u>					1	-	<u>31,683,128</u>
326														
327		This line is intentionally blank	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
328	Rate Base	This line is intentionally blank		Sub-Total This line is intentionally										
329														
330	Rate Base			Sub-Total Rate Base	-	-	-					1	-	-
331														
332	Net Original Cost Rate Base				2,279,673,254	(738,105,220)	1,541,568,034						55,343	1,535,632,472

Public Service Company of Colorado

Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
1	Plant in Service	Intangible Plant	302000-Intg Franchises & Consent	PIS-SUBT	1,274,476				1,274,476
2	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	44,999,612				44,999,612
3	Plant in Service	Intangible Plant		Sub-Total Intangible Plant	46,274,088				46,274,088
4									
5	Plant in Service	Gas Manufactured Plant	325400-Natrl Prod Land Rights	PSC CPUC	0				0
6	Plant in Service	Gas Manufactured Plant	327000-Natrl Prod Compr Sta Str	PSC CPUC	0				0
7	Plant in Service	Gas Manufactured Plant	328000-Natrl Prod M & R Sta Str	PSC CPUC	0				0
8	Plant in Service	Gas Manufactured Plant	329000-Natrl Prod Other Structure	PSC CPUC	0				0
9	Plant in Service	Gas Manufactured Plant	332000G-Natrl Gs Prod Field L	PSC CPUC	0				0
10	Plant in Service	Gas Manufactured Plant	333000G-Natrl Gs Prod Comp St	PSC CPUC	0				0
11	Plant in Service	Gas Manufactured Plant	334000G-Natrl Gs Prod M & R S	PSC CPUC	0				0
12	Plant in Service	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	0				0
13									
14	Plant in Service	Gas Production and Gathering Plant	325400-Natrl Prod Land Rights	P&GDMD	99,049				99,049
15	Plant in Service	Gas Production and Gathering Plant	327000-Natrl Prod Compr Sta Str	P&GDMD	17,295				17,295
16	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	105,506				105,506
17	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	9,056				9,056
18	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,680,224				3,680,224
19	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	313,748				313,748
20	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	965,370				965,370
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	5,190,247				5,190,247
22									
23	Plant in Service	Gas Products Extraction Plant	340001G-Gs Prod Extrct Land O	PEDMD	49,449				49,449
24	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	463,368				463,368
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,491,352				7,491,352
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	212,341				212,341
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	466,094				466,094
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	86,809				86,809
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	8,769,413				8,769,413
30									
31	Plant in Service	Gas Underground Storage Plant	350100-UG Storage Land Own in Fee	USDMD	985,100				985,100
32	Plant in Service	Gas Underground Storage Plant	351000-UG Storage Str & Improve	USDMD	1,569,936				1,569,936
33	Plant in Service	Gas Underground Storage Plant	352100-UG Storage Leasehld & Rgts	USDMD	436,731				436,731
34	Plant in Service	Gas Underground Storage Plant	352103-UG Stor Lhld & Rts-Roundup	USDMD	251,496				251,496
35	Plant in Service	Gas Underground Storage Plant	352200-UG Storage Reservoirs	USDMD	10,932,311				10,932,311
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,467				133,467
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,357,988				4,357,988
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	10,283,464				10,283,464
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	771,748				771,748
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,327,276				4,327,276
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	63,622				63,622
42	Plant in Service	Gas Underground Storage Plant	360001G-Other Stor Land in Fee	USDMD	441,784				441,784
43	Plant in Service	Gas Underground Storage Plant	363200-Other Stor Vaporizing E	USDMD	411,007				411,007
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	34,965,931				34,965,931
45									
46	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,894				9,174,894
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	9,174,894				9,174,894
48									
49	Plant in Service	Gas Transmission Plant	365100-Tran Land Owned in Fee	TRDMD	4,439,201				4,439,201
50	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	38,185,107				38,185,107
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	23,573,495				23,573,495

Public Service Company of Colorado

Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,663,500				1,663,500
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	662,107,575	(327,635,805)		(327,635,805)	334,471,770
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	143,926,228				143,926,228
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	91,682,175				91,682,175
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,940,110				1,940,110
57	Plant in Service	Gas Transmission Plant		Sub-Total Gas Transmission Plant	967,517,390	(327,635,805)		(327,635,805)	639,881,585
58									
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	1,929,654				1,929,654
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	18,352,527				18,352,527
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	6,696,733				6,696,733
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	7,395,193				7,395,193
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	627,675,490	(485,232,182)		(485,232,182)	142,443,308
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	812,720,616	(83,363,956)		(83,363,956)	729,356,660
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	9,340,971				9,340,971
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	34,910,038				34,910,038
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	8,442,490				8,442,490
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	213,304				213,304
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	82,457,471				82,457,471
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	622,458,384				622,458,384
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	238,725,161				238,725,161
72	Plant in Service	Gas Distribution Plant	381065-Distr Meters-AMR (Old)	PSC CPUC	65,743,313				65,743,313
73	Plant in Service	Gas Distribution Plant	381066-Distribution meters	PSC CPUC	87,830				87,830
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	103,325,085				103,325,085
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	55,148,073				55,148,073
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	318				318
77	Plant in Service	Gas Distribution Plant		Sub-Total Gas Distribution Plant	2,695,622,650	(568,596,138)		(568,596,138)	2,127,026,512
78									
79	Plant in Service	General Plant	302000-Intg Franchises & Consent	PIS-SUBT	0				0
80	Plant in Service	General Plant	370000G-Gs Tran Communication	PIS-SUBT	0				0
81	Plant in Service	General Plant	389001-General Land Owned in Fe	PIS-SUBT	191,338				191,338
82	Plant in Service	General Plant	389002-General Land Rights	PIS-SUBT	8,533				8,533
83	Plant in Service	General Plant	390000-Genl Structures & Improv	PIS-SUBT	1,995,120				1,995,120
84	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	2,301,734				2,301,734
85	Plant in Service	General Plant	390060-Genl Str & Imp-Remodeling	PIS-SUBT	432,569				432,569
86	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,857,849				2,857,849
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	58,723				58,723
88	Plant in Service	General Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	0				0
89	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	16,238,986				16,238,986
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	685,149				685,149
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	10,608,608				10,608,608
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	445,824				445,824
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	3,692,708				3,692,708
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	27,519,643				27,519,643
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	1,103,666				1,103,666
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	5,616,622				5,616,622
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	12,559,174				12,559,174
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	4,441,598				4,441,598
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	31,287,288				31,287,288
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	611,486				611,486
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	7,288				7,288
102	Plant in Service	General Plant		Sub-Total General Plant	122,663,905				122,663,905

Public Service Company of Colorado

Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
103									
104	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	962,898				962,898
105	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	82,593,047	(21,707,638)		(21,707,638)	60,885,409
106	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	44,395,951				44,395,951
107	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	20,567,910				20,567,910
108	Plant in Service	Common Plant	389001-General Land Owned in Fe	PIS-SUBT	1,719,171				1,719,171
109	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	22,273,005				22,273,005
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	25,336,840				25,336,840
111	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	605,417				605,417
112	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	261,168				261,168
113	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	4,379,474				4,379,474
114	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	12,897,450	(1,186,253)		(1,186,253)	11,711,197
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	45,866,836				45,866,836
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	378,242				378,242
117	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT	0				0
118	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	229,987				229,987
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	4,105,311				4,105,311
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	598,145				598,145
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,015,812				1,015,812
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	74,164				74,164
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	404,614				404,614
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	266,891				266,891
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	3,425,725				3,425,725
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	133,630				133,630
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,194,929				1,194,929
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	7,434,522	(118,491)		(118,491)	7,316,031
129	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	2,065				2,065
130	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	323,691				323,691
131	Plant in Service	Common Plant		Sub-Total Common Plant	281,446,894	(23,012,382)		(23,012,382)	258,434,512
132									
133	Plant in Service			Sub-Total Plant in Service	4,171,625,412	(919,244,325)		(919,244,325)	3,252,381,087
134									
135	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(32,752,946)	840,431		840,431	(31,912,515)
136	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plant	(32,752,946)	840,431		840,431	(31,912,515)
137									
138	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,577,580)				(4,577,580)
139	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	(4,577,580)				(4,577,580)
140									
141	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(3,774,860)				(3,774,860)
142	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(3,774,860)				(3,774,860)
143									
144	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(17,463,910)				(17,463,910)
145	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(17,463,910)				(17,463,910)
146									
147	Reserve for Depr and Amort	Underground Storage Base Gas	108-Accumulated provision	USDMD	68,332				68,332
148	Reserve for Depr and Amort	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	68,332				68,332
149									
150	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(164,747,572)	22,875,682		22,875,682	(141,871,890)
151	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(164,747,572)	22,875,682		22,875,682	(141,871,890)
152									
153	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(874,771,541)	14,422,019		14,422,019	(860,349,522)

Public Service Company of Colorado

Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
154	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(874,771,541)	14,422,019		14,422,019	(860,349,522)
155									
156	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(46,004,293)	893,830		893,830	(45,110,462)
157	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(46,004,293)	893,830		893,830	(45,110,462)
158									
159	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(148,836,919)	23,297,080		23,297,080	(125,539,839)
160	Reserve for Depr and Amort	Common Plant		Sub-Total Common Plant	(148,836,919)	23,297,080		23,297,080	(125,539,839)
161									
162	Reserve for Depr and Amort			Sub-Total Reserve for Depr and Amort	(1,292,861,288)	62,329,042		62,329,042	(1,230,532,247)
163									
164	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALOC	655,671				655,671
165	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Transmission Plant	655,671				655,671
166									
167	Plant in Service: HFU	Gas Distribution Plant	105000-Held for Future Us	PSC CPUC	196,460				196,460
168	Plant in Service: HFU	Gas Distribution Plant		Sub-Total Gas Distribution Plant	196,460				196,460
169									
170	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	7,461,463	(7,461,463)		(7,461,463)	0
171	Plant in Service: HFU	Common Plant		Sub-Total Common Plant	7,461,463	(7,461,463)		(7,461,463)	0
172									
173	Plant in Service: HFU			Sub-Total Plant in Service: HFU	8,313,593	(7,461,463)		(7,461,463)	852,131
174									
175	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	1,060,768	(1,060,768)		(1,060,768)	
176	CWIP	Intangible Plant		Sub-Total Intangible Plant	1,060,768	(1,060,768)		(1,060,768)	
177									
178	CWIP	Gas Production and Gathering Plant	107-CWIP	P&GDMD	5,813	(5,813)		(5,813)	
179	CWIP	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	5,813	(5,813)		(5,813)	
180									
181	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	77,168	(77,168)		(77,168)	
182	CWIP	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	77,168	(77,168)		(77,168)	
183									
184	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	(62,841)	62,841		62,841	
185	CWIP	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(62,841)	62,841		62,841	
186									
187	CWIP	Underground Storage Base Gas	107-CWIP	USDMD	135,586	(135,586)		(135,586)	
188	CWIP	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	135,586	(135,586)		(135,586)	
189									
190	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	36,955,521	(36,955,521)		(36,955,521)	
191	CWIP	Gas Transmission Plant		Sub-Total Gas Transmission Plant	36,955,521	(36,955,521)		(36,955,521)	
192									
193	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	37,464,341	(37,464,341)		(37,464,341)	
194	CWIP	Gas Distribution Plant		Sub-Total Gas Distribution Plant	37,464,341	(37,464,341)		(37,464,341)	
195									
196	CWIP	General Plant	107-CWIP	PIS-SUBT	15,969,950	(15,969,950)		(15,969,950)	
197	CWIP	General Plant		Sub-Total General Plant	15,969,950	(15,969,950)		(15,969,950)	
198									
199	CWIP	Common Plant	107-CWIP	PIS-SUBT	10,547,272	(10,547,272)		(10,547,272)	
200	CWIP	Common Plant		Sub-Total Common Plant	10,547,272	(10,547,272)		(10,547,272)	
201									
202	CWIP			Sub-Total CWIP	102,153,577	(102,153,577)		(102,153,577)	
203									
204	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	8,698,852				8,698,852

Public Service Company of Colorado

Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
205	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT	(129,693)				(129,693)
206	Materials and Supplies	Other Rate Base		Sub-Total Other Rate Base	8,569,159				8,569,159
207									
208	Materials and Supplies			Sub-Total Materials and Supplies	8,569,159				8,569,159
209									
210	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC	57,346,866	(57,346,866)		(57,346,866)	
211	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	57,346,866	(57,346,866)		(57,346,866)	
212									
213	Fuel Inventory			Sub-Total Fuel Inventory	57,346,866	(57,346,866)		(57,346,866)	
214									
215	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	37,728,298				37,728,298
216	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	37,728,298				37,728,298
217									
218	Prepaid Assets			Sub-Total Prepaid Assets	37,728,298				37,728,298
219									
220	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	169,156	(304,731)		(304,731)	(135,574)
221	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(3,728,609)	(112,738)		(112,738)	(3,841,347)
222	ADIT	Intangible Plant		Sub-Total Intangible Plant	(3,559,453)	(417,469)		(417,469)	(3,976,922)
223									
224	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC	0			0	0
225	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	PSC CPUC	(0)	0		0	(0)
226	ADIT	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	(0)	0		0	(0)
227									
228	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	917	(49)		(49)	868
229	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD	(61,325)	(14,775)		(14,775)	(76,100)
230	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	(60,409)	(14,824)		(14,824)	(75,232)
231									
232	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	57,305				57,305
233	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(1,651,678)	21,771		21,771	(1,629,907)
234	ADIT	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(1,594,373)	21,771		21,771	(1,572,602)
235									
236	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	109,014	718		718	109,731
237	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,470,873)	91,486		91,486	(4,379,387)
238	ADIT	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(4,361,859)	92,204		92,204	(4,269,655)
239									
240	ADIT	Gas Transmission Plant	190-ADIT	TRALOC	173				173
241	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	8,398,857	(192,299)		(192,299)	8,206,558
242	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALOC	(250,072)	(420)		(420)	(250,492)
243	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(230,777,808)	85,643,992		85,643,992	(145,133,816)
244	ADIT	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(222,628,849)	85,451,273		85,451,273	(137,177,577)
245									
246	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	108,757,193	(902,432)		(902,432)	107,854,761
247	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(603,051,326)	141,712,379		141,712,379	(461,338,947)
248	ADIT	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(494,294,133)	140,809,947		140,809,947	(353,484,186)
249									
250	ADIT	General Plant	190-ADIT	PIS-SUBT	748,240	12,931		12,931	761,171
251	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(26,293,704)	535,024		535,024	(25,758,681)
252	ADIT	General Plant		Sub-Total General Plant	(25,545,465)	547,955		547,955	(24,997,510)
253									
254	ADIT	Common Plant	190-ADIT	PIS-SUBT	434,712	(37,972)		(37,972)	396,740
255	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(16,083,821)	(339,807)		(339,807)	(16,423,628)

Public Service Company of Colorado

Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
256	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(16,037,588)	843,127		843,127	(15,194,461)
257	ADIT	Common Plant		Sub-Total Common Plant	(31,686,696)	465,348		465,348	(31,221,349)
258									
259	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,248,633				2,248,633
260	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	30,472,157	(25,620,258)		(25,620,258)	4,851,899
261	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	3,613,954				3,613,954
262	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	(15,681,350)	15,681,350		15,681,350	
263	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(2,819,339)				(2,819,339)
264	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD					
265	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(33,613,686)	33,040,602		33,040,602	(573,084)
266	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	(15,779,691)	23,101,694		23,101,694	7,322,063
267									
268	ADIT			Sub-Total ADIT	(799,510,868)	250,057,898		250,057,898	(549,452,970)
269									
270	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PSC CPUC	(49,653,222)				(49,653,222)
271	Customer Advances for Construction	Other Rate Base		Sub-Total Other Rate Base	(49,653,222)				(49,653,222)
272									
273	Customer Advances for Construction			Sub-Total Customer Advances for Construction	(49,653,222)				(49,653,222)
274									
275	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(5,891,842)				(5,891,842)
276	Customer Deposits	Other Rate Base		Sub-Total Other Rate Base	(5,891,842)				(5,891,842)
277									
278	Customer Deposits			Sub-Total Customer Deposits	(5,891,842)				(5,891,842)
279									
280	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(904,895)				(904,895)
281	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	11,075,334				11,075,334
282	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	10,170,440				10,170,440
283									
284	Regulatory Liability			Sub-Total Regulatory Liability	10,170,440				10,170,440
285									
286	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	31,683,128				31,683,128
287	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	31,683,128				31,683,128
288									
289	Regulatory Assets			Sub-Total Regulatory Assets	31,683,128				31,683,128
290									

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	Eliminate PSIA-TIMP (T)	TRDMD	(198,157,561)
2	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	Eliminate PSIA-West Main	TRDMD	(129,478,244)
3	Plant in Service	Gas Transmission Plant			Sub-Total Gas Transmission Plant	(327,635,805)
4						
5	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-AMRP	PSC CPUC	(212,160,997)
6	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-DIMP	PSC CPUC	(273,071,185)
7	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	Eliminate PSIA-TIMP (D)	PSC CPUC	(83,363,956)
8	Plant in Service	Gas Distribution Plant			Sub-Total Gas Distribution Plant	(568,596,138)
9						
10	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Business Systems CIP Adjustment	PIS-SUBT	(181,551)
11	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Eliminate SAP General Ledger	PIS-SUBT	(6,809,814)
12	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Eliminate Work and Asset Management	PIS-SUBT	(37,586,136)
13	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	SAP General Ledger	PIS-SUBT	6,809,814
14	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Software Retirement Adjustment	PIS-SUBT	(21,526,087)
15	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Work and Asset Management	PIS-SUBT	37,586,136
16	Plant in Service	Common Plant	391000-General Office Furn & E	Eliminate AGIS - FAN	PIS-SUBT	(1,186,253)
17	Plant in Service	Common Plant	397000-General Communication E	Eliminate Smart Grid City	PIS-SUBT	(118,491)
18	Plant in Service	Common Plant			Sub-Total Common Plant	(23,012,382)
19						
20	Plant in Service				Sub-Total Plant in Service	(919,244,325)
21						
22	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	840,431
23	Reserve for Depr and Amort	Intangible Plant			Sub-Total Intangible Plant	840,431
24						
25	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-TIMP (T)	TRDMD	26,854,356
26	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-West Main	TRDMD	(3,455,161)
27	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	TRDMD	(523,514)
28	Reserve for Depr and Amort	Gas Transmission Plant			Sub-Total Gas Transmission Plant	22,875,682
29						
30	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-AMRP	PSC CPUC	12,281,533
31	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-DIMP	PSC CPUC	(6,819,906)
32	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-TIMP (D)	PSC CPUC	8,527,535
33	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	432,857
34	Reserve for Depr and Amort	Gas Distribution Plant			Sub-Total Gas Distribution Plant	14,422,019
35						
36	Reserve for Depr and Amort	General Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(120,736)
37	Reserve for Depr and Amort	General Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	1,014,566
38	Reserve for Depr and Amort	General Plant			Sub-Total General Plant	893,830
39						
40	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	1,445,049
41	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Business Systems CIP Adjustment	PIS-SUBT	8,645
42	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate AGIS - FAN	PIS-SUBT	219,699
43	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate SAP General Ledger	PIS-SUBT	1,172,588
44	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Smart Grid City	PIS-SUBT	118,491
45	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Work and Asset Management	PIS-SUBT	2,963,899
46	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(22,580)
47	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	SAP General Ledger	PIS-SUBT	(1,172,588)
48	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Software Retirement Adjustment	PIS-SUBT	21,527,776
49	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Work and Asset Management	PIS-SUBT	(2,963,899)
50	Reserve for Depr and Amort	Common Plant			Sub-Total Common Plant	23,297,080
51						
52	Reserve for Depr and Amort				Sub-Total Reserve for Depr and Amort	62,329,042
53						

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
54	Plant in Service: HFU	Common Plant	105000-Held for Future Us	Eliminate AGIS – FAN	PIS-SUBT	(7,461,463)
55	Plant in Service: HFU	Common Plant			Sub-Total Common Plant	(7,461,463)
56						
57	Plant in Service: HFU				Sub-Total Plant in Service: HFU	(7,461,463)
58						
59	CWIP	Intangible Plant	107-CWIP	Eliminate CWIP Balance	PIS-SUBT	(1,060,768)
60	CWIP	Intangible Plant			Sub-Total Intangible Plant	(1,060,768)
61						
62	CWIP	Gas Production and Gathering Plant	107-CWIP	Eliminate CWIP Balance	P&GDMD	(5,813)
63	CWIP	Gas Production and Gathering Plant			Sub-Total Gas Production and Gathering Plant	(5,813)
64						
65	CWIP	Gas Products Extraction Plant	107-CWIP	Eliminate CWIP Balance	PEDMD	(77,168)
66	CWIP	Gas Products Extraction Plant			Sub-Total Gas Products Extraction Plant	(77,168)
67						
68	CWIP	Gas Underground Storage Plant	107-CWIP	Eliminate CWIP Balance	USDMD	62,841
69	CWIP	Gas Underground Storage Plant			Sub-Total Gas Underground Storage Plant	62,841
70						
71	CWIP	Underground Storage Base Gas	107-CWIP	Eliminate CWIP Balance	USDMD	(135,586)
72	CWIP	Underground Storage Base Gas			Sub-Total Underground Storage Base Gas	(135,586)
73						
74	CWIP	Gas Transmission Plant	107-CWIP	Eliminate CWIP Balance	TRDMD	(36,955,521)
75	CWIP	Gas Transmission Plant			Sub-Total Gas Transmission Plant	(36,955,521)
76						
77	CWIP	Gas Distribution Plant	107-CWIP	Eliminate CWIP Balance	PSC CPUC	(37,464,341)
78	CWIP	Gas Distribution Plant			Sub-Total Gas Distribution Plant	(37,464,341)
79						
80	CWIP	General Plant	107-CWIP	Eliminate CWIP Balance	PIS-SUBT	(15,969,950)
81	CWIP	General Plant			Sub-Total General Plant	(15,969,950)
82						
83	CWIP	Common Plant	107-CWIP	Eliminate AGIS – FAN	PIS-SUBT	(4,362,562)
84	CWIP	Common Plant	107-CWIP	Eliminate CWIP Balance	PIS-SUBT	(6,184,710)
85	CWIP	Common Plant			Sub-Total Common Plant	(10,547,272)
86						
87	CWIP				Sub-Total CWIP	(102,153,577)
88						
89	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	Eliminate Gas Delivered/Withdrawn from Storage	PSC CPUC	(57,346,866)
90	Fuel Inventory	Other Rate Base			Sub-Total Other Rate Base	(57,346,866)
91						
92	Fuel Inventory				Sub-Total Fuel Inventory	(57,346,866)
93						
94	ADIT	Intangible Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	316,004
95	ADIT	Intangible Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(620,735)
96	ADIT	Intangible Plant	283-ADIT: Other	ADIT IRS Prorate	PIS-SUBT	(112,738)
97	ADIT	Intangible Plant			Sub-Total Intangible Plant	(417,469)
98						
99	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	ADIT IRS Prorate	PSC CPUC	0
100	ADIT	Gas Manufactured Plant			Sub-Total Gas Manufactured Plant	0
101						
102	ADIT	Gas Production and Gathering Plant	190-ADIT	ADIT IRS Prorate	P&GDMD	(49)
103	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	ADIT IRS Prorate	P&GDMD	(14,775)
104	ADIT	Gas Production and Gathering Plant			Sub-Total Gas Production and Gathering Plant	(14,824)
105						
106	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	ADIT IRS Prorate	PEDMD	21,771

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
107	ADIT	Gas Products Extraction Plant			Sub-Total Gas Products Extraction Plant	21,771
108						
109	ADIT	Gas Underground Storage Plant	190-ADIT	ADIT IRS Prorate	USDMD	718
110	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	ADIT IRS Prorate	USDMD	91,486
111	ADIT	Gas Underground Storage Plant			Sub-Total Gas Underground Storage Plant	92,204
112						
113	ADIT	Gas Transmission Plant	190-ADIT	ADIT IRS Prorate	TRDMD	(192,299)
114	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate	TRALOC	(420)
115	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate	TRDMD	8,380,474
116	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate ADIT IRS Prorate - PSIA	TRDMD	(3,826,733)
117	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (T)	TRDMD	47,973,704
118	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-West Main	TRDMD	32,714,928
119	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	TRDMD	401,620
120	ADIT	Gas Transmission Plant			Sub-Total Gas Transmission Plant	85,451,273
121						
122	ADIT	Gas Distribution Plant	190-ADIT	ADIT IRS Prorate	PSC CPUC	(902,432)
123	ADIT	Gas Distribution Plant	282-ADIT: Other Property	ADIT IRS Prorate	PSC CPUC	20,630,849
124	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate ADIT IRS Prorate - PSIA	PSC CPUC	(12,277,362)
125	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-AMRP	PSC CPUC	47,760,209
126	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-DIMP	PSC CPUC	65,851,515
127	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (D)	PSC CPUC	20,082,424
128	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	(335,257)
129	ADIT	Gas Distribution Plant			Sub-Total Gas Distribution Plant	140,809,947
130						
131	ADIT	General Plant	190-ADIT	ADIT IRS Prorate	PIS-SUBT	12,931
132	ADIT	General Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	1,310,038
133	ADIT	General Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(775,015)
134	ADIT	General Plant			Sub-Total General Plant	547,955
135						
136	ADIT	Common Plant	190-ADIT	ADIT IRS Prorate	PIS-SUBT	(37,972)
137	ADIT	Common Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	636,620
138	ADIT	Common Plant	282-ADIT: Other Property	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(1,156,959)
139	ADIT	Common Plant	282-ADIT: Other Property	Business Systems CIP Adjustment	PIS-SUBT	54,777
140	ADIT	Common Plant	282-ADIT: Other Property	Eliminate AGIS - FAN	PIS-SUBT	140,958
141	ADIT	Common Plant	282-ADIT: Other Property	Eliminate SAP General Ledger	PIS-SUBT	1,977,287
142	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Smart Grid City	PIS-SUBT	(6,863)
143	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Work and Asset Management	PIS-SUBT	9,032,994
144	ADIT	Common Plant	282-ADIT: Other Property	SAP General Ledger	PIS-SUBT	(1,977,287)
145	ADIT	Common Plant	282-ADIT: Other Property	Software Retirement Adjustment	PIS-SUBT	(8,342)
146	ADIT	Common Plant	282-ADIT: Other Property	Work and Asset Management	PIS-SUBT	(9,032,994)
147	ADIT	Common Plant	283-ADIT: Other	ADIT IRS Prorate	PIS-SUBT	843,127
148	ADIT	Common Plant			Sub-Total Common Plant	465,348
149						
150	ADIT	Non-Plant Tax	190-ADIT	Eliminate FAS 109 Related	PIS-NET	(3,494,724)
151	ADIT	Non-Plant Tax	190-ADIT	Eliminate FIN 48 Related	PIS-NET	(1,335)
152	ADIT	Non-Plant Tax	190-ADIT	Eliminate Schedule Ms	PIS-NET	(22,124,199)
153	ADIT	Non-Plant Tax	282-ADIT: Other Property	Eliminate FAS 109 Related	PIS-NET	15,681,350
154	ADIT	Non-Plant Tax	283-ADIT: Other	Eliminate Schedule Ms	PIS-NET	33,040,602
155	ADIT	Non-Plant Tax			Sub-Total Non-Plant Tax	23,101,694
156						
157	ADIT				Sub-Total ADIT	250,057,898
158						

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 6**

Attachment SPB-1
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Public Service Company of Colorado
Materials & Supplies Balances and Elimination of Capitalization
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 7

Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2017	9,510,787
2	Jan - 2018	8,456,204
3	Feb - 2018	8,400,889
4	Mar - 2018	8,448,431
5	Apr - 2018	8,419,162
6	May - 2018	8,401,932
7	Jun - 2018	8,319,057
8	Jul - 2018	8,337,146
9	Aug - 2018	8,351,239
10	Sep - 2018	8,436,394
11	Oct - 2018	8,404,884
12	Nov - 2018	8,402,155
13	Dec - 2018	9,510,787
14		
15	13 Month Average	8,569,159
16		
17	Labor Capitalization Factor (2)	26.36%
18	Less M&S Capitalized	(2,258,830)
19		
20	Pro Forma Materials and Supplies	6,310,329

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 8**

Attachment SPB-1
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Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2018

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
1	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC	12,135,457		12,135,457		12,135,457	(0.018603)	(0.018603)		(225,753)	(225,753)
2	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	376,996,123		376,996,123		376,996,123	(0.018603)	(0.018603)		(7,013,161)	(7,013,161)
3	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	95,106,565		95,106,565		95,106,565	(0.018603)	(0.018603)		(1,769,243)	(1,769,243)
4	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	149,319,546		149,319,546		149,319,546	(0.018603)	(0.018603)		(2,777,753)	(2,777,753)
5	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(140,682,516)		(140,682,516)		(140,682,516)	(0.018603)	(0.018603)		2,617,080	2,617,080
6	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(274,839)		(274,839)		(274,839)	(0.018603)	(0.018603)		5,113	5,113
7	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	251,975	(251,975)				(0.018603)	(0.018603)			
8	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	22,864	(22,864)				(0.018603)	(0.018603)			
9	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	229,339		229,339		229,339	(0.018603)	(0.018603)		(4,266)	(4,266)
10	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						(0.018603)	(0.018603)			
11	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,476		7,476		7,476	(0.018603)	(0.018603)		(139)	(139)
12	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						(0.018603)	(0.018603)			
13	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC						(0.018603)	(0.018603)			
14	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC						(0.018603)	(0.018603)			
15	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC						(0.018603)	(0.018603)			
16	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC						(0.018603)	(0.018603)			
17	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC						(0.018603)	(0.018603)			
18	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC						(0.018603)	(0.018603)			
19	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80751-KS Storage Tax NLG	PSC CPUC						(0.018603)	(0.018603)			
20	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC						(0.018603)	(0.018603)			
21	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC						(0.018603)	(0.018603)			
22	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC						(0.018603)	(0.018603)			
23	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC						(0.018603)	(0.018603)			
24	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC						(0.018603)	(0.018603)			
25	PSCO CWC-Gas Purchased Gas Costs		Sub-Total PSCO CWC		493,111,989	(274,839)	492,837,151		492,837,151	(0)	(0)		(9,168,121)	(9,168,121)
26														
27			Sub-Total Cost of S							(0)	(0)			
28														
29	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,286	146	7,432		7,432	(0.601918)	(0.601918)		(4,474)	(4,474)
30	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)	(0)	(9)		(9)	(0.601918)	(0.601918)		5	5
31	PSCO CWC-Incentive Pay	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,854	117	5,971	0	5,971	(0.601918)	(0.601918)		(3,594)	(3,594)
32	PSCO CWC-Incentive Pay	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,839	57	2,896	0	2,895	(0.601918)	(0.601918)	(0)	(1,743)	(1,743)
33	PSCO CWC-Incentive Pay	Gas Storage Operations	81700-Storage Lines Exp	USDMD	160	3	163	0	163	(0.601918)	(0.601918)	(0)	(98)	(98)
34	PSCO CWC-Incentive Pay	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,707	54	2,761	0	2,761	(0.601918)	(0.601918)	(0)	(1,662)	(1,662)
35	PSCO CWC-Incentive Pay	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	91	2	93	0	93	(0.601918)	(0.601918)	(0)	(56)	(56)
36	PSCO CWC-Incentive Pay	Gas Storage Operations	82400-Storage Other Expense	USDMD	109	2	111	0	111	(0.601918)	(0.601918)	(0)	(67)	(67)
37	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)	(0)	(2)	(0)	(2)	(0.601918)	(0.601918)	0	1	1
38	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	542	11	552	0	552	(0.601918)	(0.601918)	(0)	(333)	(333)
39	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	0	3	0	3	(0.601918)	(0.601918)	(0)	(2)	(2)
40	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	321	6	327	0	327	(0.601918)	(0.601918)	(0)	(197)	(197)
41	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD						(0.601918)	(0.601918)			
42	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	196	4	200	0	200	(0.601918)	(0.601918)	(0)	(121)	(121)
43	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,918	78	3,996	0	3,996	(0.601918)	(0.601918)	(0)	(2,405)	(2,405)
44	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	0	2	2	2	(0.601918)	(0.601918)	(1)		(1)
45	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)	(0)	(0)	(0)	(0)	(0.601918)	(0.601918)	0	0	0
46	PSCO CWC-Incentive Pay	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,715	34	1,749	0	1,749	(0.601918)	(0.601918)	(0)	(1,053)	(1,053)
47	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	24,562	491	25,053	3	25,049	(0.601918)	(0.601918)	(2)	(15,078)	(15,080)
48	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	49,537	991	50,527	7	50,520	(0.601918)	(0.601918)	(4)	(30,409)	(30,413)
49	PSCO CWC-Incentive Pay	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,048	381	19,428	3	19,426	(0.601918)	(0.601918)	(2)	(11,693)	(11,694)
50	PSCO CWC-Incentive Pay	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	36,400	728	37,128	5	37,123	(0.601918)	(0.601918)	(3)	(22,345)	(22,348)
51	PSCO CWC-Incentive Pay	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	12,807	256	13,064	2	13,062	(0.601918)	(0.601918)	(1)	(7,862)	(7,863)

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
52	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	24,090	482	24,572	3	24,569	(0.601918)	(0.601918)	(2)	(14,788)	(14,790)
53	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(140)	(3)	(143)	(0)	(143)	(0.601918)	(0.601918)	0	86	86
54	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	23,356	467	23,824	3	23,820	(0.601918)	(0.601918)	(2)	(14,338)	(14,340)
55	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,420	108	5,528	1	5,527	(0.601918)	(0.601918)	(0)	(3,327)	(3,328)
56	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,842	117	5,959	1	5,958	(0.601918)	(0.601918)	(0)	(3,586)	(3,587)
57	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	295	6	301	0	301	(0.601918)	(0.601918)	(0)	(181)	(181)
58	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(127,279)	(2,546)	(129,825)		(129,825)	(0.601918)	(0.601918)		78,144	78,144
59	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	44,939	899	45,838		45,838	(0.601918)	(0.601918)		(27,590)	(27,590)
60	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	57,748	1,155	58,903		58,903	(0.601918)	(0.601918)		(35,455)	(35,455)
61	PSCO CWC-Incentive Pay	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	45,836	917	46,752		46,752	(0.601918)	(0.601918)		(28,141)	(28,141)
62	PSCO CWC-Incentive Pay	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	389	8	397		397	(0.601918)	(0.601918)		(239)	(239)
63	PSCO CWC-Incentive Pay	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	465	9	474		474	(0.601918)	(0.601918)		(285)	(285)
64	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	160,995	3,220	164,215		164,215	(0.601918)	(0.601918)		(98,844)	(98,844)
65	PSCO CWC-Incentive Pay	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	49,564	991	50,556		50,556	(0.601918)	(0.601918)		(30,430)	(30,430)
66	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	267,711	5,354	273,065		273,065	(0.601918)	(0.601918)		(164,363)	(164,363)
67	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(912)	(18)	(931)		(931)	(0.601918)	(0.601918)		560	560
68	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	18,837	377	19,214		19,214	(0.601918)	(0.601918)		(11,565)	(11,565)
69	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	89,091	1,782	90,873		90,873	(0.601918)	(0.601918)		(54,698)	(54,698)
70	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,329	307	15,636		15,636	(0.601918)	(0.601918)		(9,411)	(9,411)
71	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	460	9	469		469	(0.601918)	(0.601918)		(282)	(282)
72	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	92	2	94		94	(0.601918)	(0.601918)		(57)	(57)
73	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	50,319	1,006	51,325		51,325	(0.601918)	(0.601918)		(30,894)	(30,894)
74	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	131,209	2,624	133,833		133,833	(0.601918)	(0.601918)		(80,557)	(80,557)
75	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	78,014	1,560	79,575		79,575	(0.601918)	(0.601918)		(47,897)	(47,897)
76	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	30,723	614	31,338	1	31,337	(0.601918)	(0.601918)	(1)	(18,862)	(18,863)
77	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,058	221	11,280	0	11,279	(0.601918)	(0.601918)	(0)	(6,789)	(6,789)
78	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	22,541	451	22,992	1	22,991	(0.601918)	(0.601918)	(0)	(13,839)	(13,839)
79	PSCO CWC-Incentive Pay	Sales Expense	91220-Economic Development	BILLS						(0.601918)	(0.601918)			
80	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(165,906)	(8,648)	(174,554)	(28)	(174,527)	(0.601918)	(0.601918)	17	105,051	105,067
81	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(125)	(3)	(128)	(0)	(128)	(0.601918)	(0.601918)	0	77	77
82	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						(0.601918)	(0.601918)			
83	PSCO CWC-Incentive Pay			Sub-Total PSCO CV	1,008,044	14,831	1,022,875	5	1,022,870	(33)	(33)	(3)	(615,684)	(615,687)
84														
85	PSCO CWC-Labor O&M	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	227,581	4,552	232,133		232,133	0.058027	0.058027		13,470	13,470
86	PSCO CWC-Labor O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,939)	(39)	(1,978)		(1,978)	0.058027	0.058027		(115)	(115)
87	PSCO CWC-Labor O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	70,832	1,417	72,248	2	72,246	0.058027	0.058027	0	4,192	4,192
88	PSCO CWC-Labor O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	70,872	1,417	72,290	1	72,289	0.058027	0.058027	0	4,195	4,195
89	PSCO CWC-Labor O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,667	193	9,861	0	9,861	0.058027	0.058027	0	572	572
90	PSCO CWC-Labor O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	73,349	1,467	74,816	1	74,815	0.058027	0.058027	0	4,341	4,341
91	PSCO CWC-Labor O&M	Gas Storage Operations	82000-Storge Measure & Reg Stat	USDMD	4,978	100	5,078	0	5,078	0.058027	0.058027	0	295	295
92	PSCO CWC-Labor O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,873	97	4,970	0	4,970	0.058027	0.058027	0	288	288
93	PSCO CWC-Labor O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	17	0	18	0	18	0.058027	0.058027	0	1	1
94	PSCO CWC-Labor O&M	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	24,561	491	25,052	0	25,052	0.058027	0.058027	0	1,454	1,454
95	PSCO CWC-Labor O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	189	4	193	0	193	0.058027	0.058027	0	11	11
96	PSCO CWC-Labor O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	19,618	392	20,010	0	20,010	0.058027	0.058027	0	1,161	1,161
97	PSCO CWC-Labor O&M	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD						0.058027	0.058027			
98	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,286	206	10,491	0	10,491	0.058027	0.058027	0	609	609
99	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	145,484	2,910	148,394	3	148,391	0.058027	0.058027	0	8,611	8,611
100	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	28	1	29	29		0.058027	0.058027	2		2
101	PSCO CWC-Labor O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	0	5	0	5	0.058027	0.058027	0	0	0
102	PSCO CWC-Labor O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	45,548	911	46,459	1	46,458	0.058027	0.058027	0	2,696	2,696

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
103	PSCO CWC-Labor O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	762,615	15,252	777,867	108	777,759	0.058027	0.058027	6	45,131	45,138
104	PSCO CWC-Labor O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,723,797	34,476	1,758,273	244	1,758,029	0.058027	0.058027	14	102,014	102,028
105	PSCO CWC-Labor O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	689,250	13,785	703,035	98	702,938	0.058027	0.058027	6	40,790	40,795
106	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,268,520	25,370	1,293,890	180	1,293,710	0.058027	0.058027	10	75,071	75,081
107	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	491,308	9,826	501,134	70	501,064	0.058027	0.058027	4	29,075	29,079
108	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	862,885	17,258	880,143	122	880,021	0.058027	0.058027	7	51,065	51,072
109	PSCO CWC-Labor O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,841	77	3,917	1	3,917	0.058027	0.058027	0	227	227
110	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	800,015	16,000	816,015	113	815,902	0.058027	0.058027	7	47,345	47,351
111	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	211,421	4,228	215,649	30	215,619	0.058027	0.058027	2	12,512	12,514
112	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	165,542	3,311	168,852	23	168,829	0.058027	0.058027	1	9,797	9,798
113	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,369	187	9,556	1	9,555	0.058027	0.058027	0	554	555
114	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(403,867)	(8,077)	(411,944)		(411,944)	0.058027	0.058027		(23,904)	(23,904)
115	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,682,944	33,659	1,716,602		1,716,602	0.058027	0.058027		99,610	99,610
116	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,087,432	41,749	2,129,181		2,129,181	0.058027	0.058027		123,551	123,551
117	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,667,583	33,352	1,700,935		1,700,935	0.058027	0.058027		98,701	98,701
118	PSCO CWC-Labor O&M	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	5,991	120	6,111		6,111	0.058027	0.058027		355	355
119	PSCO CWC-Labor O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	25,256	505	25,761		25,761	0.058027	0.058027		1,495	1,495
120	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,052,425	141,048	7,193,473		7,193,473	0.058027	0.058027		417,419	417,419
121	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,919,046	58,381	2,977,427		2,977,427	0.058027	0.058027		172,772	172,772
122	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	10,541,742	210,835	10,752,577		10,752,577	0.058027	0.058027		623,944	623,944
123	PSCO CWC-Labor O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,063	201	10,264		10,264	0.058027	0.058027		596	596
124	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	689,577	13,792	703,368		703,368	0.058027	0.058027		40,815	40,815
125	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,540,028	90,801	4,630,829		4,630,829	0.058027	0.058027		268,715	268,715
126	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	603,057	12,061	615,118		615,118	0.058027	0.058027		35,694	35,694
127	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	52,682	1,054	53,736		53,736	0.058027	0.058027		3,118	3,118
128	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,200	144	7,344		7,344	0.058027	0.058027		426	426
129	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,927,764	58,555	2,986,319		2,986,319	0.058027	0.058027		173,288	173,288
130	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,739,248	94,785	4,834,033		4,834,033	0.058027	0.058027		280,506	280,506
131	PSCO CWC-Labor O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,708,297	54,166	2,762,463		2,762,463	0.058027	0.058027		160,299	160,299
132	PSCO CWC-Labor O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,076,063	21,521	1,097,584	32	1,097,553	0.058027	0.058027	2	63,688	63,690
133	PSCO CWC-Labor O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	401,730	8,035	409,765	12	409,753	0.058027	0.058027	1	23,777	23,778
134	PSCO CWC-Labor O&M	Sales Expense	91200-Economic Development	BILLS	631,228	12,625	643,853	19	643,835	0.058027	0.058027	1	37,360	37,361
135	PSCO CWC-Labor O&M	Sales Expense	91220-Economic Development	BILLS						0.058027	0.058027			
136	PSCO CWC-Labor O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,588,156)	32,409	(1,555,747)	(248)	(1,555,499)	0.058027	0.058027	(14)	(90,262)	(90,276)
137	PSCO CWC-Labor O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	71,567	1,431	72,998	12	72,987	0.058027	0.058027	1	4,235	4,236
138	PSCO CWC-Labor O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(122,589)	(2,452)	(125,041)	(20)	(125,021)	0.058027	0.058027	(1)	(7,255)	(7,256)
139	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	206,957		206,957	33	206,924	0.058027	0.058027	2	12,007	12,009
140	PSCO CWC-Labor O&M	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,923,447		5,923,447	945	5,922,502	0.058027	0.058027	55	343,667	343,722
141	PSCO CWC-Labor O&M	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	(0)	(0)	0.058027	0.058027	(0)	(0)	(0)
142	PSCO CWC-Labor O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	47,354	947	48,301	8	48,293	0.058027	0.058027	0	2,802	2,803
143	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		132	132	0	132	0.058027	0.058027	0	8	8
144	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		16	16	0	16	0.058027	0.058027	0	1	1
145	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		11	11	0	11	0.058027	0.058027	0	1	1
146	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		35	35	0	35	0.058027	0.058027	0	2	2
147	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	5,687	5,089		5,089	0.058027	0.058027		295	295
148	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		117	117		117	0.058027	0.058027		7	7
149	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		2,195	2,195		2,195	0.058027	0.058027		127	127
150	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		13,367	13,367		13,367	0.058027	0.058027		776	776
151	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		32,837	32,837		32,837	0.058027	0.058027		1,905	1,905
152	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		44,882	44,882		44,882	0.058027	0.058027		2,604	2,604
153	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	107,273	107,071		107,071	0.058027	0.058027		6,213	6,213

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
154	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		10,127	10,127		10,127	0.058027	0.058027		588	588
155	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		21,397	21,397		21,397	0.058027	0.058027		1,242	1,242
156	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		5,519	5,519		5,519	0.058027	0.058027		320	320
157	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		892	892		892	0.058027	0.058027		52	52
158	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		20,411	20,411		20,411	0.058027	0.058027		1,184	1,184
159	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		13,899	13,899		13,899	0.058027	0.058027		807	807
160	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	327,378		327,378	52	327,326	0.058027	0.058027	3	18,994	18,997
161	PSCO CWC-Labor O&M	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT						0.058027	0.058027			
162	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)		(11,727)		(11,727)	0.058027	0.058027		(680)	(680)
163	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)		(4,723)		(4,723)	0.058027	0.058027		(274)	(274)
164	PSCO CWC-Labor O&M	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	12,667,363		12,667,363	2,021	12,665,342	0.058027	0.058027	117	734,937	735,054
165	PSCO CWC-Labor O&M	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	(28)	(177,236)	0.058027	0.058027	(2)	(10,285)	(10,286)
166	PSCO CWC-Labor O&M		Sub-Total PSCO CA		68,998,806	1,344,332	70,343,138	3,863	70,339,275	5	5	224	4,081,605	4,081,829
167														
168	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						(0.003918)	(0.003918)			
169	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						(0.003918)	(0.003918)			
170	PSCO CWC-Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC						(0.003918)	(0.003918)			
171	PSCO CWC-Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						(0.003918)	(0.003918)			
172	PSCO CWC-Other O&M	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)		(957,509)		(957,509)	(0.003918)	(0.003918)		3,751	3,751
173	PSCO CWC-Other O&M	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)		(30,681)		(30,681)	(0.003918)	(0.003918)		120	120
174	PSCO CWC-Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	59,728		59,728		59,728	(0.003918)	(0.003918)		(234)	(234)
175	PSCO CWC-Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638		14,638	0	14,638	(0.003918)	(0.003918)	(0)	(57)	(57)
176	PSCO CWC-Other O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	156,139		156,139	2	156,137	(0.003918)	(0.003918)	(0)	(612)	(612)
177	PSCO CWC-Other O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	1,682		1,682	0	1,682	(0.003918)	(0.003918)	(0)	(7)	(7)
178	PSCO CWC-Other O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,773		81,773	1	81,772	(0.003918)	(0.003918)	(0)	(320)	(320)
179	PSCO CWC-Other O&M	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123		35,123	0	35,123	(0.003918)	(0.003918)	(0)	(138)	(138)
180	PSCO CWC-Other O&M	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,168		4,168	0	4,168	(0.003918)	(0.003918)	(0)	(16)	(16)
181	PSCO CWC-Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	1,026		1,026	0	1,026	(0.003918)	(0.003918)	(0)	(4)	(4)
182	PSCO CWC-Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	7,240		7,240	0	7,240	(0.003918)	(0.003918)	(0)	(28)	(28)
183	PSCO CWC-Other O&M	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	751,779		751,779	10	751,769	(0.003918)	(0.003918)	(0)	(2,945)	(2,945)
184	PSCO CWC-Other O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	49		49	0	49	(0.003918)	(0.003918)	(0)	(0)	(0)
185	PSCO CWC-Other O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	28,979		28,979	0	28,979	(0.003918)	(0.003918)	(0)	(114)	(114)
186	PSCO CWC-Other O&M	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28		28	0	28	(0.003918)	(0.003918)	(0)	(0)	(0)
187	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	3,296		3,296	0	3,296	(0.003918)	(0.003918)	(0)	(13)	(13)
188	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515		211,515	45	211,470	(0.003918)	(0.003918)	(0)	(829)	(829)
189	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	159,443		159,443	3	159,440	(0.003918)	(0.003918)	(0)	(625)	(625)
190	PSCO CWC-Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2,564		2,564	2,564		(0.003918)	(0.003918)	(10)		(10)
191	PSCO CWC-Other O&M	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	P&GDMD						(0.003918)	(0.003918)			
192	PSCO CWC-Other O&M	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402		2,402	0	2,402	(0.003918)	(0.003918)	(0)	(9)	(9)
193	PSCO CWC-Other O&M	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD						(0.003918)	(0.003918)			
194	PSCO CWC-Other O&M	Gas Products Extraction Operations	77300-Gas Fuel	PEDMD						(0.003918)	(0.003918)			
195	PSCO CWC-Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	472		472	0	472	(0.003918)	(0.003918)	(0)	(2)	(2)
196	PSCO CWC-Other O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	75,379		75,379	1	75,378	(0.003918)	(0.003918)	(0)	(295)	(295)
197	PSCO CWC-Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	791,075		791,075	110	790,966	(0.003918)	(0.003918)	(0)	(3,099)	(3,099)
198	PSCO CWC-Other O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	928		928	0	928	(0.003918)	(0.003918)	(0)	(4)	(4)
199	PSCO CWC-Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,223,726		1,223,726	170	1,223,556	(0.003918)	(0.003918)	(1)	(4,794)	(4,794)
200	PSCO CWC-Other O&M	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	721,303		721,303	7,081	714,222	(0.003918)	(0.003918)	(28)	(2,798)	(2,826)
201	PSCO CWC-Other O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	11,695,358	1	11,695,358	1,623	11,693,735	(0.003918)	(0.003918)	(6)	(45,814)	(45,820)
202	PSCO CWC-Other O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	492,492		492,492	68	492,424	(0.003918)	(0.003918)	(0)	(1,929)	(1,929)
203	PSCO CWC-Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	342,980	0	342,980	48	342,932	(0.003918)	(0.003918)	(0)	(1,344)	(1,344)
204	PSCO CWC-Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	305,444		305,444	42	305,401	(0.003918)	(0.003918)	(0)	(1,197)	(1,197)

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12 Months Ended December 31, 2018

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
205	PSCO CWC-Other O&M	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)		(78)	(0)	(78)	(0.003918)	(0.003918)	0	0	0
206	PSCO CWC-Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	412,247		412,247	57	412,190	(0.003918)	(0.003918)	(0)	(1,615)	(1,615)
207	PSCO CWC-Other O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	309,084		309,084	43	309,041	(0.003918)	(0.003918)	(0)	(1,211)	(1,211)
208	PSCO CWC-Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	358,404		358,404	50	358,354	(0.003918)	(0.003918)	(0)	(1,404)	(1,404)
209	PSCO CWC-Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	195,038		195,038	27	195,011	(0.003918)	(0.003918)	(0)	(764)	(764)
210	PSCO CWC-Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,642,906	519	5,643,426		5,643,426	(0.003918)	(0.003918)	(22,110)	(22,110)	(22,110)
211	PSCO CWC-Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	73,246	1	73,247		73,247	(0.003918)	(0.003918)	(287)	(287)	(287)
212	PSCO CWC-Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	18,617,176	1,157	18,618,333		18,618,333	(0.003918)	(0.003918)	(72,943)	(72,943)	(72,943)
213	PSCO CWC-Other O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	346,428	7,488	353,915		353,915	(0.003918)	(0.003918)	(1,387)	(1,387)	(1,387)
214	PSCO CWC-Other O&M	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	32,555	23	32,578		32,578	(0.003918)	(0.003918)	(128)	(128)	(128)
215	PSCO CWC-Other O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	12,014	2	12,016		12,016	(0.003918)	(0.003918)	(47)	(47)	(47)
216	PSCO CWC-Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(10,346,013)	3,050	(10,342,963)		(10,342,963)	(0.003918)	(0.003918)	40,522	40,522	40,522
217	PSCO CWC-Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,646,194	8,674	3,654,868		3,654,868	(0.003918)	(0.003918)	(14,319)	(14,319)	(14,319)
218	PSCO CWC-Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	6,087,861	32,877	6,120,738		6,120,738	(0.003918)	(0.003918)	(23,980)	(23,980)	(23,980)
219	PSCO CWC-Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	908,443		908,443		908,443	(0.003918)	(0.003918)	(3,559)	(3,559)	(3,559)
220	PSCO CWC-Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	302,305	806	303,112		303,112	(0.003918)	(0.003918)	(1,188)	(1,188)	(1,188)
221	PSCO CWC-Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	8,453,131	11,614	8,464,745		8,464,745	(0.003918)	(0.003918)	(33,163)	(33,163)	(33,163)
222	PSCO CWC-Other O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	729,202	5,819	735,021		735,021	(0.003918)	(0.003918)	(2,880)	(2,880)	(2,880)
223	PSCO CWC-Other O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	18,849	279	19,128		19,128	(0.003918)	(0.003918)	(75)	(75)	(75)
224	PSCO CWC-Other O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	2,066	14	2,080		2,080	(0.003918)	(0.003918)	(8)	(8)	(8)
225	PSCO CWC-Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,984,483	4,395	2,988,878		2,988,878	(0.003918)	(0.003918)	(11,708)	(11,708)	(11,708)
226	PSCO CWC-Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,503,931	1,377	3,505,308		3,505,308	(0.003918)	(0.003918)	(13,733)	(13,733)	(13,733)
227	PSCO CWC-Other O&M	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607		19,607		19,607	(0.003918)	(0.003918)	(77)	(77)	(77)
228	PSCO CWC-Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	(2,204)		(2,204)		(2,204)	(0.003918)	(0.003918)	9	9	9
229	PSCO CWC-Other O&M	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC						(0.003918)	(0.003918)			
230	PSCO CWC-Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	707,187		707,187		707,187	(0.003918)	(0.003918)	(2,771)	(2,771)	(2,771)
231	PSCO CWC-Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	4,634,156		4,634,156	133	4,634,023	(0.003918)	(0.003918)	(1)	(18,155)	(18,156)
232	PSCO CWC-Other O&M	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398		3,338,398		3,338,398	(0.003918)	(0.003918)	(13,079)	(13,079)	(13,079)
233	PSCO CWC-Other O&M	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140		619,140		619,140	(0.003918)	(0.003918)	(2,426)	(2,426)	(2,426)
234	PSCO CWC-Other O&M	Customer Accounting Expense	90410-Cust Acct Uncollect	PSC CPUC						(0.003918)	(0.003918)			
235	PSCO CWC-Other O&M	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67		67		67	(0.003918)	(0.003918)	(0)	(0)	(0)
236	PSCO CWC-Other O&M	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET						(0.003918)	(0.003918)			
237	PSCO CWC-Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	43,676		43,676	1	43,675	(0.003918)	(0.003918)	(0)	(171)	(171)
238	PSCO CWC-Other O&M	Customer Service Expense	90812-Customer Asst Expense	BILLS						(0.003918)	(0.003918)			
239	PSCO CWC-Other O&M	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC						(0.003918)	(0.003918)			
240	PSCO CWC-Other O&M	Customer Service Expense	909000-Informational and instruction advertising	BILLS	360,846		360,846	10	360,835	(0.003918)	(0.003918)	(0)	(1,414)	(1,414)
241	PSCO CWC-Other O&M	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS						(0.003918)	(0.003918)			
242	PSCO CWC-Other O&M	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS						(0.003918)	(0.003918)			
243	PSCO CWC-Other O&M	Sales Expense	91200-Economic Development	BILLS	89,933		89,933	3	89,930	(0.003918)	(0.003918)	(0)	(352)	(352)
244	PSCO CWC-Other O&M	Sales Expense	91220-Economic Development	BILLS						(0.003918)	(0.003918)			
245	PSCO CWC-Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,658)		(2,658)	(0)	(2,658)	(0.003918)	(0.003918)	0	10	10
246	PSCO CWC-Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	1,891,373		1,891,373	302	1,891,071	(0.003918)	(0.003918)	(1)	(7,409)	(7,410)
247	PSCO CWC-Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,718,105)		(7,718,105)	(1,231)	(7,716,874)	(0.003918)	(0.003918)	5	30,233	30,238
248	PSCO CWC-Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	1,223,835		1,223,835	195	1,223,639	(0.003918)	(0.003918)	(1)	(4,794)	(4,795)
249	PSCO CWC-Other O&M	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,049,048		1,049,048	167	1,048,881	(0.003918)	(0.003918)	(1)	(4,109)	(4,110)
250	PSCO CWC-Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,091,254		1,091,254	174	1,091,080	(0.003918)	(0.003918)	(1)	(4,275)	(4,275)
251	PSCO CWC-Other O&M	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT						(0.003918)	(0.003918)			
252	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839		3,095,839	494	3,095,345	(0.003918)	(0.003918)	(2)	(12,127)	(12,129)
253	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	(151,835)		(151,835)		(151,835)	(0.003918)	(0.003918)		595	595
254	PSCO CWC-Other O&M	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)		(788,825)	(126)	(788,699)	(0.003918)	(0.003918)	0	3,090	3,090
255	PSCO CWC-Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT						(0.003918)	(0.003918)			

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2018

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
256	PSCO CWC-Other O&M	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT						(0.003918)	(0.003918)			
257	PSCO CWC-Other O&M	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT						(0.003918)	(0.003918)			
258	PSCO CWC-Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	(287,504)		(287,504)	(46)	(287,458)	(0.003918)	(0.003918)	0	1,126	1,126
259	PSCO CWC-Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	334,515		334,515	53	334,462	(0.003918)	(0.003918)	(0)	(1,310)	(1,311)
260	PSCO CWC-Other O&M	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811		354,811	57	354,754	(0.003918)	(0.003918)	(0)	(1,390)	(1,390)
261	PSCO CWC-Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(499,903)		(499,903)	(80)	(499,823)	(0.003918)	(0.003918)	0	1,958	1,959
262	PSCO CWC-Other O&M		Sub-Total PSCO CA		67,874,389	78,096	67,952,486	12,053	67,940,433	(0)	(0)	(47)	(266,178)	(266,225)
263														
264	PSCO CWC-Paid Time Off	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590		3,208,590	512	3,208,078	(0.894959)	(0.894959)	(458)	(2,871,098)	(2,871,556)
265	PSCO CWC-Paid Time Off		Sub-Total PSCO CA		3,208,590		3,208,590	512	3,208,078	(1)	(1)	(458)	(2,871,098)	(2,871,556)
266														
267				Sub-Total Operatio						(29)	(29)			
268														
269	PSCO CWC- Other Taxes	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT										
270	PSCO CWC- Other Taxes		Sub-Total PSCO CA											
271														
272	PSCO CWC-Franchise Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634		22,070,634		22,070,634	(0.032575)	(0.032575)		(718,958)	(718,958)
273	PSCO CWC-Franchise Tax Paid		Sub-Total PSCO CA		22,070,634		22,070,634		22,070,634	(0)	(0)		(718,958)	(718,958)
274														
275	PSCO CWC-Labor O&M	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	3,935		3,935	1	3,934	0.058027	0.058027	0	228	228
276	PSCO CWC-Labor O&M		Sub-Total PSCO CA		3,935		3,935	1	3,934	0	0	0	228	228
277														
278	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	97,415		97,415	7	97,409	0.034959	0.034959	0	3,405	3,406
279	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(16,641)		(16,641)	(1)	(16,640)	0.034959	0.034959	(0)	(582)	(582)
280	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						0.034959	0.034959			
281	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(12,045)		(12,045)	(1)	(12,044)	0.034959	0.034959	(0)	(421)	(421)
282	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569		3,859,569	264	3,859,305	0.034959	0.034959	9	134,917	134,926
283	PSCO CWC-Payroll Tax	Taxes Other Than Income	40833-Other Taxes	LABOR						0.034959	0.034959			
284	PSCO CWC-Payroll Tax		Sub-Total PSCO CA		3,928,298		3,928,298	269	3,928,029	0	0	9	137,320	137,329
285														
286	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT						(0.733808)	(0.733808)			
287	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC		(8,977,128)	(8,977,128)		(8,977,128)	(0.733808)	(0.733808)		6,587,490	6,587,490
288	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)	(119,200)	(4)	(119,196)	(0.733808)	(0.733808)	3	87,467	87,470
289	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	43,840,181		43,840,181		43,840,181	(0.733808)	(0.733808)		(32,170,285)	(32,170,285)
290	PSCO CWC-Property Tax		Sub-Total PSCO CA		43,840,181	(9,096,328)	34,743,853	(4)	34,743,857	(3)	(3)	3	(25,495,328)	(25,495,325)
291														
292	PSCO CWC-Sales & Use Tax	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, &	EXP-SUBT						(0.006466)	(0.006466)			
293	PSCO CWC-Sales & Use Tax	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						(0.006466)	(0.006466)			
294	PSCO CWC-Sales & Use Tax		Sub-Total PSCO CA							(0)	(0)			
295														
296	PSCO CWC-Sales Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782		39,083,782		39,083,782	(0.006466)	(0.006466)		(252,706)	(252,706)
297	PSCO CWC-Sales Tax Paid		Sub-Total PSCO CA		39,083,782		39,083,782		39,083,782	(0)	(0)		(252,706)	(252,706)
298														
299				Sub-Total Taxes Oti						(3)	(3)			
300														
301				Sub-Total Public Se	743,128,648	(7,933,907)	735,194,741	16,698	735,178,042	(32)	(32)	(272)	(35,168,920)	(35,169,192)
302														
303						108,816	108,816	7	108,809			0	3,804	3,804
304						20,032	20,032	1	20,032			(0)	(78)	(78)
305														
306					73,753,500	473,683	74,227,182	18,393	74,208,790			(216)	(872,207)	(872,424)

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2018

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
307					816,882,147	(7,331,376)	809,550,771	35,099	809,515,672	#VALUE!		(488)	(36,037,402)	(36,037,890)
308														
309														
310	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC						0.069781	0.069781			
311	PSCO CWC - Service Co. Labor			Sub-Total PSCO CV						0	0			
312														
313	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC						{0.601918}	{0.601918}			
314	PSCO CWC-Incentive Pay			Sub-Total PSCO CV						{1}	{1}			
315														
316				Sub-Total Cost of \$						{1}	{1}			
317														
318	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	35,941	719	36,660		36,660	0.069781	0.069781		2,558	2,558
319	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	254,173	5,083	259,257		259,257	0.069781	0.069781		18,091	18,091
320	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	38,684	774	39,458	1	39,456	0.069781	0.069781	0	2,753	2,753
321	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	PIS-TOT	837	17	854	0	854	0.069781	0.069781	0	60	60
322	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	275	6	281	281		0.069781	0.069781	20		20
323	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	57	1	58	0	58	0.069781	0.069781	0	4	4
324	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,151,602	23,032	1,174,634	163	1,174,471	0.069781	0.069781	11	81,956	81,967
325	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	140,411	2,808	143,220	20	143,200	0.069781	0.069781	1	9,993	9,994
326	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	19,372	387	19,760	3	19,757	0.069781	0.069781	0	1,379	1,379
327	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	TRDMD	25,357	507	25,864	4	25,861	0.069781	0.069781	0	1,805	1,805
328	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	79	2	80	0	80	0.069781	0.069781	0	6	6
329	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,545,876	110,918	5,656,793		5,656,793	0.069781	0.069781		394,736	394,736
330	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	97,546	1,951	99,497		99,497	0.069781	0.069781		6,943	6,943
331	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	51,490	1,030	52,520		52,520	0.069781	0.069781		3,665	3,665
332	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	149,026	2,981	152,006		152,006	0.069781	0.069781		10,607	10,607
333	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	128,257	2,565	130,822		130,822	0.069781	0.069781		9,129	9,129
334	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	120,504	2,410	122,914		122,914	0.069781	0.069781		8,577	8,577
335	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,989	40	2,029		2,029	0.069781	0.069781		142	142
336	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	29,121	582	29,703		29,703	0.069781	0.069781		2,073	2,073
337	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	101,570	2,031	103,601		103,601	0.069781	0.069781		7,229	7,229
338	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	76,277	1,526	77,803	2	77,800	0.069781	0.069781	0	5,429	5,429
339	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	68,955	1,379	70,334		70,334	0.069781	0.069781		4,908	4,908
340	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	8,226,500	164,530	8,391,030	241	8,390,789	0.069781	0.069781	17	585,516	585,533
341	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	BILLS	421,861	8,437	430,298	12	430,285	0.069781	0.069781	1	30,026	30,027
342	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	BILLS	1,577	32	1,608	0	1,608	0.069781	0.069781	0	112	112
343	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	6,907,757	138,155	7,045,912	1,124	7,044,788	0.069781	0.069781	78	491,591	491,670
344	PSCO CWC - Service Co. Labor	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	(0)	(0)	(0)	(0)	0.069781	0.069781	(0)	(0)	(0)
345	PSCO CWC - Service Co. Labor	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	89,042	1,781	90,822	14	90,808	0.069781	0.069781	1	6,337	6,338
346	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	32,628		32,628	5	32,623	0.069781	0.069781	0	2,276	2,277
347	PSCO CWC - Service Co. Labor	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT						0.069781	0.069781			
348	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC						0.069781	0.069781			
349	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS						0.069781	0.069781			
350	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						0.069781	0.069781			
351	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,809,682		5,809,682	927	5,808,755	0.069781	0.069781	65	405,340	405,404
352	PSCO CWC - Service Co. Labor	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT						0.069781	0.069781			
353	PSCO CWC - Service Co. Labor			Sub-Total PSCO CV	29,526,446	473,683	30,000,129	2,798	29,997,331	2	2	195	2,093,238	2,093,434
354														
355	PSCO CWC - Service Co. Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	53,476		53,476		53,476	0.007836	0.007836		419	419
356	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405		2,405	0	2,405	0.007836	0.007836	0	19	19
357	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	15		15	0	15	0.007836	0.007836	0	0	0

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2018

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
358	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	33,449		33,449	1	33,448	0.007836	0.007836	0	262	262
359	PSCO CWC - Service Co. Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	11,047		11,047	11,047		0.007836	0.007836	87		87
360	PSCO CWC - Service Co. Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,311		2,311	0	2,311	0.007836	0.007836	0	18	18
361	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	618,301		618,301	86	618,215	0.007836	0.007836	1	4,844	4,845
362	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	818,381		818,381	114	818,268	0.007836	0.007836	1	6,412	6,413
363	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	7,711		7,711	1	7,710	0.007836	0.007836	0	60	60
364	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	10,711		10,711	1	10,709	0.007836	0.007836	0	84	84
365	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,964		1,964	0	1,964	0.007836	0.007836	0	15	15
366	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	911,745		911,745	127	911,619	0.007836	0.007836	1	7,143	7,144
367	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	837		837	0	837	0.007836	0.007836	0	7	7
368	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	7,649		7,649	1	7,648	0.007836	0.007836	0	60	60
369	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	15,427		15,427	2	15,425	0.007836	0.007836	0	121	121
370	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	529,593		529,593		529,593	0.007836	0.007836		4,150	4,150
371	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	567,450		567,450		567,450	0.007836	0.007836		4,446	4,446
372	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	6,484		6,484		6,484	0.007836	0.007836		51	51
373	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	21,344		21,344		21,344	0.007836	0.007836		167	167
374	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	13,989		13,989		13,989	0.007836	0.007836		110	110
375	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	4,967,228		4,967,228		4,967,228	0.007836	0.007836		38,921	38,921
376	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	4,497,118		4,497,118		4,497,118	0.007836	0.007836		35,238	35,238
377	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	4,578		4,578		4,578	0.007836	0.007836		36	36
378	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,464		5,464		5,464	0.007836	0.007836		43	43
379	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,124		2,124		2,124	0.007836	0.007836		17	17
380	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000		6,000		6,000	0.007836	0.007836		47	47
381	PSCO CWC - Service Co. Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	2,204		2,204		2,204	0.007836	0.007836		17	17
382	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869		20,869	1	20,869	0.007836	0.007836	0	164	164
383	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	1,012,954		1,012,954		1,012,954	0.007836	0.007836		7,937	7,937
384	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	3,859,460		3,859,460	111	3,859,349	0.007836	0.007836	1	30,240	30,241
385	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	23,661		23,661	1	23,661	0.007836	0.007836	0	185	185
386	PSCO CWC - Service Co. Other O&M	Customer Service Expense	909000-Informational and instruction advertising	BILLS	584,903		584,903	17	584,886	0.007836	0.007836	0	4,583	4,583
387	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS						0.007836	0.007836			
388	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90912-Cust Program Advertising	BILLS						0.007836	0.007836			
389	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90913-Cust Serv Instruct Adver	BILLS						0.007836	0.007836			
390	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90914-Cust Serv Instruct Adver	BILLS						0.007836	0.007836			
391	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS						0.007836	0.007836			
392	PSCO CWC - Service Co. Other O&M	Sales Expense	91200-Economic Development	BILLS	724		724	0	724	0.007836	0.007836	0	6	6
393	PSCO CWC - Service Co. Other O&M	Sales Expense	91220-Economic Development	BILLS						0.007836	0.007836			
394	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,814		7,814	1	7,812	0.007836	0.007836	0	61	61
395	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	7,293,643		7,293,643	1,164	7,292,479	0.007836	0.007836	9	57,141	57,150
396	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(33,532)		(33,532)	(5)	(33,526)	0.007836	0.007836	(0)	(263)	(263)
397	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	3,674,690		3,674,690	586	3,674,104	0.007836	0.007836	5	28,789	28,793
398	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,104		1,104	0	1,104	0.007836	0.007836	0	9	9
399	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,471,392		1,471,392	235	1,471,157	0.007836	0.007836	2	11,527	11,529
400	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT						0.007836	0.007836			
401	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT						0.007836	0.007836			
402	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT						0.007836	0.007836			
403	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT						0.007836	0.007836			
404	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	642,888		642,888	103	642,786	0.007836	0.007836	1	5,037	5,037
405	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801		12,205,801	1,948	12,203,853	0.007836	0.007836	15	95,625	95,640
406	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT						0.007836	0.007836			
407	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,681		341,681	55	341,627	0.007836	0.007836	0	2,677	2,677
408	PSCO CWC - Service Co. Other O&M		Sub-Total PSCO CA		44,227,053		44,227,053	15,594	44,211,459	0	0	122	346,424	346,546

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

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
409														
410	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,823	76	3,900		3,900	(0.601918)	(0.601918)		(2,347)	(2,347)
411	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	23,549	471	24,020		24,020	(0.601918)	(0.601918)		(14,458)	(14,458)
412	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	50	1	51	0	51	(0.601918)	(0.601918)	(0)	(31)	(31)
413	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5	0	5	5		(0.601918)	(0.601918)	(3)		(3)
414	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	(0)	(1)	(0)	(1)	(0.601918)	(0.601918)	0	1	1
415	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	127,368	2,547	129,915	18	129,897	(0.601918)	(0.601918)	(11)	(78,187)	(78,198)
416	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,192)	(64)	(3,256)	(0)	(3,255)	(0.601918)	(0.601918)	0	1,959	1,960
417	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,795	56	2,851	0	2,851	(0.601918)	(0.601918)	(0)	(1,716)	(1,716)
418	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,763	55	2,818	0	2,818	(0.601918)	(0.601918)	(0)	(1,696)	(1,696)
419	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)	(0)	(18)	(0)	(18)	(0.601918)	(0.601918)	0	11	11
420	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	460,016	9,200	469,217		469,217	(0.601918)	(0.601918)		(282,430)	(282,430)
421	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,178)	(44)	(2,222)			(0.601918)	(0.601918)		1,337	1,337
422	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,410	188	9,599		9,599	(0.601918)	(0.601918)		(5,778)	(5,778)
423	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,564	311	15,875		15,875	(0.601918)	(0.601918)		(9,555)	(9,555)
424	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,453	49	2,502		2,502	(0.601918)	(0.601918)		(1,506)	(1,506)
425	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,185	264	13,448		13,448	(0.601918)	(0.601918)		(8,095)	(8,095)
426	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	650	13	663		663	(0.601918)	(0.601918)		(399)	(399)
427	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,711	74	3,786		3,786	(0.601918)	(0.601918)		(2,279)	(2,279)
428	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,051	221	11,272		11,272	(0.601918)	(0.601918)		(6,785)	(6,785)
429	PSCO CWC-Incentive Pay	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,617	172	8,789	0	8,789	(0.601918)	(0.601918)	(0)	(5,290)	(5,291)
430	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,376	128	6,503		6,503	(0.601918)	(0.601918)		(3,914)	(3,914)
431	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	891,191	17,824	909,015	26	908,989	(0.601918)	(0.601918)	(16)	(547,136)	(547,152)
432	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	46,741	935	47,675	1	47,675	(0.601918)	(0.601918)	(1)	(28,696)	(28,697)
433	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	(63)	(1)	(64)	(0)	(64)	(0.601918)	(0.601918)	0	39	39
434	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,212,187	14,639	3,226,825	515	3,226,311	(0.601918)	(0.601918)	(310)	(1,941,974)	(1,942,284)
435	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,861	257	13,119	2	13,116	(0.601918)	(0.601918)	(1)	(7,895)	(7,896)
436	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						(0.601918)	(0.601918)			
437	PSCO CWC-Incentive Pay			Sub-Total PSCO CA	4,848,914	47,373	4,896,287	568	4,895,719	(16)	(16)	(342)	(2,946,820)	(2,947,162)
438														
439	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						(0.003918)	(0.003918)			
440	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						(0.003918)	(0.003918)			
441	PSCO CWC-Other O&M			Sub-Total PSCO CA						(0)	(0)			
442														
443				Sub-Total Operatio						(13)	(13)			
444														
445	PSCO CWC- Other Taxes	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT										
446	PSCO CWC- Other Taxes			Sub-Total PSCO CA										
447														
448	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	46,874		46,874	3	46,870	0.034959	0.034959	0	1,639	1,639
449	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(163,844)		(163,844)	(11)	(163,833)	0.034959	0.034959	(0)	(5,727)	(5,728)
450	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						0.034959	0.034959			
451	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639		1,631,639	112	1,631,528	0.034959	0.034959	4	57,036	57,040
452	PSCO CWC-Payroll Tax	Taxes Other Than Income	40833-Other Taxes	LABOR						0.034959	0.034959			
453	PSCO CWC-Payroll Tax	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, & Excise	EXP-SUBT						0.034959	0.034959			
454	PSCO CWC-Payroll Tax			Sub-Total PSCO CA	1,514,669		1,514,669	104	1,514,565	0	0	4	52,948	52,951
455														
456	PSCO CWC-Sales & Use Tax	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						(0.006466)	(0.006466)			
457	PSCO CWC-Sales & Use Tax			Sub-Total PSCO CA						(0)	(0)			
458														
459				Sub-Total Taxes Oth						0	0			

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
460														
461	PSCO CWC - Service Co. Other O&M	This line is intentionally blank	This line is intentionally blank	PSC CPUC										
462	PSCO CWC - Service Co. Other O&M			Sub-Total PSCO CA										
463														
464				Sub-Total Cash Wo										
465														
466				Sub-Total Xcel Ener	80,117,082	521,056	80,638,138	19,064	80,619,074	(14)	(14)	(21)	(454,210)	(454,231)
467														
468														
469														
470														
471					80,117,082	521,056	80,638,138	19,064	80,619,074	(14)		(21)	(454,210)	(454,231)
472														
473					896,999,229	(6,810,320)	890,188,909	54,163	890,134,746	#VALUE!		(508)	(36,491,613)	(36,492,121)
474														
475						(409,989)	(409,989)	12,147	(1,998,744)			(127)	20,973	4,302
476						(2,955,775)	(2,955,775)	87,575	(14,409,736)			(919)	151,204	31,015
477														
478					896,999,229	(10,176,084)	886,823,145	153,886	873,726,266	#VALUE!		(1,555)	(36,319,436)	(36,456,804)
479														

Public Service Company of Colorado
Cash Working Capital - Calculations supporting Rate Base Adj - Allocations
12 Months Ended December 31, 2018

Line No.	CWC Category	Functional Category	FERC Account	Adjusted Total Utility	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
1	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses			100.00%			(0.011753)	(0.011753)			
2	PSCO CWC - Service Co. Labor					1			(0)	(0)			
3													
4						1			(0)	(0)			
5													
6	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	7,045,912	0.02%	99.98%	1,124	7,044,788	(0.011753)	(0.011753)	(13)	(82,800)	(82,814)
7	PSCO CWC - Service Co. Labor	Administrative & General Expense	92100-A&G Office & Supplies	(0)	0.02%	99.98%	(0)	(0)	(0.011753)	(0.011753)	0	0	0
8	PSCO CWC - Service Co. Labor	Administrative & General Expense	93100-A&G Rents	90,822	0.02%	99.98%	14	90,808	(0.011753)	(0.011753)	(0)	(1,067)	(1,067)
9	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	77,803	0.00%	100.00%	2	77,800	(0.011753)	(0.011753)	(0)	(914)	(914)
10	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	70,334		100.00%		70,334	(0.011753)	(0.011753)		(827)	(827)
11	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	8,391,030	0.00%	100.00%	241	8,390,789	(0.011753)	(0.011753)	(3)	(98,621)	(98,623)
12	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	430,298	0.00%	100.00%	12	430,285	(0.011753)	(0.011753)	(0)	(5,057)	(5,057)
13	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	2,029		100.00%		2,029	(0.011753)	(0.011753)		(24)	(24)
14	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	29,703		100.00%		29,703	(0.011753)	(0.011753)		(349)	(349)
15	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	103,601		100.00%		103,601	(0.011753)	(0.011753)		(1,218)	(1,218)
16	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	5,656,793		100.00%		5,656,793	(0.011753)	(0.011753)		(66,487)	(66,487)
17	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	99,497		100.00%		99,497	(0.011753)	(0.011753)		(1,169)	(1,169)
18	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	52,520		100.00%		52,520	(0.011753)	(0.011753)		(617)	(617)
19	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	152,006		100.00%		152,006	(0.011753)	(0.011753)		(1,787)	(1,787)
20	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	130,822		100.00%		130,822	(0.011753)	(0.011753)		(1,538)	(1,538)
21	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	122,914		100.00%		122,914	(0.011753)	(0.011753)		(1,445)	(1,445)
22	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	281	100.00%		281		(0.011753)	(0.011753)	(3)		(3)
23	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	58	0.00%	100.00%	0	58	(0.011753)	(0.011753)	(0)	(1)	(1)
24	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	39,458	0.00%	100.00%	1	39,456	(0.011753)	(0.011753)	(0)	(464)	(464)
25	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	854	0.00%	100.00%	0	854	(0.011753)	(0.011753)	(0)	(10)	(10)
26	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	80	0.01%	99.99%	0	80	(0.011753)	(0.011753)	(0)	(1)	(1)
27	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	1,174,634	0.01%	99.99%	163	1,174,471	(0.011753)	(0.011753)	(2)	(13,804)	(13,806)
28	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm -Sys Control&Load	143,220	0.01%	99.99%	20	143,200	(0.011753)	(0.011753)	(0)	(1,683)	(1,683)
29	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	19,760	0.01%	99.99%	3	19,757	(0.011753)	(0.011753)	(0)	(232)	(232)
30	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	25,864	0.01%	99.99%	4	25,861	(0.011753)	(0.011753)	(0)	(304)	(304)
31	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	36,660		100.00%		36,660	(0.011753)	(0.011753)		(431)	(431)
32	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	259,257		100.00%		259,257	(0.011753)	(0.011753)		(3,047)	(3,047)
33	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	1,608	0.00%	100.00%	0	1,608	(0.011753)	(0.011753)	(0)	(19)	(19)
34	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	32,628	0.02%	99.98%	5	32,623	(0.011753)	(0.011753)	(0)	(383)	(383)
35	PSCO CWC - Service Co. Labor	Administrative & General Expense	92602-A&G Pen & Ben		0.02%	99.98%			(0.011753)	(0.011753)			
36	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries		0.02%	99.98%			(0.011753)	(0.011753)			
37	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll		0.00%	100.00%			(0.011753)	(0.011753)			
38	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S			100.00%			(0.011753)	(0.011753)			
39	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	5,809,682	0.02%	99.98%	927	5,808,755	(0.011753)	(0.011753)	(11)	(68,273)	(68,284)
40	PSCO CWC - Service Co. Labor	Administrative & General Expense	92601-A&G Pen & Ben		0.02%	99.98%			(0.011753)	(0.011753)			
41	PSCO CWC - Service Co. Labor			30,000,129	1	34	2,798	29,997,331	(0)	(0)	(33)	(352,571)	(352,604)
42													
43	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92000-A&G Salaries	7,814	0.02%	99.98%	1	7,812	(0.011753)	(0.011753)	(0)	(92)	(92)
44	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	7,293,643	0.02%	99.98%	1,164	7,292,479	(0.011753)	(0.011753)	(14)	(85,712)	(85,725)
45	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(33,532)	0.02%	99.98%	(5)	(33,526)	(0.011753)	(0.011753)	0	394	394
46	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92300-A&G Outside Services	3,674,690	0.02%	99.98%	586	3,674,104	(0.011753)	(0.011753)	(7)	(43,183)	(43,190)
47	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92400-A&G Property Insurance	1,104	0.02%	99.98%	0	1,104	(0.011753)	(0.011753)	(0)	(13)	(13)
48	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	1,471,392	0.02%	99.98%	235	1,471,157	(0.011753)	(0.011753)	(3)	(17,291)	(17,294)
49	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp		0.02%	99.98%			(0.011753)	(0.011753)			
50	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising		0.02%	99.98%			(0.011753)	(0.011753)			
51	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93011-A&G General Advertising		0.02%	99.98%			(0.011753)	(0.011753)			

Public Service Company of Colorado
Cash Working Capital - Calculations supporting Rate Base Adj - Allocations
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Line No.	CWC Category	Functional Category	FERC Account	Adjusted Total Utility	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
52	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93012-A&G General Advertising		0.02%	99.98%			(0.011753)	(0.011753)			
53	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	642,888	0.02%	99.98%	103	642,786	(0.011753)	(0.011753)	(1)	(7,555)	(7,556)
54	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	12,205,801	0.02%	99.98%	1,948	12,203,853	(0.011753)	(0.011753)	(23)	(143,437)	(143,460)
55	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93200-A&G Maint of Structures		0.02%	99.98%			(0.011753)	(0.011753)			
56	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	341,681	0.02%	99.98%	55	341,627	(0.011753)	(0.011753)	(1)	(4,015)	(4,016)
57	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90100-Cust Acct Supervise	20,869	0.00%	100.00%	1	20,869	(0.011753)	(0.011753)	(0)	(245)	(245)
58	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	1,012,954		100.00%		1,012,954	(0.011753)	(0.011753)		(11,906)	(11,906)
59	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	3,859,460	0.00%	100.00%	111	3,859,349	(0.011753)	(0.011753)	(1)	(45,361)	(45,362)
60	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90800-Customer Asst Expense	23,661	0.00%	100.00%	1	23,661	(0.011753)	(0.011753)	(0)	(278)	(278)
61	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90900-Informational and instruction adv	584,903	0.00%	100.00%	17	584,886	(0.011753)	(0.011753)	(0)	(6,874)	(6,875)
62	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90910-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
63	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90912-Cust Program Advertising		0.00%	100.00%			(0.011753)	(0.011753)			
64	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90913-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
65	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90914-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
66	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90915-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
67	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	4,578		100.00%		4,578	(0.011753)	(0.011753)		(54)	(54)
68	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	5,464		100.00%		5,464	(0.011753)	(0.011753)		(64)	(64)
69	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	2,124		100.00%		2,124	(0.011753)	(0.011753)		(25)	(25)
70	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	6,000		100.00%		6,000	(0.011753)	(0.011753)		(71)	(71)
71	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	529,593		100.00%		529,593	(0.011753)	(0.011753)		(6,225)	(6,225)
72	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	567,450		100.00%		567,450	(0.011753)	(0.011753)		(6,669)	(6,669)
73	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	6,484		100.00%		6,484	(0.011753)	(0.011753)		(76)	(76)
74	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	21,344		100.00%		21,344	(0.011753)	(0.011753)		(251)	(251)
75	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	13,989		100.00%		13,989	(0.011753)	(0.011753)		(164)	(164)
76	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	4,967,228		100.00%		4,967,228	(0.011753)	(0.011753)		(58,382)	(58,382)
77	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88100-Dist Op Rents	4,497,118		100.00%		4,497,118	(0.011753)	(0.011753)		(52,857)	(52,857)
78	PSCO CWC - Service Co. Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	11,047	100.00%		11,047		(0.011753)	(0.011753)	(130)		(130)
79	PSCO CWC - Service Co. Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	2,311	0.00%	100.00%	0	2,311	(0.011753)	(0.011753)	(0)	(27)	(27)
80	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	2,405	0.00%	100.00%	0	2,405	(0.011753)	(0.011753)	(0)	(28)	(28)
81	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82400-Storage Other Expense	15	0.00%	100.00%	0	15	(0.011753)	(0.011753)	(0)	(0)	(0)
82	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82600-Storage Rents	33,449	0.00%	100.00%	1	33,448	(0.011753)	(0.011753)	(0)	(393)	(393)
83	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	837	0.01%	99.99%	0	837	(0.011753)	(0.011753)	(0)	(10)	(10)
84	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	7,649	0.01%	99.99%	1	7,648	(0.011753)	(0.011753)	(0)	(90)	(90)
85	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	15,427	0.01%	99.99%	2	15,425	(0.011753)	(0.011753)	(0)	(181)	(181)
86	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	618,301	0.01%	99.99%	86	618,215	(0.011753)	(0.011753)	(1)	(7,266)	(7,267)
87	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	818,381	0.01%	99.99%	114	818,268	(0.011753)	(0.011753)	(1)	(9,617)	(9,619)
88	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	7,711	0.01%	99.99%	1	7,710	(0.011753)	(0.011753)	(0)	(91)	(91)
89	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85600-Transmission -Mains	10,711	0.01%	99.99%	1	10,709	(0.011753)	(0.011753)	(0)	(126)	(126)
90	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	1,964	0.01%	99.99%	0	1,964	(0.011753)	(0.011753)	(0)	(23)	(23)
91	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	86000-Trans - Rents	911,745	0.01%	99.99%	127	911,619	(0.011753)	(0.011753)	(1)	(10,715)	(10,716)
92	PSCO CWC - Service Co. Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	53,476		100.00%		53,476	(0.011753)	(0.011753)		(629)	(629)
93	PSCO CWC - Service Co. Other O&M	Sales Expense	91200-Economic Development	724	0.00%	100.00%	0	724	(0.011753)	(0.011753)	(0)	(9)	(9)
94	PSCO CWC - Service Co. Other O&M	Sales Expense	91220-Economic Development		0.00%	100.00%			(0.011753)	(0.011753)			
95	PSCO CWC - Service Co. Other O&M	Steam Production Operation	50170-Stm Gen Fuel	2,204		100.00%		2,204	(0.011753)	(0.011753)		(26)	(26)
96	PSCO CWC - Service Co. Other O&M			44,227,053	1	52	15,594	44,211,459	(1)	(1)	(183)	(519,636)	(519,819)
97													
98				74,227,182	2	86	18,393	74,208,790	(1)	(1)	(216)	(872,207)	(872,424)
99													
100	PSCO CWC - Service Co. Other O&M	This line is intentionally blank	This line is intentionally blank			100.00%							
101	PSCO CWC - Service Co. Other O&M					1							
102													

Public Service Company of Colorado

Cash Working Capital - Calculations supporting Rate Base Adj - Allocations

12 Months Ended December 31, 2018

Line No.	CWC Category	Functional Category	FERC Account	Adjusted Total Utility	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
103						1							
104													
105				74,227,182	2	88	18,393	74,208,790	(1)	(1)	(216)	(872,207)	(872,424)
106													
107				74,227,182			18,393	74,208,790			(216)	(872,207)	(872,424)

Public Service Company of Colorado
Cash Working Capital - Calculations supporting Rate Base Adj - Factors
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 11

Line No.	CWC Reporting Line	CWC Factor FERC	CWC Factor CPUC	CWC Factor Total Company
1	PSCO CWC-Other O&M	(0.003918)	(0.003918)	(0.003918)
2	PSCO CWC-Payroll Tax	0.034959	0.034959	0.034959
3	PSCO CWC-Federal Income Tax	(0.010493)	(0.010493)	(0.010493)
4	PSCO CWC-State Income Tax	(0.010493)	(0.010493)	(0.010493)
5				
6	State Income Tax Expense	12,147	(1,998,744)	(409,989)
7	CWC-State Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
8	CWC-State Income Tax Amount	(127)	20,973	4,302
9				
10	Federal Income Tax Expense	87,575	(14,409,736)	(2,955,775)
11	CWC-Federal Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
12	CWC-Federal Income Tax Amount	(919)	151,204	31,015
13				
14	Payroll Tax Adjustment Expense	7	108,809	108,816
15	CWC-Payroll Tax Factor	0.034959	0.034959	0.034959
16	CWC-Payroll Tax Amount	0	3,804	3,804
17				
18	Customer Deposit Interest Expense	1	20,032	20,032
19	PSC CWC-Other OM	(0.003918)	(0.003918)	(0.003918)
20	CWC-Customer Deposit Interest Expense	(0)	(78)	(78)
21				

Public Service Company of Colorado
Debt Return on Pension Asset
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 12

Line No.	Year 2 Monthly 13 months	Activity	Gas Balance	Gas-Legacy Prepaid Pension Asset	Gas-New Prepaid Pension Asset
1	Dec - 2017	331,340	37,627,620	50,695,046	(13,067,426)
2	Jan - 2018	331,340	42,577,646	50,363,706	(7,786,060)
3	Feb - 2018	331,340	41,488,753	50,032,366	(8,543,613)
4	Mar - 2018	331,340	40,884,865	49,701,026	(8,816,160)
5	Apr - 2018	331,340	39,605,371	49,369,686	(9,764,315)
6	May - 2018	331,340	39,479,108	49,038,345	(9,559,237)
7	Jun - 2018	331,340	38,496,337	48,707,005	(10,210,668)
8	Jul - 2018	331,340	36,871,594	48,375,665	(11,504,071)
9	Aug - 2018	331,340	36,671,669	48,044,325	(11,372,656)
10	Sep - 2018	331,340	35,593,942	47,712,985	(12,119,043)
11	Oct - 2018	331,340	34,929,413	47,381,645	(12,452,232)
12	Nov - 2018	331,340	35,394,197	47,050,304	(11,656,108)
13	Dec - 2018	331,340	30,847,361	46,718,964	(15,871,603)
14					
15	13 Months Average Balance		37,728,298	48,707,005	(10,978,707)
16					
17	Cost of Debt		7.49%		
18	WACC		7.49%		
19	Difference used for Adjustment				
20					
21	Prepaid Pension Asset Difference Adjustment				

CWIP Interest Expense - Not Applicable in 2018

Public Service Company of Colorado
Calculation of NOL Carryforward Deferred Tax
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 14

Line No.	Utility	NOL CPUC
1	PSCO Gas	74,429,706
2	Combined Tax Rate	38.01%
3		
4	Total Base Revenue	460,452,740
5	Revenue Deficiency (Gross)	63,195,261
6	Total Revenue	523,648,000
7		
8	Cost of Sales	
9	Operations and Maintenance Expenses	218,888,879
10	Depreciation/Amortization	100,005,018
11	Taxes Other than Income	40,299,193
12	Gain/Loss	(26,629)
13	AFUDC	
14	Total Expense	359,166,461
15		
16	Net Income Before Tax	164,481,539
17		
18	Interest Deduction	30,098,396
19	<u>Schedule M - Book/Tax difference</u>	<u>(80,190,051)</u>
20	Taxable Income	54,193,091
21		
22	Rider Taxable Income from Rider Tab (PSC G 903 Rider)	20,025,842
23	<u>Total Taxable Income</u>	34,167,249
24		
25	Schedule M NOL Adjustment Input	(34,167,249)
26	Taxable Income for NOL	
27		
28	NOL Schedule M NOL Adjustment	(34,167,249)
29	NOL Deferred Tax Expense Adjustment	12,986,801
30		
31	NOL ADIT Beg Bal (Carryforward from Previous Year)	74,429,706
32	NOL Deferred Tax Expense Adjustment for ADIT	(12,986,801)
33	NOL ADIT End Bal (Carryforward to next year Beginning Balance)	61,442,906
34	IRS Proration Factor	0.536758
35	IRS Proration	(6,970,769)
36	Prorated NOL ADIT End Bal	68,413,675

Public Service Company of Colorado
Customer Deposit Balance & Related Interest Expense
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 15

Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2017	(5,263,438)
2	Jan - 2018	(6,273,085)
3	Feb - 2018	(6,164,177)
4	Mar - 2018	(6,150,034)
5	Apr - 2018	(6,049,764)
6	May - 2018	(6,028,441)
7	Jun - 2018	(5,964,028)
8	Jul - 2018	(5,913,330)
9	Aug - 2018	(6,564,414)
10	Sep - 2018	(5,849,680)
11	Oct - 2018	(5,920,638)
12	Nov - 2018	(5,189,478)
13	Dec - 2018	(5,263,438)
14		
15	13 Month Average	(5,891,842)
16	Interest Rate	0.34%
17	Customer Deposit Interest Expense	20,032

Public Service Company of Colorado
Retiree Medical Liability / Asset - FAS 106
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 16

Line No.	Month-Year	PSCO Gas			
		Monthly Ending Balance	Utility Allocator	Ending Balance Allocated	13 Months Average
1	Dec - 2017	32,640,442	33.56%	10,952,808	
2	Jan - 2018	33,510,220	28.53%	9,561,730	
3	Feb - 2018	34,379,998	29.35%	10,091,566	
4	Mar - 2018	35,249,776	28.51%	10,048,857	
5	Apr - 2018	36,119,554	29.82%	10,770,606	
6	May - 2018	36,989,332	27.66%	10,229,950	
7	Jun - 2018	37,859,110	28.06%	10,624,805	
8	Jul - 2018	38,728,888	30.11%	11,662,530	
9	Aug - 2018	39,598,666	28.42%	11,252,381	
10	Sep - 2018	40,468,444	28.96%	11,721,438	
11	Oct - 2018	41,338,222	28.52%	11,789,923	
12	Nov - 2018	42,208,000	25.63%	10,817,599	
13	Dec - 2018	43,077,778	33.56%	14,455,155	11,075,334

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

PSCo Gas Rate Case 2018 Test Year
Schedule 17

Attachment SPB-1
Hearing Exhibit 102
Page 46 of 196

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
1	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	35,941	719	36,660		36,660
2	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	227,581	4,552	232,133		232,133
3	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,286	146	7,432		7,432
4	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,823	76	3,900		3,900
5	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
6	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
7	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
8	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
9	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	254,173	5,083	259,257		259,257
10	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,939)	(39)	(1,978)		(1,978)
11	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)	(0)	(9)		(9)
12	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	23,549	471	24,020		24,020
13	Operations and Maintenance Expenses	Other Gas Supply			<u>550,407</u>	<u>11,008</u>	<u>561,415</u>		<u>561,415</u>
14									
15	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	38,684	774	39,458	1	39,456
16	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	70,832	1,417	72,248	2	72,246
17	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,854	117	5,971	0	5,971
18	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	70,872	1,417	72,290	1	72,289
19	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,839	57	2,896	0	2,895
20	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,667	193	9,861	0	9,861
21	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	160	3	163	0	163
22	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	73,349	1,467	74,816	1	74,815
23	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,707	54	2,761	0	2,761
24	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,978	100	5,078	0	5,078
25	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	91	2	93	0	93
26	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,873	97	4,970	0	4,970
27	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	109	2	111	0	111
28	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	837	17	854	0	854
29	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	17	0	18	0	18
30	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)	(0)	(2)	(0)	(2)
31	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	50	1	51	0	51
32	Operations and Maintenance Expenses	Gas Storage Operations			<u>285,916</u>	<u>5,718</u>	<u>291,635</u>	6	<u>291,629</u>
33									
34	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	24,561	491	25,052	0	25,052
35	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	542	11	552	0	552
36	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	189	4	193	0	193
37	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	0	3	0	3
38	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	19,618	392	20,010	0	20,010
39	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	321	6	327	0	327
40	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD					
41	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD					
42	Operations and Maintenance Expenses	Gas Storage Maintenance			<u>45,234</u>	<u>905</u>	<u>46,138</u>	1	<u>46,138</u>
43									
44	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,286	206	10,491	0	10,491
45	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	196	4	200	0	200
46	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	145,484	2,910	148,394	3	148,391
47	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,918	78	3,996	0	3,996
48	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	275	6	281	281	
49	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	28	1	29	29	

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

PSCo Gas Rate Case 2018 Test Year
Schedule 17

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
50	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	0	2	2	
51	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5	0	5	5	
52	Operations and Maintenance Expenses	Gas Production and Gathering Operations			<u>160,194</u>	<u>3,204</u>	<u>163,398</u>	319	163,079
53									
54	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	57	1	58	0	58
55	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	0	5	0	5
56	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)	(0)	(0)	(0)	(0)
57	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	(0)	(1)	(0)	(1)
58	Operations and Maintenance Expenses	Gas Products Extraction Operations			<u>60</u>	<u>1</u>	<u>61</u>	0	61
59									
60	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	45,548	911	46,459	1	46,458
61	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,715	34	1,749	0	1,749
62	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			<u>47,263</u>	<u>945</u>	<u>48,208</u>	1	48,207
63									
64	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,151,602	23,032	1,174,634	163	1,174,471
65	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	762,615	15,252	777,867	108	777,759
66	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	24,562	491	25,053	3	25,049
67	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	127,368	2,547	129,915	18	129,897
68	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	140,411	2,808	143,220	20	143,200
69	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,723,797	34,476	1,758,273	244	1,758,029
70	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	49,537	991	50,527	7	50,520
71	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,192)	(64)	(3,256)	(0)	(3,255)
72	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	689,250	13,785	703,035	98	702,938
73	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,048	381	19,428	3	19,426
74	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,268,520	25,370	1,293,890	180	1,293,710
75	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	36,400	728	37,128	5	37,123
76	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		132	132	0	132
77	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	491,308	9,826	501,134	70	501,064
78	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	12,807	256	13,064	2	13,062
79	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		16	16	0	16
80	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	19,372	387	19,760	3	19,757
81	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	862,885	17,258	880,143	122	880,021
82	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	24,090	482	24,572	3	24,569
83	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,795	56	2,851	0	2,851
84	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		11	11	0	11
85	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	25,357	507	25,864	4	25,861
86	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,841	77	3,917	1	3,917
87	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(140)	(3)	(143)	(0)	(143)
88	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,763	55	2,818	0	2,818
89	Operations and Maintenance Expenses	Gas Transmission Operations			<u>7,434,995</u>	<u>148,859</u>	<u>7,583,854</u>	1,052	7,582,802
90									
91	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	800,015	16,000	816,015	113	815,902
92	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	23,356	467	23,824	3	23,820
93	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	211,421	4,228	215,649	30	215,619
94	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,420	108	5,528	1	5,527
95	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	165,542	3,311	168,852	23	168,829
96	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,842	117	5,959	1	5,958
97	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	79	2	80	0	80
98	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,369	187	9,556	1	9,555

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99	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	295	6	301	0	301
100	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)	(0)	(18)	(0)	(18)
101	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		35	35	0	35
102	Operations and Maintenance Expenses	Gas Transmission Maintenance			<u>1,221,321</u>	<u>24,461</u>	<u>1,245,782</u>	173	1,245,609
103									
104	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,545,876	110,918	5,656,793		5,656,793
105	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(403,867)	(8,077)	(411,944)		(411,944)
106	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(127,279)	(2,546)	(129,825)		(129,825)
107	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	460,016	9,200	469,217		469,217
108	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	5,687	5,089		5,089
109	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC					
110	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)		(11,727)		(11,727)
111	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	97,546	1,951	99,497		99,497
112	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,682,944	33,659	1,716,602		1,716,602
113	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	44,939	899	45,838		45,838
114	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,178)	(44)	(2,222)		(2,222)
115	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		117	117		
116	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	51,490	1,030	52,520		52,520
117	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,087,432	41,749	2,129,181		2,129,181
118	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	57,748	1,155	58,903		58,903
119	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,410	188	9,599		9,599
120	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		2,195	2,195		2,195
121	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,667,583	33,352	1,700,935		1,700,935
122	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	45,836	917	46,752		46,752
123	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		13,367	13,367		13,367
124	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	5,991	120	6,111		6,111
125	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	389	8	397		397
126	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	25,256	505	25,761		25,761
127	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	465	9	474		474
128	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	149,026	2,981	152,006		152,006
129	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,052,425	141,048	7,193,473		7,193,473
130	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	160,995	3,220	164,215		164,215
131	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,564	311	15,875		15,875
132	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		32,837	32,837		32,837
133	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,919,046	58,381	2,977,427		2,977,427
134	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	49,564	991	50,556		50,556
135	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		44,882	44,882		44,882
136	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	128,257	2,565	130,822		130,822
137	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	10,541,742	210,835	10,752,577		10,752,577
138	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	267,711	5,354	273,065		273,065
139	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,453	49	2,502		2,502
140	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	107,273	107,071		107,071
141	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)		(4,723)		(4,723)
142	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	120,504	2,410	122,914		122,914
143	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,063	201	10,264		10,264
144	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(912)	(18)	(931)		(931)
145	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,185	264	13,448		13,448
146	Operations and Maintenance Expenses	Gas Distribution Operations			<u>32,661,967</u>	<u>859,942</u>	<u>33,521,909</u>		33,521,909

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148	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,989	40	2,029		2,029
149	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	689,577	13,792	703,368		703,368
150	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	18,837	377	19,214		19,214
151	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	650	13	663		663
152	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		10,127	10,127		10,127
153	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	29,121	582	29,703		29,703
154	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,540,028	90,801	4,630,829		4,630,829
155	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	89,091	1,782	90,873		90,873
156	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,711	74	3,786		3,786
157	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		21,397	21,397		21,397
158	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	603,057	12,061	615,118		615,118
159	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,329	307	15,636		15,636
160	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		5,519	5,519		5,519
161	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	52,682	1,054	53,736		53,736
162	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	460	9	469		469
163	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		892	892		892
164	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,200	144	7,344		7,344
165	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	92	2	94		94
166	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,927,764	58,555	2,986,319		2,986,319
167	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	50,319	1,006	51,325		51,325
168	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		20,411	20,411		20,411
169	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC					
170	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	101,570	2,031	103,601		103,601
171	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,739,248	94,785	4,834,033		4,834,033
172	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	131,209	2,624	133,833		133,833
173	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,051	221	11,272		11,272
174	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		13,899	13,899		13,899
175	Operations and Maintenance Expenses	Gas Distribution Maintenance			<u>14,012,985</u>	<u>352,505</u>	<u>14,365,490</u>		14,365,490
176									
177	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	76,277	1,526	77,803	2	77,800
178	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,617	172	8,789	0	8,789
179	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	68,955	1,379	70,334		70,334
180	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,708,297	54,166	2,762,463		2,762,463
181	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	78,014	1,560	79,575		79,575
182	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,376	128	6,503		6,503
183	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	8,226,500	164,530	8,391,030	241	8,390,789
184	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,076,063	21,521	1,097,584	32	1,097,553
185	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	30,723	614	31,338	1	31,337
186	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	891,191	17,824	909,015	26	908,989
187	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS					
188	Operations and Maintenance Expenses	Customer Accounting Expense			<u>13,171,014</u>	<u>263,420</u>	<u>13,434,434</u>	302	13,434,132
189									
190	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	421,861	8,437	430,298	12	430,285
191	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	401,730	8,035	409,765	12	409,753
192	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,058	221	11,280	0	11,279
193	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	46,741	935	47,675	1	47,675
194	Operations and Maintenance Expenses	Customer Service Expense			<u>881,391</u>	<u>17,628</u>	<u>899,018</u>	26	898,993
195									
196	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,577	32	1,608	0	1,608

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197	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	631,228	12,625	643,853	19	643,835
198	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	22,541	451	22,992	1	22,991
199	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(63)	(1)	(64)	(0)	(64)
200	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS					
201	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS					
202	Operations and Maintenance Expenses	Sales Expense			655,283	13,106	668,389	19	668,369
203									
204	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	6,907,757	138,155	7,045,912	1,124	7,044,788
205	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,588,156)	32,409	(1,555,747)	(248)	(1,555,499)
206	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590		3,208,590	512	3,208,078
207	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(165,906)	(8,648)	(174,554)	(28)	(174,527)
208	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,212,187	14,639	3,226,825	515	3,226,311
209	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(266,504)		(266,504)	(43)	(266,462)
210	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,480,251)		(2,480,251)	(396)	(2,479,856)
211	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
212	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
213	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
214	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
215	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
216	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
217	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	(0)	(0)	(0)	(0)
218	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	71,567	1,431	72,998	12	72,987
219	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(122,589)	(2,452)	(125,041)	(20)	(125,021)
220	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	206,957		206,957	33	206,924
221	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	32,628		32,628	5	32,623
222	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	327,378		327,378	52	327,326
223	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,923,447		5,923,447	945	5,922,502
224	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,809,682		5,809,682	927	5,808,755
225	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	12,667,363		12,667,363	2,021	12,665,342
226	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT					
227	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	(28)	(177,236)
228	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	(0)	(0)
229	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT					
230	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT					
231	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	89,042	1,781	90,822	14	90,808
232	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	47,354	947	48,301	8	48,293
233	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(125)	(3)	(128)	(0)	(128)
234	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,861	257	13,119	2	13,116
235	Operations and Maintenance Expenses	Administrative & General Expense			33,716,016	178,517	33,894,533	5,408	33,889,124
236									
237	Operations and Maintenance Expenses				104,844,044	1,880,219	106,724,263	7,307	106,716,956
238									
239	Basis for Derived Allocators:								
240	LABOR				104,844,044	1,880,219	106,724,263	7,307	106,716,956
241	LABXAG				71,128,028	1,701,703	72,829,731	1,899	72,827,831
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1	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	35,941	719	36,660		36,660
2	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	227,581	4,552	232,133		232,133
3	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,286	146	7,432		7,432
4	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,823	76	3,900		3,900
5	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
6	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
7	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
8	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
9	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	254,173	5,083	259,257		259,257
10	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,939)	(39)	(1,978)		(1,978)
11	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)	(0)	(9)		(9)
12	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	23,549	471	24,020		24,020
13	Operations and Maintenance Expenses	Other Gas Supply			<u>550,407</u>	<u>11,008</u>	<u>561,415</u>		561,415
14									
15	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	38,684	774	39,458	1	39,456
16	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	70,832	1,417	72,248	2	72,246
17	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,854	117	5,971	0	5,971
18	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	70,872	1,417	72,290	1	72,289
19	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,839	57	2,896	0	2,895
20	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,667	193	9,861	0	9,861
21	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	160	3	163	0	163
22	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	73,349	1,467	74,816	1	74,815
23	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,707	54	2,761	0	2,761
24	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,978	100	5,078	0	5,078
25	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	91	2	93	0	93
26	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,873	97	4,970	0	4,970
27	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	109	2	111	0	111
28	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	837	17	854	0	854
29	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	17	0	18	0	18
30	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)	(0)	(2)	(0)	(2)
31	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	50	1	51	0	51
32	Operations and Maintenance Expenses	Gas Storage Operations			<u>285,916</u>	<u>5,718</u>	<u>291,635</u>	6	291,629
33									
34	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	24,561	491	25,052	0	25,052
35	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	542	11	552	0	552
36	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	189	4	193	0	193
37	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	0	3	0	3
38	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	19,618	392	20,010	0	20,010
39	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	321	6	327	0	327
40	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD					
41	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD					
42	Operations and Maintenance Expenses	Gas Storage Maintenance			<u>45,234</u>	<u>905</u>	<u>46,138</u>	1	46,138
43									
44	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,286	206	10,491	0	10,491
45	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	196	4	200	0	200
46	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	145,484	2,910	148,394	3	148,391
47	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,918	78	3,996	0	3,996
48	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	275	6	281	281	
49	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	28	1	29	29	

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
50	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	0	2	2	
51	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5	0	5	5	
52	Operations and Maintenance Expenses	Gas Production and Gathering Operations			<u>160,194</u>	<u>3,204</u>	<u>163,398</u>	319	163,079
53									
54	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	57	1	58	0	58
55	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	0	5	0	5
56	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)	(0)	(0)	(0)	(0)
57	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	(0)	(1)	(0)	(1)
58	Operations and Maintenance Expenses	Gas Products Extraction Operations			<u>60</u>	<u>1</u>	<u>61</u>	0	61
59									
60	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	45,548	911	46,459	1	46,458
61	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,715	34	1,749	0	1,749
62	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			<u>47,263</u>	<u>945</u>	<u>48,208</u>	1	48,207
63									
64	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,151,602	23,032	1,174,634	163	1,174,471
65	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	762,615	15,252	777,867	108	777,759
66	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	24,562	491	25,053	3	25,049
67	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	127,368	2,547	129,915	18	129,897
68	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	140,411	2,808	143,220	20	143,200
69	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,723,797	34,476	1,758,273	244	1,758,029
70	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	49,537	991	50,527	7	50,520
71	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,192)	(64)	(3,256)	(0)	(3,255)
72	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	689,250	13,785	703,035	98	702,938
73	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,048	381	19,428	3	19,426
74	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,268,520	25,370	1,293,890	180	1,293,710
75	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	36,400	728	37,128	5	37,123
76	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		132	132	0	132
77	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	491,308	9,826	501,134	70	501,064
78	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	12,807	256	13,064	2	13,062
79	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		16	16	0	16
80	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	19,372	387	19,760	3	19,757
81	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	862,885	17,258	880,143	122	880,021
82	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	24,090	482	24,572	3	24,569
83	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,795	56	2,851	0	2,851
84	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		11	11	0	11
85	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	25,357	507	25,864	4	25,861
86	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,841	77	3,917	1	3,917
87	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(140)	(3)	(143)	(0)	(143)
88	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,763	55	2,818	0	2,818
89	Operations and Maintenance Expenses	Gas Transmission Operations			<u>7,434,995</u>	<u>148,859</u>	<u>7,583,854</u>	1,052	7,582,802
90									
91	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	800,015	16,000	816,015	113	815,902
92	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	23,356	467	23,824	3	23,820
93	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	211,421	4,228	215,649	30	215,619
94	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,420	108	5,528	1	5,527
95	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	165,542	3,311	168,852	23	168,829
96	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,842	117	5,959	1	5,958
97	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	79	2	80	0	80
98	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,369	187	9,556	1	9,555

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99	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	295	6	301	0	301
100	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)	(0)	(18)	(0)	(18)
101	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		35	35	0	35
102	Operations and Maintenance Expenses	Gas Transmission Maintenance			<u>1,221,321</u>	<u>24,461</u>	<u>1,245,782</u>	173	1,245,609
103									
104	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,545,876	110,918	5,656,793		5,656,793
105	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(403,867)	(8,077)	(411,944)		(411,944)
106	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(127,279)	(2,546)	(129,825)		(129,825)
107	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	460,016	9,200	469,217		469,217
108	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	5,687	5,089		5,089
109	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC					
110	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)		(11,727)		(11,727)
111	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	97,546	1,951	99,497		99,497
112	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,682,944	33,659	1,716,602		1,716,602
113	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	44,939	899	45,838		45,838
114	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,178)	(44)	(2,222)		(2,222)
115	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		117	117		117
116	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	51,490	1,030	52,520		52,520
117	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,087,432	41,749	2,129,181		2,129,181
118	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	57,748	1,155	58,903		58,903
119	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,410	188	9,599		9,599
120	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		2,195	2,195		2,195
121	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,667,583	33,352	1,700,935		1,700,935
122	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	45,836	917	46,752		46,752
123	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		13,367	13,367		13,367
124	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	5,991	120	6,111		6,111
125	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	389	8	397		397
126	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	25,256	505	25,761		25,761
127	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	465	9	474		474
128	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	149,026	2,981	152,006		152,006
129	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,052,425	141,048	7,193,473		7,193,473
130	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	160,995	3,220	164,215		164,215
131	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,564	311	15,875		15,875
132	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		32,837	32,837		32,837
133	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,919,046	58,381	2,977,427		2,977,427
134	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	49,564	991	50,556		50,556
135	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		44,882	44,882		44,882
136	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	128,257	2,565	130,822		130,822
137	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	10,541,742	210,835	10,752,577		10,752,577
138	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	267,711	5,354	273,065		273,065
139	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,453	49	2,502		2,502
140	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	107,273	107,071		107,071
141	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)		(4,723)		(4,723)
142	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	120,504	2,410	122,914		122,914
143	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,063	201	10,264		10,264
144	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(912)	(18)	(931)		(931)
145	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,185	264	13,448		13,448
146	Operations and Maintenance Expenses	Gas Distribution Operations			<u>32,661,967</u>	<u>859,942</u>	<u>33,521,909</u>		33,521,909

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148	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,989	40	2,029		2,029
149	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	689,577	13,792	703,368		703,368
150	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	18,837	377	19,214		19,214
151	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	650	13	663		663
152	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		10,127	10,127		10,127
153	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	29,121	582	29,703		29,703
154	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,540,028	90,801	4,630,829		4,630,829
155	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	89,091	1,782	90,873		90,873
156	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,711	74	3,786		3,786
157	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		21,397	21,397		21,397
158	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	603,057	12,061	615,118		615,118
159	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,329	307	15,636		15,636
160	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		5,519	5,519		5,519
161	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	52,682	1,054	53,736		53,736
162	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	460	9	469		469
163	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		892	892		892
164	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,200	144	7,344		7,344
165	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	92	2	94		94
166	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,927,764	58,555	2,986,319		2,986,319
167	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	50,319	1,006	51,325		51,325
168	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		20,411	20,411		20,411
169	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC					
170	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	101,570	2,031	103,601		103,601
171	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,739,248	94,785	4,834,033		4,834,033
172	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	131,209	2,624	133,833		133,833
173	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,051	221	11,272		11,272
174	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		13,899	13,899		13,899
175	Operations and Maintenance Expenses	Gas Distribution Maintenance			<u>14,012,985</u>	<u>352,505</u>	<u>14,365,490</u>		14,365,490
176									
177	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	76,277	1,526	77,803	2	77,800
178	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,617	172	8,789	0	8,789
179	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	68,955	1,379	70,334		70,334
180	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,708,297	54,166	2,762,463		2,762,463
181	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	78,014	1,560	79,575		79,575
182	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,376	128	6,503		6,503
183	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	8,226,500	164,530	8,391,030	241	8,390,789
184	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,076,063	21,521	1,097,584	32	1,097,553
185	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	30,723	614	31,338	1	31,337
186	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	891,191	17,824	909,015	26	908,989
187	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS					
188	Operations and Maintenance Expenses	Customer Accounting Expense			<u>13,171,014</u>	<u>263,420</u>	<u>13,434,434</u>	302	13,434,132
189									
190	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	421,861	8,437	430,298	12	430,285
191	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	401,730	8,035	409,765	12	409,753
192	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,058	221	11,280	0	11,279
193	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	46,741	935	47,676	1	47,675
194	Operations and Maintenance Expenses	Customer Service Expense			<u>881,391</u>	<u>17,628</u>	<u>899,018</u>	26	898,993
195									
196	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,577	32	1,608	0	1,608

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197	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	631,228	12,625	643,853	19	643,835
198	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	22,541	451	22,992	1	22,991
199	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(63)	(1)	(64)	(0)	(64)
200	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS					
201	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS					
202	Operations and Maintenance Expenses	Sales Expense			655,283	13,106	668,389	19	668,369
203									
204	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	6,907,757	138,155	7,045,912	1,124	7,044,788
205	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,588,156)	32,409	(1,555,747)	(248)	(1,555,499)
206	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590		3,208,590	512	3,208,078
207	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(165,906)	(8,648)	(174,554)	(28)	(174,527)
208	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,212,187	14,639	3,226,825	515	3,226,311
209	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(266,504)		(266,504)	(43)	(266,462)
210	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,480,251)		(2,480,251)	(396)	(2,479,856)
211	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
212	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
213	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
214	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
215	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
216	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
217	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	(0)	(0)	(0)	(0)
218	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	71,567	1,431	72,998	12	72,987
219	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(122,589)	(2,452)	(125,041)	(20)	(125,021)
220	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	206,957		206,957	33	206,924
221	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	32,628		32,628	5	32,623
222	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	327,378		327,378	52	327,326
223	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,923,447		5,923,447	945	5,922,502
224	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,809,682		5,809,682	927	5,808,755
225	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	12,667,363		12,667,363	2,021	12,665,342
226	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT					
227	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	(28)	(177,236)
228	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	(0)	(0)
229	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT					
230	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT					
231	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	89,042	1,781	90,822	14	90,808
232	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	47,354	947	48,301	8	48,293
233	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(125)	(3)	(128)	(0)	(128)
234	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,861	257	13,119	2	13,116
235	Operations and Maintenance Expenses	Administrative & General Expense			33,716,016	178,517	33,894,533	5,408	33,889,124
236									
237	Operations and Maintenance Expenses				104,844,044	1,880,219	106,724,263	7,307	106,716,956
238									
239	Basis for Derived Allocators:								
240	LABOR				104,844,044	1,880,219	106,724,263	7,307	106,716,956
241	LABXAG				71,128,028	1,701,703	72,829,731	1,899	72,827,831
242									

This adjustment does not occur in 2018

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
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Line No.	LM Rollup	LM Functional Rollup	Account	Jurisdictional Allocator	PSCO Gas		
					Base	Adjustment	Adjusted
1	ADIT	Non-Plant Tax	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	918		918
2	ADIT	Non-Plant Tax	SchM-103 - Environmental Remediation	PIS-NET	589,101		589,101
3	ADIT	Non-Plant Tax	SchM-108 - Accrued Vacation Paid	LABOR	1,165,221		1,165,221
4	ADIT	Non-Plant Tax	SchM-109 - Employee Incentive	LABOR	656,101		656,101
5	ADIT	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(3,273,804)		(3,273,804)
6	ADIT	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	342,101		342,101
7	ADIT	Non-Plant Tax	SchM-116 - Bad Debt Reserve - Net of RDF	PSC CPUC	3,613,954		3,613,954
8	ADIT	Non-Plant Tax	SchM-118 - Inventory Reserve	PIS-NET	255,211		255,211
9	ADIT	Non-Plant Tax	SchM-119 - Electric Vehicle Credit	PIS-NET	2,074		2,074
10	ADIT	Non-Plant Tax	SchM-127 - Litigation Reserve	PIS-NET	14,355		14,355
11	ADIT	Non-Plant Tax	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	(465,288)		(465,288)
12	ADIT	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	126,143	(126,143)	
13	ADIT	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	2,121,191		2,121,191
14	ADIT	Non-Plant Tax	SchM-132 - Enterprise Zone Credit	PIS-NET	1,862,607		1,862,607
15	ADIT	Non-Plant Tax	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	64,955		64,955
16	ADIT	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	50,711	(50,711)	
17	ADIT	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	(213,185)	213,185	
18	ADIT	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET	(777,598)		(777,598)
19	ADIT	Non-Plant Tax	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	676,243		676,243
20	ADIT	Non-Plant Tax	SchM-151 - Rent Exp - Brokerage Fee	PIS-NET	(211,930)	211,930	
21	ADIT	Non-Plant Tax	SchM-174 - New Hire Retention Credit	LABOR	14,307		14,307
22	ADIT	Non-Plant Tax	SchM-176 - Regulatory Asset - Gas Safety Deferrals	PIS-NET	(2,605,203)	2,605,203	
23	ADIT	Non-Plant Tax	SchM-179 - DSM/CIP	PIS-NET	(1,768,845)	1,768,845	
24	ADIT	Non-Plant Tax	SchM-186 - Deferred Fuel Costs	PIS-NET	(3,419,086)	3,419,086	
25	ADIT	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	17,749,980	(17,749,980)	
26	ADIT	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	5,948		5,948
27	ADIT	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	335,105	(335,105)	
28	ADIT	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(36,986,583)	36,986,583	
29	ADIT	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	4,599,745	(4,599,745)	
30	ADIT	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	7,564,485	(7,564,485)	
31	ADIT	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	454,465		454,465
32	ADIT	Non-Plant Tax	SchM-256 - OCI Related	PIS-NET	3,862,260	(3,862,260)	
33	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	(3,594,340)	10,916,403	7,322,063
34	ADIT			Sub-Total ADIT	(3,594,340)	10,916,403	7,322,063

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
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Line No.	LM Rollup	LM Functional Rollup	Account	Jurisdictional Allocator	PSCO Gas		
					Base	Adjustment	Adjusted
35							
36	Schedule M Temporary	Non-Plant Tax	SchM-103 - Environmental Remediation	PIS-NET	10,000		10,000
37	Schedule M Temporary	Non-Plant Tax	SchM-109 - Employee Incentive	LABOR	32,290		32,290
38	Schedule M Temporary	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(3,530,522)		(3,530,522)
39	Schedule M Temporary	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	(131,340)		(131,340)
40	Schedule M Temporary	Non-Plant Tax	SchM-128 - Book Unamort.. Cost Of Reacquired Debt	PIS-NET	266,962		266,962
41	Schedule M Temporary	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	19,185	(19,185)	
42	Schedule M Temporary	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	(701,167)		(701,167)
43	Schedule M Temporary	Non-Plant Tax	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	109,966		109,966
44	Schedule M Temporary	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	3,174	(3,174)	
45	Schedule M Temporary	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	220,000	(220,000)	
46	Schedule M Temporary	Non-Plant Tax	SchM-151 - Rent Exp - Brokerage Fee	PIS-NET	80,619	(80,619)	
47	Schedule M Temporary	Non-Plant Tax	SchM-179 - DSM/CIP	PIS-NET	5,374,552	(5,374,552)	
48	Schedule M Temporary	Non-Plant Tax	SchM-186 - Deferred Fuel Costs	PIS-NET	(12,760)	12,760	
49	Schedule M Temporary	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	771		771
50	Schedule M Temporary	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	239,895	(239,895)	
51	Schedule M Temporary	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(557)	557	
52	Schedule M Temporary	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	3,791,942	(3,791,942)	
53	Schedule M Temporary	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	3,857,208	(3,857,208)	
54	Schedule M Temporary	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	(415,916)		(415,916)
55	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant Tax	9,214,302	(13,573,257)	(4,358,955)
56	Schedule M Temporary			Sub-Total Schedule M Temporary	9,214,302	(13,573,257)	(4,358,955)
57							
58	Schedule M Permanent	Non-Plant Tax	SchM-124 - Meals and Entertainment	LABOR	105,587		105,587
59	Schedule M Permanent	Non-Plant Tax		Sub-Total Non-Plant Tax	105,587	-	105,587
60	Schedule M Permanent			Sub-Total Schedule M Permanent	105,587		105,587

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 19

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Line No.	LM Rollup	LM Functional Rollup	Account	Jurisdictional Allocator	PSCO Gas		
					Base	Adjustment	Adjusted
61							
62	Deferred Taxes	Non-Plant Tax	SchM-103 - Environmental Remediation	PIS-NET	(3,801)		(3,801)
63	Deferred Taxes	Non-Plant Tax	SchM-109 - Employee Incentive	LABOR	(12,272)		(12,272)
64	Deferred Taxes	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	1,341,828		1,341,828
65	Deferred Taxes	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	49,918		49,918
66	Deferred Taxes	Non-Plant Tax	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	(101,463)		(101,463)
67	Deferred Taxes	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	(7,291)	7,291	
68	Deferred Taxes	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	266,489		266,489
69	Deferred Taxes	Non-Plant Tax	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(41,794)		(41,794)
70	Deferred Taxes	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	(1,206)	1,206	
71	Deferred Taxes	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	(83,614)	83,614	
72	Deferred Taxes	Non-Plant Tax	SchM-151 - Rent Exp - Brokerage Fee	PIS-NET	(30,640)	30,640	
73	Deferred Taxes	Non-Plant Tax	SchM-179 - DSM/CIP	PIS-NET	(2,042,679)	2,042,679	
74	Deferred Taxes	Non-Plant Tax	SchM-186 - Deferred Fuel Costs	PIS-NET	4,850	(4,850)	
75	Deferred Taxes	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	(293)		(293)
76	Deferred Taxes	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	(91,176)	91,176	
77	Deferred Taxes	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	212	(212)	
78	Deferred Taxes	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	(1,441,184)	1,441,184	
79	Deferred Taxes	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	(1,465,990)	1,465,990	
80	Deferred Taxes	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	158,075		158,075
81	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Plant Tax	(3,502,034)	5,158,720	1,656,686
82	Deferred Taxes			Sub-Total Deferred Taxes	(3,502,034)	5,158,720	1,656,686

Public Service Company of Colorado
FAS 112- Post Employment Benefits
12 Months Ended December 31, 2018

Line No.	Month	2018 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-17	(3,356,180)	33.56%	(1,126,198)
2	January-18	(3,317,513)	28.53%	(946,612)
3	February-18	(3,278,847)	29.35%	(962,440)
4	March-18	(3,240,180)	28.51%	(923,697)
5	April-18	(3,201,513)	29.82%	(954,670)
6	May-18	(3,162,847)	27.66%	(874,732)
7	June-18	(3,124,180)	28.06%	(876,772)
8	July-18	(3,085,513)	30.11%	(929,149)
9	August-18	(3,046,847)	28.42%	(865,794)
10	September-18	(3,008,180)	28.96%	(871,301)
11	October-18	(2,969,513)	28.52%	(846,924)
12	November-18	(2,930,847)	25.63%	(751,154)
13	December-18	(2,892,180)	33.56%	(970,498)
14	13 Month Average	(3,124,180)	29.28%	(915,380)
PSCo Gas Retail 13 Month Average				<u>(915,380)</u>

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

PSCo Gas Rate Case 2018 Test Year
Schedule 21

Line No.	Record Type	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	FERC	CPUC	Total Company
1	Adjust Payroll Taxes for Labor Adj	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	100.00%
2	Capitalized Materials and Supplies	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
3	NOL Carryforward Loss BBal	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
4	Prepaid Pension Asset Debt Return	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
5	Customer Deposit Interest Expense	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
6	Customer Deposit Interest Expense	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
7							
8	Customer Deposit Interest (Jur Allocator)	PIS-NET	PSC FERC	PSC CPUC	0	1	1
9	Customer Deposit Interest Expense				20,032	20,032	20,032
10	Customer Deposit Interest Expense (Jur Allocated)				1	20,032	20,032
11							
12	Capitalized Material and Supplies (Jur Allocator)	PIS-SUBT	PSC FERC	PSC CPUC	0	100.00%	100.00%
13	Capitalized Material and Supplies Adj	0	0	0	(2,258,830)	(2,258,830)	(2,258,830)
14	Capitalized Material and Supplies (Jur Allocated)				(72)	(2,258,759)	(2,258,830)
15							
16	Interest on CWIP ADIT (Jur Allocator)	0	0	0			
17	Interest on CWIP ADIT	0	0	0			
18	Interest on CWIP ADIT (Jur Allocated)						
19							
20	Interest on CWIP DIT (Jur Allocator)	0	0	0			
21	Interest on CWIP DIT						
22	Interest on CWIP DIT (Jur Allocated)						
23							
24	Prepaid Pension Asset Debt Return (Jur Allocator)	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
25	Prepaid Pension Asset Debt Return						
26	Prepaid Pension Asset (Jur Allocated)						
27							
28	Payroll Tax Adjustment (Jur Allocator)	LABOR	PSC FERC	PSC CPUC	0	1	1
29	Payroll Tax Adjustment				108,816	108,816	108,816
30	Payroll Tax Adjustment (Jur Allocated)				7	108,809	108,816
31							

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 22**

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Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
1	Other Gas Supply	807000-Purchased gas expenses	Labor - Base	PSC CPUC	Xcel Energy Services	35,941	2.00%	719	36,660
2	Other Gas Supply	807000-Purchased gas expenses	Labor - Base	PSC CPUC	Public Service Company of Colorado	227,581	2.00%	4,552	232,133
3	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	7,286	2.00%	146	7,432
4	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	PSC CPUC	Xcel Energy Services	3,823	2.00%	76	3,900
5	Other Gas Supply	80750-Purchased Gas Exp	Labor - Base	PSC CPUC	Public Service Company of Colorado		2.00%		
6	Other Gas Supply	80750-Purchased Gas Exp	Labor - Base	PSC CPUC	Xcel Energy Services		2.00%		
7	Other Gas Supply	80750-Purchased Gas Exp	Labor - Incentive	PSC CPUC	Public Service Company of Colorado		2.00%		
8	Other Gas Supply	80750-Purchased Gas Exp	Labor - Incentive	PSC CPUC	Xcel Energy Services		2.00%		
9	Other Gas Supply	81000-Gas-Compress Stat Fuel	Non-Labor	PSC CPUC	Public Service Company of Colorado	(957,509)			(957,509)
10	Other Gas Supply	81200-Gas Used for Oth Utility	Non-Labor	PSC CPUC	Public Service Company of Colorado	(30,681)			(30,681)
11	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Base	PSC CPUC	Xcel Energy Services	254,173	2.00%	5,083	259,257
12	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Base	PSC CPUC	Public Service Company of Colorado	(1,939)	2.00%	(39)	(1,978)
13	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	(9)	2.00%	(0)	(9)
14	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Incentive	PSC CPUC	Xcel Energy Services	23,549	2.00%	471	24,020
15	Other Gas Supply	81300-Gas Supply Exp Steam	Non-Labor	PSC CPUC	Xcel Energy Services	53,476			53,476
16	Other Gas Supply	81300-Gas Supply Exp Steam	Non-Labor	PSC CPUC	Public Service Company of Colorado	59,728			59,728
17	Other Gas Supply				Sub-Total Other Gas Supply	(324,579)	0	11,008	(313,571)
18									
19	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	PIS-TOT	Xcel Energy Services	38,684	2.00%	774	39,458
20	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	PIS-TOT	Public Service Company of Colorado	70,832	2.00%	1,417	72,248
21	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Incentive	PIS-TOT	Public Service Company of Colorado	5,854	2.00%	117	5,971
22	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Non-Labor	PIS-TOT	Xcel Energy Services	2,405			2,405
23	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Non-Labor	PIS-TOT	Public Service Company of Colorado	14,638			14,638
24	Gas Storage Operations	81600-Gas Well Expense	Labor - Base	USDMD	Public Service Company of Colorado	70,872	2.00%	1,417	72,290
25	Gas Storage Operations	81600-Gas Well Expense	Labor - Incentive	USDMD	Public Service Company of Colorado	2,839	2.00%	57	2,896
26	Gas Storage Operations	81600-Gas Well Expense	Non-Labor	USDMD	Public Service Company of Colorado	156,139			156,139
27	Gas Storage Operations	81700-Storage Lines Exp	Labor - Base	USDMD	Public Service Company of Colorado	9,667	2.00%	193	9,861
28	Gas Storage Operations	81700-Storage Lines Exp	Labor - Incentive	USDMD	Public Service Company of Colorado	160	2.00%	3	163
29	Gas Storage Operations	81700-Storage Lines Exp	Non-Labor	USDMD	Public Service Company of Colorado	1,682			1,682
30	Gas Storage Operations	81800-Storage Comp Station Exp	Labor - Base	USDMD	Public Service Company of Colorado	73,349	2.00%	1,467	74,816
31	Gas Storage Operations	81800-Storage Comp Station Exp	Labor - Incentive	USDMD	Public Service Company of Colorado	2,707	2.00%	54	2,761
32	Gas Storage Operations	81800-Storage Comp Station Exp	Non-Labor	USDMD	Public Service Company of Colorado	81,773			81,773
33	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	Non-Labor	USDMD	Public Service Company of Colorado	35,123			35,123
34	Gas Storage Operations	82000-Storage Measure & Reg Stat	Labor - Base	USDMD	Public Service Company of Colorado	4,978	2.00%	100	5,078
35	Gas Storage Operations	82000-Storage Measure & Reg Stat	Labor - Incentive	USDMD	Public Service Company of Colorado	91	2.00%	2	93
36	Gas Storage Operations	82000-Storage Measure & Reg Stat	Non-Labor	USDMD	Public Service Company of Colorado	4,168			4,168
37	Gas Storage Operations	82400-Storage Other Expense	Labor - Base	USDMD	Public Service Company of Colorado	4,873	2.00%	97	4,970
38	Gas Storage Operations	82400-Storage Other Expense	Labor - Incentive	USDMD	Public Service Company of Colorado	109	2.00%	2	111
39	Gas Storage Operations	82400-Storage Other Expense	Non-Labor	USDMD	Xcel Energy Services	15			15
40	Gas Storage Operations	82400-Storage Other Expense	Non-Labor	USDMD	Public Service Company of Colorado	1,026			1,026
41	Gas Storage Operations	82600-Storage Rents	Labor - Base	PIS-TOT	Xcel Energy Services	837	2.00%	17	854
42	Gas Storage Operations	82600-Storage Rents	Labor - Base	PIS-TOT	Public Service Company of Colorado	17	2.00%	0	18
43	Gas Storage Operations	82600-Storage Rents	Labor - Incentive	PIS-TOT	Public Service Company of Colorado	(2)	2.00%	(0)	(2)
44	Gas Storage Operations	82600-Storage Rents	Labor - Incentive	PIS-TOT	Xcel Energy Services	50	2.00%	1	51
45	Gas Storage Operations	82600-Storage Rents	Non-Labor	PIS-TOT	Xcel Energy Services	33,449			33,449
46	Gas Storage Operations	82600-Storage Rents	Non-Labor	PIS-TOT	Public Service Company of Colorado	7,240			7,240
47	Gas Storage Operations				Sub-Total Gas Storage Operations	623,575	0	5,718	629,293
48									
49	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	Labor - Base	USDMD	Public Service Company of Colorado	24,561	2.00%	491	25,052

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
50	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	Labor - Incentive	USDMD	Public Service Company of Colorado	542	2.00%	11	552
51	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	Non-Labor	USDMD	Public Service Company of Colorado	751,779			751,779
52	Gas Storage Maintenance	83300-Mtce of Lines	Labor - Base	USDMD	Public Service Company of Colorado	189	2.00%	4	193
53	Gas Storage Maintenance	83300-Mtce of Lines	Labor - Incentive	USDMD	Public Service Company of Colorado	3	2.00%	0	3
54	Gas Storage Maintenance	83300-Mtce of Lines	Non-Labor	USDMD	Public Service Company of Colorado	49			49
55	Gas Storage Maintenance	83400-Mtce of Comp Station	Labor - Base	USDMD	Public Service Company of Colorado	19,618	2.00%	392	20,010
56	Gas Storage Maintenance	83400-Mtce of Comp Station	Labor - Incentive	USDMD	Public Service Company of Colorado	321	2.00%	6	327
57	Gas Storage Maintenance	83400-Mtce of Comp Station	Non-Labor	USDMD	Public Service Company of Colorado	28,979			28,979
58	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	Non-Labor	USDMD	Public Service Company of Colorado	28			28
59	Gas Storage Maintenance	83600-Mtce of Purify Equipment	Labor - Base	USDMD	Public Service Company of Colorado		2.00%		
60	Gas Storage Maintenance	83600-Mtce of Purify Equipment	Labor - Incentive	USDMD	Public Service Company of Colorado		2.00%		
61	Gas Storage Maintenance				Sub-Total Gas Storage Maintenance	826,069	0	905	826,973
62									
63	Gas Production and Gathering Operations	75300-Production Well Expense	Labor - Base	P&GDMD	Public Service Company of Colorado	10,285	2.00%	206	10,491
64	Gas Production and Gathering Operations	75300-Production Well Expense	Labor - Incentive	P&GDMD	Public Service Company of Colorado	196	2.00%	4	200
65	Gas Production and Gathering Operations	75300-Production Well Expense	Non-Labor	P&GDMD	Public Service Company of Colorado	3,296			3,296
66	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	Non-Labor	P&GCOMM	Public Service Company of Colorado	211,515			211,515
67	Gas Production and Gathering Operations	75900-Production Other Expense	Labor - Base	P&GDMD	Public Service Company of Colorado	145,484	2.00%	2,910	148,394
68	Gas Production and Gathering Operations	75900-Production Other Expense	Labor - Incentive	P&GDMD	Public Service Company of Colorado	3,918	2.00%	78	3,996
69	Gas Production and Gathering Operations	75900-Production Other Expense	Non-Labor	P&GDMD	Public Service Company of Colorado	159,443			159,443
70	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Base	PSC FERC	Xcel Energy Services	275	2.00%	6	281
71	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Base	PSC FERC	Public Service Company of Colorado	28	2.00%	1	29
72	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Incentive	PSC FERC	Public Service Company of Colorado	2	2.00%	0	2
73	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Incentive	PSC FERC	Xcel Energy Services	5	2.00%	0	5
74	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Non-Labor	PSC FERC	Xcel Energy Services	11,047			11,047
75	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Non-Labor	PSC FERC	Public Service Company of Colorado	2,564			2,564
76	Gas Production and Gathering Operations				Sub-Total Gas Production and Gathering Operations	548,058	0	3,204	551,262
77									
78	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	Non-Labor	P&GDMD	Public Service Company of Colorado				
79	Gas Production and Gathering Maintenance				Sub-Total Gas Production and Gathering Maintenance				
80									
81	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	Non-Labor	PEDMD	Public Service Company of Colorado	2,402			2,402
82	Gas Products Extraction Operations	77200-Gas Shrinkage	Non-Labor	PEDMD	Public Service Company of Colorado				
83	Gas Products Extraction Operations	77300-Gas Fuel	Non-Labor	PEDMD	Public Service Company of Colorado				
84	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Base	PEDMD	Xcel Energy Services	57	2.00%	1	58
85	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Base	PEDMD	Public Service Company of Colorado	5	2.00%	0	5
86	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Incentive	PEDMD	Public Service Company of Colorado	(0)	2.00%	(0)	(0)
87	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Incentive	PEDMD	Xcel Energy Services	(1)	2.00%	(0)	(1)
88	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Non-Labor	PEDMD	Xcel Energy Services	2,311			2,311
89	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Non-Labor	PEDMD	Public Service Company of Colorado	472			472
90	Gas Products Extraction Operations				Sub-Total Gas Products Extraction Operations	5,245	0	1	5,246
91									
92	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Base	PEDMD	Public Service Company of Colorado	45,548	2.00%	911	46,459
93	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Incentive	PEDMD	Public Service Company of Colorado	1,715	2.00%	34	1,749
94	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Non-Labor	PEDMD	Public Service Company of Colorado	75,379			75,379
95	Gas Products Extraction Maintenance				Sub-Total Gas Products Extraction Maintenance	122,642	0	945	123,587
96									
97	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	TRDMD	Xcel Energy Services	1,151,602	2.00%	23,032	1,174,634
98	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	TRDMD	Public Service Company of Colorado	762,615	2.00%	15,252	777,867

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
99	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	TRDMD	Public Service Company of Colorado	24,562	2.00%	491	25,053
100	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	TRDMD	Xcel Energy Services	127,368	2.00%	2,547	129,915
101	Gas Transmission Operations	85000-Transm - Supervision&Eng	Non-Labor	TRDMD	Xcel Energy Services	618,301			618,301
102	Gas Transmission Operations	85000-Transm - Supervision&Eng	Non-Labor	TRDMD	Public Service Company of Colorado	791,075			791,075
103	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Base	TRDMD	Xcel Energy Services	140,411	2.00%	2,808	143,220
104	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Base	TRDMD	Public Service Company of Colorado	1,723,797	2.00%	34,476	1,758,273
105	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	TRDMD	Public Service Company of Colorado	49,537	2.00%	991	50,527
106	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	TRDMD	Xcel Energy Services	(3,192)	2.00%	(64)	(3,256)
107	Gas Transmission Operations	85100-Transm -Sys Control&Load	Non-Labor	TRDMD	Xcel Energy Services	818,381			818,381
108	Gas Transmission Operations	85100-Transm -Sys Control&Load	Non-Labor	TRDMD	Public Service Company of Colorado	928			928
109	Gas Transmission Operations	85300-Gas Compressor Stat	Labor - Base	TRDMD	Public Service Company of Colorado	689,250	2.00%	13,785	703,035
110	Gas Transmission Operations	85300-Gas Compressor Stat	Labor - Incentive	TRDMD	Public Service Company of Colorado	19,048	2.00%	381	19,428
111	Gas Transmission Operations	85300-Gas Compressor Stat	Non-Labor	TRDMD	Xcel Energy Services	7,711			7,711
112	Gas Transmission Operations	85300-Gas Compressor Stat	Non-Labor	TRDMD	Public Service Company of Colorado	1,223,726			1,223,726
113	Gas Transmission Operations	85400-Gas for Compressor Stat Fuel	Non-Labor	TRCOMM	Public Service Company of Colorado	721,303			721,303
114	Gas Transmission Operations	85600-Transmission -Mains	Labor - Base	TRDMD	Public Service Company of Colorado	1,268,520	2.00%	25,370	1,293,890
115	Gas Transmission Operations	85600-Transmission -Mains	Labor - Incentive	TRDMD	Public Service Company of Colorado	36,400	2.00%	728	37,128
116	Gas Transmission Operations	85600-Transmission -Mains	Non-Labor	TRDMD	Xcel Energy Services	10,711			10,711
117	Gas Transmission Operations	85600-Transmission -Mains	Non-Labor	TRDMD	Public Service Company of Colorado	11,695,358			11,695,358
118	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Base	TRDMD	Public Service Company of Colorado	491,308	2.00%	9,826	501,134
119	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Incentive	TRDMD	Public Service Company of Colorado	12,807	2.00%	256	13,064
120	Gas Transmission Operations	85700-Transm - Meas & Reg	Non-Labor	TRDMD	Public Service Company of Colorado	492,492			492,492
121	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Base	TRDMD	Xcel Energy Services	19,372	2.00%	387	19,760
122	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Base	TRDMD	Public Service Company of Colorado	862,885	2.00%	17,258	880,143
123	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	TRDMD	Public Service Company of Colorado	24,090	2.00%	482	24,572
124	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	TRDMD	Xcel Energy Services	2,795	2.00%	56	2,851
125	Gas Transmission Operations	85900-Transm - Other Equipment	Non-Labor	TRDMD	Xcel Energy Services	1,964			1,964
126	Gas Transmission Operations	85900-Transm - Other Equipment	Non-Labor	TRDMD	Public Service Company of Colorado	342,980			342,980
127	Gas Transmission Operations	86000-Trans - Rents	Labor - Base	TRDMD	Xcel Energy Services	25,357	2.00%	507	25,864
128	Gas Transmission Operations	86000-Trans - Rents	Labor - Base	TRDMD	Public Service Company of Colorado	3,841	2.00%	77	3,917
129	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	TRDMD	Public Service Company of Colorado	(140)	2.00%	(3)	(143)
130	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	TRDMD	Xcel Energy Services	2,763	2.00%	55	2,818
131	Gas Transmission Operations	86000-Trans - Rents	Non-Labor	TRDMD	Xcel Energy Services	911,745			911,745
132	Gas Transmission Operations	86000-Trans - Rents	Non-Labor	TRDMD	Public Service Company of Colorado	305,444			305,444
133	Gas Transmission Operations				Sub-Total Gas Transmission Operations	25,377,113	0	148,700	25,525,813
134									
135	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	Non-Labor	TRDMD	Public Service Company of Colorado	(78)			(78)
136	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Labor - Base	TRDMD	Public Service Company of Colorado	800,015	2.00%	16,000	816,015
137	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Labor - Incentive	TRDMD	Public Service Company of Colorado	23,356	2.00%	467	23,824
138	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Non-Labor	TRDMD	Xcel Energy Services	837			837
139	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Non-Labor	TRDMD	Public Service Company of Colorado	412,247			412,247
140	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Labor - Base	TRDMD	Public Service Company of Colorado	211,421	2.00%	4,228	215,649
141	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Labor - Incentive	TRDMD	Public Service Company of Colorado	5,420	2.00%	108	5,528
142	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Non-Labor	TRDMD	Public Service Company of Colorado	309,084			309,084
143	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Labor - Base	TRDMD	Public Service Company of Colorado	165,542	2.00%	3,311	168,852
144	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Labor - Incentive	TRDMD	Public Service Company of Colorado	5,842	2.00%	117	5,959
145	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Non-Labor	TRDMD	Xcel Energy Services	7,649			7,649
146	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Non-Labor	TRDMD	Public Service Company of Colorado	358,404			358,404
147	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Base	TRDMD	Xcel Energy Services	79	2.00%	2	80

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
148	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Base	TRDMD	Public Service Company of Colorado	9,369	2.00%	187	9,556
149	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	TRDMD	Public Service Company of Colorado	295	2.00%	6	301
150	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	TRDMD	Xcel Energy Services	(18)	2.00%	(0)	(18)
151	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Non-Labor	TRDMD	Xcel Energy Services	15,427			15,427
152	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Non-Labor	TRDMD	Public Service Company of Colorado	195,038			195,038
153	Gas Transmission Maintenance				Sub-Total Gas Transmission Maintenance	2,519,928	0	24,426	2,544,355
154									
155	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	PSC CPUC	Xcel Energy Services	5,545,876	2.00%	110,918	5,656,793
156	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	PSC CPUC	Public Service Company of Colorado	(403,867)	2.00%	(8,077)	(411,944)
157	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	(127,279)	2.00%	(2,546)	(129,825)
158	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	PSC CPUC	Xcel Energy Services	460,016	2.00%	9,200	469,217
159	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	(599)			(599)
160	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Other Compensation	PSC CPUC	Xcel Energy Services				
161	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Pension	PSC CPUC	Public Service Company of Colorado	(11,727)			(11,727)
162	Gas Distribution Operations	87000-Dist Oper - E&S	Non-Labor	PSC CPUC	Xcel Energy Services	529,593			529,593
163	Gas Distribution Operations	87000-Dist Oper - E&S	Non-Labor	PSC CPUC	Public Service Company of Colorado	5,642,906			5,642,906
164	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Base	PSC CPUC	Xcel Energy Services	97,546	2.00%	1,951	99,497
165	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Base	PSC CPUC	Public Service Company of Colorado	1,682,944	2.00%	33,659	1,716,602
166	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	44,939	2.00%	899	45,838
167	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	PSC CPUC	Xcel Energy Services	(2,178)	2.00%	(44)	(2,222)
168	Gas Distribution Operations	87100-Dist Exp-Dist Load	Non-Labor	PSC CPUC	Xcel Energy Services	567,450			567,450
169	Gas Distribution Operations	87100-Dist Exp-Dist Load	Non-Labor	PSC CPUC	Public Service Company of Colorado	73,246			73,246
170	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Base	PSC CPUC	Xcel Energy Services	51,490	2.00%	1,030	52,520
171	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,087,432	2.00%	41,749	2,129,181
172	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	57,748	2.00%	1,155	58,903
173	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	PSC CPUC	Xcel Energy Services	9,410	2.00%	188	9,599
174	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Non-Labor	PSC CPUC	Xcel Energy Services	6,484			6,484
175	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Non-Labor	PSC CPUC	Public Service Company of Colorado	18,617,176			18,617,176
176	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Base	PSC CPUC	Public Service Company of Colorado	1,667,583	2.00%	33,352	1,700,935
177	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	45,836	2.00%	917	46,752
178	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Non-Labor	PSC CPUC	Public Service Company of Colorado	346,428			346,428
179	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Labor - Base	PSC CPUC	Public Service Company of Colorado	5,991	2.00%	120	6,111
180	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	389	2.00%	8	397
181	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Non-Labor	PSC CPUC	Public Service Company of Colorado	32,555			32,555
182	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Labor - Base	PSC CPUC	Public Service Company of Colorado	25,256	2.00%	505	25,761
183	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	465	2.00%	9	474
184	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Non-Labor	PSC CPUC	Public Service Company of Colorado	12,014			12,014
185	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Base	PSC CPUC	Xcel Energy Services	149,026	2.00%	2,981	152,006
186	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Base	PSC CPUC	Public Service Company of Colorado	7,052,425	2.00%	141,048	7,193,473
187	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	160,995	2.00%	3,220	164,215
188	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	PSC CPUC	Xcel Energy Services	15,564	2.00%	311	15,875
189	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Non-Labor	PSC CPUC	Xcel Energy Services	21,344			21,344
190	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Non-Labor	PSC CPUC	Public Service Company of Colorado	(10,346,013)			(10,346,013)
191	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,919,046	2.00%	58,381	2,977,427
192	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	49,564	2.00%	991	50,556
193	Gas Distribution Operations	87900-Dist Op Customer Install	Non-Labor	PSC CPUC	Xcel Energy Services	13,989			13,989
194	Gas Distribution Operations	87900-Dist Op Customer Install	Non-Labor	PSC CPUC	Public Service Company of Colorado	3,646,194			3,646,194
195	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Base	PSC CPUC	Xcel Energy Services	128,257	2.00%	2,565	130,822
196	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Base	PSC CPUC	Public Service Company of Colorado	10,541,742	2.00%	210,835	10,752,577

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
197	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	267,711	2.00%	5,354	273,065
198	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	PSC CPUC	Xcel Energy Services	2,453	2.00%	49	2,502
199	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	(202)			(202)
200	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Pension	PSC CPUC	Public Service Company of Colorado	(4,723)			(4,723)
201	Gas Distribution Operations	88000-Dist Oper -Other	Non-Labor	PSC CPUC	Xcel Energy Services	4,967,228			4,967,228
202	Gas Distribution Operations	88000-Dist Oper -Other	Non-Labor	PSC CPUC	Public Service Company of Colorado	6,087,985			6,087,985
203	Gas Distribution Operations	88100-Dist Op Rents	Labor - Base	PSC CPUC	Xcel Energy Services	120,504	2.00%	2,410	122,914
204	Gas Distribution Operations	88100-Dist Op Rents	Labor - Base	PSC CPUC	Public Service Company of Colorado	10,063	2.00%	201	10,264
205	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	(912)	2.00%	(18)	(931)
206	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	PSC CPUC	Xcel Energy Services	13,185	2.00%	264	13,448
207	Gas Distribution Operations	88100-Dist Op Rents	Non-Labor	PSC CPUC	Xcel Energy Services	4,497,118			4,497,118
208	Gas Distribution Operations	88100-Dist Op Rents	Non-Labor	PSC CPUC	Public Service Company of Colorado	908,443			908,443
209	Gas Distribution Operations				Sub-Total Gas Distribution Operations	68,286,106	1	653,584	68,939,690
210									
211	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	PSC CPUC	Xcel Energy Services	1,989	2.00%	40	2,029
212	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	PSC CPUC	Public Service Company of Colorado	689,577	2.00%	13,792	703,368
213	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	18,837	2.00%	377	19,214
214	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	PSC CPUC	Xcel Energy Services	650	2.00%	13	663
215	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Non-Labor	PSC CPUC	Xcel Energy Services	4,578			4,578
216	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Non-Labor	PSC CPUC	Public Service Company of Colorado	302,305			302,305
217	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Base	PSC CPUC	Xcel Energy Services	29,121	2.00%	582	29,703
218	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Base	PSC CPUC	Public Service Company of Colorado	4,540,028	2.00%	90,801	4,630,829
219	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	89,091	2.00%	1,782	90,873
220	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	PSC CPUC	Xcel Energy Services	3,711	2.00%	74	3,786
221	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Non-Labor	PSC CPUC	Xcel Energy Services	5,464			5,464
222	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Non-Labor	PSC CPUC	Public Service Company of Colorado	8,453,131			8,453,131
223	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Base	PSC CPUC	Public Service Company of Colorado	603,057	2.00%	12,061	615,118
224	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	15,329	2.00%	307	15,636
225	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Non-Labor	PSC CPUC	Public Service Company of Colorado	729,202			729,202
226	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Base	PSC CPUC	Public Service Company of Colorado	52,682	2.00%	1,054	53,736
227	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	460	2.00%	9	469
228	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Non-Labor	PSC CPUC	Public Service Company of Colorado	18,849			18,849
229	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Labor - Base	PSC CPUC	Public Service Company of Colorado	7,200	2.00%	144	7,344
230	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	92	2.00%	2	94
231	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Non-Labor	PSC CPUC	Public Service Company of Colorado	2,066			2,066
232	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,927,764	2.00%	58,555	2,986,319
233	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	50,319	2.00%	1,006	51,325
234	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Other Compensation	PSC CPUC	Public Service Company of Colorado				
235	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Non-Labor	PSC CPUC	Xcel Energy Services	2,124			2,124
236	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Non-Labor	PSC CPUC	Public Service Company of Colorado	2,984,088			2,984,088
237	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Base	PSC CPUC	Xcel Energy Services	101,570	2.00%	2,031	103,601
238	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Base	PSC CPUC	Public Service Company of Colorado	4,739,248	2.00%	94,785	4,834,033
239	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	131,209	2.00%	2,624	133,833
240	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	PSC CPUC	Xcel Energy Services	11,051	2.00%	221	11,272
241	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Non-Labor	PSC CPUC	Xcel Energy Services	6,000			6,000
242	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Non-Labor	PSC CPUC	Public Service Company of Colorado	3,503,931			3,503,931
243	Gas Distribution Maintenance				Sub-Total Gas Distribution Maintenance	30,024,722	0	280,260	30,304,982
244									
245	Gas Manufactured Plant	73500-Gas Misc Prod Expense	Non-Labor	PSC CPUC	Public Service Company of Colorado	19,607			19,607

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
246	Gas Manufactured Plant				Sub-Total Gas Manufactured Plant	19,607			19,607
247									
248	Steam Production Operation	50170-Strm Gen Fuel	Non-Labor	PSC CPUC	Xcel Energy Services	2,204			2,204
249	Steam Production Operation	50170-Strm Gen Fuel	Non-Labor	PSC CPUC	Public Service Company of Colorado	(2,204)			(2,204)
250	Steam Production Operation				Sub-Total Steam Production Operation				
251									
252	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	PSC CPUC	Public Service Company of Colorado				
253	Distribution Operations				Sub-Total Distribution Operations				
254									
255	Customer Accounting Expense	90100-Cust Acct Supervise	Labor - Base	BILLS	Xcel Energy Services	76,277	2.00%	1,526	77,803
256	Customer Accounting Expense	90100-Cust Acct Supervise	Labor - Incentive	BILLS	Xcel Energy Services	8,617	2.00%	172	8,789
257	Customer Accounting Expense	90100-Cust Acct Supervise	Non-Labor	BILLS	Xcel Energy Services	20,869			20,869
258	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Base	PSC CPUC	Xcel Energy Services	68,955	2.00%	1,379	70,334
259	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,708,297	2.00%	54,166	2,762,463
260	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	78,014	2.00%	1,560	79,575
261	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	PSC CPUC	Xcel Energy Services	6,376	2.00%	128	6,503
262	Customer Accounting Expense	90200-Cust Acct Meter Read	Non-Labor	PSC CPUC	Xcel Energy Services	1,012,954			1,012,954
263	Customer Accounting Expense	90200-Cust Acct Meter Read	Non-Labor	PSC CPUC	Public Service Company of Colorado	707,187			707,187
264	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Base	BILLS	Xcel Energy Services	8,226,500	2.00%	164,530	8,391,030
265	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Base	BILLS	Public Service Company of Colorado	1,076,063	2.00%	21,521	1,097,584
266	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Incentive	BILLS	Public Service Company of Colorado	30,723	2.00%	614	31,338
267	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Incentive	BILLS	Xcel Energy Services	891,191	2.00%	17,824	909,015
268	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Other Compensation	BILLS	Xcel Energy Services				
269	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Non-Labor	BILLS	Xcel Energy Services	3,859,460			3,859,460
270	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Non-Labor	BILLS	Public Service Company of Colorado	4,634,156			4,634,156
271	Customer Accounting Expense	90400-Cust Acct Uncollect	Non-Labor	PSC CPUC	Public Service Company of Colorado	3,338,398			3,338,398
272	Customer Accounting Expense	904001-Uncollectable Accounts - Non C	Non-Labor	PSC CPUC	Public Service Company of Colorado	619,140			619,140
273	Customer Accounting Expense	90410-Cust Acct Uncollect	Non-Labor	PSC CPUC	Public Service Company of Colorado				
274	Customer Accounting Expense	90500-Cust Acct Misc	Non-Labor	PSC CPUC	Public Service Company of Colorado	67			67
275	Customer Accounting Expense				Sub-Total Customer Accounting Expense	27,363,245	0	263,420	27,626,665
276									
277	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	BILLS	Xcel Energy Services	421,861	2.00%	8,437	430,298
278	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	BILLS	Public Service Company of Colorado	401,730	2.00%	8,035	409,765
279	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	BILLS	Public Service Company of Colorado	11,058	2.00%	221	11,280
280	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	BILLS	Xcel Energy Services	46,741	2.00%	935	47,676
281	Customer Service Expense	90800-Customer Asst Expense	Non-Labor	BILLS	Xcel Energy Services	23,661			23,661
282	Customer Service Expense	90800-Customer Asst Expense	Non-Labor	BILLS	Public Service Company of Colorado	43,676			43,676
283	Customer Service Expense	90812-Customer Asst Expense	Non-Labor	BILLS	Public Service Company of Colorado				
284	Customer Service Expense	90812G-Customer Asst Expense Gas	Non-Labor	PSC CPUC	Public Service Company of Colorado				
285	Customer Service Expense	909000-Informational and Instruction at	Non-Labor	BILLS	Xcel Energy Services	584,903			584,903
286	Customer Service Expense	909000-Informational and Instruction at	Non-Labor	BILLS	Public Service Company of Colorado	360,846			360,846
287	Customer Service Expense	90910-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				
288	Customer Service Expense	90910-Cust Serv Instruct Adver	Non-Labor	BILLS	Public Service Company of Colorado				
289	Customer Service Expense	90912-Cust Program Advertising	Non-Labor	BILLS	Xcel Energy Services				
290	Customer Service Expense	90913-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				
291	Customer Service Expense	90914-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				
292	Customer Service Expense	90915-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				
293	Customer Service Expense	90915-Cust Serv Instruct Adver	Non-Labor	BILLS	Public Service Company of Colorado				
294	Customer Service Expense				Sub-Total Customer Service Expense	1,894,477	0	17,628	1,912,104

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
295									
296	Sales Expense	91200-Economic Development	Labor - Base	BILLS	Xcel Energy Services	1,577	2.00%	32	1,608
297	Sales Expense	91200-Economic Development	Labor - Base	BILLS	Public Service Company of Colorado	631,228	2.00%	12,625	643,853
298	Sales Expense	91200-Economic Development	Labor - Incentive	BILLS	Public Service Company of Colorado	22,541	2.00%	451	22,992
299	Sales Expense	91200-Economic Development	Labor - Incentive	BILLS	Xcel Energy Services	(63)	2.00%	(1)	(64)
300	Sales Expense	91200-Economic Development	Non-Labor	BILLS	Xcel Energy Services	724			724
301	Sales Expense	91200-Economic Development	Non-Labor	BILLS	Public Service Company of Colorado	89,933			89,933
302	Sales Expense	91220-Economic Development	Labor - Base	BILLS	Public Service Company of Colorado		2.00%		
303	Sales Expense	91220-Economic Development	Labor - Incentive	BILLS	Public Service Company of Colorado		2.00%		
304	Sales Expense	91220-Economic Development	Non-Labor	BILLS	Xcel Energy Services				
305	Sales Expense	91220-Economic Development	Non-Labor	BILLS	Public Service Company of Colorado				
306	Sales Expense				Sub-Total Sales Expense	745,939	0	13,106	759,045
307									
308	Administrative & General Expense	92000-A&G Salaries	Labor - Base	EXP-SUBT	Xcel Energy Services	6,907,757	2.00%	138,155	7,045,912
309	Administrative & General Expense	92000-A&G Salaries	Labor - Base	EXP-SUBT	Public Service Company of Colorado	(1,588,156)	2.00%	(31,763)	(1,619,919)
310	Administrative & General Expense	92000-A&G Salaries	Labor - Base	EXP-SUBT	Public Service Company of Colorado	3,208,590	2.00%	64,172	3,272,762
311	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Public Service Company of Colorado	(165,906)	2.00%	(3,318)	(169,224)
312	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Xcel Energy Services	3,212,187	2.00%	64,244	3,276,430
313	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Public Service Company of Colorado	(266,504)	2.00%	(5,330)	(271,835)
314	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Xcel Energy Services	(2,480,251)	2.00%	(49,605)	(2,529,856)
315	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Public Service Company of Colorado				
316	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Xcel Energy Services				
317	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Public Service Company of Colorado				
318	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Xcel Energy Services				
319	Administrative & General Expense	92000-A&G Salaries	Labor - Other Compensation	EXP-SUBT	Xcel Energy Services				
320	Administrative & General Expense	92000-A&G Salaries	Labor - Other Compensation	EXP-SUBT	Public Service Company of Colorado				
321	Administrative & General Expense	92000-A&G Salaries	Non-Labor	EXP-SUBT	Xcel Energy Services	7,814			7,814
322	Administrative & General Expense	92000-A&G Salaries	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(2,658)			(2,658)
323	Administrative & General Expense	92100-A&G Office & Supplies	Labor - Base	EXP-SUBT	Xcel Energy Services	(0)	2.00%	(0)	(0)
324	Administrative & General Expense	92100-A&G Office & Supplies	Labor - Base	EXP-SUBT	Public Service Company of Colorado	71,567	2.00%	1,431	72,998
325	Administrative & General Expense	92100-A&G Office & Supplies	Non-Labor	EXP-SUBT	Xcel Energy Services	7,293,643			7,293,643
326	Administrative & General Expense	92100-A&G Office & Supplies	Non-Labor	EXP-SUBT	Public Service Company of Colorado	1,891,373			1,891,373
327	Administrative & General Expense	92200-A&G Admn Transfer Crdt	Non-Labor	EXP-SUBT	Xcel Energy Services	(39,532)			(39,532)
328	Administrative & General Expense	92200-A&G Admn Transfer Crdt	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(7,718,105)			(7,718,105)
329	Administrative & General Expense	92300-A&G Outside Services	Labor - Base	EXP-SUBT	Public Service Company of Colorado	(122,589)	2.00%	(2,452)	(125,041)
330	Administrative & General Expense	92300-A&G Outside Services	Non-Labor	EXP-SUBT	Xcel Energy Services	3,674,690			3,674,690
331	Administrative & General Expense	92300-A&G Outside Services	Non-Labor	EXP-SUBT	Public Service Company of Colorado	1,223,835			1,223,835
332	Administrative & General Expense	92400-A&G Property Insurance	Non-Labor	EXP-SUBT	Xcel Energy Services	1,104			1,104
333	Administrative & General Expense	92400-A&G Property Insurance	Non-Labor	EXP-SUBT	Public Service Company of Colorado	1,049,048			1,049,048
334	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	EXP-SUBT	Xcel Energy Services				
335	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	EXP-SUBT	Public Service Company of Colorado	3,095,839			3,095,839
336	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	PSC CPUC	Public Service Company of Colorado	(151,835)			(151,835)
337	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(788,825)			(788,825)
338	Administrative & General Expense	93010-A&G General Advertising	Non-Labor	EXP-SUBT	Xcel Energy Services				
339	Administrative & General Expense	93010-A&G General Advertising	Non-Labor	EXP-SUBT	Public Service Company of Colorado				
340	Administrative & General Expense	93011-A&G General Advertising	Non-Labor	EXP-SUBT	Xcel Energy Services				
341	Administrative & General Expense	93011-A&G General Advertising	Non-Labor	EXP-SUBT	Public Service Company of Colorado				
342	Administrative & General Expense	93012-A&G General Advertising	Non-Labor	EXP-SUBT	Xcel Energy Services				
343	Administrative & General Expense	93012-A&G General Advertising	Non-Labor	EXP-SUBT	Public Service Company of Colorado				

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
344	Administrative & General Expense	93020-A&G Misc General Exp	Non-Labor	EXP-SUBT	Xcel Energy Services	642,888			642,888
345	Administrative & General Expense	93020-A&G Misc General Exp	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(287,504)			(287,504)
346	Administrative & General Expense	93100-A&G Rents	Labor - Base	EXP-SUBT	Xcel Energy Services	89,042	2.00%	1,781	90,822
347	Administrative & General Expense	93100-A&G Rents	Labor - Base	EXP-SUBT	Public Service Company of Colorado	47,354	2.00%	947	48,301
348	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	EXP-SUBT	Public Service Company of Colorado	(125)	2.00%	(3)	(128)
349	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	EXP-SUBT	Xcel Energy Services	12,861	2.00%	257	13,119
350	Administrative & General Expense	93100-A&G Rents	Non-Labor	EXP-SUBT	Xcel Energy Services	12,205,801			12,205,801
351	Administrative & General Expense	93100-A&G Rents	Non-Labor	EXP-SUBT	Public Service Company of Colorado	334,515			334,515
352	Administrative & General Expense	93200-A&G Maint of Structures	Non-Labor	EXP-SUBT	Xcel Energy Services				
353	Administrative & General Expense	93200-A&G Maint of Structures	Non-Labor	EXP-SUBT	Public Service Company of Colorado	354,811			354,811
354	Administrative & General Expense	93500-A&G Maint of Gen PLT	Non-Labor	EXP-SUBT	Xcel Energy Services	341,681			341,681
355	Administrative & General Expense	93500-A&G Maint of Gen PLT	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(499,903)			(499,903)
356	Administrative & General Expense				Sub-Total Administrative & General Expense	31,560,505	0	178,517	31,739,021
357									
358					Sub-Total Operations and Maintenance Expenses	189,592,651	3	1,601,422	191,194,073
359									
360								1,601,422	
361									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 24

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC CPUC	461,712,159	(5,299,328)	456,412,831		456,412,831
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC FERC	304,500		304,500	304,500	
3	Operating Revenue	Rate Revenue	This line is intentionally blank	PSC CPUC					
4	Operating Revenue	Rate Revenue		Sub-Total Rate Revenue	462,016,659	(5,299,328)	456,717,331	304,500	456,412,831
5									
6	Operating Revenue	Other Revenue	48710-Gas Late Payment Charges	PSC CPUC	804,219		804,219		804,219
7	Operating Revenue	Other Revenue	48801-Gas Connection Charges	PIS-NET	1,623,295	109,983	1,733,278	66	1,733,212
8	Operating Revenue	Other Revenue	48802-Gas NSF Check Charges	PSC CPUC	138,966		138,966		138,966
9	Operating Revenue	Other Revenue	48806-Rev Gas Oth Misc Service NL G	PIS-NET	21,969		21,969	1	21,968
10	Operating Revenue	Other Revenue	49010-Gas Product Extraction Revenue	PECOMM	355,964		355,964	75	355,889
11	Operating Revenue	Other Revenue	49300-Rev Gas Rents from Gas Prop NL	PSC CPUC	335,413		335,413		335,413
12	Operating Revenue	Other Revenue	49508-Gas Other Operating Revenues	PSC CPUC	610,139		610,139		610,139
13	Operating Revenue	Other Revenue	49512-Gas Locating Services Rev NL G	PIS-NET	40,104		40,104	2	40,102
14	Operating Revenue	Other Revenue	This line is intentionally blank	PSC CPUC					
15	Operating Revenue	Other Revenue		Sub-Total Other Revenue	3,930,069	109,983	4,040,052	144	4,039,909
16									
17	Operating Revenue			Sub-Total Operating Revenue	<u>465,946,728</u>	<u>(5,189,345)</u>	<u>460,757,383</u>	<u>304,644</u>	<u>460,452,740</u>
18									
19	Debt Return on Prepaid Pension Asset								
20	Total Revenue				465,946,728	(5,189,345)	460,757,383	304,644	460,452,740
21									
22	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC					
23	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC	12,135,457	(12,135,457)			
24	Cost of Sales	Other Gas Supply		Sub-Total Other Gas Supply	12,135,457	(12,135,457)			
25									
26	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC					
27	Cost of Sales	Purchased Power		Sub-Total Purchased Power					
28									
29	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	376,996,123	(376,996,123)			
30	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	95,106,565	(95,106,565)			
31	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC					
32	Cost of Sales	Gas Purchased for Resale	80512-Deferred Gas Costs	PSC CPUC					
33	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC					
34	Cost of Sales	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC					
35	Cost of Sales	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC					
36	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC					
37	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	149,319,546	(149,319,546)			
38	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC					
39	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(140,682,516)	140,682,516			
40	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(274,839)	274,839			
41	Cost of Sales	Gas Purchased for Resale		Sub-Total Gas Purchased for Resale	480,464,879	(480,464,879)			
42									
43	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	251,975	(251,975)			
44	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	22,864	(22,864)			
45	Cost of Sales	Gas Products Extraction Plant		Sub-Total Gas Products Extractio	274,839	(274,839)			
46									
47	Cost of Sales			Sub-Total Cost of Sales	<u>492,875,174</u>	<u>(492,875,174)</u>	-	-	-
48	Total Cost of Sales				492,875,174	(492,875,174)			
49									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 24

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
50	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	274,632	5,493	280,125		280,125
51	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
52	Operations and Maintenance Expenses	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)		(957,509)		(957,509)
53	Operations and Maintenance Expenses	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)		(30,681)		(30,681)
54	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	388,979	5,515	394,494		394,494
55	Operations and Maintenance Expenses	Other Gas Supply		Sub-Total Other Gas Supply	(324,579)	11,008	(313,571)		(313,571)
56									
57	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	132,413	2,307	134,720	4	134,716
58	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	229,850	1,474	231,324	3	231,321
59	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	11,509	197	11,705	0	11,705
60	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	157,829	1,521	159,350	2	159,348
61	Operations and Maintenance Expenses	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123		35,123	0	35,123
62	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	9,238	101	9,339	0	9,339
63	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	6,023	100	6,122	0	6,122
64	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	41,591	18	41,609	1	41,608
65	Operations and Maintenance Expenses	Gas Storage Operations		Sub-Total Gas Storage Operation	623,575	5,718	629,293	12	629,281
66									
67	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	776,882	502	777,384	11	777,373
68	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	240	4	244	0	244
69	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	48,918	399	49,317	1	49,316
70	Operations and Maintenance Expenses	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28		28	0	28
71	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD					
72	Operations and Maintenance Expenses	Gas Storage Maintenance		Sub-Total Gas Storage Maintenar	826,069	905	826,973	11	826,962
73									
74	Total Gas Storage				1,449,643	6,623	1,456,266	23	1,456,243
75									
76	Operations and Maintenance Expenses	Gas Production and Gathering Operation	75300-Production Well Expense	P&GDMD	13,778	210	13,988	0	13,987
77	Operations and Maintenance Expenses	Gas Production and Gathering Operation	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515		211,515	45	211,470
78	Operations and Maintenance Expenses	Gas Production and Gathering Operation	75900-Production Other Expense	P&GDMD	308,845	2,988	311,833	5	311,828
79	Operations and Maintenance Expenses	Gas Production and Gathering Operation	76000-Natural Gas Prod Rent	PSC FERC	13,920	6	13,927	13,927	
80	Operations and Maintenance Expenses	Gas Production and Gathering Operations		Sub-Total Gas Production and Ga	548,058	3,204	551,262	13,977	537,285
81									
82	Operations and Maintenance Expenses	Gas Production and Gathering Maintenar	84200-Oth Strg Exp - Rent	P&GDMD					
83	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance		Sub-Total Gas Production and Ga					
84									
85	Total Gas Production and Gathering				548,058	3,204	551,262	13,977	537,285
86									
87	Operations and Maintenance Expenses	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402		2,402	0	2,402
88	Operations and Maintenance Expenses	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD					
89	Operations and Maintenance Expenses	Gas Products Extraction Operations	77300-Gas Fuel	PEDMD					
90	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,843	1	2,845	0	2,845
91	Operations and Maintenance Expenses	Gas Products Extraction Operations		Sub-Total Gas Products Extractio	5,245	1	5,246	0	5,246
92									
93	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	122,642	945	123,587	2	123,585
94	Operations and Maintenance Expenses	Gas Products Extraction Maintenance		Sub-Total Gas Products Extractio	122,642	945	123,587	2	123,585
95									
96	Total Gas Products Extraction				127,887	946	128,833	2	128,831
97									
98	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	3,475,522	41,323	3,516,845	488	3,516,357

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

PSCo Gas Rate Case 2018 Test Year
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Attachment SPB-1
Hearing Exhibit 102
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
99	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	2,729,863	38,211	2,768,074	384	2,767,690
100	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Commpressor Stat	TRDMD	1,939,735	14,166	1,953,901	271	1,953,630
101	Operations and Maintenance Expenses	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	721,303		721,303	7,081	714,222
102	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	13,010,988	26,231	13,037,219	1,809	13,035,410
103	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	996,607	10,098	1,006,706	140	1,006,566
104	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,254,086	18,194	1,272,280	177	1,272,104
105	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	1,249,009	636	1,249,646	173	1,249,472
106	Operations and Maintenance Expenses	Gas Transmission Operations		Sub-Total Gas Transmission Oper	25,377,113	148,860	25,525,973	10,522	25,515,451
107									
108	Operations and Maintenance Expenses	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)		(78)	(0)	(78)
109	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	1,236,456	16,467	1,252,923	174	1,252,750
110	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	525,924	4,337	530,261	74	530,188
111	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	537,436	3,428	540,864	75	540,789
112	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	220,190	230	220,420	31	220,389
113	Operations and Maintenance Expenses	Gas Transmission Maintenance		Sub-Total Gas Transmission Maint	2,519,928	24,462	2,544,390	353	2,544,037
114									
115	Total Gas Transmission				27,897,041	173,322	28,070,363	10,875	28,059,488
116									
117	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	11,634,919	115,701	11,750,621		11,750,621
118	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	2,463,946	36,583	2,500,529		2,500,529
119	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	20,829,740	47,474	20,877,214		20,877,214
120	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	2,059,846	55,123	2,114,970		2,114,970
121	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	38,935	151	39,086		39,086
122	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	37,735	516	38,251		38,251
123	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(2,946,659)	183,447	(2,763,212)		(2,763,212)
124	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	6,628,792	112,928	6,741,720		6,741,720
125	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	21,990,450	358,952	22,349,403		22,349,403
126	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	5,548,400	2,857	5,551,257		5,551,257
127	Operations and Maintenance Expenses	Gas Distribution Operations		Sub-Total Gas Distribution Opera	68,286,106	913,732	69,199,838		69,199,838
128									
129	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,017,936	25,154	1,043,090		1,043,090
130	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	13,120,545	126,249	13,246,795		13,246,795
131	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	1,347,588	23,706	1,371,294		1,371,294
132	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	71,991	2,234	74,225		74,225
133	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	9,358	160	9,519		9,519
134	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	5,964,296	84,367	6,048,663		6,048,663
135	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	8,493,008	114,938	8,607,947		8,607,947
136	Operations and Maintenance Expenses	Gas Distribution Maintenance		Sub-Total Gas Distribution Maint	30,024,722	376,810	30,401,531		30,401,531
137									
138	Total Gas Distribution				98,310,828	1,290,542	99,601,369		99,601,369
139									
140	Operations and Maintenance Expenses	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607		19,607		19,607
141	Operations and Maintenance Expenses	Gas Manufactured Plant		Sub-Total Gas Manufactured Plar	19,607		19,607		19,607
142									
143	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	105,764	1,698	107,461	3	107,458
144	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	4,581,783	57,233	4,639,016		4,639,016
145	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	18,718,094	204,490	18,922,583	544	18,922,039
146	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398		3,338,398		3,338,398
147	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140		619,140		619,140

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 24

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
148	Operations and Maintenance Expenses	Customer Accounting Expense	90410-Cust Acct Uncollect	PSC CPUC					
149	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67		67		67
150	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET					
151	Operations and Maintenance Expenses	Customer Accounting Expense		Sub-Total Customer Accounting f	27,363,245	263,420	27,626,665	547	27,626,118
152									
153	Customer Deposit Interest					20,032	20,032	1	20,032
154	Sub-total Customer Accounting Expenses				27,363,245	283,453	27,646,697	548	27,646,149
155									
156	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	948,728	17,628	966,356	28	966,328
157	Operations and Maintenance Expenses	Customer Service Expense	90812-Customer Asst Expense	BILLS					
158	Operations and Maintenance Expenses	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC					
159	Operations and Maintenance Expenses	Customer Service Expense	90900-Informational and instruction advertising exp	BILLS	945,749		945,749	27	945,722
160	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS					
161	Operations and Maintenance Expenses	Customer Service Expense	90912-Cust Program Advertising	BILLS					
162	Operations and Maintenance Expenses	Customer Service Expense	90913-Cust Serv Instruct Adver	BILLS					
163	Operations and Maintenance Expenses	Customer Service Expense	90914-Cust Serv Instruct Adver	BILLS					
164	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS					
165	Operations and Maintenance Expenses	Customer Service Expense		Sub-Total Customer Service Expe	1,894,477	17,628	1,912,104	55	1,912,049
166									
167	Sub-Total Customer Service Expense				1,894,477	17,628	1,912,104	55	1,912,049
168									
169	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	745,939	13,106	759,045	22	759,023
170	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS					
171	Operations and Maintenance Expenses	Sales Expense		Sub-Total Sales Expense	745,939	13,106	759,045	22	759,023
172									
173	Total Customer Expense				30,003,661	314,186	30,317,847	625	30,317,222
174									
175	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	8,832,872	176,554	9,009,426	1,438	9,007,989
176	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	9,256,583	1,431	9,258,014	1,477	9,256,537
177	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,751,637)		(7,751,637)	(1,237)	(7,750,400)
178	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	4,775,936	(2,452)	4,773,484	762	4,772,722
179	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,050,152		1,050,152	168	1,049,984
180	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	3,129,608		3,129,608	499	3,129,109
181	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	24,400,492		24,400,492	3,893	24,396,599
182	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	(28)	(177,236)
183	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	(0)	(0)
184	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839		3,095,839	494	3,095,345
185	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	(151,835)		(151,835)		(151,835)
186	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)		(788,825)	(126)	(788,699)
187	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT					
188	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT					
189	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT					
190	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	355,384		355,384	57	355,328
191	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,689,447	2,983	12,692,430	2,025	12,690,405
192	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811		354,811	57	354,754
193	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(158,222)		(158,222)	(25)	(158,196)
194	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank	PSC CPUC					
195	Operations and Maintenance Expenses	Administrative & General Expense		Sub-Total Administrative & Gene	58,913,341	178,517	59,091,857	9,453	59,082,404

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
197	Operations and Maintenance Expenses			Sub-Total Operations and Maint	216,945,487	1,958,315	218,903,802	34,955	218,868,848
198									
199	Total Gas Operations and Maintenance Expenses				216,945,487	1,978,348	218,923,835	34,955	218,888,879
200									
201	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	6,692,475	(1,633,233)	5,059,242	161	5,059,081
202	Depreciation Expense	Intangible Plant		Sub-Total Intangible Plant	6,692,475	(1,633,233)	5,059,242	161	5,059,081
203									
204	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC					
205	Depreciation Expense	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant					
206									
207	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	136,866		136,866	2	136,864
208	Depreciation Expense	Gas Production and Gathering Plant		Sub-Total Gas Production and Ga	136,866		136,866	2	136,864
209									
210	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	114,463		114,463	2	114,461
211	Depreciation Expense	Gas Products Extraction Plant		Sub-Total Gas Products Extractio	114,463		114,463	2	114,461
212									
213	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	524,913		524,913	7	524,906
214	Depreciation Expense	Gas Underground Storage Plant		Sub-Total Gas Underground Stor.	524,913		524,913	7	524,906
215									
216	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	17,101,585	(8,601,461)	8,500,125	1,179	8,498,945
217	Depreciation Expense	Gas Transmission Plant		Sub-Total Gas Transmission Plant	17,101,585	(8,601,461)	8,500,125	1,179	8,498,945
218									
219	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	75,361,675	(13,255,492)	62,106,183		62,106,183
220	Depreciation Expense	Gas Distribution Plant		Sub-Total Gas Distribution Plant	75,361,675	(13,255,492)	62,106,183		62,106,183
221									
222	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	4,729,317	(2,039,164)	2,690,154	86	2,690,068
223	Depreciation Expense	General Plant		Sub-Total General Plant	4,729,317	(2,039,164)	2,690,154	86	2,690,068
224									
225	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	20,789,968	(3,366,877)	17,423,092	554	17,422,538
226	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC					
227	Depreciation Expense	Common Plant		Sub-Total Common Plant	20,789,968	(3,366,877)	17,423,092	554	17,422,538
228									
229	Depreciation Expense			Sub-Total Depreciation Expense	125,451,263	(28,896,227)	96,555,037	1,991	96,553,045
230									
231	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property T: PSC CPUC						
232	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC					
233	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC					
234	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC					
235	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC					
236	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC					
237	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(524,110)		(524,110)		(524,110)
238	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082		3,976,082		3,976,082
239	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Manage	PIS-SUBT					
240	Amortization Expense	Other Regulatory Asset/Liability		Sub-Total Other Regulatory Asset	3,451,973		3,451,973		3,451,973
241									
242	Amortization Expense			Sub-Total Amortization Expense	3,451,973	-	3,451,973	-	3,451,973
243									
244	Total Gas Depreciation and Amortization Expense				128,903,236	(28,896,227)	100,007,009	1,991	100,005,018
245									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
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PSCo Gas Rate Case 2018 Test Year
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
246	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)	(119,200)	(4)	(119,196)
247	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	43,840,181	(8,977,128)	34,863,053		34,863,053
248	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	5,442,967		5,442,967	373	5,442,594
249	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Othe	EXP-SUBT					
250	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	3,935		3,935	1	3,934
251	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	LABOR					
252	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	61,154,416	(61,154,416)			
253	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC					
254	Taxes Other than Income	Taxes Other Than Income		Sub-Total Taxes Other Than Inco	110,441,497	(70,250,743)	40,190,754	370	40,190,385
255									
256	Taxes Other than Income			Sub-Total Taxes Other than Inco	110,441,497	(70,250,743)	40,190,754	370	40,190,385
257									
258	Total Payroll Tax adjustment					108,816	108,816	7	108,809
259	Total Taxes Other than Income				110,441,497	(70,141,927)	40,299,570	377	40,299,193
260									
261	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank	PSC CPUC					
262	Gain on Disposition of Allowances	Other Revenue		Sub-Total Other Revenue					
263									
264	Gain on Disposition of Allowances			Sub-Total Gain on Disposition of	-	-	-	-	-
265									
266	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC		(26,629)	(26,629)		(26,629)
267	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC					
268	Gain on Sale of Utility Plant	Rate Revenue		Sub-Total Rate Revenue		(26,629)	(26,629)		(26,629)
269									
270	Gain on Sale of Utility Plant			Sub-Total Gain on Sale of Utility	-	(26,629)	(26,629)	-	(26,629)
271	Total Gain/Loss					(26,629)	(26,629)		(26,629)
272									
273	Earnings before Interest and Taxes				(476,922,374)	578,475,972	101,553,598	267,320	101,286,278
274									
275	Rate Base				2,282,308,826	(740,740,791)	1,541,568,034	55,343	1,535,632,472
276	Cost of Debt				0	0	0	0	0
277	Interest Expense				44,733,253	(14,518,520)	30,214,733	1,085	30,098,396
278									
279	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	638,278	(1,633,233)	(994,955)	(32)	(994,924)
280	Schedule M Temporary	Intangible Plant		Sub-Total Intangible Plant	638,278	(1,633,233)	(994,955)	(32)	(994,924)
281									
282	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)		(0)		(0)
283	Schedule M Temporary	Gas Manufactured Plant		Sub-Total Gas Manufactured Pla	(0)		(0)		(0)
284									
285	Schedule M Temporary	Gas Production and Gathering Plant	Sch-M	P&GDMD	72,695		72,695	1	72,694
286	Schedule M Temporary	Gas Production and Gathering Plant		Sub-Total Gas Production and Ga	72,695		72,695	1	72,694
287									
288	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(106,717)		(106,717)	(2)	(106,715)
289	Schedule M Temporary	Gas Products Extraction Plant		Sub-Total Gas Products Extractio	(106,717)		(106,717)	(2)	(106,715)
290									
291	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	(451,964)		(451,964)	(6)	(451,958)
292	Schedule M Temporary	Gas Underground Storage Plant		Sub-Total Gas Underground Stor	(451,964)		(451,964)	(6)	(451,958)
293									
294	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALLOC	2,060		2,060	1	2,059

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
295	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	(41,195,396)	19,813,218	(21,382,178)	(2,967)	(21,379,211)
296	Schedule M Temporary	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(41,193,336)	19,813,218	(21,380,118)	(2,966)	(21,377,152)
297									
298	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	(96,182,063)	59,294,631	(36,887,432)		(36,887,432)
299	Schedule M Temporary	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(96,182,063)	59,294,631	(36,887,432)		(36,887,432)
300									
301	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	(4,445,500)	(2,039,164)	(6,484,663)	(206)	(6,484,457)
302	Schedule M Temporary	General Plant		Sub-Total General Plant	(4,445,500)	(2,039,164)	(6,484,663)	(206)	(6,484,457)
303									
304	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	(4,059,357)	(3,009,483)	(7,068,839)	(225)	(7,068,614)
305	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC					
306	Schedule M Temporary	Common Plant		Sub-Total Common Plant	(4,059,357)	(3,009,483)	(7,068,839)	(225)	(7,068,614)
307									
308	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	(3,934,750)		(3,934,750)	(269)	(3,934,481)
309	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD					
310	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	13,149,052	(13,573,257)	(424,205)	(16)	(424,189)
311	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC					
312	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
313	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant Tax	9,214,302	(13,573,257)	(4,358,955)	(286)	(4,358,670)
314									
315	Schedule M Temporary			Sub-Total Schedule M Temporary	(136,513,661)	58,852,712	(77,660,949)	(3,721)	(77,657,228)
316									
317	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	106,922		106,922	3	106,918
318	Schedule M Permanent	Intangible Plant		Sub-Total Intangible Plant	106,922		106,922	3	106,918
319									
320	Schedule M Permanent	Gas Production and Gathering Plant	Sch-M	P&GDMD	473		473	0	473
321	Schedule M Permanent	Gas Production and Gathering Plant		Sub-Total Gas Production and Ga	473		473	0	473
322									
323	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	457		457	0	457
324	Schedule M Permanent	Gas Underground Storage Plant		Sub-Total Gas Underground Stor.	457		457	0	457
325									
326	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	(1,219,530)		(1,219,530)	(169)	(1,219,361)
327	Schedule M Permanent	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(1,219,530)		(1,219,530)	(169)	(1,219,361)
328									
329	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(1,707,166)		(1,707,166)		(1,707,166)
330	Schedule M Permanent	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(1,707,166)		(1,707,166)		(1,707,166)
331									
332	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	80,677		80,677	3	80,675
333	Schedule M Permanent	General Plant		Sub-Total General Plant	80,677		80,677	3	80,675
334									
335	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	(8,435)	108,038	99,603	3	99,600
336	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC					
337	Schedule M Permanent	Common Plant		Sub-Total Common Plant	(8,435)	108,038	99,603	3	99,600
338									
339	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587		105,587	7	105,580
340	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET					
341	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
342	Schedule M Permanent	Non-Plant Tax		Sub-Total Non-Plant Tax	105,587		105,587	7	105,580
343									

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344	Schedule M Permanent			Sub-Total Schedule M Permanen	(2,641,015)	108,038	(2,532,976)	(153)	(2,532,823)
345									
346	Subtotal Schedule M				(139,154,675)	58,960,750	(80,193,925)	(3,874)	(80,190,051)
347	Schedule M NOL								(34,167,249)
348	Total Schedule M				(139,154,675)	58,960,750	(80,193,925)	(3,874)	(114,357,301)
349									
350	State Taxable Income				(660,810,302)	651,955,241	(8,855,060)	262,362	(43,169,419)
351	State Income Tax Rate				0	0	0	0	0
352	State Income Tax Expense				(30,595,517)	30,185,528	(409,989)	12,147	(1,998,744)
353									
354	Federal Taxable Income				(630,214,785)	621,769,714	(8,445,071)	250,214	(41,170,675)
355	Federal Income Tax Rate				0	0	0	0	0
356	Federal Income Tax Expense				(220,575,175)	217,619,400	(2,955,775)	87,575	(14,409,736)
357									
358	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(242,043)	620,735	378,692	12	378,680
359	Deferred Taxes	Intangible Plant		Sub-Total Intangible Plant	(242,043)	620,735	378,692	12	378,680
360									
361	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0		0		0
362	Deferred Taxes	Gas Manufactured Plant		Sub-Total Gas Manufactured Plar	0		0		0
363									
364	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(27,617)		(27,617)	(0)	(27,617)
365	Deferred Taxes	Gas Production and Gathering Plant		Sub-Total Gas Production and Ga	(27,617)		(27,617)	(0)	(27,617)
366									
367	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	40,560		40,560	1	40,559
368	Deferred Taxes	Gas Products Extraction Plant		Sub-Total Gas Products Extractio	40,560		40,560	1	40,559
369									
370	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	171,780		171,780	2	171,777
371	Deferred Taxes	Gas Underground Storage Plant		Sub-Total Gas Underground Stor-	171,780		171,780	2	171,777
372									
373	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALLOC	(783)		(783)	(0)	(783)
374	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	15,656,492	(7,530,965)	8,125,527	1,127	8,124,399
375	Deferred Taxes	Gas Transmission Plant		Sub-Total Gas Transmission Plant	15,655,709	(7,530,965)	8,124,744	1,127	8,123,616
376									
377	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	36,419,514	(22,537,922)	13,881,592		13,881,592
378	Deferred Taxes	Gas Distribution Plant		Sub-Total Gas Distribution Plant	36,419,514	(22,537,922)	13,881,592		13,881,592
379									
380	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	1,689,726	775,015	2,464,741	78	2,464,663
381	Deferred Taxes	General Plant		Sub-Total General Plant	1,689,726	775,015	2,464,741	78	2,464,663
382									
383	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	1,541,988	1,144,093	2,686,081	85	2,685,995
384	Deferred Taxes	Common Plant		Sub-Total Common Plant	1,541,988	1,144,093	2,686,081	85	2,685,995
385									
386	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	1,495,461		1,495,461	102	1,495,359
387	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD					
388	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	(4,997,494)	5,158,720	161,225	6	161,219
389	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC					
390	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
391	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Plant Tax	(3,502,034)	5,158,720	1,656,686	109	1,656,578
392									

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
393	Deferred Taxes			Sub-Total Deferred Taxes	51,747,582	(22,370,325)	29,377,257	1,414	29,375,843
394									
395	Interest on CWIP DIT								
396									
397	Sub-Total Deferred Taxes				51,747,582	(22,370,325)	29,377,257	1,414	29,375,843
398									
399	Deferred Income Tax NOL								12,986,801
400									
401	Total Deferred Tax Expense				51,747,582	(22,370,325)	29,377,257	1,414	42,362,644
402									
403	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC					
404	ITC Amortized	Other Tax		Sub-Total Other Tax					
405									
406	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(511,699)		(511,699)		(511,699)
407	ITC Amortized	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(511,699)		(511,699)		(511,699)
408									
409	ITC Amortized			Sub-Total ITC Amortized	(511,699)	-	(511,699)	-	(511,699)
410	Total ITC				(511,699)		(511,699)		(511,699)
411									
412	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET					
413	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
414	Tax Credits	Non-Plant Tax		Sub-Total Non-Plant Tax					
415									
416	Tax Credits			Sub-Total Tax Credits	-	-	-	-	-
417	Total Tax Credit								
418									
419	Total Income Tax Expense				(199,934,809)	225,434,603	25,499,794	101,136	25,442,464
420									
421	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	25,750	(25,750)			
422	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	55,063	(55,063)			
423	AFUDC	Intangible Plant		Sub-Total Intangible Plant	80,813	(80,813)			
424									
425	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD					
426	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD					
427	AFUDC	Gas Production and Gathering Plant		Sub-Total Gas Production and Ga					
428									
429	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	1,489	(1,489)			
430	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	3,185	(3,185)			
431	AFUDC	Gas Products Extraction Plant		Sub-Total Gas Products Extractio	4,674	(4,674)			
432									
433	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	1,749	(1,749)			
434	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	3,740	(3,740)			
435	AFUDC	Gas Underground Storage Plant		Sub-Total Gas Underground Stor.	5,489	(5,489)			
436									
437	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	758,309	(758,309)			
438	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,621,538	(1,621,538)			
439	AFUDC	Gas Transmission Plant		Sub-Total Gas Transmission Plant	2,379,847	(2,379,847)			
440									
441	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	771,846	(771,846)			

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
442	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,650,486	(1,650,486)			
443	AFUDC	Gas Distribution Plant		Sub-Total Gas Distribution Plant	2,422,332	(2,422,332)			
444									
445	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	272,303	(272,303)			
446	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	582,282	(582,282)			
447	AFUDC	General Plant		Sub-Total General Plant	854,585	(854,585)			
448									
449	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	174,789	(174,789)			
450	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	373,763	(373,763)			
451	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC					
452	AFUDC	Common Plant		Sub-Total Common Plant	548,552	(548,552)			
453									
454	AFUDC			Sub-Total AFUDC	6,296,293	(6,296,293)	-	-	-
455									
456	Total Gas AFUDC Additions				6,296,293	(6,296,293)			
457									
458	Total Gas Operating Deductions				749,230,585	(364,527,007)	384,703,579	138,460	384,608,926
459									
460	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank	PSC CPUC					
461	Total Net Operating Earnings	This line is intentionally blank		Sub-Total This line is intentionally blank					
462									
463	Total Net Operating Earnings			Sub-Total Total Net Operating Earnings	-	-	-	-	-
464									
465	Net Operating Earnings				(283,283,857)	359,337,662	76,053,804	166,184	75,843,814
466	Total Net Operating Earnings				(276,987,565)	353,041,369	76,053,804	166,184	75,843,814
467									
468									
469	Basis for Derived Allocators:								
470	EXP-SUBT				158,032,147	1,799,831	159,831,978	25,503	159,806,475
471									
472	Base Revenue				462,016,659	(5,299,328)	456,717,331	304,500	456,412,831
473	Other Revenue				3,930,069	109,983	4,040,052	144	4,039,909
474									

Public Service Company of Colorado

Net Operating Earnings - Intervenor Adjustments Column

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC CPUC	461,712,159	(5,299,328)			(5,299,328)	456,412,831
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC FERC	304,500					304,500
3	Operating Revenue	Rate Revenue	This line is intentionally blank	PSC CPUC						
4	Operating Revenue	Rate Revenue			462,016,659	(5,299,328)			(5,299,328)	456,717,331
5										
6	Operating Revenue	Other Revenue	48710-Gas Late Payment Charges	PSC CPUC	804,219					804,219
7	Operating Revenue	Other Revenue	48801-Gas Connection Charges	PIS-NET	1,623,295					1,623,295
8	Operating Revenue	Other Revenue	48801-Gas Connection Charges	PIS-NET		109,983			109,983	109,983
9	Operating Revenue	Other Revenue	48802-Gas NSF Check Charges	PSC CPUC	138,966					138,966
10	Operating Revenue	Other Revenue	48806-Rev Gas Oth Misc Service NL G	PIS-NET	21,969					21,969
11	Operating Revenue	Other Revenue	49010-Gas Product Extraction Revenue	PECOMM	355,964					355,964
12	Operating Revenue	Other Revenue	49300-Rev Gas Rents from Gas Prop NL	PSC CPUC	335,413					335,413
13	Operating Revenue	Other Revenue	49508-Gas Other Operating Revenues	PSC CPUC	610,139					610,139
14	Operating Revenue	Other Revenue	49512-Gas Locating Services Rev NL G	PIS-NET	40,104					40,104
15	Operating Revenue	Other Revenue	This line is intentionally blank	PSC CPUC						
16	Operating Revenue	Other Revenue			3,930,069	109,983			109,983	4,040,052
17										
18	Operating Revenue				465,946,728	(5,189,345)			(5,189,345)	460,757,383
19										
20	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(43,444)					(43,444)
21	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	229,339					229,339
22	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(458,677)					(458,677)
23	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,476					7,476
24	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(5,488)					(5,488)
25	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(14,953)					(14,953)
26	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC						
27	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC						
28	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC	12,135,457					12,135,457
29	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC		(12,135,457)			(12,135,457)	(12,135,457)
30	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
31	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
32	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
33	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
34	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
35	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
36	Cost of Sales	Other Gas Supply			11,849,710	(12,135,457)			(12,135,457)	(285,746)
37										
38	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC						
39	Cost of Sales	Purchased Power								
40										
41	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	376,996,123					376,996,123

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Net Operating Earnings - Intervenor Adjustments Column

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
42	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC		(376,996,123)			(376,996,123)	(376,996,123)
43	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC						
44	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC						
45	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	95,106,565					95,106,565
46	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC		(95,106,565)			(95,106,565)	(95,106,565)
47	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC						
48	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC						
49	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC						
50	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC						
51	Cost of Sales	Gas Purchased for Resale	80512-Deferred Gas Costs	PSC CPUC						
52	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC						
53	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC						
54	Cost of Sales	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC						
55	Cost of Sales	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC						
56	Cost of Sales	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC						
57	Cost of Sales	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC						
58	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC						
59	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC						
60	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	149,319,546					149,319,546
61	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC		(149,319,546)			(149,319,546)	(149,319,546)
62	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC						
63	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC						
64	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC						
65	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC						
66	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(140,682,516)					(140,682,516)
67	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC		140,682,516			140,682,516	140,682,516
68	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC						
69	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC						
70	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(274,839)					(274,839)
71	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC		274,839			274,839	274,839
72	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC						
73	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC						
74	Cost of Sales	Gas Purchased for Resale			480,464,879	(480,464,879)			(480,464,879)	
75										
76	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	251,975	(251,975)			(251,975)	
77	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	22,864	(22,864)			(22,864)	
78	Cost of Sales	Gas Products Extraction Plant			274,839	(274,839)			(274,839)	
79										
80	Cost of Sales				492,589,428	(492,875,174)			(492,875,174)	(285,746)
81										
82	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	71,883		719		719	72,602

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
83	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	455,162		4,552		4,552	459,714
84	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	14,573		146		146	14,719
85	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,647		76		76	7,723
86	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
87	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
88	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
89	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
90	Operations and Maintenance Expenses	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)					(957,509)
91	Operations and Maintenance Expenses	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)					(30,681)
92	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	261,576		5,083		5,083	266,660
93	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,995)		(39)		(39)	(2,034)
94	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)		(0)		(0)	(9)
95	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	24,235		471		471	24,706
96	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	53,476					53,476
97	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	59,728					59,728
98	Operations and Maintenance Expenses	Other Gas Supply			(41,914)		11,008		11,008	(30,906)
99										
100	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	39,811		774		774	40,584
101	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	72,895		1,417		1,417	74,311
102	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	6,024		117		117	6,141
103	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405					2,405
104	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638					14,638
105	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	72,937		1,417		1,417	74,354
106	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,921		57		57	2,978
107	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	156,139					156,139
108	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,949		193		193	10,142
109	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	164		3		3	168
110	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	1,682					1,682
111	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	75,485		1,467		1,467	76,952
112	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,786		54		54	2,840
113	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,773					81,773
114	Operations and Maintenance Expenses	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123					35,123
115	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	5,123		100		100	5,223
116	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	94		2		2	96
117	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,168					4,168
118	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	5,015		97		97	5,112
119	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	112		2		2	114
120	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	15					15
121	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	1,026					1,026
122	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	862		17		17	878
123	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	18		0		0	18

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
124	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)		(0)		(0)	(2)
125	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	51		1		1	52
126	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	33,449					33,449
127	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	7,240					7,240
128	Operations and Maintenance Expenses	Gas Storage Operations			631,902		5,718		5,718	637,621
129										
130	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	25,277		491		491	25,768
131	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	557		11		11	568
132	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	751,779					751,779
133	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	194		4		4	198
134	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3		0		0	3
135	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	49					49
136	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	20,189		392		392	20,582
137	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	330		6		6	337
138	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	28,979					28,979
139	Operations and Maintenance Expenses	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28					28
140	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD						
141	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD						
142	Operations and Maintenance Expenses	Gas Storage Maintenance			827,386		905		905	828,291
143										
144	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,585		206		206	10,791
145	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	202		4		4	206
146	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	3,296					3,296
147	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515					211,515
148	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	149,721		2,910		2,910	152,631
149	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	4,032		78		78	4,110
150	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	159,443					159,443
151	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	283		6		6	289
152	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	29		1		1	30
153	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	- 2		0		0	2
154	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5		0		0	5
155	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	11,047					11,047
156	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2,564					2,564
157	Operations and Maintenance Expenses	Gas Production and Gathering Operations			552,724		3,204		3,204	555,928
158										
159	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	P&GDMD						
160	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance								
161										
162	Operations and Maintenance Expenses	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402					2,402
163	Operations and Maintenance Expenses	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD	6,603					6,603
164	Operations and Maintenance Expenses	Gas Products Extraction Operations	77300-Gas Fuel	PEDMD						

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
165	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	58		1		1	59
166	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5		0		0	5
167	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)		(0)		(0)	(0)
168	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)		(0)		(0)	(1)
169	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,311					2,311
170	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	472					472
171	Operations and Maintenance Expenses	Gas Products Extraction Operations			11,850		1		1	11,851
172										
173	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	46,875		911		911	47,786
174	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,765		34		34	1,799
175	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	75,379					75,379
176	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			124,018		945		945	124,964
177										
178	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,185,144		23,032		23,032	1,208,176
179	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	784,827		15,252		15,252	800,079
180	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	25,277		491		491	25,768
181	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	131,077		2,547		2,547	133,625
182	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	618,301					618,301
183	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	791,075					791,075
184	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	144,501		2,808		2,808	147,309
185	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,774,005		34,476		34,476	1,808,481
186	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	50,979		991		991	51,970
187	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,285)		(64)		(64)	(3,349)
188	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	818,381					818,381
189	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	928					928
190	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	709,326		13,785		13,785	723,111
191	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,602		381		381	19,983
192	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	7,711					7,711
193	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,223,726					1,223,726
194	Operations and Maintenance Expenses	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	721,303					721,303
195	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,306,090		25,370		25,370	1,331,460
196	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	37,460		728		728	38,188
197	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		132			132	132
198	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	10,711					10,711
199	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	11,695,361	1			1	11,695,361
200	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	505,694		9,826		9,826	515,520
201	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	13,180		256		256	13,437
202	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		16			16	16
203	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	492,492					492,492
204	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	19,936		387		387	20,324
205	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	888,069		17,258		17,258	905,327

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
206	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	24,792		482		482	25,274
207	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,877		56		56	2,933
208	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		11			11	11
209	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,964					1,964
210	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	342,980	0			0	342,980
211	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	26,096		507		507	26,603
212	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,953		77		77	4,029
213	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(144)		(3)		(3)	(147)
214	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,843		55		55	2,899
215	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	911,745					911,745
216	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(856,532)					(856,532)
217	Operations and Maintenance Expenses	Gas Transmission Operations			24,432,444	160	148,700		148,860	24,581,304
218										
219	Operations and Maintenance Expenses	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)					(78)
220	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	823,317		16,000		16,000	839,317
221	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	24,037		467		467	24,504
222	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	837					837
223	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	(3,325,762)					(3,325,762)
224	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	217,579		4,228		4,228	221,807
225	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,578		108		108	5,686
226	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	309,084					309,084
227	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	170,363		3,311		3,311	173,674
228	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	6,012		117		117	6,129
229	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	7,649					7,649
230	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	358,404					358,404
231	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	81		2		2	82
232	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,806		187		187	9,994
233	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	304		6		6	310
234	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)		(0)		(0)	(19)
235	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		35			35	35
236	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	15,427					15,427
237	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	195,041	1			1	195,042
238	Operations and Maintenance Expenses	Gas Transmission Maintenance			(1,182,341)	36	24,426		24,462	(1,157,879)
239										
240	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,707,406		110,918		110,918	5,818,324
241	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(1,855,429)		(8,077)		(8,077)	(1,863,507)
242	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(130,986)		(2,546)		(2,546)	(133,532)
243	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	473,415		9,200		9,200	482,615
244	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	5,687			5,687	5,089
245	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC						
246	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)					(11,727)

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
247	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	529,593					529,593
248	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,645,354	519			519	5,645,873
249	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	100,387		1,951		1,951	102,338
250	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,732,512		33,659		33,659	1,766,171
251	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	46,248		899		899	47,146
252	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,242)		(44)		(44)	(2,285)
253	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		117			117	117
254	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	567,450					567,450
255	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	73,250	1			1	73,251
256	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	52,990		1,030		1,030	54,019
257	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,158,579		41,749		41,749	2,200,327
258	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	59,430		1,155		1,155	60,585
259	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,685		188		188	9,873
260	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		2,195			2,195	2,195
261	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	6,484					6,484
262	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	18,622,629	1,157			1,157	18,623,785
263	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,779,159		33,352		33,352	1,812,510
264	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	47,171		917		917	48,087
265	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		13,367			13,367	13,367
266	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	381,720	7,488			7,488	389,208
267	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	6,166		120		120	6,285
268	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	401		8		8	408
269	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	32,664	23			23	32,687
270	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	25,991		505		505	26,496
271	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	478		9		9	488
272	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	12,021	2			2	12,023
273	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	153,366		2,981		2,981	156,347
274	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,412,606		141,048		141,048	7,553,655
275	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	165,684		3,220		3,220	168,904
276	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	16,017		311		311	16,328
277	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		32,837			32,837	32,837
278	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	21,344					21,344
279	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(10,331,638)	3,050			3,050	(10,328,588)
280	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,215,610		58,381		58,381	3,273,991
281	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	51,008		991		991	51,999
282	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		44,882			44,882	44,882
283	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	13,989					13,989
284	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,683,619	8,674			8,674	3,692,293
285	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	131,992		2,565		2,565	134,558
286	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	11,354,397		210,835		210,835	11,565,231
287	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	275,508		5,354		5,354	280,862

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
288	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,525		49		49	2,574
289	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	107,273			107,273	107,071
290	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)					(4,723)
291	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	4,967,228					4,967,228
292	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	6,242,944	32,877			32,877	6,275,821
293	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	124,014		2,410		2,410	126,424
294	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,356		201		201	10,557
295	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(939)		(18)		(18)	(957)
296	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,569		264		264	13,832
297	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	4,497,118					4,497,118
298	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	908,443					908,443
299	Operations and Maintenance Expenses	Gas Distribution Operations			68,994,032	260,148	653,584		913,732	69,907,764
300										
301	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	2,047		40		40	2,087
302	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	757,394		13,792		13,792	771,185
303	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	19,386		377		377	19,763
304	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	668		13		13	681
305	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		10,127			10,127	10,127
306	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	4,578					4,578
307	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	306,106	806			806	306,912
308	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	29,969		582		582	30,551
309	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,771,827		90,801		90,801	4,862,628
310	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	91,686		1,782		1,782	93,468
311	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,819		74		74	3,894
312	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		21,397			21,397	21,397
313	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,464					5,464
314	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	8,507,871	11,614			11,614	8,519,485
315	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	646,636		12,061		12,061	658,697
316	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,776		307		307	16,082
317	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		5,519			5,519	5,519
318	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	756,629	5,819			5,819	762,449
319	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	58,422		1,054		1,054	59,476
320	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	473		9		9	482
321	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		892			892	892
322	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	20,165	279			279	20,444
323	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,410		144		144	7,554
324	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	95		2		2	97
325	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	2,133	14			14	2,148
326	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	3,107,994		58,555		58,555	3,166,549
327	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	51,785		1,006		1,006	52,791
328	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		20,411			20,411	20,411

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
329	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC						
330	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,124					2,124
331	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	3,004,802	4,395			4,395	3,009,197
332	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	104,528		2,031		2,031	106,560
333	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,942,796		94,785		94,785	5,037,581
334	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	135,031		2,624		2,624	137,655
335	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,373		221		221	11,594
336	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		13,899			13,899	13,899
337	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000					6,000
338	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,510,423	1,377			1,377	3,511,801
339	Operations and Maintenance Expenses	Gas Distribution Maintenance			30,885,410	96,550	280,260		376,810	31,262,219
340										
341	Operations and Maintenance Expenses	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607					19,607
342	Operations and Maintenance Expenses	Gas Manufactured Plant			19,607					19,607
343										
344	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	4,409					4,409
345	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	(4,409)					(4,409)
346	Operations and Maintenance Expenses	Steam Production Operation								
347										
348	Operations and Maintenance Expenses	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC						
349	Operations and Maintenance Expenses	Distribution Operations								
350										
351	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	78,499		1,526		1,526	80,024
352	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,868		172		172	9,040
353	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869					20,869
354	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	70,963		1,379		1,379	72,342
355	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,787,180		54,166		54,166	2,841,346
356	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	80,286		1,560		1,560	81,847
357	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,562		128		128	6,689
358	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	1,012,954					1,012,954
359	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	707,187					707,187
360	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	8,466,107		164,530		164,530	8,630,637
361	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	1,107,405		21,521		21,521	1,128,926
362	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	31,618		614		614	32,233
363	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	917,148		17,824		17,824	934,972
364	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS						
365	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	3,859,460					3,859,460
366	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	4,574,369					4,574,369
367	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398					3,338,398
368	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commoc	PSC CPUC	619,140					619,140
369	Operations and Maintenance Expenses	Customer Accounting Expense	90410-Cust Acct Uncollect	PSC CPUC						

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
370	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67					67
371	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET						
372	Operations and Maintenance Expenses	Customer Accounting Expense			27,687,079		263,420		263,420	27,950,499
373										
374	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	434,148		8,437		8,437	442,585
375	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	413,431		8,035		8,035	421,466
376	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,381		221		221	11,602
377	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	48,103		935		935	49,037
378	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	23,661					23,661
379	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	(12,448,972)					(12,448,972)
380	Operations and Maintenance Expenses	Customer Service Expense	90812-Customer Asst Expense	BILLS						
381	Operations and Maintenance Expenses	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC						
382	Operations and Maintenance Expenses	Customer Service Expense	90900-Informational and instruction advertisi	BILLS	584,903					584,903
383	Operations and Maintenance Expenses	Customer Service Expense	90900-Informational and instruction advertisi	BILLS	356,589					356,589
384	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS						
385	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS						
386	Operations and Maintenance Expenses	Customer Service Expense	90912-Cust Program Advertising	BILLS						
387	Operations and Maintenance Expenses	Customer Service Expense	90913-Cust Serv Instruct Adver	BILLS						
388	Operations and Maintenance Expenses	Customer Service Expense	90914-Cust Serv Instruct Adver	BILLS						
389	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS						
390	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS						
391	Operations and Maintenance Expenses	Customer Service Expense			(10,576,757)		17,628		17,628	(10,559,129)
392										
393	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,623		32		32	1,654
394	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	647,163		12,625		12,625	659,788
395	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	23,197		451		451	23,648
396	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(65)		(1)		(1)	(66)
397	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	724					724
398	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	89,933					89,933
399	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
400	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
401	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
402	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
403	Operations and Maintenance Expenses	Sales Expense			762,575		13,106		13,106	775,680
404										
405	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,108,954		138,155		138,155	7,247,109
406	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,447,338)		32,409		32,409	(1,414,929)
407	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590					3,208,590
408	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(676,152)		(8,648)		(8,648)	(684,801)
409	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,233,505		14,639		14,639	3,248,144
410	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(533,009)					(533,009)

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
411	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(4,960,503)					(4,960,503)
412	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
413	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
414	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
415	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
416	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
417	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
418	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,814					7,814
419	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,658)					(2,658)
420	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)		(0)		(0)	(0)
421	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	143,134		1,431		1,431	144,566
422	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	7,293,643					7,293,643
423	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	1,550,823					1,550,823
424	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(33,532)					(33,532)
425	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,891,899)					(7,891,899)
426	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(245,178)		(2,452)		(2,452)	(247,630)
427	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	3,674,690					3,674,690
428	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	1,198,102					1,198,102
429	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,104					1,104
430	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,490,362					1,490,362
431	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	206,863					206,863
432	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	32,628					32,628
433	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	327,378					327,378
434	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,471,392					1,471,392
435	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,091,254					1,091,254
436	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,905,856					5,905,856
437	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,809,682					5,809,682
438	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	12,667,363					12,667,363
439	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT						
440	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT						
441	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(354,529)					(354,529)
442	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)					(0)
443	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT						
444	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT						
445	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT						
446	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839					3,095,839
447	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	(303,671)					(303,671)
448	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)					(788,825)
449	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT	(498,823)					(498,823)
450	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT	(463,250)					(463,250)
451	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT						

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452	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT						
453	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT						
454	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT						
455	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	642,888					642,888
456	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	(587,161)					(587,161)
457	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	91,635		1,781		1,781	93,416
458	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	48,733		947		947	49,680
459	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(129)		(3)		(3)	(132)
460	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	13,236		257		257	13,493
461	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801					12,205,801
462	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	334,515					334,515
463	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT						
464	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811					354,811
465	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,681					341,681
466	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(658,125)					(658,125)
467	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank	PSC CPUC						
468	Operations and Maintenance Expenses	Administrative & General Expense			54,107,494		178,517		178,517	54,286,011
469										
470	Operations and Maintenance Expenses				197,235,510	356,893	1,601,422		1,958,315	199,193,826
471										
472	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT		(1,633,233)			(1,633,233)	(1,633,233)
473	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	6,692,475					6,692,475
474	Depreciation Expense	Intangible Plant			6,692,475	(1,633,233)			(1,633,233)	5,059,242
475										
476	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC						
477	Depreciation Expense	Gas Manufactured Plant								
478										
479	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	136,866					136,866
480	Depreciation Expense	Gas Production and Gathering Plant			136,866					136,866
481										
482	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	114,463					114,463
483	Depreciation Expense	Gas Products Extraction Plant			114,463					114,463
484										
485	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	524,913					524,913
486	Depreciation Expense	Gas Underground Storage Plant			524,913					524,913
487										
488	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD		(8,601,461)			(8,601,461)	(8,601,461)
489	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	17,101,585					17,101,585
490	Depreciation Expense	Gas Transmission Plant			17,101,585	(8,601,461)			(8,601,461)	8,500,125
491										
492	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC		(13,255,492)			(13,255,492)	(13,255,492)

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
493	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	75,361,675					75,361,675
494	Depreciation Expense	Gas Distribution Plant			75,361,675	(13,255,492)			(13,255,492)	62,106,183
495										
496	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT		(2,039,164)			(2,039,164)	(2,039,164)
497	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	4,729,317					4,729,317
498	Depreciation Expense	General Plant			4,729,317	(2,039,164)			(2,039,164)	2,690,154
499										
500	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT		(3,171,624)			(3,171,624)	(3,171,624)
501	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	20,789,968	(195,253)			(195,253)	20,594,716
502	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC						
503	Depreciation Expense	Common Plant			20,789,968	(3,366,877)			(3,366,877)	17,423,092
504										
505	Depreciation Expense				125,451,263	(28,896,227)			(28,896,227)	96,555,037
506										
507	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Prof	PSC CPUC						
508	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC						
509	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC						
510	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC						
511	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC						
512	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC						
513	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortize	PSC CPUC	(524,110)					(524,110)
514	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082					3,976,082
515	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Man	PIS-SUBT						
516	Amortization Expense	Other Regulatory Asset/Liability			3,451,973					3,451,973
517										
518	Amortization Expense				3,451,973					3,451,973
519										
520	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT						
521	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC		(8,977,128)			(8,977,128)	(8,977,128)
522	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)			(119,200)	(119,200)
523	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	43,840,181					43,840,181
524	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	199,826					199,826
525	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	93,747					93,747
526	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(33,283)					(33,283)
527	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(327,689)					(327,689)
528	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
529	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
530	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(24,090)					(24,090)
531	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569					3,859,569
532	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639					1,631,639
533	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use EXP-SUBT							

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

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
534	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use	EXP-SUBT						
535	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634					22,070,634
536	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782					39,083,782
537	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC		(61,154,416)			(61,154,416)	(61,154,416)
538	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	3,935					3,935
539	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	LABOR						
540	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	LABOR						
541	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
542	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
543	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
544	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
545	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC						
546	Taxes Other than Income	Taxes Other Than Income			110,398,251	(70,250,743)			(70,250,743)	40,147,508
547										
548	Taxes Other than Income				110,398,251	(70,250,743)			(70,250,743)	40,147,508
549										
550	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank	PSC CPUC						
551	Gain on Disposition of Allowances	Other Revenue								
552										
553	Gain on Disposition of Allowances									
554										
555	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC						
556	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC						
557	Gain on Sale of Utility Plant	Rate Revenue								
558										
559	Gain on Sale of Utility Plant									
560										
561	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT		(1,633,233)			(1,633,233)	(1,633,233)
562	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	638,278					638,278
563	Schedule M Temporary	Intangible Plant			638,278	(1,633,233)			(1,633,233)	(994,955)
564										
565	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)					(0)
566	Schedule M Temporary	Gas Manufactured Plant			(0)					(0)
567										
568	Schedule M Temporary	Gas Production and Gathering Plant	Sch-M	P&GDMD	72,695					72,695
569	Schedule M Temporary	Gas Production and Gathering Plant			72,695					72,695
570										
571	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(106,717)					(106,717)
572	Schedule M Temporary	Gas Products Extraction Plant			(106,717)					(106,717)
573										
574	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	(451,964)					(451,964)

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
575	Schedule M Temporary	Gas Underground Storage Plant			{451,964}					{451,964}
576										
577	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD		19,813,218			19,813,218	19,813,218
578	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALOC	2,060					2,060
579	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	{41,195,396}					{41,195,396}
580	Schedule M Temporary	Gas Transmission Plant			{41,193,336}	19,813,218			19,813,218	{21,380,118}
581										
582	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC		59,294,631			59,294,631	59,294,631
583	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	{96,182,063}					{96,182,063}
584	Schedule M Temporary	Gas Distribution Plant			{96,182,063}	59,294,631			59,294,631	{36,887,432}
585										
586	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT		{2,039,164}			{2,039,164}	{2,039,164}
587	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	{4,445,500}					{4,445,500}
588	Schedule M Temporary	General Plant			{4,445,500}	{2,039,164}			{2,039,164}	{6,484,663}
589										
590	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT		{2,919,294}			{2,919,294}	{2,919,294}
591	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	{4,059,357}	{90,189}			{90,189}	{4,149,545}
592	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC						
593	Schedule M Temporary	Common Plant			{4,059,357}	{3,009,483}			{3,009,483}	{7,068,839}
594										
595	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	{3,934,750}					{3,934,750}
596	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD						
597	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	13,149,052	{13,573,257}			{13,573,257}	{424,205}
598	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC						
599	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
600	Schedule M Temporary	Non-Plant Tax			9,214,302	{13,573,257}			{13,573,257}	{4,358,955}
601										
602	Schedule M Temporary				{136,513,661}	58,852,712			58,852,712	{77,660,949}
603										
604	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	106,922					106,922
605	Schedule M Permanent	Intangible Plant			106,922					106,922
606										
607	Schedule M Permanent	Gas Production and Gathering Plant	Sch-M	P&GDMD	473					473
608	Schedule M Permanent	Gas Production and Gathering Plant			473					473
609										
610	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	457					457
611	Schedule M Permanent	Gas Underground Storage Plant			457					457
612										
613	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	{1,219,530}					{1,219,530}
614	Schedule M Permanent	Gas Transmission Plant			{1,219,530}					{1,219,530}
615										

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
616	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(1,707,166)					(1,707,166)
617	Schedule M Permanent	Gas Distribution Plant			(1,707,166)					(1,707,166)
618										
619	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	80,677					80,677
620	Schedule M Permanent	General Plant			80,677					80,677
621										
622	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT		(77,549)			(77,549)	(77,549)
623	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	(8,435)	185,587			185,587	177,152
624	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC						
625	Schedule M Permanent	Common Plant			(8,435)	108,038			108,038	99,603
626										
627	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587					105,587
628	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET						
629	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
630	Schedule M Permanent	Non-Plant Tax			105,587					105,587
631										
632	Schedule M Permanent				(2,641,015)	108,038			108,038	(2,532,976)
633										
634	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT		620,735			620,735	620,735
635	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(242,043)					(242,043)
636	Deferred Taxes	Intangible Plant			(242,043)	620,735			620,735	378,692
637										
638	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0					0
639	Deferred Taxes	Gas Manufactured Plant			0					0
640										
641	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(27,617)					(27,617)
642	Deferred Taxes	Gas Production and Gathering Plant			(27,617)					(27,617)
643										
644	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	40,560					40,560
645	Deferred Taxes	Gas Products Extraction Plant			40,560					40,560
646										
647	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	171,780					171,780
648	Deferred Taxes	Gas Underground Storage Plant			171,780					171,780
649										
650	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD		(7,530,965)			(7,530,965)	(7,530,965)
651	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALOC	(783)					(783)
652	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	15,656,492					15,656,492
653	Deferred Taxes	Gas Transmission Plant			15,655,709	(7,530,965)			(7,530,965)	8,124,744
654										
655	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC		(22,537,922)			(22,537,922)	(22,537,922)
656	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	36,419,514					36,419,514

Public Service Company of Colorado
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
657	Deferred Taxes	Gas Distribution Plant			36,419,514	(22,537,922)			(22,537,922)	13,881,592
658										
659	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT		775,015			775,015	775,015
660	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	1,689,726					1,689,726
661	Deferred Taxes	General Plant			1,689,726	775,015			775,015	2,464,741
662										
663	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT		1,111,542			1,111,542	1,111,542
664	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	1,541,988	32,551			32,551	1,574,539
665	Deferred Taxes	Common Plant			1,541,988	1,144,093			1,144,093	2,686,081
666										
667	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	1,495,461					1,495,461
668	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD						
669	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	(4,997,494)	5,158,720			5,158,720	161,225
670	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC						
671	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
672	Deferred Taxes	Non-Plant Tax			(3,502,034)	5,158,720			5,158,720	1,656,686
673										
674	Deferred Taxes				51,747,582	(22,370,325)			(22,370,325)	29,377,257
675										
676	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC						
677	ITC Amortized	Other Tax								
678										
679	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(511,699)					(511,699)
680	ITC Amortized	Gas Distribution Plant			(511,699)					(511,699)
681										
682	ITC Amortized				(511,699)					(511,699)
683										
684	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance -	PIS-NET						
685	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
686	Tax Credits	Non-Plant Tax								
687										
688	Tax Credits									
689										
690	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	25,750	(25,750)			(25,750)	
691	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	55,063	(55,063)			(55,063)	
692	AFUDC	Intangible Plant			80,813	(80,813)			(80,813)	
693										
694	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD						
695	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD						
696	AFUDC	Gas Production and Gathering Plant								
697										

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
698	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	1,489	(1,489)			(1,489)	
699	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	3,185	(3,185)			(3,185)	
700	AFUDC	Gas Products Extraction Plant			4,674	(4,674)			(4,674)	
701										
702	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	1,749	(1,749)			(1,749)	
703	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	3,740	(3,740)			(3,740)	
704	AFUDC	Gas Underground Storage Plant			5,489	(5,489)			(5,489)	
705										
706	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	758,309	(758,309)			(758,309)	
707	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,621,538	(1,621,538)			(1,621,538)	
708	AFUDC	Gas Transmission Plant			2,379,847	(2,379,847)			(2,379,847)	
709										
710	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	771,846	(771,846)			(771,846)	
711	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,650,486	(1,650,486)			(1,650,486)	
712	AFUDC	Gas Distribution Plant			2,422,332	(2,422,332)			(2,422,332)	
713										
714	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	272,303	(272,303)			(272,303)	
715	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	582,282	(582,282)			(582,282)	
716	AFUDC	General Plant			854,585	(854,585)			(854,585)	
717										
718	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT						
719	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	174,789	(174,789)			(174,789)	
720	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT						
721	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	373,763	(373,763)			(373,763)	
722	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC						
723	AFUDC	Common Plant			548,552	(548,552)			(548,552)	
724										
725	AFUDC				6,296,293	(6,296,293)			(6,296,293)	
726										
727	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC		(26,629)			(26,629)	(26,629)
728										
729										
730										
731										

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
4	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Remove PSIA Revenue in Base	PSC CPUC	(4,263,980)
5	Operating Revenue	Rate Revenue				(5,299,328)
6						
7	Operating Revenue	Other Revenue	48801-Gas Connection Charges	Adjust Charges for Rendering S	PIS-NET	109,983
8	Operating Revenue	Other Revenue				109,983
9						
10	Operating Revenue					(5,189,345)
11						
12	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	Eliminate Gas Costs	PSC CPUC	(12,135,457)
13	Cost of Sales	Other Gas Supply				(12,135,457)
14						
15	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	Eliminate Gas Costs	PSC CPUC	(376,996,123)
16	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	Eliminate Gas Costs	PSC CPUC	(95,106,565)
17	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	Eliminate Gas Costs	PSC CPUC	(149,319,546)
18	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	Eliminate Gas Costs	PSC CPUC	140,682,516
19	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	Eliminate Gas Costs	PSC CPUC	274,839
20	Cost of Sales	Gas Purchased for Resale				(480,464,879)
21						
22	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	Eliminate Gas Costs	PEDMD	(251,975)
23	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	Eliminate Gas Costs	PEDMD	(22,864)
24	Cost of Sales	Gas Products Extraction Plant				(274,839)
25						
26	Cost of Sales					(492,875,174)
27						
28	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Adjust Emergency Response 2.1	TRDMD	132
29	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Adjust Emergency Response 2.1	TRDMD	1
30	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	Adjust Emergency Response 2.1	TRDMD	16
31	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Adjust Emergency Response 2.1	TRDMD	11
32	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Adjust Emergency Response 2.1	TRDMD	0
33	Operations and Maintenance Expenses	Gas Transmission Operations				160

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
34						
35	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.1	TRDMD	35
36	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.1	TRDMD	1
37	Operations and Maintenance Expenses	Gas Transmission Maintenance				36
38						
39	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Adjust Emergency Response 2.1	PSC CPUC	5,687
40	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Adjust Emergency Response 2.1	PSC CPUC	519
41	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Adjust Emergency Response 2.1	PSC CPUC	117
42	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Adjust Emergency Response 2.1	PSC CPUC	1
43	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.1	PSC CPUC	2,195
44	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.1	PSC CPUC	1,157
45	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.1	PSC CPUC	13,367
46	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.1	PSC CPUC	7,488
47	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	Adjust Emergency Response 2.1	PSC CPUC	23
48	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Adjust Emergency Response 2.1	PSC CPUC	2
49	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.1	PSC CPUC	32,837
50	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.1	PSC CPUC	3,050
51	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Adjust Emergency Response 2.1	PSC CPUC	44,882
52	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Adjust Emergency Response 2.1	PSC CPUC	8,674
53	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Adjust Emergency Response 2.1	PSC CPUC	107,273
54	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Adjust Emergency Response 2.1	PSC CPUC	32,877
55	Operations and Maintenance Expenses	Gas Distribution Operations				260,148
56						
57	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Adjust Emergency Response 2.1	PSC CPUC	10,127
58	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Adjust Emergency Response 2.1	PSC CPUC	806
59	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Adjust Emergency Response 2.1	PSC CPUC	21,397
60	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Adjust Emergency Response 2.1	PSC CPUC	11,614
61	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.1	PSC CPUC	5,519
62	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.1	PSC CPUC	5,819
63	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	Adjust Emergency Response 2.1	PSC CPUC	892

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
64	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response 2.1	PSC CPUC	279
65	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.1	PSC CPUC	14
66	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Adjust Emergency Response 2.1	PSC CPUC	20,411
67	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Adjust Emergency Response 2.1	PSC CPUC	4,395
68	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.1	PSC CPUC	13,899
69	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.1	PSC CPUC	1,377
70	Operations and Maintenance Expenses	Gas Distribution Maintenance				96,550
71						
72	Operations and Maintenance Expenses					356,893
73						
74	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rat	PIS-SUBT	(1,633,233)
75	Depreciation Expense	Intangible Plant				(1,633,233)
76						
77	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (T)	TRDMD	(7,217,131)
78	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Eliminate PSIA-West Main	TRDMD	(2,441,043)
79	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rat	TRDMD	1,056,714
80	Depreciation Expense	Gas Transmission Plant				(8,601,461)
81						
82	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-AMRP	PSC CPUC	(4,531,637)
83	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-DIMP	PSC CPUC	(6,114,067)
84	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (D)	PSC CPUC	(1,727,683)
85	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rat	PSC CPUC	(882,105)
86	Depreciation Expense	Gas Distribution Plant				(13,255,492)
87						
88	Depreciation Expense	General Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rat	PIS-SUBT	(2,039,164)
89	Depreciation Expense	General Plant				(2,039,164)
90						
91	Depreciation Expense	Common Plant	40300-Gas Depreciation	Approved Electric Depreciation	PIS-SUBT	(3,121,579)
92	Depreciation Expense	Common Plant	40300-Gas Depreciation	Business Systems CIP Adjustme	PIS-SUBT	(28,097)
93	Depreciation Expense	Common Plant	40300-Gas Depreciation	Software Retirement Adjustme	PIS-SUBT	(21,948)

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
94	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate AGIS – FAN	PIS-SUBT	(195,253)
95	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate SAP General Ledger	PIS-SUBT	(454,005)
96	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate Work and Asset Man	PIS-SUBT	(2,505,744)
97	Depreciation Expense	Common Plant	40300-Gas Depreciation	SAP General Ledger	PIS-SUBT	454,005
98	Depreciation Expense	Common Plant	40300-Gas Depreciation	Work and Asset Mangement	PIS-SUBT	2,505,744
99	Depreciation Expense	Common Plant				(3,366,877)
100						
101	Depreciation Expense					(28,896,227)
102						
103	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	Adjust Property Tax to 2016 Le	PSC CPUC	(8,977,128)
104	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	Eliminate Front Range P/L Prop	PIS-TOT	(119,200)
105	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll			
106	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	Eliminate Tax Paid	PSC CPUC	(61,154,416)
107	Taxes Other than Income	Taxes Other Than Income				(70,250,743)
108						
109	Taxes Other than Income					(70,250,743)
110						
111	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	Gain on Sale of Asset	PSC CPUC	(26,629)
112						
113	Gain on Sale of Utility Plant					(26,629)
114						
115	Schedule M Temporary	Intangible Plant	Sch-M	Proposed Gas Depreciation Rat	PIS-SUBT	(1,633,233)
116	Schedule M Temporary	Intangible Plant				(1,659,862)
117						
118	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-TIMP (T)	TRDMD	16,662,912
119	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-West Main	TRDMD	2,093,592
120	Schedule M Temporary	Gas Transmission Plant	Sch-M	Proposed Gas Depreciation Rat	TRDMD	1,056,714
121	Schedule M Temporary	Gas Transmission Plant				19,813,218
122						
123	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-AMRP	PSC CPUC	16,869,636

Public Service Company of Colorado

Net Operating Earnings - Details of Adjustments - Record type

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
124	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-DIMP	PSC CPUC	35,135,244
125	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-TIMP (D)	PSC CPUC	8,171,856
126	Schedule M Temporary	Gas Distribution Plant	Sch-M	Proposed Gas Depreciation Rat	PSC CPUC	(882,105)
127	Schedule M Temporary	Gas Distribution Plant				59,294,631
128						
129	Schedule M Temporary	General Plant	Sch-M	Proposed Gas Depreciation Rat	PIS-SUBT	(2,039,164)
130	Schedule M Temporary	General Plant				(2,039,164)
131						
132	Schedule M Temporary	Common Plant	Sch-M	Approved Electric Depreciation	PIS-SUBT	(3,038,792)
133	Schedule M Temporary	Common Plant	Sch-M	Business Systems CIP Adjustme	PIS-SUBT	141,446
134	Schedule M Temporary	Common Plant	Sch-M	Software Retirement Adjustme	PIS-SUBT	(21,948)
135	Schedule M Temporary	Common Plant	Sch-M	Eliminate AGIS – FAN	PIS-SUBT	(89,577)
136	Schedule M Temporary	Common Plant	Sch-M	Eliminate SAP General Ledger	PIS-SUBT	154,445
137	Schedule M Temporary	Common Plant	Sch-M	Eliminate Work and Asset Man	PIS-SUBT	3,515,015
138	Schedule M Temporary	Common Plant	Sch-M	SAP General Ledger	PIS-SUBT	(154,445)
139	Schedule M Temporary	Common Plant	Sch-M	Work and Asset Mangement	PIS-SUBT	(3,515,015)
140	Schedule M Temporary	Common Plant	Sch-M	Eliminate Smart Grid City	PIS-SUBT	(612)
141	Schedule M Temporary	Common Plant				(3,009,483)
142						
143	Schedule M Temporary	Non-Plant Tax	Sch-M	Eliminate Schedule Ms	PIS-NET	(13,573,257)
144	Schedule M Temporary	Non-Plant Tax				(13,573,257)
145						
146	Schedule M Temporary					58,826,083
147						
148	Schedule M Permanent	Common Plant	Sch-M	Approved Electric Depreciation	PIS-SUBT	(82,786)
149	Schedule M Permanent	Common Plant	Sch-M	Business Systems CIP Adjustme	PIS-SUBT	5,237
150	Schedule M Permanent	Common Plant	Sch-M	Eliminate AGIS – FAN	PIS-SUBT	185,587
151	Schedule M Permanent	Common Plant				108,038
152						
153	Schedule M Permanent					108,038

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
154						
155	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rat	PIS-SUBT	620,735
156	Deferred Taxes	Intangible Plant				620,735
157						
158	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (T)	TRDMD	(6,333,571)
159	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-West Main	TRDMD	(795,774)
160	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rat	TRDMD	(401,620)
161	Deferred Taxes	Gas Transmission Plant				(7,530,965)
162						
163	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-AMRP	PSC CPUC	(6,412,150)
164	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-DIMP	PSC CPUC	(13,354,905)
165	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (D)	PSC CPUC	(3,106,124)
166	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rat	PSC CPUC	335,257
167	Deferred Taxes	Gas Distribution Plant				(22,537,922)
168						
169	Deferred Taxes	General Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rat	PIS-SUBT	775,015
170	Deferred Taxes	General Plant				775,015
171						
172	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Approved Electric Depreciation	PIS-SUBT	1,156,959
173	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Business Systems CIP Adjustme	PIS-SUBT	(53,759)
174	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Software Retirement Adjustme	PIS-SUBT	8,342
175	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate AGIS – FAN	PIS-SUBT	32,783
176	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate SAP General Ledger	PIS-SUBT	(58,704)
177	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Smart Grid City	PIS-SUBT	(233)
178	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Work and Asset Man	PIS-SUBT	(1,336,057)
179	Deferred Taxes	Common Plant	410100-Deferred Income Tax	SAP General Ledger	PIS-SUBT	58,704
180	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Work and Asset Mangement	PIS-SUBT	1,336,057
181	Deferred Taxes	Common Plant				1,144,093
182						
183	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	Eliminate Schedule Ms	PIS-NET	5,158,720

Public Service Company of Colorado

Net Operating Earnings - Details of Adjustments - Record type

12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
184	Deferred Taxes	Non-Plant Tax				5,158,720
185						
186	Deferred Taxes					(22,370,325)
187						
188	AFUDC	Intangible Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(25,750)
189	AFUDC	Intangible Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(55,063)
190	AFUDC	Intangible Plant				(80,813)
191						
192	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PEDMD	(1,489)
193	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PEDMD	(3,185)
194	AFUDC	Gas Products Extraction Plant				(4,674)
195						
196	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	Eliminate CWIP Balance	USDMD	(1,749)
197	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	Eliminate CWIP Balance	USDMD	(3,740)
198	AFUDC	Gas Underground Storage Plant				(5,489)
199						
200	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	Eliminate CWIP Balance	TRDMD	(758,309)
201	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	Eliminate CWIP Balance	TRDMD	(1,621,538)
202	AFUDC	Gas Transmission Plant				(2,379,847)
203						
204	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PSC CPUC	(771,846)
205	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PSC CPUC	(1,650,486)
206	AFUDC	Gas Distribution Plant				(2,422,332)
207						
208	AFUDC	General Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(272,303)
209	AFUDC	General Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(582,282)
210	AFUDC	General Plant				(854,585)
211						
212	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate AGIS – FAN	PIS-SUBT	(86,790)
213	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(88,000)

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate Craig compressor rev	PSC CPUC	(1,035,348)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(93,883,036)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	93,883,036
214	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate AGIS – FAN	PIS-SUBT	(185,587)
215	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(188,175)
216	AFUDC	Common Plant				(548,552)
217						
218	AFUDC					(6,296,293)
219						
220						
221						
222						

Public Service Company of Colorado
Payroll Taxes on Adjustments
12 Months Ended December 31, 2018

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax Adjustment
1	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Discretionary Incentive Pay		6.79%	
2							
3	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive		6.79%	
4	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive		6.79%	
5							
6	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive		6.79%	
7	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive		6.79%	
8							
9	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	Adjust Pension/ Benefits Expense		6.79%	
10							
11	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	Eliminate costs for FAS 88 Non Qualified Settlement Expense		6.79%	
12							
13						0	
14							
15	Labor-Base Escalation Adjustment						1,601,422
16							
17	Payroll Tax Rate						6.79%
18	Labor-Base Escalation-Payroll tax adj						108,816
19							
20	Total Payroll Tax Adjustment						108,816

Public Service Company of Colorado
Property Tax Expense - Adjust 2018 to 2016 Level
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year Attachment SPB-1
Schedule 28 Hearing Exhibit 102
Page 108 of 196

Line No.	Description	Gas Amounts
1	2016 Property Tax Expense	34,863,053
2		
3	2018 Property Tax Expense	43,840,181
4		
5	Adjustment to Per book	(8,977,128)

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 29**

Attachment SPB-1
Hearing Exhibit 102
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**Public Service Company of Colorado
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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 30**

Attachment SPB-1
Hearing Exhibit 102
Page 110 of 196

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**Public Service Company of Colorado
Customer Advances for Construction
12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 31**

Line No.	Month	Month End Balance
1	December-17	(55,794,969)
2	January-18	(54,627,554)
3	February-18	(53,702,243)
4	March-18	(52,855,075)
5	April-18	(52,324,943)
6	May-18	(51,875,991)
7	June-18	(50,357,375)
8	July-18	(50,086,244)
9	August-18	(49,739,361)
10	September-18	(52,850,045)
11	October-18	(53,026,850)
12	November-18	(50,915,844)
13	December-18	(36,565,177)
14	13-month Average	(51,132,436)

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 32**

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Public Service Company of Colorado
Smart Grid City - Direct Assignments
12 Months Ended December 31, 2018

Line No.	Description	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Common General						
2	December-17	416,351	416,351	(24,931)			
3	January-18	416,351	416,351	(24,863)	0	68	179
4	February-18	416,351	416,351	(24,795)	0	68	179
5	March-18	416,351	416,351	(24,727)	0	68	179
6	April-18	416,351	416,351	(24,659)	0	68	179
7	May-18	416,351	416,351	(24,591)	0	68	179
8	June-18	416,351	416,351	(24,522)	0	68	179
9	July-18	416,351	416,351	(24,454)	0	68	179
10	August-18	416,351	416,351	(24,386)	0	68	179
11	September-18	416,351	416,351	(24,318)	0	68	179
12	October-18	416,351	416,351	(24,250)	0	68	179
13	November-18	416,351	416,351	(24,182)	0	68	179
14	December-18	416,351	416,351	(24,114)	0	68	179
15	13 month average	416,351	416,351				
16	BOY/EOY						
17	Total Year				0	817	2,151
18							
19	Gas Allocation	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
20							
21	Gas Elimination	(118,491)	118,491	(6,863)	-	(233)	(612)

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 35**

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Schedule 36**

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 37**

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Public Service Company of Colorado
Non-Qualified Pension
12 Months Ended December 31, 2018

Line No.	Month	2018 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-17	77,000	33.56%	25,838
2	January-18	70,083	28.53%	19,997
3	February-18	63,167	29.35%	18,541
4	March-18	56,250	28.51%	16,036
5	April-18	49,333	29.82%	14,711
6	May-18	42,417	27.66%	11,731
7	June-18	35,500	28.06%	9,963
8	July-18	28,583	30.11%	8,607
9	August-18	21,667	28.42%	6,157
10	September-18	14,750	28.96%	4,272
11	October-18	7,833	28.52%	2,234
12	November-18	917	25.63%	235
13	December-18	(6,000)	33.56%	(2,013)
14	13 Month Average	35,500	29.28%	10,485
PSCo Gas Retail 13 Month Average				<u><u>10,485</u></u>

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 39**

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Public Service Company of Colorado
Gas Sales and Transport Service Revenue Summary
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
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Line No.	Description	Customer Months	Billing Units	Rate	Base Rate Revenue	GAP Revenue
51	Transportation Service:					
52	Firm Service(Small)					
53	TFS:					
54	Customer Months	70,515		\$ 43.50	\$ 14,209,147	
55	Volumes - Therms		95,424,327	\$ 0.11676		
56						
57	Transportation Service:					
58	Firm Service (Large):					
59	TF					
60	Full Tariff Rates					
61	Customer Months	20,559		\$ 72.00	\$ 24,806,840	
62	Demand Capacity - Therms		27,815,760	\$ 0.6750		
63	Volumes - Therms		245,466,754	\$ 0.01854		
64	Electric Power Plants - FSV				\$ 1,255,283	
65	Electric Power Plants					
66						
67	Discounted					
68	Discounted Customers				\$ 2,401,325	
69	Electric Power Plants:					
70	Total All Plants				\$ 8,599,622	
71						
72						
73	Total TF				\$ 51,272,219	
74						
75	Interruptible Service:					
76	TI					
77	Full Tariff Rates					
78	Customer Months	1,819		\$ 72.00	\$ 4,206,501	
79	Volumes - Therms		132,667,077	\$ 0.03072		
80	Specific Facility Revenue - All Facilities		12	\$ 91,399.36	\$ 1,096,792	
81						
82	Electric Power Plants				\$ 1,616,786	
83						
84	Discounted					
85	Electric Power Plants:					
86	Total All Plants				\$ 864	
87						
88						
89	Total TI				\$ 6,920,943	
90						
91	FERC:				\$ 304,500	
92						
93	Total Sales and Transportation Revenue				\$ 396,130,725	\$ 3,071,252
94						
95	Less: FERC				\$ 304,500	
96	Less: Transportation Discounts				\$ 11,001,811	
97						
98	Total Sales & Transport Revenue Subject to GRSA Calculation				\$ 384,824,414	
99	Add: S&F Revenue for TF Discounted Customers				\$ 19,872	
100	Add: S&F Revenue for TF Electric Power Plant Customers				\$ 2,592	
101	Add: S&F Revenue for TI Electric Power Plant Customers				\$ -	
102	Total Revenue Subject to GRSA Calculation				\$ 384,846,878	
103						
104	Annualized GRSA Revenue (17.12%)				\$ 65,885,786	
105						
106	Total Pro Forma Retail Revenue (In 93 - In 91 + In 104)				\$ 461,712,011	\$ 3,071,252

Public Service Company of Colorado
Gas Sales and Transport Service Revenue Summary
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 40
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Line No.	Description	Customer Months	Billing Units	Rate	Base Rate Revenue	GAP Revenue
1	Firm Sales:					
2	RG:				\$ 254,164,095	
3	Customer Months	15,530,865		\$ 11.00		\$ 2,329,630
4	Commodity - Therms		987,258,047	0.0844		
5						
6	RGL:					
7	1-2 Mantle Months		305	\$ 12.45	\$ 3,797	
8	ADDL Mantle Months			\$ 6.22		
9	Commodity - Therms		6,383			
10						
11	CSG:				\$ 77,062,378	
12	Customer Months	1,202,066		\$ 31.50		\$ 697,198
13	Commodity - Therms		335,708,385	\$ 0.11676		
14						
15	CLG				\$ 6,039,255	
16	Customer Months	8,425		\$ 60.00		\$ 43,136
17	Demand		6,587,463	\$ 0.675		
18	Commodity - Therms		58,641,698	\$ 0.01854		
19						
20	CGL:					
21	1-2 Mantle Months		66	\$ 12.45	\$ 821	
22	ADDL Mantle Months			\$ 6.22		
23	Commodity - Therms		1,333			
24						
25	CSG-IDS				\$ 25,809	
26	Customer Months	96		\$ 31.50		\$ 56
27	Commodity - Therms		195,145	\$ 0.11676		
28						
29	CLG-IDS				\$ -	
30	Customer Months			\$ 60.00		
31	Commodity - Therms			\$ 0.01854		
32						
33	TF - BACKUP SUPPLY				\$ 72,940	
34	Demand					
35	Commodity - Therms		3,934,207	\$ 0.01854		
36						
37	TFS - BACKUP SUPPLY				\$ 92,167	
38	Demand					
39	Commodity - Therms		789,369	\$ 0.11676		
40						
41	Interruptible Sales:					
42	IG				\$ 155,556	
43	Customer Months	156		\$ 31.00		\$ 1,232
44	Demand Capacity - per DTH		132	\$ 6.75		
45	Commodity - per DTH		498,267	\$ 0.3007		
46						
47	TI - BACKUP SUPPLY				\$ 16,246	
48	Demand		2,160	\$ 0.675		
49	Commodity - Therms		797,617	\$ 0.01854		
50						

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**PSCo Gas Rate Case 2018 Test Year
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Public Service Company of Colorado
Charges for Rendering Service Adjustments
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule of Charges
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Line No.	FERC Account	Description	Existing Charge	Total Calls	Total Hours	Total Charge	Proposed Charge	Total Calls	Total Hours	Total Charge	Proforma Adjustments
1	0488	Institute / Reinstitute Gas Service 24 hours- premise visit	\$85.00	3,469		\$294,865	\$94.00	3,469		\$326,086	\$31,221
2	0488	Institute / Reinstitute Gas Service 12 hours- premise visit	\$112.00	2,758		\$308,896	\$126.00	2,758		\$347,508	\$38,612
3	0488	Institute / Reinstitute Gas & Electric Service- premise visit 24 hours	\$96.00	2,000		\$192,000	\$107.00	2,000		\$214,000	\$22,000
4	0488	Institute / Reinstitute Gas & Electric Service- premise visit 12 hours	\$132.00	1,000		\$132,000	\$150.00	1,000		\$150,000	\$18,000
5	0488	Institute/Reinstitute Gas Service -no premise visit	\$8.00	59,255		\$474,040	\$8.00	59,255		\$474,040	\$0
6	0488	Institute / Reinstitute Gas & Electric Service (includes transfers)- no premise visit	\$8.00	85,831		\$686,648	\$8.00	85,831		\$686,648	\$0
7	0488	Provide non-regularly scheduled final meter reading - premise visit	\$24.00	150		\$3,600	\$25.00	150		\$3,750	\$150
8		Total FERC Account 0488				\$2,092,049				\$2,202,032	\$109,983

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

Line No.	ACCOUNTS	PER BOOK	ADJUSTMENTS	ADJUSTED REVENUE
1	048710 - Late Payment Fees	2,158,360	(1,354,140)	804,219
2	048801 - Customer Connection Fees	1,623,295	-	1,623,295
3	048802 - Return Check Charge	138,966	-	138,966
4	048806 - Other Misc Services	(26,670)	48,639	21,969
5	049010 - Products Extraction	355,964	-	355,964
6	049300 - Rents from Gas Properties	335,413	-	335,413
7	049500 Other	272,922	(272,922)	-
8	049502 - Cnsv Improve Program CIP	676,284	(676,284)	-
9	049507 - PSIA Rider Undercollections	1,381,654	(1,381,654)	-
10	049508 - Other Gas Revenue	610,139	-	610,139
11	049512 - Gas Locating Services	40,104	-	40,104
12	049600 - Provisions for Rate Refunds	3,906,661	(3,906,661)	-
13	049520 - Gas Service Quality	-	-	-
14	TOTAL	11,473,092	(7,543,023)	3,930,069

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**PSCo Gas Rate Case 2018 Test Year
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12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
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Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 46

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Line No.	PSIA Program	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
1	Sep-18						
2	Dec - 2017	(194,608,679)	(352,933)	(563,880)	10,817,877	41,348,059	1,483,505
3	Jan - 2018	(197,490,951)	(349,050)	(534,346)	11,049,839	41,882,405	1,405,803
4	Feb - 2018	(200,307,848)	(354,124)	(534,346)	11,285,394	42,416,751	1,405,803
5	Mar - 2018	(203,151,738)	(359,163)	(534,346)	11,517,216	42,951,097	1,405,803
6	Apr - 2018	(205,952,573)	(364,188)	(534,346)	11,760,878	43,485,443	1,405,803
7	May - 2018	(208,757,831)	(369,179)	(534,346)	12,010,338	44,019,788	1,405,803
8	Jun - 2018	(211,682,243)	(374,279)	(534,346)	12,257,846	44,554,134	1,405,803
9	Jul - 2018	(214,671,064)	(379,543)	(534,346)	12,509,598	45,088,480	1,405,803
10	Aug - 2018	(217,799,694)	(384,989)	(534,346)	12,759,029	45,622,826	1,405,803
11	Sep - 2018	(220,915,527)	(390,548)	(534,346)	13,024,192	46,157,172	1,405,803
12	Oct - 2018	(224,188,067)	(396,235)	(534,346)	13,286,695	46,691,517	1,405,803
13	Nov - 2018	(227,525,381)	(402,119)	(534,346)	13,553,829	47,225,863	1,405,803
14	Dec - 2018	(231,041,360)	(408,220)	(534,346)	13,827,201	47,760,209	1,405,803
15	End of Period	(231,041,360)	(4,531,637)	(6,412,150)	13,827,201	47,760,209	16,869,636
16	13 Months Average	(212,160,997)	(4,531,637)	(6,412,150)	12,281,533	44,554,134	16,869,636
17	Adjustment	(212,160,997)	(4,531,637)	(6,412,150)	12,281,533	47,760,209	16,869,636

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 46

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Line No.	PSIA Program	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
18	Eliminate PSIA-DIMP						
19	Dec - 2017	(243,679,407)	(463,888)	(2,070,858)	(7,276,295)	52,496,610	5,448,192
20	Jan - 2018	(246,231,781)	(458,965)	(1,112,909)	(7,149,034)	53,609,519	2,927,937
21	Feb - 2018	(249,324,432)	(464,189)	(1,112,909)	(7,026,799)	54,722,427	2,927,937
22	Mar - 2018	(253,240,646)	(470,627)	(1,112,909)	(6,944,837)	55,835,336	2,927,937
23	Apr - 2018	(257,970,058)	(478,522)	(1,112,909)	(6,863,827)	56,948,245	2,927,937
24	May - 2018	(263,092,494)	(487,516)	(1,112,909)	(6,806,406)	58,061,154	2,927,937
25	Jun - 2018	(269,554,834)	(498,077)	(1,112,909)	(6,778,226)	59,174,062	2,927,937
26	Jul - 2018	(276,008,291)	(509,825)	(1,112,909)	(6,728,546)	60,286,971	2,927,937
27	Aug - 2018	(283,735,642)	(522,699)	(1,112,909)	(6,774,999)	61,399,880	2,927,937
28	Sep - 2018	(291,381,060)	(536,675)	(1,112,909)	(6,765,503)	62,512,789	2,927,937
29	Oct - 2018	(298,602,215)	(550,172)	(1,112,909)	(6,673,420)	63,625,698	2,927,937
30	Nov - 2018	(304,636,520)	(562,167)	(1,112,909)	(6,494,633)	64,738,606	2,927,937
31	Dec - 2018	(312,468,031)	(574,632)	(1,112,909)	(6,376,257)	65,851,515	2,927,937
32	End of Period	(312,468,031)	(6,114,067)	(13,354,905)	(6,376,257)	65,851,515	35,135,244
33	13 Months Average	(273,071,185)	(6,114,067)	(13,354,905)	(6,819,906)	59,174,062	35,135,244
17	Adjustment	(273,071,185)	(6,114,067)	(13,354,905)	(6,819,906)	65,851,515	35,135,244

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 46

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Line No.	PSIA Program	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
35	Eliminate PSIA-TIMP (D)						
36	Dec - 2017	(73,702,068)	(128,703)	(188,569)	7,727,905	16,976,300	496,104
37	Jan - 2018	(75,279,211)	(128,105)	(258,844)	7,841,363	17,235,144	680,988
38	Feb - 2018	(76,806,282)	(130,893)	(258,844)	7,963,361	17,493,988	680,988
39	Mar - 2018	(78,347,473)	(133,643)	(258,844)	8,091,563	17,752,831	680,988
40	Apr - 2018	(79,907,267)	(136,419)	(258,844)	8,224,556	18,011,675	680,988
41	May - 2018	(81,530,010)	(139,267)	(258,844)	8,361,608	18,270,519	680,988
42	Jun - 2018	(83,160,715)	(142,180)	(258,844)	8,502,210	18,529,362	680,988
43	Jul - 2018	(84,850,907)	(145,157)	(258,844)	8,646,110	18,788,206	680,988
44	Aug - 2018	(86,535,513)	(148,185)	(258,844)	8,793,232	19,047,050	680,988
45	Sep - 2018	(88,214,888)	(151,205)	(258,844)	8,943,491	19,305,893	680,988
46	Oct - 2018	(89,968,777)	(154,294)	(258,844)	9,096,604	19,564,737	680,988
47	Nov - 2018	(91,792,211)	(157,516)	(258,844)	9,253,105	19,823,581	680,988
48	Dec - 2018	(93,636,109)	(160,817)	(258,844)	9,412,853	20,082,424	680,988
49	End of Period	(93,636,109)	(1,727,683)	(3,106,124)	9,412,853	20,082,424	8,171,856
50	13 Months Average	(83,363,956)	(1,727,683)	(3,106,124)	8,527,535	18,529,362	8,171,856
17	Adjustment	(83,363,956)	(1,727,683)	(3,106,124)	8,527,535	20,082,424	8,171,856

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 46

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Line No.	PSIA Program	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
52	Eliminate PSIA-TIMP (T)						
53	Dec - 2017	(184,562,019)	(678,531)	(448,702)	23,625,708	41,640,133	1,180,485
54	Jan - 2018	(186,052,013)	(584,079)	(527,798)	24,159,000	42,167,930	1,388,576
55	Feb - 2018	(187,699,031)	(586,900)	(527,798)	24,697,008	42,695,728	1,388,576
56	Mar - 2018	(190,407,130)	(590,916)	(527,798)	25,219,625	43,223,526	1,388,576
57	Apr - 2018	(192,169,292)	(590,370)	(527,798)	25,765,744	43,751,323	1,388,576
58	May - 2018	(193,875,000)	(588,835)	(527,798)	26,313,087	44,279,121	1,388,576
59	Jun - 2018	(195,685,931)	(592,166)	(527,798)	26,862,816	44,806,918	1,388,576
60	Jul - 2018	(197,600,647)	(595,863)	(527,798)	27,415,645	45,334,716	1,388,576
61	Aug - 2018	(201,484,740)	(602,193)	(527,798)	27,938,262	45,862,514	1,388,576
62	Sep - 2018	(203,961,690)	(609,054)	(527,798)	28,496,161	46,390,311	1,388,576
63	Oct - 2018	(206,796,361)	(614,313)	(527,798)	29,053,732	46,918,109	1,388,576
64	Nov - 2018	(210,147,136)	(620,177)	(527,798)	29,608,706	47,445,906	1,388,576
65	Dec - 2018	(225,607,302)	(642,263)	(527,798)	29,951,139	47,973,704	1,388,576
66	End of Period	(225,607,302)	(7,217,131)	(6,333,571)	29,951,139	47,973,704	16,662,912
67	13 Months Average	(198,157,561)	(7,217,131)	(6,333,571)	26,854,356	44,806,918	16,662,912
17	Adjustment	(198,157,561)	(7,217,131)	(6,333,571)	26,854,356	47,973,704	16,662,912

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 46

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Line No.	PSIA Program	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
69	Eliminate PSIA-West Main						
70	Dec - 2017	(129,478,244)	(192,875)	(113,618)	(4,675,682)	31,919,154	298,915
71	Jan - 2018	(129,478,244)	(203,420)	(66,315)	(4,472,262)	31,985,468	174,466
72	Feb - 2018	(129,478,244)	(203,420)	(66,315)	(4,268,842)	32,051,783	174,466
73	Mar - 2018	(129,478,244)	(203,420)	(66,315)	(4,065,422)	32,118,097	174,466
74	Apr - 2018	(129,478,244)	(203,420)	(66,315)	(3,862,001)	32,184,412	174,466
75	May - 2018	(129,478,244)	(203,420)	(66,315)	(3,658,581)	32,250,726	174,466
76	Jun - 2018	(129,478,244)	(203,420)	(66,315)	(3,455,161)	32,317,041	174,466
77	Jul - 2018	(129,478,244)	(203,420)	(66,315)	(3,251,740)	32,383,355	174,466
78	Aug - 2018	(129,478,244)	(203,420)	(66,315)	(3,048,320)	32,449,670	174,466
79	Sep - 2018	(129,478,244)	(203,420)	(66,315)	(2,844,900)	32,515,984	174,466
80	Oct - 2018	(129,478,244)	(203,420)	(66,315)	(2,641,480)	32,582,299	174,466
81	Nov - 2018	(129,478,244)	(203,420)	(66,315)	(2,438,059)	32,648,613	174,466
82	Dec - 2018	(129,478,244)	(203,420)	(66,315)	(2,234,639)	32,714,928	174,466
83	End of Period	(129,478,244)	(2,441,043)	(795,774)	(2,234,639)	32,714,928	2,093,592
84	13 Months Average	(129,478,244)	(2,441,043)	(795,774)	(3,455,161)	32,317,041	2,093,592
17	Adjustment	(129,478,244)	(2,441,043)	(795,774)	(3,455,161)	32,714,928	2,093,592

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 47

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 48

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 49

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 50

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 51

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
Gain on Sale of Other Property
12 Months Ended December 31, 2018

Line No.	Description	Balance
1	Common Balance	(187,137)
2		
3	Sharing Amount	50.00%
4		
5	Total Company	(93,569)
6		
7	Common Allocation Factor for Gas	28.46%
8		
9	Adjustment to Gas	(26,629)

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 53

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 54

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 55

This Adjustment Does Not Occur in 2018

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 56**

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Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 57

This Adjustment Does Not Occur in 2018

Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 58

This Adjustment Does Not Occur in 2018

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 59**

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 60**

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 61**

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

PSCo Gas Rate Case 2018 Test Year
Schedule 62

Attachment SPB-1
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Line No.	Description	Gas
		Monthly Amortization
1		
2	Boulder MGP - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$50,839
4	Jan-18	\$0
5	Feb-18	0
6	Mar-18	0
7	Apr-18	0
8	May-18	0
9	Jun-18	0
10	Jul-18	0
11	Aug-18	0
12	Sep-18	0
13	Oct-18	0
14	Nov-18	0
15	Dec-18	0
16	Annual Total	0
		Monthly Amortization
1		
2	Emergency Response - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$6,006,234
4	Jan-18	\$0
5	Feb-18	0
6	Mar-18	0
7	Apr-18	0
8	May-18	0
9	Jun-18	0
10	Jul-18	0
11	Aug-18	0
12	Sep-18	0
13	Oct-18	0
14	Nov-18	0
15	Dec-18	0
16	Annual Total	0
		Monthly Amortization
1		
2	Damage Prevention - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$2,913,447
4	Jan-18	\$0
5	Feb-18	0
6	Mar-18	0
7	Apr-18	0
8	May-18	0
9	Jun-18	0
10	Jul-18	0
11	Aug-18	0
12	Sep-18	0
13	Oct-18	0
14	Nov-18	0
15	Dec-18	0
16	Annual Total	0

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

PSCo Gas Rate Case 2018 Test Year
Schedule 62

Attachment SPB-1
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Page 148 of 196

Line No.	Description	Gas
1		Monthly Amortization
2	Work and Asset Management - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$2,630,188
4	Jan-18	\$0
5	Feb-18	0
6	Mar-18	0
7	Apr-18	0
8	May-18	0
9	Jun-18	0
10	Jul-18	0
11	Aug-18	0
12	Sep-18	0
13	Oct-18	0
14	Nov-18	0
15	Dec-18	0
16	Annual Total	0
1		Monthly Amortization
2	Pension Expense - 35 Months Amortization beginning 2/1/2018	
3	Beginning Balance	(\$1,667,621)
4	Jan-18	\$0
5	Feb-18	(47,646)
6	Mar-18	(47,646)
7	Apr-18	(47,646)
8	May-18	(47,646)
9	Jun-18	(47,646)
10	Jul-18	(47,646)
11	Aug-18	(47,646)
12	Sep-18	(47,646)
13	Oct-18	(47,646)
14	Nov-18	(47,646)
15	Dec-18	(47,646)
16	Annual Total	(524,110)
1		Monthly Amortization
2	Property Tax - 12 Months Amortization beginning 1/1/2020	
3	Beginning Balance (Approved over Actual)	\$12,661,799
4	Beginning Balance (2018 over 2016)	\$8,977,128
5		\$21,638,926
6	Jan-18	\$0
7	Feb-18	0
8	Mar-18	0
9	Apr-18	0
10	May-18	0
11	Jun-18	0
12	Jul-18	0
13	Aug-18	0
14	Sep-18	0
15	Oct-18	0
16	Nov-18	0
17	Dec-18	0
18	Annual Total	0

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

PSCo Gas Rate Case 2018 Test Year
Schedule 62

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Line No.	Description	Gas
		Monthly Amortization
1		
2	Rate Case Expense - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$1,073,682
4	Jan-18	\$0
5	Feb-18	0
6	Mar-18	0
7	Apr-18	0
8	May-18	0
9	Jun-18	0
10	Jul-18	0
11	Aug-18	0
12	Sep-18	0
13	Oct-18	0
14	Nov-18	0
15	Dec-18	0
16	Annual Total	0
	Total Amortizations	-524,110

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 63**

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 64**

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Public Service Company of Colorado
This Adjustment Does Not Occur in 2018
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 65

This Adjustment Does Not Occur in 2018

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 66**

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**PSCo Gas Rate Case 2018 Test Year
Schedule 67**

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 68**

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 69**

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 70**

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 71**

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

PSCo Gas Rate Case 2018 Test Year
Schedule 72

This adjustment does not occur in 2018

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 73**

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 74**

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12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 75**

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 76**

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**Public Service Company of Colorado
Gas Lead Lag Factors
12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 77**

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Gas Department

Line No.	Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	CWC Factor
1	Gas for Resale	33.04	39.83	(6.79)	(0.0186)
2					
3	Labor O & M - Regular	33.04	11.86	21.18	0.0580
4	Labor O & M - Incentive	33.04	252.74	(219.70)	(0.6019)
5	Other O & M	33.04	34.47	(1.43)	(0.0039)
6	Xcel Energy Services	33.04	37.33	(4.29)	(0.0118)
7	Paid Time Off Expense	33.04	359.70	(326.66)	(0.8950)
8					
9	Property Taxes	33.04	300.88	(267.84)	(0.7338)
10	Payroll Related Taxes	33.04	20.28	12.76	0.0350
11	Sales and Use Taxes	33.04	35.40	(2.36)	(0.0065)
12					
13	Federal Income Taxes	33.04	36.87	(3.83)	(0.0105)
14	Colorado Income Taxes	33.04	36.87	(3.83)	(0.0105)
15					
16	Sales Taxes Paid	33.04	35.40	(2.36)	(0.0065)
17	Franchise Fees Paid	33.04	44.93	(11.89)	(0.0326)
18					
19					
20	<u>Xcel Energy Services</u>				
21	Labor	37.33	11.86	25.47	0.069781
22	Other Operations & Manageme	37.33	34.47	2.86	0.007836

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 78**

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

PSCo Gas Rate Case 2018 Test Year
Schedule 79

This adjustment does not occur in 2018

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

PSCo Gas Rate Case 2018 Test Year
Schedule 80

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

PSCo Gas Rate Case 2018 Test Year
Schedule 81

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Public Service Company of Colorado PSIA ADIT Proration Adjustment 12 Months Ended December 31, 2018							PSCo Gas Rate Case 2018 Test Year Schedule 82			
Year	ADIT Beg Bal	ADIT Activity	ADIT End Bal	Days to Prorate	Calendar Days	Prorate Ratio	Prorated ADIT Beg Bal	Prorated ADIT Activity	Prorated ADIT End Bal	Proration Adjustment to ADIT
Jan - 2018	184,380,256	2,500,210	186,880,467	335	365	92%	184,380,256	2,294,714	186,674,970	(205,497)
Feb - 2018	186,880,467	2,500,210	189,380,677	307	365	84%	186,674,970	2,102,917	188,777,887	(602,790)
Mar - 2018	189,380,677	2,500,210	191,880,887	276	365	76%	188,777,887	1,890,570	190,668,457	(1,212,431)
Apr - 2018	191,880,887	2,500,210	194,381,098	246	365	67%	190,668,457	1,685,073	192,353,530	(2,027,568)
May - 2018	194,381,098	2,500,210	196,881,308	215	365	59%	192,353,530	1,472,727	193,826,256	(3,055,052)
Jun - 2018	196,881,308	2,500,210	199,381,518	185	365	51%	193,826,256	1,267,230	195,093,486	(4,288,032)
Jul - 2018	199,381,518	2,500,210	201,881,729	154	365	42%	195,093,486	1,054,883	196,148,370	(5,733,359)
Aug - 2018	201,881,729	2,500,210	204,381,939	123	365	34%	196,148,370	842,537	196,990,906	(7,391,033)
Sep - 2018	204,381,939	2,500,210	206,882,149	93	365	25%	196,990,906	637,040	197,627,946	(9,254,203)
Oct - 2018	206,882,149	2,500,210	209,382,360	62	365	17%	197,627,946	424,693	198,052,639	(11,329,720)
Nov - 2018	209,382,360	2,500,210	211,882,570	32	365	9%	198,052,639	219,197	198,271,836	(13,610,734)
Dec - 2018	211,882,570	2,500,210	214,382,781	<u>1</u>	<u>365</u>	0%	198,271,836	6,850	198,278,686	(16,104,095)
ADIT Proration Adjustment										(16,104,095)

**Public Service Company of Colorado
Eliminate Front Range Pipeline Costs
12 Months Ended December 31, 2018**

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Eliminate Front Range Pipeline Property Taxes	(1) (119,200)
2		
3	(1) Signs reflect the Adjustment to the Cost of Service	

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

PSCo Gas Rate Case 2018 Test Year
Schedule 84

This adjustment does not occur in 2018

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 85**

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Public Service Company of Colorado
Adjust Emergency Response 2.0 Expense
12 Months Ended December 31, 2018

Line No.	Description	Gas Amounts
1	Non-Labor Emergency Response 2.0	78,096
2		
3	Labor Emergency Response 2.0	278,797
4		
5	Adjustment For Emergency Response 2.0	356,893

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 87**

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

PSCo Gas Rate Case 2018 Test Year
Schedule 88

This adjustment does not occur in 2018

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

PSCo Gas Rate Case 2018 Test Year
Schedule 89

This adjustment does not occur in 2018

Public Service Company of Colorado
Adjust Approved Electric Depreciation Rates
12 Months Ended December 31, 2018

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M	Perms
1	Common General						
2	December-17	1	0				
3	January-18	77,086	(118,358)	(77,085)	118,358	(309,828)	(4,582)
4	February-18	157,615	(236,717)	(80,529)	118,358	(309,828)	(4,582)
5	March-18	268,669	(355,075)	(111,054)	118,358	(309,828)	(4,582)
6	April-18	638,403	(473,433)	(369,734)	118,358	(309,828)	(4,582)
7	May-18	1,033,115	(591,792)	(394,712)	118,358	(309,828)	(4,582)
8	June-18	1,391,040	(710,150)	(357,925)	118,358	(309,828)	(4,582)
9	July-18	1,740,903	(828,508)	(349,863)	118,358	(309,828)	(4,582)
10	August-18	2,105,385	(946,867)	(364,483)	118,358	(309,828)	(4,582)
11	September-18	2,494,477	(1,065,225)	(389,092)	118,358	(309,828)	(4,582)
12	October-18	2,871,105	(1,183,583)	(376,628)	118,358	(309,828)	(4,582)
13	November-18	3,301,464	(1,301,942)	(430,359)	118,358	(309,828)	(4,582)
14	December-18	3,772,916	(1,420,300)	(471,451)	118,358	(309,828)	(4,582)
15	13 Month Average	1,527,091					
16	Year End		(1,420,300)				
17	Total Year			(3,772,913)	1,420,300	(3,717,933)	(54,980)
18							
19	Common Allocator	28.46%	28.46%	28.46%	28.46%	28.46%	28.46%
20							
21	PSCo Gas	434,599	(404,207)	(1,073,745)	404,208	(1,058,098)	(15,647)
22							
23							
24							
25							
26	Common Intangible						
27	December-17	0	0				
28	January-18	572,834	(220,417)	(572,834)	220,417	(579,979)	(19,659)
29	February-18	1,149,440	(440,835)	(576,606)	220,417	(579,979)	(19,659)
30	March-18	1,741,151	(661,252)	(591,711)	220,417	(579,979)	(19,659)
31	April-18	2,343,140	(881,670)	(601,989)	220,417	(579,979)	(19,659)
32	May-18	2,943,675	(1,102,087)	(600,535)	220,417	(579,979)	(19,659)
33	June-18	3,551,169	(1,322,505)	(607,494)	220,417	(579,979)	(19,659)
34	July-18	4,127,406	(1,542,922)	(576,237)	220,417	(579,979)	(19,659)
35	August-18	4,713,486	(1,763,339)	(586,080)	220,417	(579,979)	(19,659)
36	September-18	5,315,646	(1,983,757)	(602,161)	220,417	(579,979)	(19,659)
37	October-18	5,941,726	(2,204,174)	(626,080)	220,417	(579,979)	(19,659)
38	November-18	6,561,251	(2,424,592)	(619,525)	220,417	(579,979)	(19,659)
39	December-18	7,195,660	(2,645,009)	(634,409)	220,417	(579,979)	(19,659)
40	13 Month Average	3,550,507					
41	Year End		(2,645,009)				
42	Total Year			(7,195,660)	2,645,009	(6,959,742)	(235,912)
43							
44	Common Allocator	28.46%	28.46%	28.46%	28.46%	28.46%	28.46%
45							
46	PSCo Gas	1,010,449	(752,751)	(2,047,834)	752,751	(1,980,694)	(67,139)
47							
48	Total PSCo Gas	1,445,049	(1,156,959)	(3,121,579)	1,156,959	(3,038,792)	(82,786)

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

**PSCo Gas Rate Case 2018 Test Year
Schedule 91**

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Public Service Company of Colorado
Business Systems CIP Adjustment
12 Months Ended December 31, 2018

Line No.	Description	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M	Schedule M Permanent
1	Common General Electric							
2	December-17	0	0	3,579				
3	January-18	0	0	19,320	0	15,741	(41,418)	(1,533)
4	March-18	0	0	35,062	0	15,741	(41,418)	(1,533)
5	March-18	0	0	50,803	0	15,741	(41,418)	(1,533)
6	April-18	0	0	66,545	0	15,741	(41,418)	(1,533)
7	May-18	0	0	82,286	0	15,741	(41,418)	(1,533)
8	June-18	1,184,728	14,104	98,027	14,104	15,741	(41,418)	(1,533)
9	July-18	1,184,728	28,208	113,769	14,104	15,741	(41,418)	(1,533)
10	August-18	1,184,728	42,312	129,510	14,104	15,741	(41,418)	(1,533)
11	September-18	1,184,728	56,416	145,251	14,104	15,741	(41,418)	(1,533)
12	October-18	1,184,728	70,520	160,993	14,104	15,741	(41,418)	(1,533)
13	November-18	1,184,728	84,623	176,734	14,104	15,741	(41,418)	(1,533)
14	December-18	1,184,728	98,727	192,475	14,104	15,741	(41,418)	(1,533)
15	13 Mth Avg	637,930	30,378	98,027				
16								
17	Total Year				98,727	188,896	(497,011)	(18,401)
18								
19	Gas Allocation	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
20								
21	Gas Adjustment	(181,550)	8,645	54,777	(28,097)	(53,759)	141,446	5,237

**Public Service Company of Colorado
Eliminate Craig Compressor Revenue
12 Months Ended December 31, 2018**

**PSCo Gas Rate Case 2018 Test Year
Schedule 93**

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Line No.	ACCOUNT	ADJUSTMENT
1	048001-Rev Gas Res Sales Billed NL G	(1,035,348)
2		
3	TOTAL	(1,035,348)

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

PSCo Gas Rate Case 2018 Test Year
Schedule 94

This adjustment does not occur in 2018

Line No.	FERC Account	Description	Amount	Allocation Factor	Adjustment
1	392	Accum Depr End Bal	(120,736)	100.00% (1)	(120,736)
2					
3	392	Accum Depr End Bal - Common	(81,330)	27.76%	(22,580)
4					
5		Total Elimination	(202,065)		(143,315)
6					

(1) PSCo Common Allocation Factor

Public Service Company of Colorado
New Prepaid Pension Asset
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 96

Line No.	Month	2018 Ending Balance	Labor Utility Allocation	Excluding ADIT (1)	PSCo Gas
1	December-17	(62,816,601)	33.56%	61.99%	(13,067,426)
2	January-18	(44,016,184)	28.53%	61.99%	(7,786,060)
3	February-18	(46,950,768)	29.35%	61.99%	(8,543,613)
4	March-18	(49,885,351)	28.51%	61.99%	(8,816,160)
5	April-18	(52,819,934)	29.82%	61.99%	(9,764,315)
6	May-18	(55,754,518)	27.66%	61.99%	(9,559,237)
7	June-18	(58,689,101)	28.06%	61.99%	(10,210,668)
8	July-18	(61,623,684)	30.11%	61.99%	(11,504,071)
9	August-18	(64,558,268)	28.42%	61.99%	(11,372,656)
10	September-18	(67,492,851)	28.96%	61.99%	(12,119,043)
11	October-18	(70,427,434)	28.52%	61.99%	(12,452,232)
12	November-18	(73,362,018)	25.63%	61.99%	(11,656,108)
13	December-18	(76,296,601)	33.56%	61.99%	(15,871,603)
14	13 Month Average	(60,361,024)	29.28%	61.99%	(10,978,707)

(1) 1 minus Composite Tax Rate

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 97

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Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas Distribution					
2	December-17					
3	January-18	69,691	(27,938)	(69,691)	27,938	(73,509)
4	February-18	140,006	(55,876)	(70,315)	27,938	(73,509)
5	March-18	210,917	(83,814)	(70,911)	27,938	(73,509)
6	April-18	282,465	(111,752)	(71,548)	27,938	(73,509)
7	May-18	354,681	(139,691)	(72,216)	27,938	(73,509)
8	June-18	427,617	(167,629)	(72,936)	27,938	(73,509)
9	July-18	501,309	(195,567)	(73,692)	27,938	(73,509)
10	August-18	575,803	(223,505)	(74,495)	27,938	(73,509)
11	September-18	651,109	(251,443)	(75,306)	27,938	(73,509)
12	October-18	727,241	(279,381)	(76,132)	27,938	(73,509)
13	November-18	804,195	(307,319)	(76,954)	27,938	(73,509)
14	December-18	882,105	(335,257)	(77,910)	27,938	(73,509)
15	13 Month Average	432,857				
16	Year End		(335,257)			
17	Total Year			(882,105)	335,257	(882,105)
18						
19						
20						
21						
22						
23	Gas Software					
24	December-17					
25	January-18	132,079	(51,728)	(132,079)	51,728	(136,103)
26	February-18	266,678	(103,456)	(134,599)	51,728	(136,103)
27	March-18	403,377	(155,184)	(136,699)	51,728	(136,103)
28	April-18	542,596	(206,912)	(139,219)	51,728	(136,103)
29	May-18	683,495	(258,639)	(140,899)	51,728	(136,103)
30	June-18	827,754	(310,367)	(144,259)	51,728	(136,103)
31	July-18	974,953	(362,095)	(147,199)	51,728	(136,103)
32	August-18	1,124,672	(413,823)	(149,719)	51,728	(136,103)
33	September-18	1,278,591	(465,551)	(153,919)	51,728	(136,103)
34	October-18	1,444,328	(517,279)	(165,737)	51,728	(136,103)
35	November-18	1,613,845	(569,007)	(169,517)	51,728	(136,103)
36	December-18	1,633,233	(620,735)	(19,388)	51,728	(136,103)
37	13 Month Average	840,431				
38	Year End		(620,735)			
39	Total Year			(1,633,233)	620,735	(1,633,233)

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 97

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Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas Transmission					
2	December-17					
3	January-18	(85,770)	33,468	85,770	(33,468)	88,059
4	February-18	(171,986)	66,937	86,217	(33,468)	88,059
5	March-18	(258,580)	100,405	86,594	(33,468)	88,059
6	April-18	(345,570)	133,873	86,989	(33,468)	88,059
7	May-18	(432,914)	167,342	87,344	(33,468)	88,059
8	June-18	(520,616)	200,810	87,702	(33,468)	88,059
9	July-18	(608,685)	234,278	88,069	(33,468)	88,059
10	August-18	(697,212)	267,747	88,527	(33,468)	88,059
11	September-18	(786,229)	301,215	89,018	(33,468)	88,059
12	October-18	(875,707)	334,683	89,477	(33,468)	88,059
13	November-18	(965,697)	368,152	89,990	(33,468)	88,059
14	December-18	(1,056,714)	401,620	91,017	(33,468)	88,059
15	13 Month Average	(523,514)				
16	Year End		401,620			
17	Total Year			1,056,714	(401,620)	1,056,714
18						
19						
20						
21						
22						
23	Gas Transportation					
24	December-17					
25	January-18	125,870	(49,671)	(125,870)	49,671	(130,690)
26	February-18	253,511	(99,341)	(127,641)	49,671	(130,690)
27	March-18	382,787	(149,012)	(129,276)	49,671	(130,690)
28	April-18	513,577	(198,683)	(130,790)	49,671	(130,690)
29	May-18	645,820	(248,353)	(132,243)	49,671	(130,690)
30	June-18	779,822	(298,024)	(134,002)	49,671	(130,690)
31	July-18	915,485	(347,695)	(135,663)	49,671	(130,690)
32	August-18	1,052,703	(397,365)	(137,218)	49,671	(130,690)
33	September-18	1,185,145	(447,036)	(132,442)	49,671	(130,690)
34	October-18	1,312,663	(496,707)	(127,518)	49,671	(130,690)
35	November-18	1,439,730	(546,377)	(127,067)	49,671	(130,690)
36	December-18	1,568,279	(596,048)	(128,549)	49,671	(130,690)
37	13 Month Average	782,722				
38	Year End		(596,048)			
39	Total Year			(1,568,279)	596,048	(1,568,279)

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 97

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Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas All Others					
2	December-17					
3	January-18	38,038	(14,914)	(38,038)	14,914	(39,240)
4	February-18	76,219	(29,828)	(38,181)	14,914	(39,240)
5	March-18	114,582	(44,742)	(38,364)	14,914	(39,240)
6	April-18	153,110	(59,656)	(38,527)	14,914	(39,240)
7	May-18	191,800	(74,570)	(38,690)	14,914	(39,240)
8	June-18	229,619	(89,483)	(37,818)	14,914	(39,240)
9	July-18	268,271	(104,397)	(38,653)	14,914	(39,240)
10	August-18	307,715	(119,311)	(39,443)	14,914	(39,240)
11	September-18	347,539	(134,225)	(39,824)	14,914	(39,240)
12	October-18	387,789	(149,139)	(40,251)	14,914	(39,240)
13	November-18	428,399	(164,053)	(40,610)	14,914	(39,240)
14	December-18	470,885	(178,967)	(42,485)	14,914	(39,240)
15	13 Month Average	231,844				
16	Year End		(178,967)			
17	Total Year			(470,885)	178,967	(470,885)

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

PSCo Gas Rate Case 2018 Test Year
Schedule 98

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	CWIP Amount	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1 Common Intangible Plant Plant							
2 December-17	-	(57,932,653)	(57,932,653)				
3 January-18	-	(57,932,653)	(57,932,653)	2,443	-	2,443	(6,427)
4 February-18	-	(57,932,653)	(57,932,653)	4,885	-	2,443	(6,427)
5 March-18	-	(57,932,653)	(57,932,653)	7,328	-	2,443	(6,427)
6 April-18	-	(57,932,653)	(57,932,653)	9,770	-	2,443	(6,427)
7 May-18	-	(57,932,653)	(57,932,653)	12,213	-	2,443	(6,427)
8 June-18	-	(89,888,837)	(89,888,837)	14,655	-	2,443	(6,427)
9 July-18	-	(89,888,837)	(89,888,837)	17,098	-	2,443	(6,427)
10 August-18	-	(89,888,837)	(89,888,837)	19,541	-	2,443	(6,427)
11 September-18	-	(89,888,837)	(89,888,837)	21,983	-	2,443	(6,427)
12 October-18	-	(89,888,837)	(89,888,837)	24,426	-	2,443	(6,427)
13 November-18	-	(89,888,837)	(89,888,837)	26,868	-	2,443	(6,427)
14 December-18	-	(96,366,972)	(96,444,093)	29,311	(77,121)	2,443	(6,427)
15 13 month average	-	(75,638,147)	(75,644,080)				
16 BOY/EOY							
17 Year End Total					(77,121)	29,311	(77,121)
18 Gas Common Allocator	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
19 Allocated Totals	-	(21,526,087)	21,527,776	8,342	(21,948)	8,342	(21,948)

Line No.	Description	CWIP Amount	AFUDC Debt	AFUDC Equity	RWIP Amount	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Temporary Schedule M	Permanent Schedule M
1	Common General Plant											
2	391 General Office Furn & E											
3	December-17	536,171			125	3,873,789	434,513	676,246				
4	January-18	455,745	-	-	106	3,954,215	488,111	676,615	53,617	(369)	-	-
5	February-18	387,383	-	-	90	4,022,576	542,731	676,984	54,636	(369)	-	-
6	March-18	329,276	-	-	77	4,080,684	598,219	677,354	55,502	(369)	-	-
7	April-18	279,884	-	-	65	4,130,075	654,446	677,723	56,238	(369)	-	-
8	May-18	237,902	-	-	55	4,172,058	711,300	678,093	56,864	(369)	-	-
9	June-18	202,216	-	-	47	4,207,743	768,688	678,462	57,396	(369)	-	-
10	July-18	171,884	-	-	40	4,238,076	826,529	678,831	57,848	(369)	-	-
11	August-18	146,101	-	-	34	4,263,858	884,755	679,201	58,233	(369)	-	-
12	September-18	124,186	-	-	29	4,285,773	943,310	679,570	58,559	(369)	-	-
13	October-18	105,558	-	-	25	4,304,401	1,002,142	679,940	58,837	(369)	-	-
14	November-18	89,725	-	-	21	4,320,235	1,061,212	680,309	59,073	(369)	-	-
15	December-18	75,266	-	-	18	4,333,694	1,120,482	680,678	59,274	(369)	-	-
16	13 month average	241,715			56	4,168,244	772,034					
17	BOY/EOY							680,678				
18	Year End Total				28.46%	28.46%	28.46%	28.46%	686,076	(4,433)	-	-
19		28.46%	28.46%	28.46%	16	1,186,253	219,715	(193,716)	28.46%	28.46%	28.46%	28.46%
20	Adjustment	21,705	-	-					195,253	(1,262)	-	-
21												
22												
23	Description	CWIP Amount	AFUDC Debt	AFUDC Equity	RWIP Amount	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Temporary Schedule M	Permanent Schedule M
24												
25	Common General Plant											
26	105 Held for Future Use											
27	December-17	16,777,130			-	10,379,993	-	(65,755)				
28	January-18	16,006,034	27,665	59,158	-	13,204,587	-	(75,724)	-	9,969	26,229	(54,343)
29	February-18	15,347,398	26,464	56,590	-	15,912,952	-	(85,692)	-	9,969	26,229	(54,343)
30	March-18	14,784,821	25,438	54,396	-	18,522,038	-	(95,661)	-	9,969	26,229	(54,343)
31	April-18	14,304,293	24,562	52,522	-	21,046,325	-	(105,630)	-	9,969	26,229	(54,343)
32	May-18	14,432,985	24,306	51,975	-	23,593,322	-	(115,599)	-	9,969	26,229	(54,343)
33	June-18	14,330,727	24,313	51,989	-	26,122,274	-	(125,568)	-	9,969	26,229	(54,343)
34	July-18	14,386,717	24,284	51,929	-	28,661,106	-	(135,537)	-	9,969	26,229	(54,343)
35	August-18	14,753,740	24,663	52,739	-	31,264,707	-	(145,506)	-	9,969	26,229	(54,343)
36	September-18	15,035,268	25,206	53,899	-	33,917,990	-	(155,475)	-	9,969	26,229	(54,343)
37	October-18	15,925,416	26,238	56,107	-	36,728,357	-	(165,444)	-	9,969	26,229	(54,343)
38	November-18	15,416,393	26,465	56,591	-	39,448,897	-	(175,413)	-	9,969	26,229	(54,343)
39	December-18	14,635,429	25,355	54,219	-	42,031,620	-	(185,382)	-	9,969	26,229	(54,343)
40	13 month average	15,087,412			-	26,218,013	-					
41	BOY/EOY											
42	Year End Total				28.46%	28.46%	28.46%	28.46%	-	119,627	314,754	(652,115)
43		28.46%	28.46%	28.46%	-	7,461,463	-	(52,758)	28.46%	28.46%	28.46%	28.46%
44	Adjustment	4,165,141	7,216	15,430					-	34,045	89,577	(185,587)
45												
46	Total Adjustments	4,186,845	7,216	15,430	16	8,647,716	219,715	(246,475)	195,253	32,783	89,577	(185,587)

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

PSCo Gas Rate Case 2018 Test Year
Schedule 100

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Line No.	Description	Gas	
		Monthly Amortization	Balance
1			
2	Boulder MGP - 24 Months Amortization		
3	Dec-17 Beginning Balance		\$50,839
4	Jan-18	0	50,839
5	Feb-18	0	50,839
6	Mar-18	0	50,839
7	Apr-18	0	50,839
8	May-18	0	50,839
9	Jun-18	0	50,839
10	Jul-18	0	50,839
11	Aug-18	0	50,839
12	Sep-18	0	50,839
13	Oct-18	0	50,839
14	Nov-18	0	50,839
15	Dec-18	0	50,839
16	13-Mo Average		50,839
17			
18	Emergency Response - 24 Months Amortization		
19	Dec-17 Beginning Balance		\$6,006,234
20	Jan-18	0	6,006,234
21	Feb-18	0	6,006,234
22	Mar-18	0	6,006,234
23	Apr-18	0	6,006,234
24	May-18	0	6,006,234
25	Jun-18	0	6,006,234
26	Jul-18	0	6,006,234
27	Aug-18	0	6,006,234
28	Sep-18	0	6,006,234
29	Oct-18	0	6,006,234
30	Nov-18	0	6,006,234
31	Dec-18	0	6,006,234
32	13-Mo Average		6,006,234
33			
34	Damage Prevention - 24 Months Amortization		
35	Dec-17 Beginning Balance		\$2,913,447
36	Jan-18	0	2,913,447
37	Feb-18	0	2,913,447
38	Mar-18	0	2,913,447
39	Apr-18	0	2,913,447
40	May-18	0	2,913,447
41	Jun-18	0	2,913,447
42	Jul-18	0	2,913,447
43	Aug-18	0	2,913,447
44	Sep-18	0	2,913,447
45	Oct-18	0	2,913,447
46	Nov-18	0	2,913,447
47	Dec-18	0	2,913,447
48	13-Mo Average		2,913,447

Line No.	Description	Gas	
		Monthly Amortization	Balance
49			
50	Rate Case Expenses - 24 Months Amortization		
51	Dec-17 Beginning Balance		\$1,073,682
52	Jan-18	0	1,073,682
53	Feb-18	0	1,073,682
54	Mar-18	0	1,073,682
55	Apr-18	0	1,073,682
56	May-18	0	1,073,682
57	Jun-18	0	1,073,682
58	Jul-18	0	1,073,682
59	Aug-18	0	1,073,682
60	Sep-18	0	1,073,682
61	Oct-18	0	1,073,682
62	Nov-18	0	1,073,682
63	Dec-18	0	1,073,682
64	13-Mo Average		1,073,682
65		Monthly Amortization	Balance
66	Property Tax Expense - 12 Months Amortization		
67	Dec-17 Beginning Balance		\$21,638,926
68	Jan-18	0	21,638,926
69	Feb-18	0	21,638,926
70	Mar-18	0	21,638,926
71	Apr-18	0	21,638,926
72	May-18	0	21,638,926
73	Jun-18	0	21,638,926
74	Jul-18	0	21,638,926
75	Aug-18	0	21,638,926
76	Sep-18	0	21,638,926
77	Oct-18	0	21,638,926
78	Nov-18	0	21,638,926
79	Dec-18	0	21,638,926
80	13-Mo Average		21,638,926
81		Monthly Amortization	Balance
82	Total - 2018 Reg Asset Balance		
83	Dec-17 Beginning Balance	31,683,128	\$31,683,128
84	Jan-18	0	31,683,128
85	Feb-18	0	31,683,128
86	Mar-18	0	31,683,128
87	Apr-18	0	31,683,128
88	May-18	0	31,683,128
89	Jun-18	0	31,683,128
90	Jul-18	0	31,683,128
91	Aug-18	0	31,683,128
92	Sep-18	0	31,683,128
93	Oct-18	0	31,683,128
94	Nov-18	0	31,683,128
95	Dec-18	0	31,683,128
96	13-Mo Average		31,683,128

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

PSCo Gas Rate Case 2018 Test Year
Schedule 101

This adjustment does not occur in 2018

Public Service Company of Colorado
Remove PSIA Revenue in Base
12 Months Ended December 31, 2018

PSCo Gas Rate Case 2018 Test Year
Schedule 102

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Line No.	Description	Amount
1	PSIA Amount in Base (1)	(4,263,980)
	(1) Approved in Proceeding 15AL-0135G	

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

PSCo Gas Rate Case 2018 Test Year
Schedule 103

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This adjustment does not occur in 2018

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

PSCo Gas Rate Case 2018 Test Year
Schedule 104

This adjustment does not occur in 2018

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

PSCo Gas Rate Case 2018 Test Year
Schedule 105

This adjustment does not occur in 2018

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

PSCo Gas Rate Case 2018 Test Year
Schedule 106

This adjustment does not occur in 2018