

Public Service Company of Colorado

PSCo Gas Rate Case 2019 Test Year

PSCo Gas Live Model Index and Schedule List

Index and Schedule List

12 Months Ended December 31, 2019

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51	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 47
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54	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 50
55	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 51
56	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 52
57	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 53
58	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 54
59	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 55
60	Intentionally Left Blank	Intentionally Left Blank	Schedule 56
61	Other Data-Rate Case Expense Amortization-EGT.xlsx	Rate Case Expenses	Schedule 57
62	Intentionally Left Blank	This adjustment does not occur in 2019	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 2019	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
74	Intentionally Left Blank	Intentionally Left Blank	Schedule 70
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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 2019	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 2019	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	Intentionally Left Blank	Schedule 88
93	Intentionally Left Blank	This adjustment does not occur in 2019	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 2019	Schedule 94
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106	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 102
107	Intentionally Left Blank	This adjustment does not occur in 2019	Schedule 103
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Public Service Company of Colorado
Calculation of Revenue Requirement Increase/(Decrease)
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 1

Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3	<u>Revenue Deficiency:</u>	
4	Rate Base	2,336,353,187
5	Return on Rate Base	7.47%
6	Required Earnings	174,525,583
7		
8	Net Operating Earnings	56,729,873
9		
10	Earnings Deficiency	117,795,710
11		
12	Factor to Gross	1.61315
13	Revenue Deficiency (Gross)	190,022,197
14	Less: Incremental Base Rev Increase from 2018	64,308,754
15	Revenue Increase For Incremental 2019 GRSA Calc	125,713,443
16		
17	<u>GRSA Calculation</u>	
18	Retail Rate Revenue	463,554,376
19	Less: 2015 Rate Case GRSA 17.12%	66,379,454
20	Less: Discounted Gas Transportation Revenue	10,996,933
21	Add: Gas Affordability Program Revenues	3,100,180
22		
25	Rider Applicable Revenue	389,278,169
26		
27	2019 Incremental GRSA	32.29%
28	2018 GRSA %	16.52%
29	Total 2019 GRSA	48.81%
30		
31	<u>Earned Return on Equity:</u>	
32	Earned Return on Rate Base	2.43%
33	Weighted Cost of Long Term Debt	1.94%
34	Difference	0.49%
35	Ratio of Common Equity	55.25%
36	Earned Return on Equity	0.88%

Public Service Company of Colorado
Gas Department Cost of Capital
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 2

Line No.	Financial Category	Utility
1	Ratio of Long Term Debt	44.75%
2	Cost of Long Term Debt	4.33%
3	Weighted Average Cost of Long Term Debt	1.94%
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	4.33%
18	Weighted Average Cost of Long Term Debt	1.94%
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)	7.47%
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

Public Service Company of Colorado
Gas Department Cost of Capital
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 2

Description	Per Books	(1) Pro Forma Adjustments	Adjusted Capital	Ratio
Long Term Debt	5,053,846,154	7,200,000	5,061,046,154	44.75%
Common Equity	6,284,074,765	(35,452,844)	6,248,621,921	55.25%
Total	11,337,920,919	(28,252,844)	11,309,668,075	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	(22,807,629)
(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	20,291,181
Total Common Equity Adjustments	(35,452,844)

Public Service Company of Colorado
Calculation of Total Revenue Requirements
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule RevReq

Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3		
4	Rate Base	2,336,353,187
5	Return on Rate Base	7.47%
6	Earnings on Rate Base	174,525,583
7		
8	Interest Expense	45,325,252
9		
10	Total Additions/Deductions (Schedule M)	(206,738,530)
11		
12	State Taxable Income	(77,538,199)
13	State Income Tax Rate	4.63%
14	State Income Tax Expense	(3,590,019)
15		
16	Federal Taxable Income	(73,948,180)
17	Federal Income Tax Rate	35.00%
18	Federal Income Tax Expense	(25,881,863)
19		
20	Total Deferred Income Taxes	78,042,461
21	Tax Credits	
22	ITC	(504,262)
23	Total Tax before Gross up	48,066,317
24	Tax Gross-up Factor	1.613150
25	Total Taxes	77,538,199
26		
27	Operations and Maintenance Expenses	222,205,295
28	Taxes Other Than Income	48,527,666
29	Depreciation and Amortization Expense	134,819,794
30	Total Gain/Loss	
31	AFUDC Addition	
32	Total Net Operating Earnings Including AFUDC	405,552,755
33		
34		
35	Total Revenue Requirements	657,616,537
36		
37	Base Revenue	467,594,340
38	Revenue Deficiency	190,022,197
39		
40	<i>Revenue Deficiency IS Method</i>	<i>190,022,197</i>
41	<i>Check</i>	

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 3

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	1,314,809		1,314,809	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	48	1,314,761
2	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	51,689,745		51,689,745	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,889	51,687,856
3	Plant in Service	Intangible Plant		Sub-Total Intangi	53,004,555		53,004,555				0		1,937	53,002,617
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 Mi	0		0							0
13														
14	Plant in Service	Gas Production and Gathering Pla	325400-Natrl Prod Land Rights	P&GDMD	99,049		99,049	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	99,049
15	Plant in Service	Gas Production and Gathering Pla	327000-Natrl Prod Compr Sta Str	P&GDMD	17,713		17,713	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	17,713
16	Plant in Service	Gas Production and Gathering Pla	328000-Natrl Prod M & R Sta Str	P&GDMD	108,060		108,060	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	108,060
17	Plant in Service	Gas Production and Gathering Pla	329000-Natrl Prod Other Structure	P&GDMD	9,275		9,275	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	9,275
18	Plant in Service	Gas Production and Gathering Pla	332000G-Natrl Gs Prod Field L	P&GDMD	3,769,335		3,769,335	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	12	3,769,323
19	Plant in Service	Gas Production and Gathering Pla	333000G-Natrl Gs Prod Comp St	P&GDMD	321,344		321,344	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	321,343
20	Plant in Service	Gas Production and Gathering Pla	334000G-Natrl Gs Prod M & R S	P&GDMD	988,744		988,744	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	3	988,741
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Pri	5,313,522		5,313,522				0		16	5,313,505
22														
23	Plant in Service	Gas Products Extraction Plant	340001G-Gs Prod Extret Land O	PEDMD	49,449		49,449	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	49,449
24	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	474,588		474,588	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	474,586
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,672,743		7,672,743	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	24	7,672,719
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	217,482		217,482	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	217,481
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	477,380		477,380	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	477,379
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	88,911		88,911	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	88,911
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Pri	8,980,553		8,980,553				0		28	8,980,525
30														
31	Plant in Service	Gas Underground Storage Plant	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 Plant	351000-UG Storage Str & Improve	USDMD	1,604,735		1,604,735	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	22	1,604,713
33	Plant in Service	Gas Underground Storage Plant	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 Plant	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 Plant	352200-UG Storage Reservoirs	USDMD	11,174,637		11,174,637	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	155	11,174,481
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,476		133,476	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	133,474
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,454,588		4,454,588	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	62	4,454,526
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	10,511,407		10,511,407	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	146	10,511,261
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	788,855		788,855	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	11	788,844
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,423,194		4,423,194	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	61	4,423,133
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	65,033		65,033	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	65,032
42	Plant in Service	Gas Underground Storage Plant	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 Plant	363200-Other Stor Vaporizing E	USDMD	420,118		420,118	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	6	420,112
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Un	35,691,152		35,691,152				0		496	35,690,656
45														
46	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,894		9,174,894	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	128	9,174,766
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underg	9,174,894		9,174,894				0		128	9,174,766
48														

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 3

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%	619	4,438,581
50	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	39,577,603		39,577,603	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	5,523	39,572,080
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	25,187,597		25,187,597	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	3,515	25,184,082
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,777,401		1,777,401	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	248	1,777,153
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	707,442,774	0	707,442,774	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	98,723	707,344,051
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	153,781,007		153,781,007	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	21,460	153,759,547
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	108,040,445		108,040,445	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	15,077	108,025,368
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,913,014		1,913,014	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	267	1,912,747
57	Plant in Service	Gas Transmission Plant	Sub-Total Gas Tr		1,042,159,042	0	1,042,159,042				0		145,432	1,042,013,610
58														
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	2,170,241		2,170,241	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,170,241
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	19,113,040		19,113,040	PSC CPUC	PSC FERC	PSC CPUC		100.00%		19,113,040
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	7,497,792		7,497,792	PSC CPUC	PSC FERC	PSC CPUC		100.00%		7,497,792
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	8,279,801		8,279,801	PSC CPUC	PSC FERC	PSC CPUC		100.00%		8,279,801
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	702,757,585		702,757,585	PSC CPUC	PSC FERC	PSC CPUC		100.00%		702,757,585
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	909,937,678		909,937,678	PSC CPUC	PSC FERC	PSC CPUC		100.00%		909,937,678
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	10,152,388		10,152,388	PSC CPUC	PSC FERC	PSC CPUC		100.00%		10,152,388
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	37,942,550		37,942,550	PSC CPUC	PSC FERC	PSC CPUC		100.00%		37,942,550
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	9,175,860		9,175,860	PSC CPUC	PSC FERC	PSC CPUC		100.00%		9,175,860
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	218,424		218,424	PSC CPUC	PSC FERC	PSC CPUC		100.00%		218,424
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	84,436,669		84,436,669	PSC CPUC	PSC FERC	PSC CPUC		100.00%		84,436,669
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	637,399,034		637,399,034	PSC CPUC	PSC FERC	PSC CPUC		100.00%		637,399,034
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	244,455,197		244,455,197	PSC CPUC	PSC FERC	PSC CPUC		100.00%		244,455,197
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	89,938		89,938	PSC CPUC	PSC FERC	PSC CPUC		100.00%		89,938
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	105,805,161		105,805,161	PSC CPUC	PSC FERC	PSC CPUC		100.00%		105,805,161
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	56,471,772		56,471,772	PSC CPUC	PSC FERC	PSC CPUC		100.00%		56,471,772
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	326		326	PSC CPUC	PSC FERC	PSC CPUC		100.00%		326
77	Plant in Service	Gas Distribution Plant	Sub-Total Gas Dis		2,901,646,769		2,901,646,769							2,901,646,769
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%	7	191,331
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%	73	1,995,047
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%	84	2,301,649
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%	16	432,553
86	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	3,323,255		3,323,255	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	121	3,323,134
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	468,705		468,705	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	17	468,687
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	18,200,511		18,200,511	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	665	18,199,845
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	767,908		767,908	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	28	767,880
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	11,890,033		11,890,033	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	435	11,889,598
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	499,676		499,676	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	18	499,658
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	4,138,755		4,138,755	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	151	4,138,603
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	29,423,742		29,423,742	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,075	29,422,667
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	1,180,029		1,180,029	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	43	1,179,986
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	6,295,060		6,295,060	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	230	6,294,830
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	16,906,568		16,906,568	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	618	16,905,950
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	5,979,070		5,979,070	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	219	5,978,851
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	42,117,473		42,117,473	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,539	42,115,934
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	823,153		823,153	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	30	823,123
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	7,792		7,792	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	7,792
102	Plant in Service	General Plant	Sub-Total Genera		146,951,025		146,951,025				0		5,371	146,945,654

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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%	35	962,863
105	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	92,226,440	(27,762,531)	64,463,909	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	2,356	64,461,553
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%	1,623	44,394,328
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%	752	20,567,158
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%	63	1,719,108
109	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	23,729,516		23,729,516	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	867	23,728,649
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	26,993,707		26,993,707	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	987	26,992,720
111	Plant in Service	Common Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	605,417		605,417	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	22	605,395
112	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	278,247		278,247	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	10	278,237
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%	160	4,379,314
114	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	12,967,577	(16,556,813)	(3,589,236)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(131)	(3,589,104)
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	48,851,969		48,851,969	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,786	48,850,184
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	402,859		402,859	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	15	402,844
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	231,237		231,237	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	8	231,229
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	4,414,618		4,414,618	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	161	4,414,457
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	643,211		643,211	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	24	643,187
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,092,347		1,092,347	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	40	1,092,307
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	79,752		79,752	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	3	79,749
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	435,099		435,099	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	16	435,083
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	282,591		282,591	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	10	282,580
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	3,627,241		3,627,241	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	133	3,627,109
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	141,491		141,491	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	5	141,486
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,284,959		1,284,959	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	47	1,284,912
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	22,746,076	(118,491)	22,627,585	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	827	22,626,758
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	342,732		342,732	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	13	342,719
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 Comm	313,404,554	(44,437,834)	268,966,719				0		9,831	268,956,889
133														
134	Plant in Service			Sub-Total Plant i	4,516,326,064	(44,437,834)	4,471,888,230				0	113	163,239	4,471,724,991
135														
136	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(38,283,688)	1,406,225	(36,877,464)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(1,348)	(36,876,116)
137	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangi	(38,283,688)	1,406,225	(36,877,464)				0		(1,348)	(36,876,116)
138														
139	Reserve for Depr and Amort	Gas Production and Gathering Pla	108-Accumulated provision	P&GDMD	(4,711,459)		(4,711,459)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(15)	(4,711,445)
140	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Pr	(4,711,459)		(4,711,459)				0		(15)	(4,711,445)
141														
142	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(3,886,435)		(3,886,435)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(12)	(3,886,423)
143	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Pr	(3,886,435)		(3,886,435)				0		(12)	(3,886,423)
144														
145	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(17,916,596)		(17,916,596)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(249)	(17,916,347)
146	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Un	(17,916,596)		(17,916,596)				0		(249)	(17,916,347)
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 Underg	68,332		68,332				0		1	68,331
150														
151	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(178,632,377)	(1,617,017)	(180,249,394)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(25,154)	(180,224,241)
152	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Tr	(178,632,377)	(1,617,017)	(180,249,394)				0		(25,154)	(180,224,241)
153														
154	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(937,172,466)	1,368,226	(935,804,240)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(935,804,240)
155	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Dis	(937,172,466)	1,368,226	(935,804,240)							(935,804,240)

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156														
157	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(54,835,127)	2,937,329	(51,897,798)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(1,897)	(51,895,901)
158	Reserve for Depr and Amort	General Plant		Sub-Total Genera	(54,835,127)	2,937,329	(51,897,798)				0		(1,897)	(51,895,901)
159														
160	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(169,710,531)	33,584,714	(136,125,817)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(4,975)	(136,120,841)
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 Comm	(169,710,531)	33,584,714	(136,125,817)				0		(4,975)	(136,120,841)
163														
164	Reserve for Depr and Amort			Sub-Total Reserv	<u>(1,405,080,348)</u>	<u>37,679,476</u>	<u>(1,367,400,871)</u>				0	10	<u>(33,648)</u>	<u>(1,367,367,223)</u>
165														
166	Net Plant in Service:													
167	Net Gas Production and Gathering f				602,062		602,062						2	602,061
168	Net Gas Products Extraction Plant				5,094,117		5,094,117						16	5,094,102
169	Net Gas Underground Storage Plant				17,774,556		17,774,556						247	17,774,309
170	Net Underground Storage Base Gas				9,243,226		9,243,226						128	9,243,097
171	Net Gas Transmission Plant				863,526,666	(1,617,017)	861,909,648						120,278	861,789,370
172	Net Gas Distribution Plant				1,964,474,302		1,965,842,528							1,965,842,528
173	Net General Plant				92,115,898	2,937,329	95,053,227						3,474	95,049,753
174	Net Gas Common and Intangible Pl				158,414,889	(9,446,895)	148,967,994						5,445	148,962,549
175	Total Net Plant in Service				<u>3,111,245,717</u>	<u>(6,758,358)</u>	<u>3,104,487,358</u>						<u>129,591</u>	<u>3,104,357,768</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 Tr										
179														
180	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALOC	655,671		655,671	TRALOC	PSC FERC	PSC CPUC	0.04%	99.96%	267	655,403
181	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Tr	655,671		655,671				0		267	655,403
182														
183	Plant in Service: HFU	Gas Distribution Plant	105000-Held for Future Us	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
184	Plant in Service: HFU	Gas Distribution Plant		Sub-Total Gas Dis										
185														
186	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	920,147	(920,147)	0	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	0
187	Plant in Service: HFU	Common Plant		Sub-Total Comm	920,147	(920,147)	0				0		0	0
188														
189	Plant in Service: HFU			Sub-Total Plant i	<u>1,575,817</u>	<u>(920,147)</u>	<u>655,671</u>				0	4	<u>267</u>	<u>655,403</u>
190														
191	CWIP	Intangible Plant	107-CWIP	PIS-SUBT				PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
192	CWIP	Intangible Plant		Sub-Total Intangi							0			
193														
194	CWIP	Gas Production and Gathering Pla	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 Prc	5,813	(5,813)					0			
196														
197	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	73,564	(73,564)		PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
198	CWIP	Gas Products Extraction Plant		Sub-Total Gas Prc	73,564	(73,564)					0			
199														
200	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	(92,334)	92,334		USDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
201	CWIP	Gas Underground Storage Plant		Sub-Total Gas Un	(92,334)	92,334					0			
202														
203	CWIP	Underground Storage Base Gas	107-CWIP	USDMD	135,586	(135,586)		USDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
204	CWIP	Underground Storage Base Gas		Sub-Total Underg	135,586	(135,586)					0			
205														

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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
206	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	35,730,114	(35,730,114)		TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%		
207	CWIP	Gas Transmission Plant		Sub-Total Gas Tr	35,730,114	(35,730,114)					0			
208														
209	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	34,186,166	(34,186,166)		PSC CPUC	PSC FERC	PSC CPUC		100.00%		
210	CWIP	Gas Distribution Plant		Sub-Total Gas Dis	34,186,166	(34,186,166)								
211														
212	CWIP	General Plant	107-CWIP	PIS-SUBT	8,574,727	(8,574,727)		PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
213	CWIP	General Plant		Sub-Total General	8,574,727	(8,574,727)					0			
214														
215	CWIP	Common Plant	107-CWIP	PIS-SUBT	11,265,001	(11,265,001)		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	11,265,001	(11,265,001)					0			
218														
219	CWIP			Sub-Total CWIP	89,878,637	(89,878,637)	-				0	10	-	-
220														
221	Total Gas Construction Work in Progress				89,878,637	(89,878,637)								
222														
223	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Suppl	PIS-SUBT	8,698,852		8,698,852	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	318	8,698,535
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%	(5)	(129,689)
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 I	8,569,159		8,569,159				0		313	8,568,846
227														
228	Materials and Supplies			Sub-Total Mater	8,569,159	-	8,569,159				0	3	313	8,568,846
229														
230	Materials and Supplies Capitalized					(2,258,830)	(2,258,830)						(83)	(2,258,748)
231	Total Gas Materials and Supplies				8,569,159	(2,258,830)	6,310,329						231	6,310,098
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 I	57,346,866	(57,346,866)								
236														
237	Fuel Inventory			Sub-Total Fuel In	57,346,866	(57,346,866)	-					2	-	-
238													(1,528)	(40,908,963)
239	Cash Working Capital					(41,283,638)	(41,283,638)							
240														
241	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	33,335,180		33,335,180	PSC CPUC	PSC FERC	PSC CPUC		100.00%		33,335,180
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 I	33,335,180		33,335,180							33,335,180
244														
245	Prepaid Assets			Sub-Total Prepai	33,335,180	-	33,335,180					2	-	33,335,180
246														
247	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	199,865	(657,926)	(458,061)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(17)	(458,044)
248	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(3,156,512)	(307,078)	(3,463,590)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(127)	(3,463,463)
249	ADIT	Intangible Plant		Sub-Total Intangi	(2,956,647)	(965,003)	(3,921,651)				0		(143)	(3,921,507)
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 Ma	(0)	0	(0)							(0)
254														
255	ADIT	Gas Production and Gathering Pla	190-ADIT	P&GDMD	1,445	(283)	1,161	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	1,161
256	ADIT	Gas Production and Gathering Pla	282-ADIT: Other Property	P&GDMD	(11,664)	(26,656)	(38,320)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(38,320)
257	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Pro	(10,219)	(26,940)	(37,159)				0		(0)	(37,158)
258														

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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
					57,305		57,305	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	57,304
259	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	(1,687,919)	19,453	(1,668,466)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(5)	(1,668,461)
260	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(1,630,614)	19,453	(1,611,161)				0		(5)	(1,611,156)
261	ADIT	Gas Products Extraction Plant		Sub-Total Gas Pr										
262														
263	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	106,545	1,325	107,870	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	107,869
264	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,501,836)	16,619	(4,485,217)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(62)	(4,485,154)
265	ADIT	Gas Underground Storage Plant		Sub-Total Gas Un	(4,395,291)	17,944	(4,377,347)				0		(61)	(4,377,286)
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	8,622,238	(119,901)	8,502,337	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1,186	8,501,150
269	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALOC	(249,289)	(420)	(249,709)	TRALOC	PSC FERC	PSC CPUC	0.04%	99.96%	(102)	(249,607)
270	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(241,626,632)	6,423,603	(235,203,029)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(32,822)	(235,170,207)
271	ADIT	Gas Transmission Plant		Sub-Total Gas Tr	(233,253,511)	6,303,282	(226,950,228)				0		(31,738)	(226,918,491)
272														
273	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	109,384,394	(336,655)	109,047,739	PSC CPUC	PSC FERC	PSC CPUC		100.00%		109,047,739
274	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(630,299,152)	14,116,330	(616,182,821)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(616,182,821)
275	ADIT	Gas Distribution Plant		Sub-Total Gas Dis	(520,914,758)	13,779,675	(507,135,082)							(507,135,082)
276														
277	ADIT	General Plant	190-ADIT	PIS-SUBT	736,233	6,445	742,678	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	27	742,651
278	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(29,280,207)	478,062	(28,802,145)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(1,053)	(28,801,092)
279	ADIT	General Plant		Sub-Total General	(28,543,974)	484,507	(28,059,467)				0		(1,026)	(28,058,442)
280														
281	ADIT	Common Plant	190-ADIT	PIS-SUBT	484,952	(26,967)	457,985	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	17	457,969
282	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(17,117,461)	212,302	(16,905,159)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(618)	(16,904,542)
283	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(16,813,788)	416,632	(16,397,156)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(599)	(16,396,557)
284	ADIT	Common Plant		Sub-Total Common	(33,446,297)	601,967	(32,844,330)				0		(1,200)	(32,843,130)
285														
286	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,204,006		2,204,006	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	150	2,203,856
287	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	29,872,184	(25,282,974)	4,589,210	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	192	4,589,019
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	(4,224,789)		(4,224,789)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(287)	(4,224,502)
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	(30,161,427)	29,689,806	(471,621)	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	(20)	(471,601)
293	ADIT	Non-Plant Tax		Sub-Total Non-Pl	(14,377,422)	20,088,182	5,710,760				0		35	5,710,726
294														
295	ADIT			Sub-Total ADIT	(839,528,733)	40,303,067	(799,225,665)				0	28	(34,138)	(799,191,527)
296														
297	Interest on CWIP ADIT													
298														
299	Total Accumulated Deferred Income Tax				(839,528,733)	40,303,067	(799,225,665)						(34,138)	(799,191,527)
300	Accumulated Deferred Income Tax: NO					61,442,906	61,442,906							44,914,366
301	Total Accumulated Deferred Income Tax				(839,528,733)	101,745,973	(737,782,759)						(34,138)	(754,277,161)
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 I	(49,653,222)		(49,653,222)							(49,653,222)

Public Service Company of Colorado
Rate Base - Gas Department
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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
306														
307	Customer Advances for Construction			Sub-Total Custor	(49,653,222)	-	(49,653,222)					2	-	(49,653,222)
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 I	(5,891,842)		(5,891,842)							(5,891,842)
312														
313	Customer Deposits			Sub-Total Custor	(5,891,842)	-	(5,891,842)					2	-	(5,891,842)
314														
315	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(800,736)		(800,736)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(54)	(800,681)
316	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	14,055,482		14,055,482	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	954	14,054,528
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 I	13,254,746		13,254,746				0		900	13,253,847
319														
320	Regulatory Liability			Sub-Total Regula	13,254,746	-	13,254,746				0	3	900	13,253,847
321														
322	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	29,172,078		29,172,078	PSC CPUC	PSC FERC	PSC CPUC		100.00%		29,172,078
323	Regulatory Assets	Other Rate Base		Sub-Total Other I	29,172,078		29,172,078							29,172,078
324														
325	Regulatory Assets			Sub-Total Regula	29,172,078	-	29,172,078					1	-	29,172,078
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 lin										
329														
330	Rate Base			Sub-Total Rate B:	-	-	-					1	-	-
331														
332	Net Original Cost Rate Base				2,449,304,403	(96,700,502)	2,352,603,901						95,322	2,336,353,187

Public Service Company of Colorado
Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments
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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	1,314,809				1,314,809
2	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	51,689,745				51,689,745
3	Plant in Service	Intangible Plant		Sub-Total Intangi	53,004,555				53,004,555
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 Ma	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	17,713				17,713
16	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	108,060				108,060
17	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	9,275				9,275
18	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,769,335				3,769,335
19	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	321,344				321,344
20	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	988,744				988,744
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Pro	5,313,522				5,313,522
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	474,588				474,588
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,672,743				7,672,743
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	217,482				217,482
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	477,380				477,380
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	88,911				88,911
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Pro	8,980,553				8,980,553
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	1,604,735				1,604,735
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	11,174,637				11,174,637
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,476				133,476
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,454,588				4,454,588
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	10,511,407				10,511,407
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	788,855				788,855
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,423,194				4,423,194
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	65,033				65,033
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	420,118				420,118

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Un	35,691,152				35,691,152
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 Underg	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	39,577,603				39,577,603
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	25,187,597				25,187,597
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,777,401				1,777,401
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	707,442,774	0		0	707,442,774
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	153,781,007				153,781,007
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	108,040,445				108,040,445
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,913,014				1,913,014
57	Plant in Service	Gas Transmission Plant		Sub-Total Gas Tr	1,042,159,042	0		0	1,042,159,042
58									
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	2,170,241				2,170,241
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	19,113,040				19,113,040
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	7,497,792				7,497,792
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	8,279,801				8,279,801
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	702,757,585				702,757,585
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	909,937,678				909,937,678
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	10,152,388				10,152,388
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	37,942,550				37,942,550
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	9,175,860				9,175,860
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	218,424				218,424
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	84,436,669				84,436,669
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	637,399,034				637,399,034
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	244,455,197				244,455,197
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	89,938				89,938
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	105,805,161				105,805,161
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	56,471,772				56,471,772
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	326				326
77	Plant in Service	Gas Distribution Plant		Sub-Total Gas Dis	2,901,646,769				2,901,646,769
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	3,323,255				3,323,255

Public Service Company of Colorado
Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 4

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	468,705				468,705
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	18,200,511				18,200,511
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	767,908				767,908
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	11,890,033				11,890,033
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	499,676				499,676
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	4,138,755				4,138,755
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	29,423,742				29,423,742
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	1,180,029				1,180,029
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	6,295,060				6,295,060
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	16,906,568				16,906,568
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	5,979,070				5,979,070
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	42,117,473				42,117,473
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	823,153				823,153
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	7,792				7,792
102	Plant in Service	General Plant	Sub-Total Genera		146,951,025				146,951,025
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	92,226,440	(27,762,531)		(27,762,531)	64,463,909
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	23,729,516				23,729,516
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	26,993,707				26,993,707
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	278,247				278,247
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	12,967,577	(16,556,813)		(16,556,813)	(3,589,236)
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	48,851,969				48,851,969
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	402,859				402,859
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	231,237				231,237
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	4,414,618				4,414,618
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	643,211				643,211
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,092,347				1,092,347
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	79,752				79,752
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	435,099				435,099
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	282,591				282,591
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	3,627,241				3,627,241
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	141,491				141,491
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,284,959				1,284,959
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	22,746,076	(118,491)		(118,491)	22,627,585
129	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	2,065				2,065

Public Service Company of Colorado
Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 4

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
130	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	342,732				342,732
131	Plant in Service	Common Plant		Sub-Total Comm	313,404,554	(44,437,834)		(44,437,834)	268,966,719
132									
133	Plant in Service			Sub-Total Plant Ir	4,516,326,064	(44,437,834)		(44,437,834)	4,471,888,230
134									
135	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(38,283,688)	1,406,225		1,406,225	(36,877,464)
136	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangi	(38,283,688)	1,406,225		1,406,225	(36,877,464)
137									
138	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,711,459)				(4,711,459)
139	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Pro	(4,711,459)				(4,711,459)
140									
141	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(3,886,435)				(3,886,435)
142	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Pro	(3,886,435)				(3,886,435)
143									
144	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(17,916,596)				(17,916,596)
145	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Un	(17,916,596)				(17,916,596)
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 Underg	68,332				68,332
149									
150	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(178,632,377)	(1,617,017)		(1,617,017)	(180,249,394)
151	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Tra	(178,632,377)	(1,617,017)		(1,617,017)	(180,249,394)
152									
153	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(937,172,466)	1,368,226		1,368,226	(935,804,240)
154	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Dis	(937,172,466)	1,368,226		1,368,226	(935,804,240)
155									
156	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(54,835,127)	2,937,329		2,937,329	(51,897,798)
157	Reserve for Depr and Amort	General Plant		Sub-Total Genera	(54,835,127)	2,937,329		2,937,329	(51,897,798)
158									
159	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(169,710,531)	33,584,714		33,584,714	(136,125,817)
160	Reserve for Depr and Amort	Common Plant		Sub-Total Comm	(169,710,531)	33,584,714		33,584,714	(136,125,817)
161									
162	Reserve for Depr and Amort			Sub-Total Reserv	(1,405,080,348)	37,679,476		37,679,476	(1,367,400,871)
163									
164	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALLOC	655,671				655,671
165	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Tra	655,671				655,671
166									
167	Plant in Service: HFU	Gas Distribution Plant	105000-Held for Future Us	PSC CPUC					
168	Plant in Service: HFU	Gas Distribution Plant		Sub-Total Gas Dis					
169									
170	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT	920,147	(920,147)		(920,147)	0
171	Plant in Service: HFU	Common Plant		Sub-Total Comm	920,147	(920,147)		(920,147)	0
172									

Public Service Company of Colorado **PSCo Gas Rate Case 2019 Test Year**
Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments **Schedule 4**
12 Months Ended December 31, 2019

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
173	Plant in Service: HFU			Sub-Total Plant in	1,575,817	(920,147)		(920,147)	655,671
174									
175	CWIP	Intangible Plant	107-CWIP	PIS-SUBT					
176	CWIP	Intangible Plant		Sub-Total Intangi					
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 Pro	5,813	(5,813)		(5,813)	
180									
181	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	73,564	(73,564)		(73,564)	
182	CWIP	Gas Products Extraction Plant		Sub-Total Gas Pro	73,564	(73,564)		(73,564)	
183									
184	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	(92,334)	92,334		92,334	
185	CWIP	Gas Underground Storage Plant		Sub-Total Gas Un	(92,334)	92,334		92,334	
186									
187	CWIP	Underground Storage Base Gas	107-CWIP	USDMD	135,586	(135,586)		(135,586)	
188	CWIP	Underground Storage Base Gas		Sub-Total Underg	135,586	(135,586)		(135,586)	
189									
190	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	35,730,114	(35,730,114)		(35,730,114)	
191	CWIP	Gas Transmission Plant		Sub-Total Gas Tra	35,730,114	(35,730,114)		(35,730,114)	
192									
193	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	34,186,166	(34,186,166)		(34,186,166)	
194	CWIP	Gas Distribution Plant		Sub-Total Gas Dis	34,186,166	(34,186,166)		(34,186,166)	
195									
196	CWIP	General Plant	107-CWIP	PIS-SUBT	8,574,727	(8,574,727)		(8,574,727)	
197	CWIP	General Plant		Sub-Total Genera	8,574,727	(8,574,727)		(8,574,727)	
198									
199	CWIP	Common Plant	107-CWIP	PIS-SUBT	11,265,001	(11,265,001)		(11,265,001)	
200	CWIP	Common Plant		Sub-Total Comm	11,265,001	(11,265,001)		(11,265,001)	
201									
202	CWIP			Sub-Total CWIP	89,878,637	(89,878,637)		(89,878,637)	
203									
204	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplie	PIS-SUBT	8,698,852				8,698,852
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 f	8,569,159				8,569,159
207									
208	Materials and Supplies			Sub-Total Materi	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 f	57,346,866	(57,346,866)		(57,346,866)	
212									
213	Fuel Inventory			Sub-Total Fuel In	57,346,866	(57,346,866)		(57,346,866)	
214									
215	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	33,335,180				33,335,180

Public Service Company of Colorado
Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 4

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
216	Prepaid Assets	Other Rate Base		Sub-Total Other f	33,335,180				33,335,180
217									
218	Prepaid Assets			Sub-Total Prepaid	33,335,180				33,335,180
219									
220	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	199,865	(657,926)		(657,926)	(458,061)
221	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(3,156,512)	(307,078)		(307,078)	(3,463,590)
222	ADIT	Intangible Plant		Sub-Total Intangi	(2,956,647)	(965,003)		(965,003)	(3,921,651)
223									
224	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC	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 Ma	(0)	0		0	(0)
227									
228	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	1,445	(283)		(283)	1,161
229	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD	(11,664)	(26,656)		(26,656)	(38,320)
230	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Pro	(10,219)	(26,940)		(26,940)	(37,159)
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	(1,687,919)	19,453		19,453	(1,668,466)
234	ADIT	Gas Products Extraction Plant		Sub-Total Gas Pro	(1,630,614)	19,453		19,453	(1,611,161)
235									
236	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	106,545	1,325		1,325	107,870
237	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,501,836)	16,619		16,619	(4,485,217)
238	ADIT	Gas Underground Storage Plant		Sub-Total Gas Un	(4,395,291)	17,944		17,944	(4,377,347)
239									
240	ADIT	Gas Transmission Plant	190-ADIT	TRALLOC	173				173
241	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	8,622,238	(119,901)		(119,901)	8,502,337
242	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALLOC	(249,289)	(420)		(420)	(249,709)
243	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(241,626,632)	6,423,603		6,423,603	(235,203,029)
244	ADIT	Gas Transmission Plant		Sub-Total Gas Tra	(233,253,511)	6,303,282		6,303,282	(226,950,228)
245									
246	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	109,384,394	(336,655)		(336,655)	109,047,739
247	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(630,299,152)	14,116,330		14,116,330	(616,182,821)
248	ADIT	Gas Distribution Plant		Sub-Total Gas Dis	(520,914,758)	13,779,675		13,779,675	(507,135,082)
249									
250	ADIT	General Plant	190-ADIT	PIS-SUBT	736,233	6,445		6,445	742,678
251	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(29,280,207)	478,062		478,062	(28,802,145)
252	ADIT	General Plant		Sub-Total Genera	(28,543,974)	484,507		484,507	(28,059,467)
253									
254	ADIT	Common Plant	190-ADIT	PIS-SUBT	484,952	(26,967)		(26,967)	457,985
255	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(17,117,461)	212,302		212,302	(16,905,159)
256	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(16,813,788)	416,632		416,632	(16,397,156)
257	ADIT	Common Plant		Sub-Total Commu	(33,446,297)	601,967		601,967	(32,844,330)
258									

Public Service Company of Colorado
Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 4

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
259	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,204,006				2,204,006
260	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	29,872,184	(25,282,974)		(25,282,974)	4,589,210
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	(4,224,789)				(4,224,789)
264	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD					
265	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(30,161,427)	29,689,806		29,689,806	(471,621)
266	ADIT	Non-Plant Tax		Sub-Total Non-Pl	(14,377,422)	20,088,182		20,088,182	5,710,760
267									
268	ADIT			Sub-Total ADIT	(839,528,733)	40,303,067		40,303,067	(799,225,665)
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 f	(49,653,222)				(49,653,222)
272									
273	Customer Advances for Construction			Sub-Total Custon	(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 f	(5,891,842)				(5,891,842)
277									
278	Customer Deposits			Sub-Total Custon	(5,891,842)				(5,891,842)
279									
280	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	PIS-TOT	(800,736)				(800,736)
281	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	PIS-TOT	14,055,482				14,055,482
282	Regulatory Liability	Other Rate Base		Sub-Total Other f	13,254,746				13,254,746
283									
284	Regulatory Liability			Sub-Total Regula	13,254,746				13,254,746
285									
286	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	29,172,078				29,172,078
287	Regulatory Assets	Other Rate Base		Sub-Total Other f	29,172,078				29,172,078
288									
289	Regulatory Assets			Sub-Total Regula	29,172,078				29,172,078
290									

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 5

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	(245,013,111)
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	367000G-Gs Transmission Mains	PSIA TIMP (T)	TRDMD	245,013,111
4	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	PSIA West Main	TRDMD	129,478,244
5	Plant in Service	Gas Transmission Plant			Sub-Total Gas Tran	
6						
7	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-AMRP	PSC CPUC	(250,037,298)
8	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-DIMP	PSC CPUC	(340,290,700)
9	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSIA AMRP	PSC CPUC	250,037,298
10	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSIA DIMP	PSC CPUC	340,290,700
11	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	Eliminate PSIA-TIMP (D)	PSC CPUC	(105,891,572)
12	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSIA TIMP (D)	PSC CPUC	105,891,572
13	Plant in Service	Gas Distribution Plant			Sub-Total Gas Distr	
14						
15	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Business Systems CIP Adjustment	PIS-SUBT	(337,165)
16	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Eliminate SAP General Ledger	PIS-SUBT	(6,809,814)
17	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Eliminate Work and Asset Management	PIS-SUBT	(37,586,136)
18	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	SAP General Ledger	PIS-SUBT	6,809,814
19	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Software Retirement Adjustment	PIS-SUBT	(27,425,366)
20	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Work and Asset Mangement	PIS-SUBT	37,586,136
21	Plant in Service	Common Plant	391000-General Office Furn & E	Eliminate AGIS – FAN	PIS-SUBT	(16,556,813)
22	Plant in Service	Common Plant	397000-General Communication E	Eliminate Smart Grid City	PIS-SUBT	(118,491)
23	Plant in Service	Common Plant			Sub-Total Commor	(44,437,834)
24						
25	Plant in Service				Sub-Total Plant in S	(44,437,834)
26						
27	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustm	PIS-SUBT	1,406,225
28	Reserve for Depr and Amort	Intangible Plant			Sub-Total Intangibl	1,406,225
29						
30	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-TIMP (T)	TRDMD	32,949,973
31	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-West Main	TRDMD	(1,014,117)
32	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustm	TRDMD	(1,617,017)
33	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSIA TIMP (T)	TRDMD	(32,949,973)
34	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSIA West Main	TRDMD	1,014,117
35	Reserve for Depr and Amort	Gas Transmission Plant			Sub-Total Gas Tran	(1,617,017)
36						
37	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-AMRP	PSC CPUC	15,691,966
38	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-DIMP	PSC CPUC	(4,618,429)
39	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-TIMP (D)	PSC CPUC	10,473,495

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 5

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator*	Adjustments
40	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustm	PSC CPUC	1,368,226
41	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSIA AMRP	PSC CPUC	(15,691,966)
42	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSIA DIMP	PSC CPUC	4,618,429
43	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSIA TIMP (D)	PSC CPUC	(10,473,495)
44	Reserve for Depr and Amort	Gas Distribution Plant			Sub-Total Gas Distr	1,368,226
45						
46	Reserve for Depr and Amort	General Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(120,736)
47	Reserve for Depr and Amort	General Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustm	PIS-SUBT	3,058,064
48	Reserve for Depr and Amort	General Plant			Sub-Total General	2,937,329
49						
50	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Approved Electric Depreciation Rate Adju	PIS-SUBT	4,983,820
51	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Business Systems CIP Adjustment	PIS-SUBT	52,180
52	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate AGIS -- FAN	PIS-SUBT	889,990
53	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate SAP General Ledger	PIS-SUBT	1,626,592
54	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Smart Grid City	PIS-SUBT	118,491
55	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Work and Asset Management	PIS-SUBT	5,469,643
56	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(22,580)
57	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	SAP General Ledger	PIS-SUBT	(1,626,592)
58	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Software Retirement Adjustment	PIS-SUBT	27,562,814
59	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Work and Asset Mangement	PIS-SUBT	(5,469,643)
60	Reserve for Depr and Amort	Common Plant			Sub-Total Commor	33,584,714
61						
62	Reserve for Depr and Amort				Sub-Total Reserve	37,679,476
63						
64	Plant in Service: HFU	Common Plant	105000-Held for Future Us	Eliminate AGIS -- FAN	PIS-SUBT	(920,147)
65	Plant in Service: HFU	Common Plant			Sub-Total Commor	(920,147)
66						
67	Plant in Service: HFU				Sub-Total Plant in S	(920,147)
68						
69	CWIP	Gas Production and Gathering Plant	107-CWIP	Eliminate CWIP Balance	P&GDMD	(5,813)
70	CWIP	Gas Production and Gathering Plant			Sub-Total Gas Prod	(5,813)
71						
72	CWIP	Gas Products Extraction Plant	107-CWIP	Eliminate CWIP Balance	PEDMD	(73,564)
73	CWIP	Gas Products Extraction Plant			Sub-Total Gas Prod	(73,564)
74						
75	CWIP	Gas Underground Storage Plant	107-CWIP	Eliminate CWIP Balance	USDMD	92,334
76	CWIP	Gas Underground Storage Plant			Sub-Total Gas Undi	92,334
77						
78	CWIP	Underground Storage Base Gas	107-CWIP	Eliminate CWIP Balance	USDMD	(135,586)

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 5

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator*	Adjustments
79	CWIP	Underground Storage Base Gas			Sub-Total Undergr	(135,586)
80						
81	CWIP	Gas Transmission Plant	107-CWIP	Eliminate CWIP Balance	TRDMD	(35,730,114)
82	CWIP	Gas Transmission Plant			Sub-Total Gas Tran	(35,730,114)
83						
84	CWIP	Gas Distribution Plant	107-CWIP	Eliminate CWIP Balance	PSC CPUC	(34,186,166)
85	CWIP	Gas Distribution Plant			Sub-Total Gas Distr	(34,186,166)
86						
87	CWIP	General Plant	107-CWIP	Eliminate CWIP Balance	PIS-SUBT	(8,574,727)
88	CWIP	General Plant			Sub-Total General	(8,574,727)
89						
90	CWIP	Common Plant	107-CWIP	Eliminate AGIS – FAN	PIS-SUBT	(4,164,352)
91	CWIP	Common Plant	107-CWIP	Eliminate CWIP Balance	PIS-SUBT	(7,100,649)
92	CWIP	Common Plant			Sub-Total Commor	(11,265,001)
93						
94	CWIP				Sub-Total CWIP	(89,878,637)
95						
96	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	Eliminate Gas Delivered/Withdrawn from	PSC CPUC	(57,346,866)
97	Fuel Inventory	Other Rate Base			Sub-Total Other Ra	(57,346,866)
98						
99	Fuel Inventory				Sub-Total Fuel Inve	(57,346,866)
100						
101	ADIT	Intangible Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	7,512
102	ADIT	Intangible Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustm	PIS-SUBT	(665,437)
103	ADIT	Intangible Plant	283-ADIT: Other	ADIT IRS Prorate	PIS-SUBT	(307,078)
104	ADIT	Intangible Plant			Sub-Total Intangibi	(965,003)
105						
106	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	ADIT IRS Prorate	PSC CPUC	0
107	ADIT	Gas Manufactured Plant			Sub-Total Gas Man	0
108						
109	ADIT	Gas Production and Gathering Plant	190-ADIT	ADIT IRS Prorate	P&GDMD	(283)
110	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	ADIT IRS Prorate	P&GDMD	(26,656)
111	ADIT	Gas Production and Gathering Plant			Sub-Total Gas Prod	(26,940)
112						
113	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	ADIT IRS Prorate	PEDMD	19,453
114	ADIT	Gas Products Extraction Plant			Sub-Total Gas Prod	19,453
115						
116	ADIT	Gas Underground Storage Plant	190-ADIT	ADIT IRS Prorate	USDMD	1,325
117	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	ADIT IRS Prorate	USDMD	16,619

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 5

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator*	Adjustments
118	ADIT	Gas Underground Storage Plant			Sub-Total Gas Und	17,944
119						
120	ADIT	Gas Transmission Plant	190-ADIT	ADIT IRS Prorate	TRDMD	(119,901)
121	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate	TRALLOC	(420)
122	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate	TRDMD	5,592,856
123	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate - PSIA	TRDMD	4,216,458
124	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate ADIT IRS Prorate - PSIA	TRDMD	(4,216,458)
125	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (T)	TRDMD	55,167,453
126	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-West Main	TRDMD	33,376,597
127	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustm	TRDMD	830,748
128	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSIA TIMP (T)	TRDMD	(55,167,453)
129	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSIA West Main	TRDMD	(33,376,597)
130	ADIT	Gas Transmission Plant			Sub-Total Gas Tran	6,303,282
131						
132	ADIT	Gas Distribution Plant	190-ADIT	ADIT IRS Prorate	PSC CPUC	(336,655)
133	ADIT	Gas Distribution Plant	282-ADIT: Other Property	ADIT IRS Prorate	PSC CPUC	14,826,986
134	ADIT	Gas Distribution Plant	282-ADIT: Other Property	ADIT IRS Prorate - PSIA	PSC CPUC	10,548,552
135	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate ADIT IRS Prorate - PSIA	PSC CPUC	(10,548,552)
136	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-AMRP	PSC CPUC	53,389,355
137	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-DIMP	PSC CPUC	76,666,784
138	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (D)	PSC CPUC	23,290,353
139	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustm	PSC CPUC	(710,656)
140	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSIA AMRP	PSC CPUC	(53,389,355)
141	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSIA DIMP	PSC CPUC	(76,666,784)
142	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSIA TIMP (D)	PSC CPUC	(23,290,353)
143	ADIT	Gas Distribution Plant			Sub-Total Gas Distr	13,779,675
144						
145	ADIT	General Plant	190-ADIT	ADIT IRS Prorate	PIS-SUBT	6,445
146	ADIT	General Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	2,008,518
147	ADIT	General Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustm	PIS-SUBT	(1,530,456)
148	ADIT	General Plant			Sub-Total General	484,507
149						
150	ADIT	Common Plant	190-ADIT	ADIT IRS Prorate	PIS-SUBT	(26,967)
151	ADIT	Common Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	(179,701)
152	ADIT	Common Plant	282-ADIT: Other Property	Approved Electric Depreciation Rate Adju	PIS-SUBT	(2,430,553)
153	ADIT	Common Plant	282-ADIT: Other Property	Business Systems CIP Adjustment	PIS-SUBT	60,474
154	ADIT	Common Plant	282-ADIT: Other Property	Eliminate AGIS - FAN	PIS-SUBT	2,862,611
155	ADIT	Common Plant	282-ADIT: Other Property	Eliminate SAP General Ledger	PIS-SUBT	1,828,929
156	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Smart Grid City	PIS-SUBT	(6,630)

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 5

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator*	Adjustments
157	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Work and Asset Management	PIS-SUBT	10,257,639
158	ADIT	Common Plant	282-ADIT: Other Property	SAP General Ledger	PIS-SUBT	(1,828,929)
159	ADIT	Common Plant	282-ADIT: Other Property	Software Retirement Adjustment	PIS-SUBT	(93,899)
160	ADIT	Common Plant	282-ADIT: Other Property	Work and Asset Mangement	PIS-SUBT	(10,257,639)
161	ADIT	Common Plant	283-ADIT: Other	ADIT IRS Prorate	PIS-SUBT	416,632
162	ADIT	Common Plant			Sub-Total Commor	601,967
163						
164	ADIT	Non-Plant Tax	190-ADIT	Eliminate FAS 109 Related	PIS-NET	(3,494,724)
165	ADIT	Non-Plant Tax	190-ADIT	Eliminate FIN 48 Related	PIS-NET	(1,335)
166	ADIT	Non-Plant Tax	190-ADIT	Eliminate Schedule Ms	PIS-NET	(21,786,914)
167	ADIT	Non-Plant Tax	282-ADIT: Other Property	Eliminate FAS 109 Related	PIS-NET	15,681,350
168	ADIT	Non-Plant Tax	283-ADIT: Other	Eliminate Schedule Ms	PIS-NET	29,689,806
169	ADIT	Non-Plant Tax			Sub-Total Non-Plar	20,088,182
170						
171	ADIT				Sub-Total ADIT	40,303,067
172						

**Public Service Company of Colorado
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12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 6**

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Public Service Company of Colorado
Materials & Supplies Balances and Elimination of Capitalization
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 7

Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2018	9,510,787
2	Jan - 2019	8,456,204
3	Feb - 2019	8,400,889
4	Mar - 2019	8,448,431
5	Apr - 2019	8,419,162
6	May - 2019	8,401,932
7	Jun - 2019	8,319,057
8	Jul - 2019	8,337,146
9	Aug - 2019	8,351,239
10	Sep - 2019	8,436,394
11	Oct - 2019	8,404,884
12	Nov - 2019	8,402,155
13	Dec - 2019	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, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 8**

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Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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-Gas Purchased Gas Costs	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC	13,581,975		13,581,975		100.00%		13,581,975	(0.018603)	(0.018603)		(252,662)	(252,662)
2	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	348,520,092		348,520,092		100.00%		348,520,092	(0.018603)	(0.018603)		(6,483,429)	(6,483,429)
3	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	94,664,236		94,664,236		100.00%		94,664,236	(0.018603)	(0.018603)		(1,761,014)	(1,761,014)
4	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	127,689,086		127,689,086		100.00%		127,689,086	(0.018603)	(0.018603)		(2,375,367)	(2,375,367)
5	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(127,627,439)		(127,627,439)		100.00%		(127,627,439)	(0.018603)	(0.018603)		2,374,220	2,374,220
6	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(253,974)		(253,974)		100.00%		(253,974)	(0.018603)	(0.018603)		4,725	4,725
7	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	233,023	(233,023)		0.00%	100.00%			(0.018603)	(0.018603)			
8	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	20,951	(20,951)		0.00%	100.00%			(0.018603)	(0.018603)			
9	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	236,219		236,219		100.00%		236,219	(0.018603)	(0.018603)		(4,394)	(4,394)
10	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,803		7,803		100.00%		7,803	(0.018603)	(0.018603)		(145)	(145)
11	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC					100.00%			(0.018603)	(0.018603)			
12	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC					100.00%			(0.018603)	(0.018603)			
13	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC					100.00%			(0.018603)	(0.018603)			
14	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC					100.00%			(0.018603)	(0.018603)			
15	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC					100.00%			(0.018603)	(0.018603)			
16	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC					100.00%			(0.018603)	(0.018603)			
17	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC					100.00%			(0.018603)	(0.018603)			
18	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC					100.00%			(0.018603)	(0.018603)			
19	PSCO CWC-Gas Purchased Gas Costs		Sub-Total PSCO		457,071,972	(253,974)	456,817,998	0	18		456,817,998	(0)	(0)	(8,498,066)	(8,498,066)	
20																
21			Sub-Total Cost of					0	18			(0)	(0)			
22																
23	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,432	149	7,581		100.00%		7,581	(0.601918)	(0.601918)		(4,563)	(4,563)
24	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)	(0)	(9)		100.00%		(9)	(0.601918)	(0.601918)		6	6
25	PSCO CWC-Incentive Pay	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,971	119	6,090	0.00%	100.00%	0	6,090	(0.601918)	(0.601918)	(0)	(3,666)	(3,666)
26	PSCO CWC-Incentive Pay	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,896	58	2,953	0.00%	100.00%	0	2,953	(0.601918)	(0.601918)	(0)	(1,778)	(1,778)
27	PSCO CWC-Incentive Pay	Gas Storage Operations	81700-Storage Lines Exp	USDMD	163	3	166	0.00%	100.00%	0	166	(0.601918)	(0.601918)	(0)	(100)	(100)
28	PSCO CWC-Incentive Pay	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,761	55	2,816	0.00%	100.00%	0	2,816	(0.601918)	(0.601918)	(0)	(1,695)	(1,695)
29	PSCO CWC-Incentive Pay	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	93	2	95	0.00%	100.00%	0	95	(0.601918)	(0.601918)	(0)	(57)	(57)
30	PSCO CWC-Incentive Pay	Gas Storage Operations	82400-Storage Other Expense	USDMD	111	2	113	0.00%	100.00%	0	113	(0.601918)	(0.601918)	(0)	(68)	(68)
31	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)	(0)	(2)	0.00%	100.00%	(0)	(2)	(0.601918)	(0.601918)	0	1	1
32	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	552	11	564	0.00%	100.00%	0	564	(0.601918)	(0.601918)	(0)	(339)	(339)
33	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	0	3	0.00%	100.00%	0	3	(0.601918)	(0.601918)	(0)	(2)	(2)
34	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	327	7	334	0.00%	100.00%	0	334	(0.601918)	(0.601918)	(0)	(201)	(201)
35	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	200	4	204	0.00%	100.00%	0	204	(0.601918)	(0.601918)	(0)	(123)	(123)
36	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,996	80	4,076	0.00%	100.00%	0	4,076	(0.601918)	(0.601918)	(0)	(2,454)	(2,454)
37	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	0	2	100.00%		2		(0.601918)	(0.601918)	(1)		(1)
38	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)	(0)	(0)	0.00%	100.00%	(0)	(0)	(0.601918)	(0.601918)	0	0	0
39	PSCO CWC-Incentive Pay	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,749	35	1,784	0.00%	100.00%	0	1,784	(0.601918)	(0.601918)	(0)	(1,074)	(1,074)
40	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	25,053	501	25,554	0.01%	99.99%	4	25,550	(0.601918)	(0.601918)	(2)	(15,379)	(15,381)
41	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	50,527	1,011	51,538	0.01%	99.99%	7	51,531	(0.601918)	(0.601918)	(4)	(31,017)	(31,022)
42	PSCO CWC-Incentive Pay	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,428	389	19,817	0.01%	99.99%	3	19,814	(0.601918)	(0.601918)	(2)	(11,927)	(11,928)
43	PSCO CWC-Incentive Pay	Gas Transmission Operations	85600-Transmission - Mains	TRDMD	37,128	743	37,870	0.01%	99.99%	5	37,865	(0.601918)	(0.601918)	(3)	(22,792)	(22,795)
44	PSCO CWC-Incentive Pay	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	13,064	261	13,325	0.01%	99.99%	2	13,323	(0.601918)	(0.601918)	(1)	(8,019)	(8,020)
45	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	24,572	491	25,063	0.01%	99.99%	3	25,060	(0.601918)	(0.601918)	(2)	(15,084)	(15,086)
46	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(143)	(3)	(146)	0.01%	99.99%	(0)	(146)	(0.601918)	(0.601918)	0	88	88
47	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	23,824	476	24,300	0.01%	99.99%	3	24,297	(0.601918)	(0.601918)	(2)	(14,625)	(14,627)
48	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,528	111	5,639	0.01%	99.99%	1	5,638	(0.601918)	(0.601918)	(0)	(3,394)	(3,394)
49	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,959	119	6,078	0.01%	99.99%	1	6,077	(0.601918)	(0.601918)	(1)	(3,658)	(3,658)
50	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Transm Mtce Commun Equip	TRDMD	301	6	307	0.01%	99.99%	0	307	(0.601918)	(0.601918)	(0)	(185)	(185)
51	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(129,825)	(2,596)	(132,421)		100.00%		(132,421)	(0.601918)	(0.601918)		79,707	79,707
52	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	45,838	917	46,754		100.00%		46,754	(0.601918)	(0.601918)		(28,142)	(28,142)
53	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	58,903	1,178	60,081		100.00%		60,081	(0.601918)	(0.601918)		(36,164)	(36,164)

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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
54	PSCO CWC-Incentive Pay	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	46,752	935	47,687		100.00%		47,687	(0.601918)	(0.601918)		(28,704)	(28,704)
55	PSCO CWC-Incentive Pay	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	397	8	405		100.00%		405	(0.601918)	(0.601918)		(244)	(244)
56	PSCO CWC-Incentive Pay	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	474	9	484		100.00%		484	(0.601918)	(0.601918)		(291)	(291)
57	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	164,215	3,284	167,499		100.00%		167,499	(0.601918)	(0.601918)		(100,821)	(100,821)
58	PSCO CWC-Incentive Pay	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	50,556	1,011	51,567		100.00%		51,567	(0.601918)	(0.601918)		(31,039)	(31,039)
59	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	273,065	5,461	278,526		100.00%		278,526	(0.601918)	(0.601918)		(167,650)	(167,650)
60	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(931)	(19)	(949)		100.00%		(949)	(0.601918)	(0.601918)		571	571
61	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	19,214	384	19,598		100.00%		19,598	(0.601918)	(0.601918)		(11,797)	(11,797)
62	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	90,873	1,817	92,690		100.00%		92,690	(0.601918)	(0.601918)		(55,792)	(55,792)
63	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,636	313	15,948		100.00%		15,948	(0.601918)	(0.601918)		(9,600)	(9,600)
64	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	469	9	478		100.00%		478	(0.601918)	(0.601918)		(288)	(288)
65	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	94	2	96		100.00%		96	(0.601918)	(0.601918)		(58)	(58)
66	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	51,325	1,027	52,352		100.00%		52,352	(0.601918)	(0.601918)		(31,512)	(31,512)
67	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	133,833	2,677	136,510		100.00%		136,510	(0.601918)	(0.601918)		(82,168)	(82,168)
68	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	79,575	1,591	81,166		100.00%		81,166	(0.601918)	(0.601918)		(48,855)	(48,855)
69	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	31,338	627	31,964	0.00%	100.00%	1	31,964	(0.601918)	(0.601918)	(1)	(19,239)	(19,240)
70	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,280	226	11,505	0.00%	100.00%	0	11,505	(0.601918)	(0.601918)	(0)	(6,925)	(6,925)
71	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	22,992	460	23,452	0.00%	100.00%	1	23,451	(0.601918)	(0.601918)	(0)	(14,115)	(14,116)
72	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(174,554)	(8,821)	(183,376)	0.02%	99.98%	(29)	(183,347)	(0.601918)	(0.601918)	17	110,360	110,377
73	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(128)	(3)	(131)	0.02%	99.98%	(0)	(130)	(0.601918)	(0.601918)	0	79	79
74	PSCO CWC-Incentive Pay		Sub-Total PSCO C		1,022,875	15,127	1,038,003	1	50	4	1,037,998	(31)	(31)	(3)	(624,790)	(624,792)
75																
76	PSCO CWC-Labor O&M	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	232,133	4,643	236,775		100.00%		236,775	0.058027	0.058027		13,739	13,739
77	PSCO CWC-Labor O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,978)	(40)	(2,017)		100.00%		(2,017)	0.058027	0.058027		(117)	(117)
78	PSCO CWC-Labor O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	72,248	1,445	73,693	0.00%	100.00%	3	73,690	0.058027	0.058027	0	4,276	4,276
79	PSCO CWC-Labor O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	72,290	1,446	73,736	0.00%	100.00%	1	73,735	0.058027	0.058027	0	4,279	4,279
80	PSCO CWC-Labor O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,861	197	10,058	0.00%	100.00%	0	10,058	0.058027	0.058027	0	584	584
81	PSCO CWC-Labor O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	74,816	1,496	76,312	0.00%	100.00%	1	76,311	0.058027	0.058027	0	4,428	4,428
82	PSCO CWC-Labor O&M	Gas Storage Operations	82000-Storage Measure & Regl Stat	USDMD	5,078	102	5,179	0.00%	100.00%	0	5,179	0.058027	0.058027	0	301	301
83	PSCO CWC-Labor O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,970	99	5,069	0.00%	100.00%	0	5,069	0.058027	0.058027	0	294	294
84	PSCO CWC-Labor O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	18	0	18	0.00%	100.00%	0	18	0.058027	0.058027	0	1	1
85	PSCO CWC-Labor O&M	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	25,052	501	25,554	0.00%	100.00%	0	25,553	0.058027	0.058027	0	1,483	1,483
86	PSCO CWC-Labor O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	193	4	196	0.00%	100.00%	0	196	0.058027	0.058027	0	11	11
87	PSCO CWC-Labor O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	20,010	400	20,411	0.00%	100.00%	0	20,410	0.058027	0.058027	0	1,184	1,184
88	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,491	210	10,701	0.00%	100.00%	0	10,701	0.058027	0.058027	0	621	621
89	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	148,394	2,968	151,362	0.00%	100.00%	0	151,361	0.058027	0.058027	0	8,783	8,783
90	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	29	1	29	100.00%		29		0.058027	0.058027	2	2	2
91	PSCO CWC-Labor O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	0	5	0.00%	100.00%	0	5	0.058027	0.058027	0	0	0
92	PSCO CWC-Labor O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	46,459	929	47,388	0.00%	100.00%	0	47,388	0.058027	0.058027	0	2,750	2,750
93	PSCO CWC-Labor O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	777,867	15,557	793,425	0.01%	99.99%	111	793,314	0.058027	0.058027	6	46,034	46,040
94	PSCO CWC-Labor O&M	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	1,758,273	35,165	1,793,439	0.01%	99.99%	250	1,793,188	0.058027	0.058027	15	104,054	104,069
95	PSCO CWC-Labor O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	703,035	14,061	717,096	0.01%	99.99%	100	716,996	0.058027	0.058027	6	41,605	41,611
96	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,293,890	25,878	1,319,768	0.01%	99.99%	184	1,319,584	0.058027	0.058027	11	76,572	76,583
97	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	501,134	10,023	511,157	0.01%	99.99%	71	511,085	0.058027	0.058027	4	29,657	29,661
98	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	880,143	17,603	897,746	0.01%	99.99%	125	897,620	0.058027	0.058027	7	52,087	52,094
99	PSCO CWC-Labor O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,917	78	3,996	0.01%	99.99%	1	3,995	0.058027	0.058027	0	232	232
100	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	816,015	16,320	832,336	0.01%	99.99%	116	832,220	0.058027	0.058027	7	48,292	48,298
101	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	215,649	4,313	219,962	0.01%	99.99%	31	219,932	0.058027	0.058027	2	12,762	12,764
102	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	168,852	3,377	172,229	0.01%	99.99%	24	172,205	0.058027	0.058027	1	9,993	9,994
103	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,556	191	9,747	0.01%	99.99%	1	9,746	0.058027	0.058027	0	566	566
104	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(411,944)	(8,239)	(420,183)		100.00%		(420,183)	0.058027	0.058027		(24,382)	(24,382)
105	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,716,602	34,332	1,750,934		100.00%		1,750,934	0.058027	0.058027		101,602	101,602
106	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,129,181	42,584	2,171,765		100.00%		2,171,765	0.058027	0.058027		126,022	126,022

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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	
107	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,700,935	34,019	1,734,953		100.00%		1,734,953	0.058027	0.058027	100,675		100,675	
108	PSCO CWC-Labor O&M	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	6,111	122	6,233		100.00%		6,233	0.058027	0.058027	362		362	
109	PSCO CWC-Labor O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	25,761	515	26,276		100.00%		26,276	0.058027	0.058027	1,525		1,525	
110	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,193,473	143,869	7,337,343		100.00%		7,337,343	0.058027	0.058027	425,767		425,767	
111	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,977,427	59,549	3,036,975		100.00%		3,036,975	0.058027	0.058027	176,228		176,228	
112	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	10,752,577	215,052	10,967,629		100.00%		10,967,629	0.058027	0.058027	636,423		636,423	
113	PSCO CWC-Labor O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,264	205	10,469		100.00%		10,469	0.058027	0.058027	607		607	
114	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	703,368	14,067	717,436		100.00%		717,436	0.058027	0.058027	41,631		41,631	
115	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,630,829	92,617	4,723,445		100.00%		4,723,445	0.058027	0.058027	274,089		274,089	
116	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	615,118	12,302	627,420		100.00%		627,420	0.058027	0.058027	36,408		36,408	
117	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	53,736	1,075	54,810		100.00%		54,810	0.058027	0.058027	3,181		3,181	
118	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,344	147	7,491		100.00%		7,491	0.058027	0.058027	435		435	
119	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,986,319	59,726	3,046,046		100.00%		3,046,046	0.058027	0.058027	176,754		176,754	
120	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,834,033	96,681	4,930,714		100.00%		4,930,714	0.058027	0.058027	286,116		286,116	
121	PSCO CWC-Labor O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,762,463	55,249	2,817,712		100.00%		2,817,712	0.058027	0.058027	163,505		163,505	
122	PSCO CWC-Labor O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,097,584	21,952	1,119,536	0.00%	100.00%	32	1,119,504	0.058027	0.058027	2	64,962	64,964	
123	PSCO CWC-Labor O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	409,765	8,195	417,960	0.00%	100.00%	12	417,948	0.058027	0.058027	1	24,252	24,253	
124	PSCO CWC-Labor O&M	Sales Expense	91200-Economic Development	BILLS	643,853	12,877	656,730	0.00%	100.00%	19	656,711	0.058027	0.058027	1	38,107	38,108	
125	PSCO CWC-Labor O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,555,747)	33,057	(1,522,690)	0.02%	99.98%	(240)	(1,522,450)	0.058027	0.058027	(14)	(88,344)	(88,358)	
126	PSCO CWC-Labor O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	72,998	1,460	74,458	0.02%	99.98%	12	74,447	0.058027	0.058027	1	4,320	4,321	
127	PSCO CWC-Labor O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(125,041)	(2,501)	(127,542)	0.02%	99.98%	(20)	(127,522)	0.058027	0.058027	(1)	(7,400)	(7,401)	
128	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	223,200		223,200	0.02%	99.98%	35	223,165	0.058027	0.058027	2	12,950	12,952	
129	PSCO CWC-Labor O&M	Administrative & General Expense	92600-Employee pensions and benefits	EXP-SUBT	7,280,458		7,280,458	0.02%	99.98%	1,149	7,279,308	0.058027	0.058027	67	422,399	422,466	
130	PSCO CWC-Labor O&M	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	0.02%	99.98%	(0)	(0)	0.058027	0.058027	(0)	(0)	(0)	
131	PSCO CWC-Labor O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	48,301	966	49,267	0.02%	99.98%	8	49,259	0.058027	0.058027	0	2,858	2,859	
132	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		295	295	0.01%	99.99%	0	295	0.058027	0.058027	0	17	17	
133	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		36	36	0.01%	99.99%	0	36	0.058027	0.058027	0	2	2	
134	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		24	24	0.01%	99.99%	0	24	0.058027	0.058027	0	1	1	
135	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		78	78	0.01%	99.99%	0	78	0.058027	0.058027	0	5	5	
136	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	12,682	12,084		100.00%		12,084	0.058027	0.058027	701		701	
137	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		261	261		100.00%		261	0.058027	0.058027	15		15	
138	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		4,895	4,895		100.00%		4,895	0.058027	0.058027	284		284	
139	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		29,808	29,808		100.00%		29,808	0.058027	0.058027	1,730		1,730	
140	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		73,224	73,224		100.00%		73,224	0.058027	0.058027	4,249		4,249	
141	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		100,083	100,083		100.00%		100,083	0.058027	0.058027	5,808		5,808	
142	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	239,210	239,008		100.00%		239,008	0.058027	0.058027	13,869		13,869	
143	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		22,583	22,583		100.00%		22,583	0.058027	0.058027	1,310		1,310	
144	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		47,713	47,713		100.00%		47,713	0.058027	0.058027	2,769		2,769	
145	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		12,308	12,308		100.00%		12,308	0.058027	0.058027	714		714	
146	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		1,990	1,990		100.00%		1,990	0.058027	0.058027	115		115	
147	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		45,514	45,514		100.00%		45,514	0.058027	0.058027	2,641		2,641	
148	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		30,994	30,994		100.00%		30,994	0.058027	0.058027	1,799		1,799	
149	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	323,119		323,119	0.02%	99.98%	51	323,068	0.058027	0.058027	3	18,747	18,750	
150	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)		(11,727)		100.00%		(11,727)	0.058027	0.058027	(680)		(680)	
151	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)		(4,723)		100.00%		(4,723)	0.058027	0.058027	(274)		(274)	
152	PSCO CWC-Labor O&M	Administrative & General Expense	92600-Employee pensions and benefits	EXP-SUBT	11,885,163		11,883,287	0.02%	99.98%	1,876	11,883,287	0.058027	0.058027	109	689,556	689,665	
153	PSCO CWC-Labor O&M	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	0.02%	99.98%	(28)	(177,237)	0.058027	0.058027	(2)	(10,285)	(10,286)	
154	PSCO CWC-Labor O&M		Sub-Total PSCO C		70,651,136	1,708,544	72,359,680		1	77	3,956	72,355,724	5	5	230	4,198,614	4,198,844
155																	
156	PSCO CWC-Other O&M	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)		(957,509)		100.00%		(957,509)	(0.003918)	(0.003918)	3,751		3,751	
157	PSCO CWC-Other O&M	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)		(30,681)		100.00%		(30,681)	(0.003918)	(0.003918)	120		120	
158	PSCO CWC-Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	59,728		59,728		100.00%		59,728	(0.003918)	(0.003918)	(234)		(234)	
159	PSCO CWC-Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638		14,638	0.00%	100.00%	1	14,638	(0.003918)	(0.003918)	(0)	(57)	(57)	

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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
160	PSCO CWC-Other O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	156,139		156,139	0.00%	100.00%	2	156,137	(0.003918)	(0.003918)	(0)	(612)	(612)
161	PSCO CWC-Other O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	1,682		1,682	0.00%	100.00%	0	1,682	(0.003918)	(0.003918)	(0)	(7)	(7)
162	PSCO CWC-Other O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,773		81,773	0.00%	100.00%	1	81,772	(0.003918)	(0.003918)	(0)	(320)	(320)
163	PSCO CWC-Other O&M	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123		35,123	0.00%	100.00%	0	35,123	(0.003918)	(0.003918)	(0)	(138)	(138)
164	PSCO CWC-Other O&M	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,168		4,168	0.00%	100.00%	0	4,168	(0.003918)	(0.003918)	(0)	(16)	(16)
165	PSCO CWC-Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	1,026		1,026	0.00%	100.00%	0	1,026	(0.003918)	(0.003918)	(0)	(4)	(4)
166	PSCO CWC-Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	7,240		7,240	0.00%	100.00%	0	7,240	(0.003918)	(0.003918)	(0)	(28)	(28)
167	PSCO CWC-Other O&M	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	751,779		751,779	0.00%	100.00%	10	751,768	(0.003918)	(0.003918)	(0)	(2,945)	(2,945)
168	PSCO CWC-Other O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	49		49	0.00%	100.00%	0	49	(0.003918)	(0.003918)	(0)	(0)	(0)
169	PSCO CWC-Other O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	28,979		28,979	0.00%	100.00%	0	28,979	(0.003918)	(0.003918)	(0)	(114)	(114)
170	PSCO CWC-Other O&M	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28		28	0.00%	100.00%	0	28	(0.003918)	(0.003918)	(0)	(0)	(0)
171	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMMD	3,296		3,296	0.00%	100.00%	0	3,296	(0.003918)	(0.003918)	(0)	(13)	(13)
172	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515		211,515	0.00%	100.00%	8	211,507	(0.003918)	(0.003918)	(0)	(829)	(829)
173	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMMD	159,443		159,443	0.00%	100.00%	0	159,442	(0.003918)	(0.003918)	(0)	(625)	(625)
174	PSCO CWC-Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2,564		2,564	100.00%		2,564				(10)	(10)	(10)
175	PSCO CWC-Other O&M	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402		2,402	0.00%	100.00%	0	2,402	(0.003918)	(0.003918)	(0)	(9)	(9)
176	PSCO CWC-Other O&M	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD				0.00%	100.00%			(0.003918)	(0.003918)			
177	PSCO CWC-Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	472		472	0.00%	100.00%	0	472	(0.003918)	(0.003918)	(0)	(2)	(2)
178	PSCO CWC-Other O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	75,379		75,379	0.00%	100.00%	0	75,379	(0.003918)	(0.003918)	(0)	(295)	(295)
179	PSCO CWC-Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	791,075		791,075	0.01%	99.99%	110	790,965	(0.003918)	(0.003918)	(0)	(3,099)	(3,099)
180	PSCO CWC-Other O&M	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	928		928	0.01%	99.99%	0	928	(0.003918)	(0.003918)	(0)	(4)	(4)
181	PSCO CWC-Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,223,726		1,223,726	0.01%	99.99%	171	1,223,555	(0.003918)	(0.003918)	(1)	(4,794)	(4,794)
182	PSCO CWC-Other O&M	Gas Transmission Operations	85400-Gas for Compressor Stat Fuel	TRCOMM	721,303		721,303	0.98%	99.02%	7,092	714,211	(0.003918)	(0.003918)	(28)	(2,798)	(2,826)
183	PSCO CWC-Other O&M	Gas Transmission Operations	85600-Transmission - Mains	TRDMD	11,695,358	1	11,695,359	0.01%	99.99%	1,632	11,693,727	(0.003918)	(0.003918)	(6)	(45,820)	(45,820)
184	PSCO CWC-Other O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	492,492		492,492	0.01%	99.99%	69	492,423	(0.003918)	(0.003918)	(0)	(1,929)	(1,929)
185	PSCO CWC-Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	342,980	0	342,980	0.01%	99.99%	48	342,932	(0.003918)	(0.003918)	(0)	(1,344)	(1,344)
186	PSCO CWC-Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	305,444		305,444	0.01%	99.99%	43	305,401	(0.003918)	(0.003918)	(0)	(1,197)	(1,197)
187	PSCO CWC-Other O&M	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)		(78)	0.01%	99.99%	(0)	(78)	(0.003918)	(0.003918)	0	0	0
188	PSCO CWC-Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	412,247		412,247	0.01%	99.99%	58	412,190	(0.003918)	(0.003918)	(0)	(1,615)	(1,615)
189	PSCO CWC-Other O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	309,084		309,084	0.01%	99.99%	43	309,041	(0.003918)	(0.003918)	(0)	(1,211)	(1,211)
190	PSCO CWC-Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	358,404		358,404	0.01%	99.99%	50	358,354	(0.003918)	(0.003918)	(0)	(1,404)	(1,404)
191	PSCO CWC-Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	195,038	1	195,039	0.01%	99.99%	27	195,012	(0.003918)	(0.003918)	(0)	(764)	(764)
192	PSCO CWC-Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,642,906	1,158	5,644,064	100.00%			5,644,064	(0.003918)	(0.003918)		(22,112)	(22,112)
193	PSCO CWC-Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	73,246	2	73,248	100.00%			73,248	(0.003918)	(0.003918)		(287)	(287)
194	PSCO CWC-Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	18,617,176	2,580	18,619,756	100.00%			18,619,756	(0.003918)	(0.003918)		(72,949)	(72,949)
195	PSCO CWC-Other O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	346,428	16,697	363,125	100.00%			363,125	(0.003918)	(0.003918)		(1,423)	(1,423)
196	PSCO CWC-Other O&M	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	32,555	51	32,606	100.00%			32,606	(0.003918)	(0.003918)		(128)	(128)
197	PSCO CWC-Other O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	12,014	3	12,017	100.00%			12,017	(0.003918)	(0.003918)		(47)	(47)
198	PSCO CWC-Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(10,346,013)	6,801	(10,339,212)	100.00%			(10,339,212)	(0.003918)	(0.003918)		40,507	40,507
199	PSCO CWC-Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,646,194	19,342	3,665,536	100.00%			3,665,536	(0.003918)	(0.003918)		(14,361)	(14,361)
200	PSCO CWC-Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	6,087,985	73,313	6,161,297	100.00%			6,161,297	(0.003918)	(0.003918)		(24,139)	(24,139)
201	PSCO CWC-Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	908,443		908,443	100.00%			908,443	(0.003918)	(0.003918)		(3,559)	(3,559)
202	PSCO CWC-Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	302,305	1,798	304,103	100.00%			304,103	(0.003918)	(0.003918)		(1,191)	(1,191)
203	PSCO CWC-Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	8,453,131	25,898	8,479,029	100.00%			8,479,029	(0.003918)	(0.003918)		(33,219)	(33,219)
204	PSCO CWC-Other O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	729,202	12,976	742,178	100.00%			742,178	(0.003918)	(0.003918)		(2,908)	(2,908)
205	PSCO CWC-Other O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	18,849	623	19,471	100.00%			19,471	(0.003918)	(0.003918)		(76)	(76)
206	PSCO CWC-Other O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	2,066	32	2,098	100.00%			2,098	(0.003918)	(0.003918)		(8)	(8)
207	PSCO CWC-Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,984,088	9,800	2,993,888	100.00%			2,993,888	(0.003918)	(0.003918)		(11,729)	(11,729)
208	PSCO CWC-Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,503,931	3,072	3,507,002	100.00%			3,507,002	(0.003918)	(0.003918)		(13,740)	(13,740)
209	PSCO CWC-Other O&M	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607		19,607	100.00%			19,607	(0.003918)	(0.003918)		(77)	(77)
210	PSCO CWC-Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	(2,204)		(2,204)	100.00%			(2,204)	(0.003918)	(0.003918)		9	9
211	PSCO CWC-Other O&M	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC				100.00%				(0.003918)	(0.003918)			
212	PSCO CWC-Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	707,187		707,187	100.00%			707,187	(0.003918)	(0.003918)		(2,771)	(2,771)

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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
213	PSCO CWC-Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	4,634,156		4,634,156	0.00%	100.00%	133	4,634,023	(0.003918)	(0.003918)	(1)	(18,155)	(18,156)
214	PSCO CWC-Other O&M	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398		3,338,398		100.00%		3,338,398	(0.003918)	(0.003918)		(13,079)	(13,079)
215	PSCO CWC-Other O&M	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commoc	PSC CPUC	619,140		619,140		100.00%		619,140	(0.003918)	(0.003918)		(2,426)	(2,426)
216	PSCO CWC-Other O&M	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67		67		100.00%		67	(0.003918)	(0.003918)		(0)	(0)
217	PSCO CWC-Other O&M	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET				0.00%	100.00%			(0.003918)	(0.003918)			
218	PSCO CWC-Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	43,676		43,676	0.00%	100.00%	1	43,675	(0.003918)	(0.003918)	(0)	(171)	(171)
219	PSCO CWC-Other O&M	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC					100.00%			(0.003918)	(0.003918)			
220	PSCO CWC-Other O&M	Customer Service Expense	909000-Informational and instruction advertisi	BILLS	360,846		360,846	0.00%	100.00%	10	360,835	(0.003918)	(0.003918)	(0)	(1,414)	(1,414)
221	PSCO CWC-Other O&M	Sales Expense	91200-Economic Development	BILLS	89,933		89,933	0.00%	100.00%	3	89,930	(0.003918)	(0.003918)	(0)	(352)	(352)
222	PSCO CWC-Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,658)		(2,658)	0.02%	99.98%	(0)	(2,658)	(0.003918)	(0.003918)	0	10	10
223	PSCO CWC-Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	1,891,373		1,891,373	0.02%	99.98%	299	1,891,075	(0.003918)	(0.003918)	(1)	(7,409)	(7,410)
224	PSCO CWC-Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,718,105)		(7,718,105)	0.02%	99.98%	(1,218)	(7,716,887)	(0.003918)	(0.003918)	5	30,238	30,238
225	PSCO CWC-Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	1,223,835		1,223,835	0.02%	99.98%	193	1,223,642	(0.003918)	(0.003918)	(1)	(4,794)	(4,795)
226	PSCO CWC-Other O&M	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,049,048		1,049,048	0.02%	99.98%	166	1,048,883	(0.003918)	(0.003918)	(1)	(4,109)	(4,110)
227	PSCO CWC-Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,114,822		1,114,822	0.02%	99.98%	176	1,114,646	(0.003918)	(0.003918)	(1)	(4,367)	(4,368)
228	PSCO CWC-Other O&M	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT				0.02%	99.98%			(0.003918)	(0.003918)			
229	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839		3,095,839	0.02%	99.98%	489	3,095,350	(0.003918)	(0.003918)	(2)	(12,127)	(12,129)
230	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	(151,835)	536,841	385,005		100.00%		385,005	(0.003918)	(0.003918)		(1,508)	(1,508)
231	PSCO CWC-Other O&M	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)		(788,825)	0.02%	99.98%	(125)	(788,701)	(0.003918)	(0.003918)	0	3,090	3,090
232	PSCO CWC-Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT				0.02%	99.98%			(0.003918)	(0.003918)			
233	PSCO CWC-Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	(287,504)		(287,504)	0.02%	99.98%	(45)	(287,458)	(0.003918)	(0.003918)	0	1,126	1,126
234	PSCO CWC-Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	334,515		334,515	0.02%	99.98%	53	334,463	(0.003918)	(0.003918)	(0)	(1,310)	(1,311)
235	PSCO CWC-Other O&M	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811		354,811	0.02%	99.98%	56	354,755	(0.003918)	(0.003918)	(0)	(1,390)	(1,390)
236	PSCO CWC-Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(499,903)		(499,903)	0.02%	99.98%	(79)	(499,824)	(0.003918)	(0.003918)	0	1,958	1,959
237	PSCO CWC-Other O&M		Sub-Total PSCO (		67,897,957	710,990	68,608,947	1	80	12,040	68,596,907	(0)	(0)	(47)	(268,750)	(268,797)
238																
239	PSCO CWC-Paid Time Off	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590		3,208,590	0.02%	99.98%	506	3,208,084	(0.894959)	(0.894959)	(453)	(2,871,103)	(2,871,556)
240	PSCO CWC-Paid Time Off		Sub-Total PSCO (		3,208,590		3,208,590	0	1	506	3,208,084	(1)	(1)	(453)	(2,871,103)	(2,871,556)
241																
242				Sub-Total Operat				3	208			(27)	(27)			
243																
244	PSCO CWC-Franchise Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634		22,070,634		100.00%		22,070,634	(0.032575)	(0.032575)		(718,958)	(718,958)
245	PSCO CWC-Franchise Tax Paid		Sub-Total PSCO (		22,070,634		22,070,634		1		22,070,634	(0)	(0)		(718,958)	(718,958)
246																
247	PSCO CWC-Labor O&M	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	4,033		4,033	0.02%	99.98%	1	4,033	0.058027	0.058027	0	234	234
248	PSCO CWC-Labor O&M		Sub-Total PSCO (		4,033		4,033	0	1	1	4,033	0	0	0	234	234
249																
250	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	169,731		169,731	0.01%	99.99%	12	169,720	0.034959	0.034959	0	5,933	5,934
251	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(15,634)		(15,634)	0.01%	99.99%	(1)	(15,632)	0.034959	0.034959	(0)	(546)	(547)
252	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(12,045)		(12,045)	0.01%	99.99%	(1)	(12,044)	0.034959	0.034959	(0)	(421)	(421)
253	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569		3,859,569	0.01%	99.99%	262	3,859,307	0.034959	0.034959	9	134,917	134,926
254	PSCO CWC-Payroll Tax		Sub-Total PSCO (		4,001,622		4,001,622	0	4	272	4,001,350	0	0	9	139,883	139,892
255																
256	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT				0.00%	100.00%			(0.733808)	(0.733808)			
257	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC					100.00%			(0.733808)	(0.733808)			
258	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)	(119,200)	0.00%	100.00%	(4)	(119,196)	(0.733808)	(0.733808)	3	87,467	87,470
259	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	42,980,524		42,980,524		100.00%		42,980,524	(0.733808)	(0.733808)		(31,539,462)	(31,539,462)
260	PSCO CWC-Property Tax		Sub-Total PSCO (		42,980,524	(119,200)	42,861,324	0	4	(4)	42,861,329	(3)	(3)	3	(31,451,995)	(31,451,992)
261																
262	PSCO CWC-Sales & Use Tax	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use	EXP-SUBT				0.02%	99.98%			(0.006466)	(0.006466)			
263	PSCO CWC-Sales & Use Tax		Sub-Total PSCO (					0	1			(0)	(0)			
264																
265	PSCO CWC-Sales Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782		39,083,782		100.00%		39,083,782	(0.006466)	(0.006466)		(252,706)	(252,706)

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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
266	PSCO CWC-Sales Tax Paid			Sub-Total PSCO C	39,083,782		39,083,782		1		39,083,782	(0)	(0)		(252,706)	(252,706)
267																
268				Sub-Total Taxes f				0	12			(3)	(3)			
269																
270				Sub-Total Public	707,993,126	2,061,488	710,054,614	3	238	16,775	710,037,839	(31)	(31)	(261)	(40,347,637)	(40,347,898)
271																
272						110,992	110,992			8	110,985			0	3,880	3,880
273						20,032	20,032			1	20,031			(0)	(78)	(78)
274																
275					74,324,055	483,156	74,807,211			18,381	74,788,831			(216)	(879,025)	(879,241)
276																
277					782,317,181	2,675,669	784,992,850			35,164	784,957,685	#VALUE!		(477)	(41,222,861)	(41,223,337)
278																
279	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC					100.00%			0.069781	0.069781			
280	PSCO CWC - Service Co. Labor			Sub-Total PSCO C				1				0	0			
281																
282	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC					100.00%			(0.601918)	(0.601918)			
283	PSCO CWC-Incentive Pay			Sub-Total PSCO C				1				(1)	(1)			
284																
285				Sub-Total Cost of					2			(1)	(1)			
286																
287	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	36,660	733	37,393		100.00%		37,393	0.069781	0.069781		2,609	2,609
288	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	259,257	5,185	264,442		100.00%		264,442	0.069781	0.069781		18,453	18,453
289	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	39,458	789	40,247	0.00%	100.00%	1	40,245	0.069781	0.069781	0	2,808	2,808
290	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	PIS-TOT	854	17	871	0.00%	100.00%	0	871	0.069781	0.069781	0	61	61
291	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	281	6	286	100.00%		286		0.069781	0.069781	20		20
292	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	58	1	59	0.00%	100.00%	0	59	0.069781	0.069781	0	4	4
293	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,174,634	23,493	1,198,127	0.01%	99.99%	167	1,197,959	0.069781	0.069781	12	83,595	83,606
294	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	143,220	2,864	146,084	0.01%	99.99%	20	146,064	0.069781	0.069781	1	10,192	10,194
295	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	19,760	395	20,155	0.01%	99.99%	3	20,152	0.069781	0.069781	0	1,406	1,406
296	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	TRDMD	25,864	517	26,382	0.01%	99.99%	4	26,378	0.069781	0.069781	0	1,841	1,841
297	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	80	2	82	0.01%	99.99%	0	82	0.069781	0.069781	0	6	6
298	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,656,793	113,136	5,769,929		100.00%		5,769,929	0.069781	0.069781		402,630	402,630
299	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	99,497	1,990	101,487		100.00%		101,487	0.069781	0.069781		7,082	7,082
300	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	52,520	1,050	53,570		100.00%		53,570	0.069781	0.069781		3,738	3,738
301	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	152,006	3,040	155,047		100.00%		155,047	0.069781	0.069781		10,819	10,819
302	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	130,822	2,616	133,438		100.00%		133,438	0.069781	0.069781		9,311	9,311
303	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	122,914	2,458	125,372		100.00%		125,372	0.069781	0.069781		8,749	8,749
304	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	2,029	41	2,070		100.00%		2,070	0.069781	0.069781		144	144
305	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	29,703	594	30,297		100.00%		30,297	0.069781	0.069781		2,114	2,114
306	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	103,601	2,072	105,673		100.00%		105,673	0.069781	0.069781		7,374	7,374
307	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	77,803	1,556	79,359	0.00%	100.00%	2	79,356	0.069781	0.069781	0	5,538	5,538
308	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	70,334	1,407	71,740		100.00%		71,740	0.069781	0.069781		5,006	5,006
309	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	8,391,030	167,821	8,558,851	0.00%	100.00%	245	8,558,606	0.069781	0.069781	17	597,227	597,244
310	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	BILLS	430,298	8,606	438,904	0.00%	100.00%	13	438,891	0.069781	0.069781	1	30,626	30,627
311	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	BILLS	1,608	32	1,640	0.00%	100.00%	0	1,640	0.069781	0.069781	0	114	114
312	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,045,912	140,918	7,186,831	0.02%	99.98%	1,134	7,185,696	0.069781	0.069781	79	501,424	501,503
313	PSCO CWC - Service Co. Labor	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	(0)	(0)	0.02%	99.98%	(0)	(0)	0.069781	0.069781	(0)	(0)	(0)
314	PSCO CWC - Service Co. Labor	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	90,822	1,816	92,639	0.02%	99.98%	15	92,624	0.069781	0.069781	1	6,463	6,464
315	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	33,568		33,568	0.02%	99.98%	5	33,563	0.069781	0.069781	0	2,342	2,342
316	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,866,875		5,866,875	0.02%	99.98%	926	5,865,949	0.069781	0.069781	65	409,331	409,395
317	PSCO CWC - Service Co. Labor			Sub-Total PSCO C	30,058,262	483,156	30,541,418	1	29	2,822	30,538,596	2	2	197	2,131,008	2,131,205
318																

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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
319	PSCO CWC - Service Co. Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	53,476		53,476		100.00%		53,476	0.007836	0.007836		419	419
320	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405		2,405	0.00%	100.00%	0	2,405	0.007836	0.007836	0	19	19
321	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	15		15	0.00%	100.00%	0	15	0.007836	0.007836	0	0	0
322	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	33,449		33,449	0.00%	100.00%	1	33,448	0.007836	0.007836	0	262	262
323	PSCO CWC - Service Co. Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	11,047		11,047	100.00%		11,047		0.007836	0.007836	87		87
324	PSCO CWC - Service Co. Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,311		2,311	0.00%	100.00%	0	2,311	0.007836	0.007836	0	18	18
325	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	618,301		618,301	0.01%	99.99%	86	618,214	0.007836	0.007836	1	4,844	4,845
326	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	818,381		818,381	0.01%	99.99%	114	818,267	0.007836	0.007836	1	6,412	6,413
327	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	7,711		7,711	0.01%	99.99%	1	7,710	0.007836	0.007836	0	60	60
328	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	10,711		10,711	0.01%	99.99%	1	10,709	0.007836	0.007836	0	84	84
329	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,964		1,964	0.01%	99.99%	0	1,964	0.007836	0.007836	0	15	15
330	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	911,745		911,745	0.01%	99.99%	127	911,618	0.007836	0.007836	1	7,143	7,144
331	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	837		837	0.01%	99.99%	0	837	0.007836	0.007836	0	7	7
332	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	7,649		7,649	0.01%	99.99%	1	7,648	0.007836	0.007836	0	60	60
333	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	15,427		15,425	0.01%	99.99%	2	15,425	0.007836	0.007836	0	121	121
334	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	529,593		529,593		100.00%		529,593	0.007836	0.007836		4,150	4,150
335	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	567,450		567,450		100.00%		567,450	0.007836	0.007836		4,446	4,446
336	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	6,484		6,484		100.00%		6,484	0.007836	0.007836		51	51
337	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	21,344		21,344		100.00%		21,344	0.007836	0.007836		167	167
338	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	13,989		13,989		100.00%		13,989	0.007836	0.007836		110	110
339	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	4,967,228		4,967,228		100.00%		4,967,228	0.007836	0.007836		38,921	38,921
340	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	4,497,118		4,497,118		100.00%		4,497,118	0.007836	0.007836		35,238	35,238
341	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	4,578		4,578		100.00%		4,578	0.007836	0.007836		36	36
342	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,464		5,464		100.00%		5,464	0.007836	0.007836		43	43
343	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,124		2,124		100.00%		2,124	0.007836	0.007836		17	17
344	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000		6,000		100.00%		6,000	0.007836	0.007836		47	47
345	PSCO CWC - Service Co. Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	2,204		2,204		100.00%		2,204	0.007836	0.007836		17	17
346	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869		20,869	0.00%	100.00%	1	20,869	0.007836	0.007836	0	164	164
347	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	1,012,954		1,012,954		100.00%		1,012,954	0.007836	0.007836		7,937	7,937
348	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	3,859,460		3,859,460	0.00%	100.00%	110	3,859,350	0.007836	0.007836	1	30,240	30,241
349	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	23,661		23,661	0.00%	100.00%	1	23,661	0.007836	0.007836	0	185	185
350	PSCO CWC - Service Co. Other O&M	Customer Service Expense	909000-Informational and instruction advertisi	BILLS	584,903		584,903	0.00%	100.00%	17	584,886	0.007836	0.007836	0	4,583	4,583
351	PSCO CWC - Service Co. Other O&M	Sales Expense	91200-Economic Development	BILLS	724		724	0.00%	100.00%	0	724	0.007836	0.007836	0	6	6
352	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,814		7,814	0.02%	99.98%	1	7,812	0.007836	0.007836	0	61	61
353	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	7,293,643		7,293,643	0.02%	99.98%	1,151	7,292,491	0.007836	0.007836	9	57,141	57,150
354	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(33,532)		(33,532)	0.02%	99.98%	(5)	(33,527)	0.007836	0.007836	(0)	(263)	(263)
355	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	3,674,690		3,674,690	0.02%	99.98%	580	3,674,110	0.007836	0.007836	5	28,789	28,793
356	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,104		1,104	0.02%	99.98%	0	1,104	0.007836	0.007836	0	9	9
357	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,510,131		1,510,131	0.02%	99.98%	238	1,509,893	0.007836	0.007836	2	11,831	11,833
358	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT				0.02%	99.98%			0.007836	0.007836			
359	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	642,888		642,888	0.02%	99.98%	101	642,787	0.007836	0.007836	1	5,037	5,037
360	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801		12,205,801	0.02%	99.98%	1,927	12,203,874	0.007836	0.007836	15	95,625	95,640
361	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,681		341,627	0.02%	99.98%	54	341,627	0.007836	0.007836	0	2,677	2,677
362	PSCO CWC - Service Co. Other O&M		Sub-Total PSCO C		44,265,793		44,265,793	1	42	15,558	44,250,235	0	0	122	346,728	346,850
363																
364	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,900	78	3,978		100.00%		3,978	(0.601918)	(0.601918)		(2,394)	(2,394)
365	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	24,020	480	24,500		100.00%		24,500	(0.601918)	(0.601918)		(14,747)	(14,747)
366	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	51	1	52	0.00%	100.00%	0	52	(0.601918)	(0.601918)	(0)	(31)	(31)
367	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5	0	5	100.00%		5		(0.601918)	(0.601918)	(3)	(3)	(3)
368	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	(0)	(1)	0.00%	100.00%	(0)	(1)	(0.601918)	(0.601918)	0	1	1
369	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	129,915	2,598	132,513	0.01%	99.99%	18	132,495	(0.601918)	(0.601918)	(11)	(79,751)	(79,762)
370	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,256)	(65)	(3,321)	0.01%	99.99%	(0)	(3,320)	(0.601918)	(0.601918)	0	1,999	1,999
371	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,851	57	2,908	0.01%	99.99%	0	2,908	(0.601918)	(0.601918)	(0)	(1,750)	(1,750)

PSCo Gas Rate Case 2019 Test Year
Schedule 9

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2019

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	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
372	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,818	56	2,874	0.01%	99.99%	0	2,874	(0.601918)	(0.601918)	(0)	(1,730)	(1,730)
373	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)	(0)	(18)	0.01%	99.99%	(0)	(18)	(0.601918)	(0.601918)	0	11	11
374	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	469,217	9,384	478,601		100.00%		478,601	(0.601918)	(0.601918)		(288,078)	(288,078)
375	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,222)	(44)	(2,266)		100.00%		(2,266)	(0.601918)	(0.601918)		1,364	1,364
376	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,599	192	9,791		100.00%		9,791	(0.601918)	(0.601918)		(5,893)	(5,893)
377	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,875	318	16,193		100.00%		16,193	(0.601918)	(0.601918)		(9,747)	(9,747)
378	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,502	50	2,552		100.00%		2,552	(0.601918)	(0.601918)		(1,536)	(1,536)
379	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,448	269	13,717		100.00%		13,717	(0.601918)	(0.601918)		(8,257)	(8,257)
380	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	663	13	676		100.00%		676	(0.601918)	(0.601918)		(407)	(407)
381	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,786	76	3,861		100.00%		3,861	(0.601918)	(0.601918)		(2,324)	(2,324)
382	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,272	225	11,498		100.00%		11,498	(0.601918)	(0.601918)		(6,921)	(6,921)
383	PSCO CWC-Incentive Pay	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,789	176	8,965	0.00%	100.00%	0	8,965	(0.601918)	(0.601918)	(0)	(5,396)	(5,396)
384	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,503	130	6,633		100.00%		6,633	(0.601918)	(0.601918)		(3,993)	(3,993)
385	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	909,015	18,180	927,195	0.00%	100.00%	27	927,169	(0.601918)	(0.601918)	(16)	(558,079)	(558,095)
386	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	47,676	954	48,630	0.00%	100.00%	1	48,628	(0.601918)	(0.601918)	(1)	(29,270)	(29,271)
387	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	(64)	(1)	(66)	0.00%	100.00%	(0)	(66)	(0.601918)	(0.601918)	0	39	39
388	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,226,825	14,931	3,241,757	0.02%	99.98%	512	3,241,245	(0.601918)	(0.601918)	(308)	(1,950,963)	(1,951,271)
389	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	13,119	262	13,381	0.02%	99.98%	2	13,379	(0.601918)	(0.601918)	(1)	(8,053)	(8,054)
390	PSCO CWC-Incentive Pay		Sub-Total PSCO C		4,896,287	48,321	4,944,607	1	25	566	4,944,042	(16)	(16)	(340)	(2,975,907)	(2,976,247)
391																
392																
393				Sub-Total Operat				3	96			(13)	(13)			
394	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	79,060		79,060	0.01%	99.99%	5	79,055	0.034959	0.034959	0	2,764	2,764
395	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(160,625)		(160,625)	0.01%	99.99%	(11)	(160,614)	0.034959	0.034959	(0)	(5,615)	(5,615)
396	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639		1,631,639	0.01%	99.99%	111	1,631,529	0.034959	0.034959	4	57,036	57,040
397	PSCO CWC-Payroll Tax	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use	EXP-SUBT				0.02%	99.98%			0.034959	0.034959			
398	PSCO CWC-Payroll Tax		Sub-Total PSCO C		1,550,074		1,550,074	0	4	105	1,549,969	0	0	4	54,185	54,189
399																
400				Sub-Total Taxes				0	4			0	0			
401																
402	PSCO CWC - Service Co. Other O&M	This line is intentionally blank	This line is intentionally blank	PSC CPUC					100.00%							
403	PSCO CWC - Service Co. Other O&M			Sub-Total PSCO C					1							
404																
405				Sub-Total Cash V					1							
406																
407				Sub-Total Xcel Er	80,770,416	531,477	81,301,893	3	103	19,052	81,282,842	(14)	(14)	(18)	(443,985)	(444,003)
408																
409																
410																
411																
412					80,770,416	531,477	81,301,893			19,052	81,282,842	(14)		(18)	(443,985)	(444,003)
413																
414					863,087,597	3,207,146	866,294,743			54,216	866,240,527	#VALUE!		(495)	(41,666,846)	(41,667,341)
415																
416						(4,454,284)	(4,454,284)			11,998	(8,798,028)			(126)	92,319	46,739
417						(32,112,692)	(32,112,692)			86,500	(63,428,459)			(908)	665,564	336,963
418																
419					863,087,597	(33,359,830)	829,727,767			152,714	794,014,040	#VALUE!		(1,528)	(40,908,963)	(41,283,638)
420																

PSCo Gas Rate Case 2019 Test Year
Schedule 10

Public Service Company of Colorado
Cash Working Capital - Calculations Supporting Rate Base Adj - Allocations
12 Months Ended December 31, 2019

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	7,186,831	0.02%	99.98%	1,134	7,185,696	(0.011753)	(0.011753)	(13)	(84,457)	(84,470)
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	92,639	0.02%	99.98%	15	92,624	(0.011753)	(0.011753)	(0)	(1,089)	(1,089)
9	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	79,359	0.00%	100.00%	2	79,356	(0.011753)	(0.011753)	(0)	(933)	(933)
10	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	71,740		100.00%		71,740	(0.011753)	(0.011753)		(843)	(843)
11	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	8,558,851	0.00%	100.00%	245	8,558,606	(0.011753)	(0.011753)	(3)	(100,593)	(100,596)
12	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	438,904	0.00%	100.00%	13	438,891	(0.011753)	(0.011753)	(0)	(5,158)	(5,159)
13	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	2,070		100.00%		2,070	(0.011753)	(0.011753)		(24)	(24)
14	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	30,297		100.00%		30,297	(0.011753)	(0.011753)		(356)	(356)
15	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	105,673		100.00%		105,673	(0.011753)	(0.011753)		(1,242)	(1,242)
16	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	5,769,929		100.00%		5,769,929	(0.011753)	(0.011753)		(67,816)	(67,816)
17	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	101,487		100.00%		101,487	(0.011753)	(0.011753)		(1,193)	(1,193)
18	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	53,570		100.00%		53,570	(0.011753)	(0.011753)		(630)	(630)
19	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	155,047		100.00%		155,047	(0.011753)	(0.011753)		(1,822)	(1,822)
20	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	133,438		100.00%		133,438	(0.011753)	(0.011753)		(1,568)	(1,568)
21	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	125,372		100.00%		125,372	(0.011753)	(0.011753)		(1,474)	(1,474)
22	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	286	100.00%		286		(0.011753)	(0.011753)	(3)		(3)
23	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	59	0.00%	100.00%	0	59	(0.011753)	(0.011753)	(0)	(1)	(1)
24	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	40,247	0.00%	100.00%	1	40,245	(0.011753)	(0.011753)	(0)	(473)	(473)
25	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	871	0.00%	100.00%	0	871	(0.011753)	(0.011753)	(0)	(10)	(10)
26	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	82	0.01%	99.99%	0	82	(0.011753)	(0.011753)	(0)	(1)	(1)
27	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	1,198,127	0.01%	99.99%	167	1,197,959	(0.011753)	(0.011753)	(2)	(14,080)	(14,082)
28	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm - Sys Control&Load	146,084	0.01%	99.99%	20	146,064	(0.011753)	(0.011753)	(0)	(1,717)	(1,717)
29	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	20,155	0.01%	99.99%	3	20,152	(0.011753)	(0.011753)	(0)	(237)	(237)
30	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	26,382	0.01%	99.99%	4	26,378	(0.011753)	(0.011753)	(0)	(310)	(310)
31	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	37,393		100.00%		37,393	(0.011753)	(0.011753)		(440)	(440)
32	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	264,442		100.00%		264,442	(0.011753)	(0.011753)		(3,108)	(3,108)
33	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	1,640	0.00%	100.00%	0	1,640	(0.011753)	(0.011753)	(0)	(19)	(19)
34	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	33,568	0.02%	99.98%	5	33,563	(0.011753)	(0.011753)	(0)	(394)	(395)
35	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	5,866,875	0.02%	99.98%	926	5,865,949	(0.011753)	(0.011753)	(11)	(68,945)	(68,956)
36	PSCO CWC - Service Co. Labor			30,541,418	1	29	2,822	30,538,596	(0)	(0)	(33)	(358,933)	(358,966)
37													
38	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)
39	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	7,293,643	0.02%	99.98%	1,151	7,292,491	(0.011753)	(0.011753)	(14)	(85,712)	(85,725)
40	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(33,532)	0.02%	99.98%	(5)	(33,527)	(0.011753)	(0.011753)	0	394	394
41	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92300-A&G Outside Services	3,674,690	0.02%	99.98%	580	3,674,110	(0.011753)	(0.011753)	(7)	(43,183)	(43,190)
42	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)
43	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	1,510,131	0.02%	99.98%	238	1,509,893	(0.011753)	(0.011753)	(3)	(17,746)	(17,749)
44	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising		0.02%	99.98%			(0.011753)	(0.011753)			
45	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	642,888	0.02%	99.98%	101	642,787	(0.011753)	(0.011753)	(1)	(7,555)	(7,556)
46	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	12,205,801	0.02%	99.98%	1,927	12,203,874	(0.011753)	(0.011753)	(23)	(143,437)	(143,460)
47	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	341,681	0.02%	99.98%	54	341,627	(0.011753)	(0.011753)	(1)	(4,015)	(4,016)
48	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)
49	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)
50	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	3,859,460	0.00%	100.00%	110	3,859,350	(0.011753)	(0.011753)	(1)	(45,361)	(45,362)
51	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)
52	PSCO CWC - Service Co. Other O&M	Customer Service Expense	909000-Informational and instruction advertising	584,903	0.00%	100.00%	17	584,886	(0.011753)	(0.011753)	(0)	(6,874)	(6,875)

Public Service Company of Colorado
Cash Working Capital - Calculations Supporting Rate Base Adj - Allocations
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 10

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
53	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)
54	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)
55	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)
56	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)
57	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)
58	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)
59	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)
60	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)
61	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)
62	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)
63	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)
64	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)
65	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)
66	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)
67	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)
68	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)
69	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)
70	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)
71	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)
72	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	618,301	0.01%	99.99%	86	618,214	(0.011753)	(0.011753)	(1)	(7,266)	(7,267)
73	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	818,381	0.01%	99.99%	114	818,267	(0.011753)	(0.011753)	(1)	(9,617)	(9,619)
74	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)
75	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)
76	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)
77	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	86000-Trans - Rents	911,745	0.01%	99.99%	127	911,618	(0.011753)	(0.011753)	(1)	(10,715)	(10,716)
78	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)
79	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)
80	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)
81	PSCO CWC - Service Co. Other O&M			44,265,793	1	42	15,558	44,250,235	(1)	(1)	(183)	(520,092)	(520,275)
82													
83				74,807,211	2	71	18,381	74,788,831	(1)	(1)	(216)	(879,025)	(879,241)
84													
85	PSCO CWC - Service Co. Other O&M	This line is intentionally blank	This line is intentionally blank			100.00%							
86	PSCO CWC - Service Co. Other O&M					1							
87													
88						1							
89													
90				74,807,211	2	73	18,381	74,788,831	(1)	(1)	(216)	(879,025)	(879,241)
91													
92				74,807,211			18,381	74,788,831			(216)	(879,025)	(879,241)

Public Service Company of Colorado **PSCo Gas Rate Case 2019 Test Year**
Cash Working Capital - Calculations Supporting Rate Base Adj - Factors **Schedule 11**
12 Months Ended December 31, 2019

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	11,998	(8,798,028)	(4,454,284)
7	CWC-State Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
8	CWC-State Income Tax Amount	(126)	92,319	46,739
9				
10	Federal Income Tax Expense	86,500	(63,428,459)	(32,112,692)
11	CWC-Federal Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
12	CWC-Federal Income Tax Amount	(908)	665,564	336,963
13				
14	Payroll Tax Adjustment Expense	8	110,985	110,992
15	CWC-Payroll Tax Factor	0.034959	0.034959	0.034959
16	CWC-Payroll Tax Amount	0	3,880	3,880
17				
18	Customer Deposit Interest Expense	1	20,031	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
Return on Pension Asset
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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 - 2018	331,340	30,847,361	46,718,964	(15,871,603)
2	Jan - 2019	331,340	38,320,543	46,387,624	(8,067,081)
3	Feb - 2019	331,340	37,235,834	46,056,284	(8,820,450)
4	Mar - 2019	331,340	36,651,820	45,724,944	(9,073,124)
5	Apr - 2019	331,340	35,372,949	45,393,603	(10,020,654)
6	May - 2019	331,340	35,276,824	45,062,263	(9,785,440)
7	Jun - 2019	331,340	34,302,433	44,730,923	(10,428,490)
8	Jul - 2019	331,340	32,674,355	44,399,583	(11,725,228)
9	Aug - 2019	331,340	32,498,757	44,068,243	(11,569,486)
10	Sep - 2019	331,340	31,429,321	43,736,903	(12,307,581)
11	Oct - 2019	331,340	30,779,586	43,405,562	(12,625,976)
12	Nov - 2019	331,340	31,272,682	43,074,222	(11,801,540)
13	Dec - 2019	331,340	26,694,874	42,742,882	(16,048,009)
14					
15	Year End Balance		33,335,180	44,730,923	(11,395,743)
16					
17	Cost of Debt		7.47%		
18	WACC		7.47%		
19	Difference used for Adjustment				
20					
21	Prepaid Pension Asset Difference Adjustment				

**Public Service Company of Colorado
CWIP Interest Expense
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 13**

Not Applicable in 2019

Public Service Company of Colorado **PSCo Gas Rate Case 2019 Test Year**
Calculation of NOL Carryforward Deferred Tax **Schedule 14**
12 Months Ended December 31, 2019

Line No.	Utility	NOL CPUC
1	PSCO Gas	61,442,906
2	Combined Tax Rate	38.01%
3		
4	Total Base Revenue	467,594,340
5	Revenue Deficiency (Gross)	190,022,197
6	Total Revenue	657,616,537
7		
8	Cost of Sales	
9	Operations and Maintenance Expenses	222,205,295
10	Depreciation/Amortization	134,819,794
11	Taxes Other than Income	48,527,666
12	Gain/Loss	
13	AFUDC	
14	Total Expense	405,552,755
15		
16	Net Income Before Tax	252,063,782
17		
18	Interest Deduction	45,325,252
19	<u>Schedule M - Book/Tax difference</u>	<u>(112,866,894)</u>
20	Taxable Income	93,871,636
21		
22	Rider Taxable Income from Rider Tab (PSC G 903 Rider)	
23	<u>Total Taxable Income</u>	93,871,636
24		
25	Schedule M NOL Adjustment Input	(93,871,636)
26	Taxable Income for NOL	0
27		
28	NOL Schedule M NOL Adjustment	(93,871,636)
29	NOL Deferred Tax Expense Adjustment	35,680,140
30		
31	NOL ADIT Beg Bal (Carryforward from Previous Year)	61,442,906
32	NOL Deferred Tax Expense Adjustment for ADIT	(35,680,140)
33	NOL ADIT End Bal (Carryforward to next year Beginning Bal)	25,762,766
34	IRS Proration Factor	0.536758
35	IRS Proration	(19,151,600)
36	Prorated NOL ADIT End Bal	44,914,366

Public Service Company of Colorado
Customer Deposit Balance & Related Interest Expense
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 15

Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2018	(5,263,438)
2	Jan - 2019	(6,273,085)
3	Feb - 2019	(6,164,177)
4	Mar - 2019	(6,150,034)
5	Apr - 2019	(6,049,764)
6	May - 2019	(6,028,441)
7	Jun - 2019	(5,964,028)
8	Jul - 2019	(5,913,330)
9	Aug - 2019	(6,564,414)
10	Sep - 2019	(5,849,680)
11	Oct - 2019	(5,920,638)
12	Nov - 2019	(5,189,478)
13	Dec - 2019	(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, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 16

Line No.	Month-Year	PSCO Gas			
		Monthly Ending Balance	Utility Allocator	Ending Balance Allocated	13 Months Average
1	Dec - 2018	43,077,778	33.56%	14,455,155	
2	Jan - 2019	43,903,806	28.53%	12,527,412	
3	Feb - 2019	44,729,834	29.35%	13,129,555	
4	Mar - 2019	45,555,862	28.51%	12,986,872	
5	Apr - 2019	46,381,890	29.82%	13,830,765	
6	May - 2019	47,207,918	27.66%	13,056,052	
7	Jun - 2019	48,033,946	28.06%	13,480,277	
8	Jul - 2019	48,859,974	30.11%	14,713,330	
9	Aug - 2019	49,686,002	28.42%	14,118,804	
10	Sep - 2019	50,512,030	28.96%	14,630,501	
11	Oct - 2019	51,338,058	28.52%	14,641,939	
12	Nov - 2019	52,164,086	25.63%	13,369,271	
13	Dec - 2019	52,990,114	33.56%	17,781,333	14,055,482

Public Service Company of Colorado
Labor Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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
1	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	36,660	733	37,393		37,393
2	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	232,133	4,643	236,775		236,775
3	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,432	149	7,581		7,581
4	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,900	78	3,978		3,978
5	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	259,257	5,185	264,442		264,442
6	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,978)	(40)	(2,017)		(2,017)
7	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)	(0)	(9)		(9)
8	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	24,020	480	24,500		24,500
9	Operations and Maintenance Expenses	Other Gas Supply			<u>561,415</u>	<u>11,228</u>	<u>572,643</u>		<u>572,643</u>
10									
11	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	39,458	789	40,247	1	40,245
12	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	72,248	1,445	73,693	3	73,690
13	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,971	119	6,090	0	6,090
14	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	72,290	1,446	73,736	1	73,735
15	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,896	58	2,953	0	2,953
16	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,861	197	10,058	0	10,058
17	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	163	3	166	0	166
18	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	74,816	1,496	76,312	1	76,311
19	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,761	55	2,816	0	2,816
20	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	5,078	102	5,179	0	5,179
21	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	93	2	95	0	95
22	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,970	99	5,069	0	5,069
23	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	111	2	113	0	113
24	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	854	17	871	0	871
25	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	18	0	18	0	18
26	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)	(0)	(2)	(0)	(2)
27	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	51	1	52	0	52
28	Operations and Maintenance Expenses	Gas Storage Operations			<u>291,635</u>	<u>5,833</u>	<u>297,467</u>	7	<u>297,461</u>
29									
30	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	25,052	501	25,554	0	25,553
31	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	552	11	564	0	564
32	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	193	4	196	0	196
33	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	0	3	0	3
34	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	20,010	400	20,411	0	20,410
35	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	327	7	334	0	334
36	Operations and Maintenance Expenses	Gas Storage Maintenance			<u>46,138</u>	<u>923</u>	<u>47,061</u>	1	<u>47,060</u>
37									
38	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,491	210	10,701	0	10,701
39	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	200	4	204	0	204
40	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	148,394	2,968	151,362	0	151,361
41	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,996	80	4,076	0	4,076

Public Service Company of Colorado
Labor Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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
42	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	281	6	286	286	
43	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	29	1	29	29	
44	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	0	2	2	
45	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5	0	5	5	
46	Operations and Maintenance Expenses	Gas Production and Gathering Operations			<u>163,398</u>	<u>3,268</u>	<u>166,666</u>	323	166,343
47									
48	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	58	1	59	0	59
49	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	0	5	0	5
50	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)	(0)	(0)	(0)	(0)
51	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	(0)	(1)	(0)	(1)
52	Operations and Maintenance Expenses	Gas Products Extraction Operations			<u>61</u>	<u>1</u>	<u>62</u>	0	62
53									
54	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	46,459	929	47,388	0	47,388
55	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,749	35	1,784	0	1,784
56	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			<u>48,208</u>	<u>964</u>	<u>49,172</u>	0	49,172
57									
58	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,174,634	23,493	1,198,127	167	1,197,959
59	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	777,867	15,557	793,425	111	793,314
60	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	25,053	501	25,554	4	25,550
61	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	129,915	2,598	132,513	18	132,495
62	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	143,220	2,864	146,084	20	146,064
63	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,758,273	35,165	1,793,439	250	1,793,188
64	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	50,527	1,011	51,538	7	51,531
65	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,256)	(65)	(3,321)	(0)	(3,320)
66	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	703,035	14,061	717,096	100	716,996
67	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,428	389	19,817	3	19,814
68	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,293,890	25,878	1,319,768	184	1,319,584
69	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	37,128	743	37,870	5	37,865
70	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		295	295	0	295
71	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	501,134	10,023	511,157	71	511,085
72	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	13,064	261	13,325	2	13,323
73	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		36	36	0	36
74	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	19,760	395	20,155	3	20,152
75	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	880,143	17,603	897,746	125	897,620
76	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	24,572	491	25,063	3	25,060
77	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,851	57	2,908	0	2,908
78	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		24	24	0	24
79	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	25,864	517	26,382	4	26,378
80	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,917	78	3,996	1	3,995
81	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(143)	(3)	(146)	(0)	(146)
82	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,818	56	2,874	0	2,874

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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
83	Operations and Maintenance Expenses	Gas Transmission Operations			<u>7,583,695</u>	<u>152,029</u>	<u>7,735,724</u>	1,080	7,734,644
84									
85	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	816,015	16,320	832,336	116	832,220
86	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	23,824	476	24,300	3	24,297
87	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	215,649	4,313	219,962	31	219,932
88	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,528	111	5,639	1	5,638
89	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	168,852	3,377	172,229	24	172,205
90	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,959	119	6,078	1	6,077
91	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	80	2	82	0	82
92	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,556	191	9,747	1	9,746
93	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	301	6	307	0	307
94	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)	(0)	(18)	(0)	(18)
95	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		78	78	0	78
96	Operations and Maintenance Expenses	Gas Transmission Maintenance			<u>1,245,747</u>	<u>24,993</u>	<u>1,270,740</u>	177	1,270,562
97									
98	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,656,793	113,136	5,769,929		5,769,929
99	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(411,944)	(8,239)	(420,183)		(420,183)
100	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(129,825)	(2,596)	(132,421)		(132,421)
101	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	469,217	9,384	478,601		478,601
102	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	12,682	12,084		12,084
103	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)		(11,727)		(11,727)
104	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	99,497	1,990	101,487		101,487
105	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,716,602	34,332	1,750,934		1,750,934
106	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	45,838	917	46,754		46,754
107	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,222)	(44)	(2,266)		(2,266)
108	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		261	261		261
109	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	52,520	1,050	53,570		53,570
110	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,129,181	42,584	2,171,765		2,171,765
111	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	58,903	1,178	60,081		60,081
112	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,599	192	9,791		9,791
113	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		4,895	4,895		4,895
114	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,700,935	34,019	1,734,953		1,734,953
115	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	46,752	935	47,687		47,687
116	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		29,808	29,808		29,808
117	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	6,111	122	6,233		6,233
118	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	397	8	405		405
119	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	25,761	515	26,276		26,276
120	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	474	9	484		484
121	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	152,006	3,040	155,047		155,047
122	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,193,473	143,869	7,337,343		7,337,343
123	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	164,215	3,284	167,499		167,499

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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
124	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,875	318	16,193		16,193
125	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		73,224	73,224		73,224
126	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,977,427	59,549	3,036,975		3,036,975
127	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	50,556	1,011	51,567		51,567
128	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		100,083	100,083		100,083
129	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	130,822	2,616	133,438		133,438
130	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	10,752,577	215,052	10,967,629		10,967,629
131	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	273,065	5,461	278,526		278,526
132	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,502	50	2,552		2,552
133	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	239,210	239,008		239,008
134	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)		(4,723)		(4,723)
135	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	122,914	2,458	125,372		125,372
136	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,264	205	10,469		10,469
137	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(931)	(19)	(949)		(949)
138	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,448	269	13,717		13,717
139	Operations and Maintenance Expenses	Gas Distribution Operations			<u>33,315,551</u>	<u>1,126,820</u>	<u>34,442,371</u>		<u>34,442,371</u>
140									
141	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	2,029	41	2,070		2,070
142	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	703,368	14,067	717,436		717,436
143	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	19,214	384	19,598		19,598
144	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	663	13	676		676
145	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		22,583	22,583		22,583
146	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	29,703	594	30,297		30,297
147	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,630,829	92,617	4,723,445		4,723,445
148	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	90,873	1,817	92,690		92,690
149	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,786	76	3,861		3,861
150	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		47,713	47,713		47,713
151	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	615,118	12,302	627,420		627,420
152	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,636	313	15,948		15,948
153	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		12,308	12,308		12,308
154	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	53,736	1,075	54,810		54,810
155	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	469	9	478		478
156	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		1,990	1,990		1,990
157	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,344	147	7,491		7,491
158	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	94	2	96		96
159	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,986,319	59,726	3,046,046		3,046,046
160	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	51,325	1,027	52,352		52,352
161	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		45,514	45,514		45,514
162	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	103,601	2,072	105,673		105,673
163	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,834,033	96,681	4,930,714		4,930,714
164	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	133,833	2,677	136,510		136,510

Public Service Company of Colorado
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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
165	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,272	225	11,498		11,498
166	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		30,994	30,994		30,994
167	Operations and Maintenance Expenses	Gas Distribution Maintenance			<u>14,293,245</u>	<u>446,966</u>	<u>14,740,211</u>		14,740,211
168									
169	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	77,803	1,556	79,359	2	79,356
170	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,789	176	8,965	0	8,965
171	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	70,334	1,407	71,740		71,740
172	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,762,463	55,249	2,817,712		2,817,712
173	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	79,575	1,591	81,166		81,166
174	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,503	130	6,633		6,633
175	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	8,391,030	167,821	8,558,851	245	8,558,606
176	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	1,097,584	21,952	1,119,536	32	1,119,504
177	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	31,338	627	31,964	1	31,964
178	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	909,015	18,180	927,195	27	927,169
179	Operations and Maintenance Expenses	Customer Accounting Expense			<u>13,434,434</u>	<u>268,689</u>	<u>13,703,123</u>	307	13,702,816
180									
181	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	430,298	8,606	438,904	13	438,891
182	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	409,765	8,195	417,960	12	417,948
183	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,280	226	11,505	0	11,505
184	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	47,676	954	48,630	1	48,628
185	Operations and Maintenance Expenses	Customer Service Expense			<u>899,018</u>	<u>17,980</u>	<u>916,999</u>	26	916,973
186									
187	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,608	32	1,640	0	1,640
188	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	643,853	12,877	656,730	19	656,711
189	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	22,992	460	23,452	1	23,451
190	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(64)	(1)	(66)	(0)	(66)
191	Operations and Maintenance Expenses	Sales Expense			<u>668,389</u>	<u>13,368</u>	<u>681,756</u>	20	681,737
192									
193	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,045,912	140,918	7,186,831	1,134	7,185,696
194	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,555,747)	33,057	(1,522,690)	(240)	(1,522,450)
195	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590		3,208,590	506	3,208,084
196	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(174,554)	(8,821)	(183,376)	(29)	(183,347)
197	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,226,825	14,931	3,241,757	512	3,241,245
198	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(266,504)		(266,504)	(42)	(266,462)
199	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,480,251)		(2,480,251)	(392)	(2,479,860)
200	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	(0)	(0)	(0)	(0)
201	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	72,998	1,460	74,458	12	74,447
202	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(125,041)	(2,501)	(127,542)	(20)	(127,522)
203	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	223,200		223,200	35	223,165
204	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	33,568		33,568	5	33,563
205	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	323,119		323,119	51	323,068

Public Service Company of Colorado
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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
206	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	7,280,458		7,280,458	1,149	7,279,308
207	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,866,875		5,866,875	926	5,865,949
208	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	11,885,163		11,885,163	1,876	11,883,287
209	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	(28)	(177,237)
210	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	(0)	(0)
211	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	90,822	1,816	92,639	15	92,624
212	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	48,301	966	49,267	8	49,259
213	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(128)	(3)	(131)	(0)	(130)
214	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	13,119	262	13,381	2	13,379
215	Operations and Maintenance Expenses	Administrative & General Expense			<u>34,539,461</u>	<u>182,087</u>	<u>34,721,548</u>	5,481	34,716,067
216									
217	Operations and Maintenance Expenses				<u>107,090,395</u>	<u>2,255,148</u>	<u>109,345,543</u>	<u>7,421</u>	<u>109,338,122</u>
218									
219	Basis for Derived Allocators:				107,090,395	2,255,148	109,345,543	7,421	109,338,122
220	LABOR				72,550,934	2,073,061	74,623,995	1,940	74,622,055
221	LABXAG								
222									

**Public Service Company of Colorado
Contractor Retentions Eliminations
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 18**

This adjustment does not occur in 2019

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2019

Attachment SPB-2
PSCo Gas Rate Case 2019 Test Year
Hearing Exhibit 102
Schedule 49
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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	592,901		592,901
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	672,171		672,171
5	ADIT	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(4,587,084)		(4,587,084)
6	ADIT	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	295,392		295,392
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	(363,825)		(363,825)
12	ADIT	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	133,651	(133,651)	
13	ADIT	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	1,854,702		1,854,702
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	50,673		50,673
16	ADIT	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	52,597	(52,597)	
17	ADIT	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	(129,571)	129,571	
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	(181,289)	181,289	
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	(747,505)	747,505	
24	ADIT	Non-Plant Tax	SchM-186 - Deferred Fuel Costs	PIS-NET	(3,423,965)	3,423,965	
25	ADIT	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	17,244,547	(17,244,547)	
26	ADIT	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	6,241		6,241
27	ADIT	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	493,859	(493,859)	
28	ADIT	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(36,986,793)	36,986,793	
29	ADIT	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	6,040,930	(6,040,930)	
30	ADIT	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	8,343,591	(8,343,591)	
31	ADIT	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	362,296		362,296
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	(2,192,131)	7,902,891	5,710,760
34	ADIT			Sub-Total ADIT	(2,192,131)	7,902,891	5,710,760

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2019

Attachment SPB-2
PSCo Gas Rate Case 2019 Test Year
Hearing Exhibit 102
Page 54 of 87
Schedule 49

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	52,276		52,276
38	Schedule M Temporary	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(3,380,297)		(3,380,297)
39	Schedule M Temporary	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	(114,457)		(114,457)
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	20,327	(20,327)	
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	(185,119)		(185,119)
44	Schedule M Temporary	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	6,751	(6,751)	
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-186 - Deferred Fuel Costs	PIS-NET	(12,911)	12,911	
48	Schedule M Temporary	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	(2,888,189)	2,888,189	
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	595,509	(595,509)	
51	Schedule M Temporary	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(547)	547	
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	242,649	(242,649)	
54	Schedule M Temporary	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	(69,104)		(69,104)
55	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant Tax	(2,063,985)	(2,056,149)	(4,120,134)
56	Schedule M Temporary			Sub-Total Schedule M Temporary	(2,063,985)	(2,056,149)	(4,120,134)
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, 2019

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	(19,868)		(19,868)
64	Deferred Taxes	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	1,284,733		1,284,733
65	Deferred Taxes	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	43,501		43,501
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	(7,726)	7,726	
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	70,357		70,357
70	Deferred Taxes	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	(2,566)	2,566	
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-186 - Deferred Fuel Costs	PIS-NET	4,907	(4,907)	
74	Deferred Taxes	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	1,010,866	(1,010,866)	
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	(226,332)	226,332	
77	Deferred Taxes	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	208	(208)	
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	(92,222)	92,222	
80	Deferred Taxes	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	26,264		26,264
81	Deferred Taxes	Non-Plant Tax		<u>Sub-Total Non-Plant Tax</u>	<u>697,615</u>	<u>868,304</u>	<u>1,565,919</u>
82	Deferred Taxes			Sub-Total Deferred Taxes	697,615	868,304	1,565,919

Public Service Company of Colorado
FAS 112- Post Employment Benefits
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 20

Line No.	Month	2019 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-18	(2,892,180)	33.56%	(970,498)
2	January-19	(2,860,013)	28.53%	(816,070)
3	February-19	(2,827,847)	29.35%	(830,058)
4	March-19	(2,795,680)	28.51%	(796,981)
5	April-19	(2,763,513)	29.82%	(824,061)
6	May-19	(2,731,347)	27.66%	(755,395)
7	June-19	(2,699,180)	28.06%	(757,500)
8	July-19	(2,667,013)	30.11%	(803,125)
9	August-19	(2,634,847)	28.42%	(748,720)
10	September-19	(2,602,680)	28.96%	(753,850)
11	October-19	(2,570,513)	28.52%	(733,127)
12	November-19	(2,538,347)	25.63%	(650,560)
13	December-19	(2,506,180)	33.56%	(840,972)
14	13 Month Average	(2,699,180)	29.28%	(790,840)
PSCo Gas Retail 13 Month Average				<u>(790,840)</u>

Public Service Company of Colorado
Jurisdictional Allocation Factors
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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	20,031	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)				(83)	(2,258,748)	(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				110,992	110,992	110,992
30	Payroll Tax Adjustment (Jur Allocated)				8	110,985	110,992
31							

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 22**

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Public Service Company of Colorado
O&M Escalation
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 23

Line No.	Financial Category	Functional Category	FERC Account	Labor Designator	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
1	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	Labor - Base	36,660	2.00%	733	37,393
2	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	Labor - Base	232,133	2.00%	4,643	236,775
3	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	7,432	2.00%	149	7,581
4	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	3,900	2.00%	78	3,978
5	Operations and Maintenance Expenses	Other Gas Supply	81000-Gas-Compress Stat Fuel	Non-Labor	(957,509)			(957,509)
6	Operations and Maintenance Expenses	Other Gas Supply	81200-Gas Used for Oth Utility	Non-Labor	(30,681)			(30,681)
7	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Base	259,257	2.00%	5,185	264,442
8	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Base	(1,978)	2.00%	(40)	(2,017)
9	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Incentive	(9)	2.00%	(0)	(9)
10	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Incentive	24,020	2.00%	480	24,500
11	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	Non-Labor	53,476			53,476
12	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	Non-Labor	59,728			59,728
13	Operations and Maintenance Expenses	Other Gas Supply			(313,571)	0	11,228	(302,342)
14								
15	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	39,458	2.00%	789	40,247
16	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	72,248	2.00%	1,445	73,693
17	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Incentive	5,971	2.00%	119	6,090
18	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Non-Labor	2,405			2,405
19	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Non-Labor	14,638			14,638
20	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	Labor - Base	72,290	2.00%	1,446	73,736
21	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	Labor - Incentive	2,896	2.00%	58	2,953
22	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	Non-Labor	156,139			156,139
23	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	Labor - Base	9,861	2.00%	197	10,058
24	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	Labor - Incentive	163	2.00%	3	166
25	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	Non-Labor	1,682			1,682
26	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	Labor - Base	74,816	2.00%	1,496	76,312
27	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	Labor - Incentive	2,761	2.00%	55	2,816
28	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	Non-Labor	81,773			81,773
29	Operations and Maintenance Expenses	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	Non-Labor	35,123			35,123
30	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	Labor - Base	5,078	2.00%	102	5,179
31	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	Labor - Incentive	93	2.00%	2	95
32	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	Non-Labor	4,168			4,168
33	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	Labor - Base	4,970	2.00%	99	5,069
34	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	Labor - Incentive	111	2.00%	2	113
35	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	Non-Labor	15			15
36	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	Non-Labor	1,026			1,026
37	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	Labor - Base	854	2.00%	17	871
38	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	Labor - Base	18	2.00%	0	18
39	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	Labor - Incentive	(2)	2.00%	(0)	(2)
40	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	Labor - Incentive	51	2.00%	1	52
41	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	Non-Labor	33,449			33,449
42	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	Non-Labor	7,240			7,240

Public Service Company of Colorado
O&M Escalation
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 23

Line No.	Financial Category	Functional Category	FERC Account	Labor Designator	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
43	Operations and Maintenance Expenses	Gas Storage Operations			629,293	0	5,833	635,126
44								
45	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	Labor - Base	25,052	2.00%	501	25,554
46	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	Labor - Incentive	552	2.00%	11	564
47	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	Non-Labor	751,779			751,779
48	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	Labor - Base	193	2.00%	4	196
49	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	Labor - Incentive	3	2.00%	0	3
50	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	Non-Labor	49			49
51	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	Labor - Base	20,010	2.00%	400	20,411
52	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	Labor - Incentive	327	2.00%	7	334
53	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	Non-Labor	28,979			28,979
54	Operations and Maintenance Expenses	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	Non-Labor	28			28
55	Operations and Maintenance Expenses	Gas Storage Maintenance			826,973	0	923	827,896
56								
57	Operations and Maintenance Expenses	Gas Production and Gathering Operati	75300-Production Well Expense	Labor - Base	10,491	2.00%	210	10,701
58	Operations and Maintenance Expenses	Gas Production and Gathering Operati	75300-Production Well Expense	Labor - Incentive	200	2.00%	4	204
59	Operations and Maintenance Expenses	Gas Production and Gathering Operati	75300-Production Well Expense	Non-Labor	3,296			3,296
60	Operations and Maintenance Expenses	Gas Production and Gathering Operati	75500-Prod Comp Stat Fuel&Pwr	Non-Labor	211,515			211,515
61	Operations and Maintenance Expenses	Gas Production and Gathering Operati	75900-Production Other Expense	Labor - Base	148,394	2.00%	2,968	151,362
62	Operations and Maintenance Expenses	Gas Production and Gathering Operati	75900-Production Other Expense	Labor - Incentive	3,996	2.00%	80	4,076
63	Operations and Maintenance Expenses	Gas Production and Gathering Operati	75900-Production Other Expense	Non-Labor	159,443			159,443
64	Operations and Maintenance Expenses	Gas Production and Gathering Operati	76000-Natural Gas Prod Rent	Labor - Base	281	2.00%	6	286
65	Operations and Maintenance Expenses	Gas Production and Gathering Operati	76000-Natural Gas Prod Rent	Labor - Base	29	2.00%	1	29
66	Operations and Maintenance Expenses	Gas Production and Gathering Operati	76000-Natural Gas Prod Rent	Labor - Incentive	2	2.00%	0	2
67	Operations and Maintenance Expenses	Gas Production and Gathering Operati	76000-Natural Gas Prod Rent	Labor - Incentive	5	2.00%	0	5
68	Operations and Maintenance Expenses	Gas Production and Gathering Operati	76000-Natural Gas Prod Rent	Non-Labor	11,047			11,047
69	Operations and Maintenance Expenses	Gas Production and Gathering Operati	76000-Natural Gas Prod Rent	Non-Labor	2,564			2,564
70	Operations and Maintenance Expenses	Gas Production and Gathering Operations			551,262	0	3,268	554,530
71								
72	Operations and Maintenance Expenses	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	Non-Labor	2,402			2,402
73	Operations and Maintenance Expenses	Gas Products Extraction Operations	77200-Gas Shrinkage	Non-Labor				
74	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Base	58	2.00%	1	59
75	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Base	5	2.00%	0	5
76	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Incentive	(0)	2.00%	(0)	(0)
77	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Incentive	(1)	2.00%	(0)	(1)
78	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Non-Labor	2,311			2,311
79	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Non-Labor	472			472
80	Operations and Maintenance Expenses	Gas Products Extraction Operations			5,246	0	1	5,247
81								
82	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Base	46,459	2.00%	929	47,388
83	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Incentive	1,749	2.00%	35	1,784
84	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Non-Labor	75,379			75,379

Public Service Company of Colorado
O&M Escalation
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 23

Line No.	Financial Category	Functional Category	FERC Account	Labor Designator	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
85	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			123,587	0	964	124,551
86								
87	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	1,174,634	2.00%	23,493	1,198,127
88	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	777,867	2.00%	15,557	793,425
89	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	25,053	2.00%	501	25,554
90	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	129,915	2.00%	2,598	132,513
91	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Non-Labor	618,301			618,301
92	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Non-Labor	791,075			791,075
93	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Base	143,220	2.00%	2,864	146,084
94	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Base	1,758,273	2.00%	35,165	1,793,439
95	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	50,527	2.00%	1,011	51,538
96	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	(3,256)	2.00%	(65)	(3,321)
97	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Non-Labor	818,381			818,381
98	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Non-Labor	928			928
99	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	Labor - Base	703,035	2.00%	14,061	717,096
100	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	Labor - Incentive	19,428	2.00%	389	19,817
101	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	Non-Labor	7,711			7,711
102	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	Non-Labor	1,223,726			1,223,726
103	Operations and Maintenance Expenses	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	Non-Labor	721,303			721,303
104	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Labor - Base	1,293,890	2.00%	25,878	1,319,768
105	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Labor - Incentive	37,128	2.00%	743	37,870
106	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Non-Labor	10,711			10,711
107	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Non-Labor	11,695,358			11,695,358
108	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Base	501,134	2.00%	10,023	511,157
109	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Incentive	13,064	2.00%	261	13,325
110	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	Non-Labor	492,492			492,492
111	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Base	19,760	2.00%	395	20,155
112	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Base	880,143	2.00%	17,603	897,746
113	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	24,572	2.00%	491	25,063
114	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	2,851	2.00%	57	2,908
115	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Non-Labor	1,964			1,964
116	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Non-Labor	342,980			342,980
117	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Labor - Base	25,864	2.00%	517	26,382
118	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Labor - Base	3,917	2.00%	78	3,996
119	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	(143)	2.00%	(3)	(146)
120	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	2,818	2.00%	56	2,874
121	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Non-Labor	911,745			911,745
122	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Non-Labor	305,444			305,444
123	Operations and Maintenance Expenses	Gas Transmission Operations			25,525,813	0	151,674	25,677,487
124								
125	Operations and Maintenance Expenses	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	Non-Labor	(78)			(78)
126	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Labor - Base	816,015	2.00%	16,320	832,336

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127	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Labor - Incentive	23,824	2.00%	476	24,300
128	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Non-Labor	837			837
129	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Non-Labor	412,247			412,247
130	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Labor - Base	215,649	2.00%	4,313	219,962
131	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Labor - Incentive	5,528	2.00%	111	5,639
132	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Non-Labor	309,084			309,084
133	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Labor - Base	168,852	2.00%	3,377	172,229
134	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Labor - Incentive	5,959	2.00%	119	6,078
135	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Non-Labor	7,649			7,649
136	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Non-Labor	358,404			358,404
137	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Base	80	2.00%	2	82
138	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Base	9,556	2.00%	191	9,747
139	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	301	2.00%	6	307
140	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	(18)	2.00%	(0)	(18)
141	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Non-Labor	15,427			15,427
142	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Non-Labor	195,038			195,038
143	Operations and Maintenance Expenses	Gas Transmission Maintenance			2,544,355	0	24,915	2,569,270
144								
145	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	5,656,793	2.00%	113,136	5,769,929
146	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	(411,944)	2.00%	(8,239)	(420,183)
147	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	(129,825)	2.00%	(2,596)	(132,421)
148	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	469,217	2.00%	9,384	478,601
149	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Injuries & Damag	(599)			(599)
150	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Pension	(11,727)			(11,727)
151	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Non-Labor	529,593			529,593
152	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Non-Labor	5,642,906			5,642,906
153	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Base	99,497	2.00%	1,990	101,487
154	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Base	1,716,602	2.00%	34,332	1,750,934
155	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	45,838	2.00%	917	46,754
156	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	(2,222)	2.00%	(44)	(2,266)
157	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Non-Labor	567,450			567,450
158	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Non-Labor	73,246			73,246
159	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Base	52,520	2.00%	1,050	53,570
160	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Base	2,129,181	2.00%	42,584	2,171,765
161	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	58,903	2.00%	1,178	60,081
162	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	9,599	2.00%	192	9,791
163	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Non-Labor	6,484			6,484
164	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Non-Labor	18,617,176			18,617,176
165	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Base	1,700,935	2.00%	34,019	1,734,953
166	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Incentive	46,752	2.00%	935	47,687
167	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Non-Labor	346,428			346,428
168	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Labor - Base	6,111	2.00%	122	6,233

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169	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Labor - Incentive	397	2.00%	8	405
170	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Non-Labor	32,555			32,555
171	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Labor - Base	25,761	2.00%	515	26,276
172	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Labor - Incentive	474	2.00%	9	484
173	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Non-Labor	12,014			12,014
174	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Base	152,006	2.00%	3,040	155,047
175	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Base	7,193,473	2.00%	143,869	7,337,343
176	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	164,215	2.00%	3,284	167,499
177	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	15,875	2.00%	318	16,193
178	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Non-Labor	21,344			21,344
179	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Non-Labor	(10,346,013)			(10,346,013)
180	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Base	2,977,427	2.00%	59,549	3,036,975
181	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Incentive	50,556	2.00%	1,011	51,567
182	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Non-Labor	13,989			13,989
183	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Non-Labor	3,646,194			3,646,194
184	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Base	130,822	2.00%	2,616	133,438
185	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Base	10,752,577	2.00%	215,052	10,967,629
186	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	273,065	2.00%	5,461	278,526
187	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	2,502	2.00%	50	2,552
188	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Injuries & Damag	(202)			(202)
189	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Pension	(4,723)			(4,723)
190	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Non-Labor	4,967,228			4,967,228
191	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Non-Labor	6,087,985			6,087,985
192	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Labor - Base	122,914	2.00%	2,458	125,372
193	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Labor - Base	10,264	2.00%	205	10,469
194	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	(931)	2.00%	(19)	(949)
195	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	13,448	2.00%	269	13,717
196	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Non-Labor	4,497,118			4,497,118
197	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Non-Labor	908,443			908,443
198	Operations and Maintenance Expenses	Gas Distribution Operations			68,939,690	1	666,656	69,606,346
199								
200	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	2,029	2.00%	41	2,070
201	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	703,368	2.00%	14,067	717,436
202	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	19,214	2.00%	384	19,598
203	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	663	2.00%	13	676
204	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Non-Labor	4,578			4,578
205	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Non-Labor	302,305			302,305
206	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Base	29,703	2.00%	594	30,297
207	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Base	4,630,829	2.00%	92,617	4,723,445
208	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	90,873	2.00%	1,817	92,690
209	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	3,786	2.00%	76	3,861
210	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Non-Labor	5,464			5,464

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211	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Non-Labor	8,453,131			8,453,131
212	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Base	615,118	2.00%	12,302	627,420
213	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Incentive	15,636	2.00%	313	15,948
214	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Non-Labor	729,202			729,202
215	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Base	53,736	2.00%	1,075	54,810
216	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Incentive	469	2.00%	9	478
217	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Non-Labor	18,849			18,849
218	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Labor - Base	7,344	2.00%	147	7,491
219	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Labor - Incentive	94	2.00%	2	96
220	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Non-Labor	2,066			2,066
221	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Base	2,986,319	2.00%	59,726	3,046,046
222	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Incentive	51,325	2.00%	1,027	52,352
223	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Non-Labor	2,124			2,124
224	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Non-Labor	2,984,088			2,984,088
225	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Base	103,601	2.00%	2,072	105,673
226	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Base	4,834,033	2.00%	96,681	4,930,714
227	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	133,833	2.00%	2,677	136,510
228	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	11,272	2.00%	225	11,498
229	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Non-Labor	6,000			6,000
230	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Non-Labor	3,503,931			3,503,931
231	Operations and Maintenance Expenses	Gas Distribution Maintenance			30,304,982	0	285,865	30,590,846
232								
233	Operations and Maintenance Expenses	Gas Manufactured Plant	73500-Gas Misc Prod Expense	Non-Labor	19,607			19,607
234	Operations and Maintenance Expenses	Gas Manufactured Plant			19,607			19,607
235								
236	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	Non-Labor	2,204			2,204
237	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	Non-Labor	(2,204)			(2,204)
238	Operations and Maintenance Expenses	Steam Production Operation						
239								
240	Operations and Maintenance Expenses	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor				
241	Operations and Maintenance Expenses	Distribution Operations						
242								
243	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	Labor - Base	77,803	2.00%	1,556	79,359
244	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	Labor - Incentive	8,789	2.00%	176	8,965
245	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	Non-Labor	20,869			20,869
246	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Base	70,334	2.00%	1,407	71,740
247	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Base	2,762,463	2.00%	55,249	2,817,712
248	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	79,575	2.00%	1,591	81,166
249	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	6,503	2.00%	130	6,633
250	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Non-Labor	1,012,954			1,012,954
251	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Non-Labor	707,187			707,187
252	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Base	8,391,030	2.00%	167,821	8,558,851

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253	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Base	1,097,584	2.00%	21,952	1,119,536
254	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Incentive	31,338	2.00%	627	31,964
255	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Labor - Incentive	909,015	2.00%	18,180	927,195
256	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Non-Labor	3,859,460			3,859,460
257	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	Non-Labor	4,634,156			4,634,156
258	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	Non-Labor	3,338,398			3,338,398
259	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commc	Non-Labor	619,140			619,140
260	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	Non-Labor	67			67
261	Operations and Maintenance Expenses	Customer Accounting Expense			27,626,665	0	268,689	27,895,354
262								
263	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	430,298	2.00%	8,606	438,904
264	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	409,765	2.00%	8,195	417,960
265	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	11,280	2.00%	226	11,505
266	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	47,676	2.00%	954	48,630
267	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Non-Labor	23,661			23,661
268	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Non-Labor	43,676			43,676
269	Operations and Maintenance Expenses	Customer Service Expense	90812G-Customer Asst Expense Gas	Non-Labor				
270	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction adverti	Non-Labor	584,903			584,903
271	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction adverti	Non-Labor	360,846			360,846
272	Operations and Maintenance Expenses	Customer Service Expense			1,912,104	0	17,980	1,930,085
273								
274	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Base	1,608	2.00%	32	1,640
275	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Base	643,853	2.00%	12,877	656,730
276	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Incentive	22,992	2.00%	460	23,452
277	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Incentive	(64)	2.00%	(1)	(66)
278	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Non-Labor	724			724
279	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Non-Labor	89,933			89,933
280	Operations and Maintenance Expenses	Sales Expense			759,045	0	13,368	772,413
281								
282	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Base	7,045,912	2.00%	140,918	7,186,831
283	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Base	(1,555,747)	2.00%	(31,115)	(1,586,862)
284	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Base	3,208,590	2.00%	64,172	3,272,762
285	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	(174,554)	2.00%	(3,491)	(178,046)
286	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	3,226,825	2.00%	64,537	3,291,362
287	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	(266,504)	2.00%	(5,330)	(271,835)
288	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	(2,480,251)	2.00%	(49,605)	(2,529,856)
289	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Non-Labor	7,814			7,814
290	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Non-Labor	(2,658)			(2,658)
291	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	Labor - Base	(0)	2.00%	(0)	(0)
292	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	Labor - Base	72,998	2.00%	1,460	74,458
293	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	Non-Labor	7,293,643			7,293,643
294	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	Non-Labor	1,891,373			1,891,373

Public Service Company of Colorado
O&M Escalation
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 23

Line No.	Financial Category	Functional Category	FERC Account	Labor Designator	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
295	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	Non-Labor	(33,532)			(33,532)
296	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	Non-Labor	(7,718,105)			(7,718,105)
297	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	Labor - Base	(125,041)	2.00%	(2,501)	(127,542)
298	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	Non-Labor	3,674,690			3,674,690
299	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	Non-Labor	1,223,835			1,223,835
300	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	Non-Labor	1,104			1,104
301	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	Non-Labor	1,049,048			1,049,048
302	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	3,095,839			3,095,839
303	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	(151,835)			(151,835)
304	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	Non-Labor	(788,825)			(788,825)
305	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	Non-Labor				
306	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	Non-Labor				
307	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	Non-Labor	642,888			642,888
308	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	Non-Labor	(287,504)			(287,504)
309	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Labor - Base	90,822	2.00%	1,816	92,639
310	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Labor - Base	48,301	2.00%	966	49,267
311	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	(128)	2.00%	(3)	(131)
312	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	13,119	2.00%	262	13,381
313	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Non-Labor	12,205,801			12,205,801
314	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Non-Labor	334,515			334,515
315	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	Non-Labor	354,811			354,811
316	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	Non-Labor	341,681			341,681
317	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	Non-Labor	(499,903)			(499,903)
318	Operations and Maintenance Expenses	Administrative & General Expense			31,739,021	0	182,087	31,921,108
319								
320	Operations and Maintenance Expenses				191,194,073	3	1,633,451	192,827,524
321								
322	Base Labor Escalation Adjustment						1,633,451	
323								

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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
1	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC CPUC	465,106,840	(1,552,464)	463,554,376		463,554,376
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 Re	465,411,340	(1,552,464)	463,858,876	304,500	463,554,376
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	72	1,733,205
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	14	355,950
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 F	3,930,069	109,983	4,040,052	89	4,039,964
16									
17	Operating Revenue			Sub-Total Operat	469,341,409	(1,442,481)	467,898,928	304,589	467,594,340
18									
19	Debt Return on Prepaid Pension Asset								
20	Total Revenue				469,341,409	(1,442,481)	467,898,928	304,589	467,594,340
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	13,581,975	(13,581,975)			
24	Cost of Sales	Other Gas Supply		Sub-Total Other C	13,581,975	(13,581,975)			
25									
26	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC					
27	Cost of Sales	Purchased Power		Sub-Total Purcha:					
28									
29	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	348,520,092	(348,520,092)			
30	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	94,664,236	(94,664,236)			
31	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC					
32	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC					
33	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC					
34	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	127,689,086	(127,689,086)			
35	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC					
36	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(127,627,439)	127,627,439			
37	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(253,974)	253,974			
38	Cost of Sales	Gas Purchased for Resale		Sub-Total Gas Pur	442,992,001	(442,992,001)			
39									
40	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	233,023	(233,023)			
41	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	20,951	(20,951)			
42	Cost of Sales	Gas Products Extraction Plant		Sub-Total Gas Prc	253,974	(253,974)			
43									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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
44	Cost of Sales			Sub-Total Cost of	456,827,950	(456,827,950)	-	-	-
45	Total Cost of Sales				456,827,950	(456,827,950)			
46									
47	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	280,125	5,602	285,727		285,727
48	Operations and Maintenance Expenses	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)		(957,509)		(957,509)
49	Operations and Maintenance Expenses	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)		(30,681)		(30,681)
50	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	394,494	5,626	400,120		400,120
51	Operations and Maintenance Expenses	Other Gas Supply		Sub-Total Other G	(313,571)	11,228	(302,342)		(302,342)
52									
53	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	134,720	2,354	137,074	5	137,069
54	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	231,324	1,504	232,828	3	232,825
55	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	11,705	200	11,906	0	11,906
56	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	159,350	1,552	160,901	2	160,899
57	Operations and Maintenance Expenses	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123		35,123	0	35,123
58	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	9,339	103	9,442	0	9,442
59	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	6,122	102	6,224	0	6,224
60	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	41,609	18	41,627	2	41,626
61	Operations and Maintenance Expenses	Gas Storage Operations		Sub-Total Gas Sto	629,293	5,833	635,126	13	635,113
62									
63	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	777,384	512	777,896	11	777,885
64	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	244	4	248	0	248
65	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	49,317	407	49,724	1	49,723
66	Operations and Maintenance Expenses	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28		28	0	28
67	Operations and Maintenance Expenses	Gas Storage Maintenance		Sub-Total Gas Sto	826,973	923	827,896	12	827,885
68									
69	Tota Gas Storage				1,456,266	6,755	1,463,022	24	1,462,998
70									
71	Operations and Maintenance Expenses	Gas Production and Gathering Operator	75300-Production Well Expense	P&GDMD	13,988	214	14,201	0	14,201
72	Operations and Maintenance Expenses	Gas Production and Gathering Operator	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515		211,515	8	211,507
73	Operations and Maintenance Expenses	Gas Production and Gathering Operator	75900-Production Other Expense	P&GDMD	311,833	3,048	314,881	1	314,880
74	Operations and Maintenance Expenses	Gas Production and Gathering Operator	76000-Natural Gas Prod Rent	PSC FERC	13,927	6	13,933	13,933	
75	Operations and Maintenance Expenses	Gas Production and Gathering Operations		Sub-Total Gas Prc	551,262	3,268	554,530	13,942	540,588
76									
77	Operations and Maintenance Expenses	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402		2,402	0	2,402
78	Operations and Maintenance Expenses	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD					
79	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,845	1	2,846	0	2,846
80	Operations and Maintenance Expenses	Gas Products Extraction Operations		Sub-Total Gas Prc	5,246	1	5,247	0	5,247
81									
82	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	123,587	964	124,551	0	124,551
83	Operations and Maintenance Expenses	Gas Products Extraction Maintenance		Sub-Total Gas Prc	123,587	964	124,551	0	124,551
84									
85	Total Gas Products Extraction				128,833	965	129,799	0	129,798
86									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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
87	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	3,516,845	42,149	3,558,994	497	3,558,498
88	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	2,768,074	38,975	2,807,049	392	2,806,658
89	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Commpressor Stat	TRDMD	1,953,901	14,449	1,968,350	275	1,968,075
90	Operations and Maintenance Expenses	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	721,303		721,303	7,092	714,211
91	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	13,037,086	26,917	13,064,003	1,823	13,062,179
92	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	1,006,690	10,320	1,017,010	142	1,016,868
93	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,272,269	18,571	1,290,840	180	1,290,660
94	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	1,249,646	649	1,250,295	174	1,250,121
95	Operations and Maintenance Expenses	Gas Transmission Operations		Sub-Total Gas Tra	25,525,813	152,031	25,677,844	10,574	25,667,269
96									
97	Operations and Maintenance Expenses	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)		(78)	(0)	(78)
98	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	1,252,923	16,797	1,269,720	177	1,269,543
99	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	530,261	4,424	534,685	75	534,610
100	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	540,864	3,496	544,360	76	544,284
101	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	220,384	278	220,662	31	220,631
102	Operations and Maintenance Expenses	Gas Transmission Maintenance		Sub-Total Gas Tra	2,544,355	24,994	2,569,349	359	2,568,990
103									
104	Total Gas Transmission				28,070,168	177,025	28,247,193	10,933	28,236,260
105									
106	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	11,744,414	125,525	11,869,939		11,869,939
107	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	2,500,411	37,457	2,537,868		2,537,868
108	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	20,873,862	52,479	20,926,341		20,926,341
109	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	2,094,115	81,459	2,175,574		2,175,574
110	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	39,063	182	39,244		39,244
111	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	38,249	528	38,777		38,777
112	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(2,799,099)	230,536	(2,568,563)		(2,568,563)
113	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	6,688,165	179,985	6,868,150		6,868,150
114	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	22,209,254	535,702	22,744,956		22,744,956
115	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	5,551,257	2,914	5,554,171		5,554,171
116	Operations and Maintenance Expenses	Gas Distribution Operations		Sub-Total Gas Dis	68,939,690	1,246,767	70,186,457		70,186,457
117									
118	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,032,157	38,886	1,071,043		1,071,043
119	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	13,213,784	168,715	13,382,499		13,382,499
120	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	1,359,955	37,899	1,397,854		1,397,854
121	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	73,053	3,696	76,750		76,750
122	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	9,504	181	9,685		9,685
123	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	6,023,857	116,067	6,139,924		6,139,924
124	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	8,592,670	135,721	8,728,391		8,728,391
125	Operations and Maintenance Expenses	Gas Distribution Maintenance		Sub-Total Gas Dis	30,304,982	501,164	30,806,146		30,806,146
126									
127	Total Gas Distribution				99,244,672	1,747,932	100,992,603		100,992,603
128									
129	Operations and Maintenance Expenses	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607		19,607		19,607

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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
130	Operations and Maintenance Expenses	Gas Manufactured Plant		Sub-Total Gas Ma	19,607		19,607		19,607
131									
132	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	107,461	1,732	109,193	3	109,190
133	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	4,639,016	58,377	4,697,393		4,697,393
134	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	18,922,583	208,579	19,131,163	548	19,130,615
135	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398		3,338,398		3,338,398
136	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Comm	PSC CPUC	619,140		619,140		619,140
137	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67		67		67
138	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET					
139	Operations and Maintenance Expenses	Customer Accounting Expense		Sub-Total Custorr	27,626,665	268,689	27,895,354	551	27,894,803
140									
141	Customer Deposit Interest					20,032	20,032	1	20,031
142	Sub-total Customer Accounting Expenses				27,626,665	288,721	27,915,386	551	27,914,835
143									
144	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	966,356	17,980	984,336	28	984,308
145	Operations and Maintenance Expenses	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC					
146	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction adverti	BILLS	945,749		945,749	27	945,722
147	Operations and Maintenance Expenses	Customer Service Expense		Sub-Total Custorr	1,912,104	17,980	1,930,085	55	1,930,030
148									
149	Sub-Total Customer Service Expense				1,912,104	17,980	1,930,085	55	1,930,030
150									
151	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	759,045	13,368	772,413	22	772,391
152	Operations and Maintenance Expenses	Sales Expense		Sub-Total Sales E	759,045	13,368	772,413	22	772,391
153									
154	Total Customer Expense				30,297,815	320,069	30,617,884	629	30,617,255
155									
156	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	9,009,426	180,085	9,189,512	1,451	9,188,061
157	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	9,258,014	1,460	9,259,474	1,462	9,258,013
158	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,751,637)		(7,751,637)	(1,224)	(7,750,413)
159	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	4,773,484	(2,501)	4,770,983	753	4,770,230
160	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,050,152		1,050,152	166	1,049,986
161	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	3,204,841		3,204,841	506	3,204,335
162	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	25,032,496		25,032,496	3,951	25,028,544
163	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	(28)	(177,237)
164	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	(0)	(0)
165	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839		3,095,839	489	3,095,350
166	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	(151,835)	536,841	385,005		385,005
167	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)		(788,825)	(125)	(788,701)
168	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT					
169	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	355,384		355,384	56	355,328
170	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,692,430	3,042	12,695,472	2,004	12,693,468
171	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811		354,811	56	354,755
172	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(158,222)		(158,222)	(25)	(158,197)

Public Service Company of Colorado
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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
173	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank	PSC CPUC					
174	Operations and Maintenance Expenses	Administrative & General Expense		Sub-Total Admini	59,799,093	718,928	60,518,020	9,492	60,508,528
175									
176	Operations and Maintenance Expenses			Sub-Total Operat	<u>219,254,145</u>	<u>2,966,138</u>	<u>222,220,283</u>	<u>35,020</u>	<u>222,185,263</u>
177									
178	Total Gas Operations and Maintenance Expenses				219,254,145	2,986,170	222,240,316	35,021	222,205,295
179									
180	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	4,256,163	(117,618)	4,138,545	151	4,138,393
181	Depreciation Expense	Intangible Plant		Sub-Total Intangil	4,256,163	(117,618)	4,138,545	151	4,138,393
182									
183	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC	25,419		25,419		25,419
184	Depreciation Expense	Gas Manufactured Plant		Sub-Total Gas Ma	25,419		25,419		25,419
185									
186	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	140,226		140,226	0	140,226
187	Depreciation Expense	Gas Production and Gathering Plant		Sub-Total Gas Prc	140,226		140,226	0	140,226
188									
189	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	117,273		117,273	0	117,272
190	Depreciation Expense	Gas Products Extraction Plant		Sub-Total Gas Prc	117,273		117,273	0	117,272
191									
192	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	536,332		536,332	7	536,325
193	Depreciation Expense	Gas Underground Storage Plant		Sub-Total Gas Un	536,332		536,332	7	536,325
194									
195	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	18,462,377	1,129,091	19,591,468	2,734	19,588,734
196	Depreciation Expense	Gas Transmission Plant		Sub-Total Gas Tra	18,462,377	1,129,091	19,591,468	2,734	19,588,734
197									
198	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	80,310,787	(987,723)	79,323,064		79,323,064
199	Depreciation Expense	Gas Distribution Plant		Sub-Total Gas Dis	80,310,787	(987,723)	79,323,064		79,323,064
200									
201	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	6,124,426	(1,987,665)	4,136,761	151	4,136,610
202	Depreciation Expense	General Plant		Sub-Total Genera	6,124,426	(1,987,665)	4,136,761	151	4,136,610
203									
204	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	22,550,889	(4,915,708)	17,635,181	645	17,634,537
205	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC					
206	Depreciation Expense	Common Plant		Sub-Total Commc	22,550,889	(4,915,708)	17,635,181	645	17,634,537
207									
208	Depreciation Expense			Sub-Total Deprec	<u>132,523,893</u>	<u>(6,879,623)</u>	<u>125,644,271</u>	<u>3,689</u>	<u>125,640,581</u>
209									
210	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Prc	PSC CPUC					
211	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC					
212	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	1,456,724		1,456,724		1,456,724
213	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC					
214	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC	3,003,117		3,003,117		3,003,117
215	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC					

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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
216	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amorti	PSC CPUC	(571,756)		(571,756)		(571,756)
217	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortizatio	PSC CPUC	3,976,082		3,976,082		3,976,082
218	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Ma	PIS-SUBT	1,315,094		1,315,094	48	1,315,046
219	Amortization Expense	Other Regulatory Asset/Liability		Sub-Total Other F	9,179,261		9,179,261	48	9,179,213
220									
221	Amortization Expense		Sub-Total Amorti		9,179,261	-	9,179,261	48	9,179,213
222									
223	Total Gas Depreciation and Amortization Expense				141,703,154	(6,879,623)	134,823,531	3,737	134,819,794
224									
225	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)	(119,200)	(4)	(119,196)
226	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	42,980,524		42,980,524		42,980,524
227	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	5,551,696		5,551,696	377	5,551,319
228	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, U	EXP-SUBT					
229	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	4,033		4,033	1	4,033
230	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	61,154,416	(61,154,416)			
231	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC					
232	Taxes Other than Income	Taxes Other Than Income		Sub-Total Taxes C	109,690,669	(61,273,616)	48,417,054	373	48,416,681
233									
234	Taxes Other than Income		Sub-Total Taxes C		109,690,669	(61,273,616)	48,417,054	373	48,416,681
235									
236	Total Payroll Tax adjustment					110,992	110,992	8	110,985
237	Total Taxes Other than Income				109,690,669	(61,162,623)	48,528,046	381	48,527,666
238									
239	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank	PSC CPUC					
240	Gain on Disposition of Allowances	Other Revenue		Sub-Total Other F					
241									
242	Gain on Disposition of Allowances		Sub-Total Gain on		-	-	-	-	-
243									
244	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC					
245	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC					
246	Gain on Sale of Utility Plant	Rate Revenue		Sub-Total Rate Re					
247									
248	Gain on Sale of Utility Plant		Sub-Total Gain on		-	-	-	-	-
249	Total Gain/Loss								
250									
251	Earnings before Interest and Taxes				(453,186,309)	515,493,344	62,307,035	265,450	62,041,585
252									
253	Rate Base				2,451,750,611	(99,146,709)	2,352,603,901	95,322	2,336,353,187
254	Cost of Debt				0	0	0	0	0
255	Interest Expense				47,563,962	(1,923,446)	45,640,516	1,849	45,325,252
256									
257	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	1,586,790	(117,618)	1,469,172	54	1,469,118
258	Schedule M Temporary	Intangible Plant		Sub-Total Intangil	1,586,790	(117,618)	1,469,172	54	1,469,118

Public Service Company of Colorado
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PSCo Gas Rate Case 2019 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
259									
260	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)		(0)		(0)
261	Schedule M Temporary	Gas Manufactured Plant		Sub-Total Gas Ma	(0)		(0)		(0)
262									
263	Schedule M Temporary	Gas Production and Gathering Plant	Sch-M	P&GDMD	132,127		132,127	0	132,127
264	Schedule M Temporary	Gas Production and Gathering Plant		Sub-Total Gas Prc	132,127		132,127	0	132,127
265									
266	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(95,355)		(95,355)	(0)	(95,355)
267	Schedule M Temporary	Gas Products Extraction Plant		Sub-Total Gas Prc	(95,355)		(95,355)	(0)	(95,355)
268									
269	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	(87,933)		(87,933)	(1)	(87,932)
270	Schedule M Temporary	Gas Underground Storage Plant		Sub-Total Gas Un	(87,933)		(87,933)	(1)	(87,932)
271									
272	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALLOC	2,060		2,060	1	2,059
273	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	(27,958,410)	1,129,091	(26,829,319)	(3,744)	(26,825,575)
274	Schedule M Temporary	Gas Transmission Plant		Sub-Total Gas Tra	(27,956,350)	1,129,091	(26,827,259)	(3,743)	(26,823,516)
275									
276	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	(70,404,814)	(987,723)	(71,392,537)		(71,392,537)
277	Schedule M Temporary	Gas Distribution Plant		Sub-Total Gas Dis	(70,404,814)	(987,723)	(71,392,537)		(71,392,537)
278									
279	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	(7,888,825)	(1,987,665)	(9,876,490)	(361)	(9,876,129)
280	Schedule M Temporary	General Plant		Sub-Total Genera	(7,888,825)	(1,987,665)	(9,876,490)	(361)	(9,876,129)
281									
282	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	(4,632,771)	3,680,943	(951,828)	(35)	(951,793)
283	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC					
284	Schedule M Temporary	Common Plant		Sub-Total Commc	(4,632,771)	3,680,943	(951,828)	(35)	(951,793)
285									
286	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	(3,695,930)		(3,695,930)	(251)	(3,695,679)
287	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD					
288	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	1,631,944	(2,056,149)	(424,205)	(18)	(424,187)
289	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC					
290	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
291	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Pl	(2,063,985)	(2,056,149)	(4,120,134)	(269)	(4,119,866)
292									
293	Schedule M Temporary			Sub-Total Schedu	<u>(111,411,116)</u>	<u>(339,121)</u>	<u>(111,750,237)</u>	<u>(4,355)</u>	<u>(111,745,882)</u>
294									
295	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	106,032		106,032	4	106,028
296	Schedule M Permanent	Intangible Plant		Sub-Total Intangil	106,032		106,032	4	106,028
297									
298	Schedule M Permanent	Gas Production and Gathering Plant	Sch-M	P&GDMD	(82)		(82)	(0)	(82)
299	Schedule M Permanent	Gas Production and Gathering Plant		Sub-Total Gas Prc	(82)		(82)	(0)	(82)
300									
301	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	3,732		3,732	0	3,732

Public Service Company of Colorado
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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
302	Schedule M Permanent	Gas Underground Storage Plant		Sub-Total Gas Un	3,732		3,732	0	3,732
303									
304	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	(659,938)		(659,938)	(92)	(659,846)
305	Schedule M Permanent	Gas Transmission Plant		Sub-Total Gas Tra	(659,938)		(659,938)	(92)	(659,846)
306									
307	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(66,450)		(66,450)		(66,450)
308	Schedule M Permanent	Gas Distribution Plant		Sub-Total Gas Dis	(66,450)		(66,450)		(66,450)
309									
310	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	(767,128)		(767,128)	(28)	(767,100)
311	Schedule M Permanent	General Plant		Sub-Total Genera	(767,128)		(767,128)	(28)	(767,100)
312									
313	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	108,256	48,876	157,132	6	157,126
314	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC					
315	Schedule M Permanent	Common Plant		Sub-Total Commc	108,256	48,876	157,132	6	157,126
316									
317	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587		105,587	7	105,580
318	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET					
319	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
320	Schedule M Permanent	Non-Plant Tax		Sub-Total Non-Pla	105,587		105,587	7	105,580
321									
322	Schedule M Permanent			Sub-Total Schedu	<u>(1,169,991)</u>	<u>48,876</u>	<u>(1,121,115)</u>	<u>(103)</u>	<u>(1,121,012)</u>
323									
324	Subtotal Schedule M				(112,581,107)	(290,245)	(112,871,352)	(4,458)	(112,866,894)
325	Schedule M NOL								(93,871,636)
326	Total Schedule M				(112,581,107)	(290,245)	(112,871,352)	(4,458)	(206,738,530)
327									
328	State Taxable Income				(613,331,378)	517,126,545	(96,204,833)	259,142	(190,022,197)
329	State Income Tax Rate				0	0	0	0	0
330	State Income Tax Expense				(28,397,243)	23,942,959	(4,454,284)	11,998	(8,798,028)
331									
332	Federal Taxable Income				(584,934,135)	493,183,586	(91,750,549)	247,144	(181,224,169)
333	Federal Income Tax Rate				0	0	0	0	0
334	Federal Income Tax Expense				(204,726,947)	172,614,255	(32,112,692)	86,500	(63,428,459)
335									
336	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(602,805)	44,703	(558,102)	(20)	(558,082)
337	Deferred Taxes	Intangible Plant		Sub-Total Intangil	(602,805)	44,703	(558,102)	(20)	(558,082)
338									
339	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0		0		0
340	Deferred Taxes	Gas Manufactured Plant		Sub-Total Gas Ma	0		0		0
341									
342	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(50,189)		(50,189)	(0)	(50,189)
343	Deferred Taxes	Gas Production and Gathering Plant		Sub-Total Gas Prc	(50,189)		(50,189)	(0)	(50,189)
344									

Public Service Company of Colorado
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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
345	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	36,242		36,242	0	36,241
346	Deferred Taxes	Gas Products Extraction Plant		Sub-Total Gas Prc	36,242		36,242	0	36,241
347									
348	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	33,431		33,431	0	33,430
349	Deferred Taxes	Gas Underground Storage Plant		Sub-Total Gas Un	33,431		33,431	0	33,430
350									
351	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALLOC	(783)		(783)	(0)	(783)
352	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	10,625,445	(429,128)	10,196,317	1,423	10,194,894
353	Deferred Taxes	Gas Transmission Plant		Sub-Total Gas Tra	10,624,662	(429,128)	10,195,534	1,423	10,194,111
354									
355	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	26,620,625	375,399	26,996,024		26,996,024
356	Deferred Taxes	Gas Distribution Plant		Sub-Total Gas Dis	26,620,625	375,399	26,996,024		26,996,024
357									
358	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	2,998,509	755,442	3,753,951	137	3,753,814
359	Deferred Taxes	General Plant		Sub-Total Genera	2,998,509	755,442	3,753,951	137	3,753,814
360									
361	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	1,759,600	(1,368,431)	391,170	14	391,155
362	Deferred Taxes	Common Plant		Sub-Total Commc	1,759,600	(1,368,431)	391,170	14	391,155
363									
364	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	1,404,694		1,404,694	95	1,404,598
365	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD					
366	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	(707,078)	868,304	161,225	7	161,219
367	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC					
368	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
369	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Pl	697,615	868,304	1,565,919	102	1,565,817
370									
371	Deferred Taxes			Sub-Total Deferr	<u>42,117,689</u>	<u>246,288</u>	<u>42,363,978</u>	<u>1,656</u>	<u>42,362,322</u>
372									
373	Interest on CWIP DIT								
374									
375	Sub-Total Deferred Taxes				42,117,689	246,288	42,363,978	1,656	42,362,322
376									
377	Deferred Income Tax NOL								35,680,140
378									
379	Total Deferred Tax Expense				42,117,689	246,288	42,363,978	1,656	78,042,461
380									
381	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC					
382	ITC Amortized	Other Tax		Sub-Total Other T					
383									
384	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(504,262)		(504,262)		(504,262)
385	ITC Amortized	Gas Distribution Plant		Sub-Total Gas Dis	(504,262)		(504,262)		(504,262)
386									
387	ITC Amortized			Sub-Total ITC Am	<u>(504,262)</u>	-	<u>(504,262)</u>	-	<u>(504,262)</u>

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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
388	Total ITC				(504,262)		(504,262)		(504,262)
389									
390	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance	PIS-NET					
391	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
392	Tax Credits	Non-Plant Tax		Sub-Total Non-Pl					
393									
394	Tax Credits			Sub-Total Tax Cre	-	-	-	-	-
395	Total Tax Credit								
396									
397	Total Income Tax Expense				(191,510,763)	196,803,502	5,292,740	100,155	5,311,712
398									
399	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT					
400	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT					
401	AFUDC	Intangible Plant		Sub-Total Intangil					
402									
403	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD					
404	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD					
405	AFUDC	Gas Production and Gathering Plant		Sub-Total Gas Prc					
406									
407	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	1,674	(1,674)			
408	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	2,336	(2,336)			
409	AFUDC	Gas Products Extraction Plant		Sub-Total Gas Prc	4,010	(4,010)			
410									
411	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	1,077	(1,077)			
412	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	1,503	(1,503)			
413	AFUDC	Gas Underground Storage Plant		Sub-Total Gas Un	2,580	(2,580)			
414									
415	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	864,585	(864,585)			
416	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,206,397	(1,206,397)			
417	AFUDC	Gas Transmission Plant		Sub-Total Gas Tra	2,070,982	(2,070,982)			
418									
419	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	839,169	(839,169)			
420	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,170,933	(1,170,933)			
421	AFUDC	Gas Distribution Plant		Sub-Total Gas Dis	2,010,102	(2,010,102)			
422									
423	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	139,429	(139,429)			
424	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	194,552	(194,552)			
425	AFUDC	General Plant		Sub-Total Genera	333,981	(333,981)			
426									
427	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	219,820	(219,820)			
428	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	306,726	(306,726)			
429	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC					
430	AFUDC	Common Plant		Sub-Total Commc	526,546	(526,546)			

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 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
431									
432	AFUDC			Sub-Total AFUDC	4,948,200	(4,948,200)	-	-	-
433									
434	Total Gas AFUDC Additions				4,948,200	(4,948,200)			
435									
436	Total Gas Operating Deductions				735,965,156	(325,080,523)	410,884,633	139,294	410,864,467
437									
438	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank	PSC CPUC					
439	Total Net Operating Earnings	This line is intentionally blank		Sub-Total This lin					
440									
441	Total Net Operating Earnings			Sub-Total Total N	-	-	-	-	-
442									
443	Net Operating Earnings				(266,623,747)	323,638,042	57,014,295	165,295	56,729,873
444	Total Net Operating Earnings				(261,675,546)	318,689,842	57,014,295	165,295	56,729,873
445									
446									
447	Basis for Derived Allocators:								
448	EXP-SUBT				159,455,052	2,267,243	161,722,295	25,529	161,696,767
449									
450	Base Revenue				465,411,340	(1,552,464)	463,858,876	304,500	463,554,376
451	Other Revenue				3,930,069	109,983	4,040,052	89	4,039,964
452									

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 25

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	465,106,840	(1,552,464)			(1,552,464)	463,554,376
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			465,411,340	(1,552,464)			(1,552,464)	463,858,876
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				469,341,409	(1,442,481)			(1,442,481)	467,898,928
19										
20	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(44,747)					(44,747)
21	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	236,219					236,219
22	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(472,438)					(472,438)
23	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,803					7,803
24	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(5,664)					(5,664)
25	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(15,606)					(15,606)
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	13,581,975					13,581,975
29	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC		(13,581,975)			(13,581,975)	(13,581,975)
30	Cost of Sales	Other Gas Supply			13,287,542	(13,581,975)			(13,581,975)	(294,433)
31										
32	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC						
33	Cost of Sales	Purchased Power								
34										
35	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	348,520,092					348,520,092
36	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC		(348,520,092)			(348,520,092)	(348,520,092)
37	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC						
38	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC						
39	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	94,664,236					94,664,236
40	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC		(94,664,236)			(94,664,236)	(94,664,236)
41	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC						

Public Service Company of Colorado
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PSCo Gas Rate Case 2019 Test Year
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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
42	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC						
43	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC						
44	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC						
45	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC						
46	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC						
47	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC						
48	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC						
49	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	127,689,086					127,689,086
50	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC		(127,689,086)			(127,689,086)	(127,689,086)
51	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC						
52	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC						
53	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(127,627,439)					(127,627,439)
54	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC		127,627,439			127,627,439	127,627,439
55	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(253,974)					(253,974)
56	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC		253,974			253,974	253,974
57	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC						
58	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC						
59	Cost of Sales	Gas Purchased for Resale			442,992,001	(442,992,001)			(442,992,001)	
60										
61	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	233,023	(233,023)			(233,023)	
62	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	20,951	(20,951)			(20,951)	
63	Cost of Sales	Gas Products Extraction Plant			253,974	(253,974)			(253,974)	
64										
65	Cost of Sales				456,533,517	(456,827,950)			(456,827,950)	(294,433)
66										
67	Operations and Maintenance Expen: Other Gas Supply		807000-Purchased gas expenses	PSC CPUC	73,321		733		733	74,054
68	Operations and Maintenance Expen: Other Gas Supply		807000-Purchased gas expenses	PSC CPUC	464,265		4,643		4,643	468,908
69	Operations and Maintenance Expen: Other Gas Supply		807000-Purchased gas expenses	PSC CPUC	14,864		149		149	15,013
70	Operations and Maintenance Expen: Other Gas Supply		807000-Purchased gas expenses	PSC CPUC	7,800		78		78	7,878
71	Operations and Maintenance Expen: Other Gas Supply		81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)					(957,509)
72	Operations and Maintenance Expen: Other Gas Supply		81200-Gas Used for Oth Utility	PSC CPUC	(30,681)					(30,681)
73	Operations and Maintenance Expen: Other Gas Supply		81300-Gas Supply Exp Steam	PSC CPUC	271,743		5,185		5,185	276,928
74	Operations and Maintenance Expen: Other Gas Supply		81300-Gas Supply Exp Steam	PSC CPUC	(2,073)		(40)		(40)	(2,112)
75	Operations and Maintenance Expen: Other Gas Supply		81300-Gas Supply Exp Steam	PSC CPUC	(10)		(0)		(0)	(10)
76	Operations and Maintenance Expen: Other Gas Supply		81300-Gas Supply Exp Steam	PSC CPUC	25,177		480		480	25,657
77	Operations and Maintenance Expen: Other Gas Supply		81300-Gas Supply Exp Steam	PSC CPUC	53,476					53,476
78	Operations and Maintenance Expen: Other Gas Supply		81300-Gas Supply Exp Steam	PSC CPUC	59,728					59,728
79	Operations and Maintenance Expen: Other Gas Supply				(19,898)		11,228		11,228	(8,670)
80										
81	Operations and Maintenance Expen: Gas Storage Operations		81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	41,358		789		789	42,147
82	Operations and Maintenance Expen: Gas Storage Operations		81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	75,728		1,445		1,445	77,173

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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 Expense: Gas Storage Operations		81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	6,258		119		119	6,378
84	Operations and Maintenance Expense: Gas Storage Operations		81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405					2,405
85	Operations and Maintenance Expense: Gas Storage Operations		81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638					14,638
86	Operations and Maintenance Expense: Gas Storage Operations		81600-Gas Well Expense	USDMD	75,772		1,446		1,446	77,217
87	Operations and Maintenance Expense: Gas Storage Operations		81600-Gas Well Expense	USDMD	3,035		58		58	3,093
88	Operations and Maintenance Expense: Gas Storage Operations		81600-Gas Well Expense	USDMD	156,139					156,139
89	Operations and Maintenance Expense: Gas Storage Operations		81700-Storage Lines Exp	USDMD	10,336		197		197	10,533
90	Operations and Maintenance Expense: Gas Storage Operations		81700-Storage Lines Exp	USDMD	171		3		3	174
91	Operations and Maintenance Expense: Gas Storage Operations		81700-Storage Lines Exp	USDMD	1,682					1,682
92	Operations and Maintenance Expense: Gas Storage Operations		81800-Storage Comp Station Exp	USDMD	78,419		1,496		1,496	79,915
93	Operations and Maintenance Expense: Gas Storage Operations		81800-Storage Comp Station Exp	USDMD	2,894		55		55	2,949
94	Operations and Maintenance Expense: Gas Storage Operations		81800-Storage Comp Station Exp	USDMD	81,773					81,773
95	Operations and Maintenance Expense: Gas Storage Operations		81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123					35,123
96	Operations and Maintenance Expense: Gas Storage Operations		82000-Storage Measure & Reg Stat	USDMD	5,322		102		102	5,424
97	Operations and Maintenance Expense: Gas Storage Operations		82000-Storage Measure & Reg Stat	USDMD	97		2		2	99
98	Operations and Maintenance Expense: Gas Storage Operations		82000-Storage Measure & Reg Stat	USDMD	4,168					4,168
99	Operations and Maintenance Expense: Gas Storage Operations		82400-Storage Other Expense	USDMD	5,209		99		99	5,309
100	Operations and Maintenance Expense: Gas Storage Operations		82400-Storage Other Expense	USDMD	116		2		2	119
101	Operations and Maintenance Expense: Gas Storage Operations		82400-Storage Other Expense	USDMD	15					15
102	Operations and Maintenance Expense: Gas Storage Operations		82400-Storage Other Expense	USDMD	1,026					1,026
103	Operations and Maintenance Expense: Gas Storage Operations		82600-Storage Rents	PIS-TOT	895		17		17	912
104	Operations and Maintenance Expense: Gas Storage Operations		82600-Storage Rents	PIS-TOT	19		0		0	19
105	Operations and Maintenance Expense: Gas Storage Operations		82600-Storage Rents	PIS-TOT	(2)		(0)		(0)	(2)
106	Operations and Maintenance Expense: Gas Storage Operations		82600-Storage Rents	PIS-TOT	53		1		1	54
107	Operations and Maintenance Expense: Gas Storage Operations		82600-Storage Rents	PIS-TOT	33,449					33,449
108	Operations and Maintenance Expense: Gas Storage Operations		82600-Storage Rents	PIS-TOT	7,240					7,240
109	Operations and Maintenance Expense: Gas Storage Operations				643,339		5,833		5,833	649,172
110										
111	Operations and Maintenance Expense: Gas Storage Maintenance		83200-Mtce of Reservoirs&Wells	USDMD	26,259		501		501	26,760
112	Operations and Maintenance Expense: Gas Storage Maintenance		83200-Mtce of Reservoirs&Wells	USDMD	579		11		11	590
113	Operations and Maintenance Expense: Gas Storage Maintenance		83200-Mtce of Reservoirs&Wells	USDMD	751,779					751,779
114	Operations and Maintenance Expense: Gas Storage Maintenance		83300-Mtce of Lines	USDMD	202		4		4	206
115	Operations and Maintenance Expense: Gas Storage Maintenance		83300-Mtce of Lines	USDMD	3		0		0	3
116	Operations and Maintenance Expense: Gas Storage Maintenance		83300-Mtce of Lines	USDMD	49					49
117	Operations and Maintenance Expense: Gas Storage Maintenance		83400-Mtce of Comp Station	USDMD	20,974		400		400	21,374
118	Operations and Maintenance Expense: Gas Storage Maintenance		83400-Mtce of Comp Station	USDMD	343		7		7	350
119	Operations and Maintenance Expense: Gas Storage Maintenance		83400-Mtce of Comp Station	USDMD	28,979					28,979
120	Operations and Maintenance Expense: Gas Storage Maintenance		83500-Mtce of Meas & Reg Equip	USDMD	28					28
121	Operations and Maintenance Expense: Gas Storage Maintenance				829,196		923		923	830,118
122										
123	Operations and Maintenance Expense: Gas Production and Gathering		C 75300-Production Well Expense	P&GDMD	10,997		210		210	11,206

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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 Expense: Gas Production and Gathering C 75300-Production Well Expense			P&GDMD	210		4		4	214
125	Operations and Maintenance Expense: Gas Production and Gathering C 75300-Production Well Expense			P&GDMD	3,296					3,296
126	Operations and Maintenance Expense: Gas Production and Gathering C 75500-Prod Comp Stat Fuel&Pwr			P&GCOMM	211,515					211,515
127	Operations and Maintenance Expense: Gas Production and Gathering C 75900-Production Other Expense			P&GDMD	155,541		2,968		2,968	158,509
128	Operations and Maintenance Expense: Gas Production and Gathering C 75900-Production Other Expense			P&GDMD	4,189		80		80	4,269
129	Operations and Maintenance Expense: Gas Production and Gathering C 75900-Production Other Expense			P&GDMD	159,443					159,443
130	Operations and Maintenance Expense: Gas Production and Gathering C 76000-Natural Gas Prod Rent			PSC FERC	294		6		6	300
131	Operations and Maintenance Expense: Gas Production and Gathering C 76000-Natural Gas Prod Rent			PSC FERC	30		1		1	31
132	Operations and Maintenance Expense: Gas Production and Gathering C 76000-Natural Gas Prod Rent			PSC FERC	2		0		0	2
133	Operations and Maintenance Expense: Gas Production and Gathering C 76000-Natural Gas Prod Rent			PSC FERC	5		0		0	5
134	Operations and Maintenance Expense: Gas Production and Gathering C 76000-Natural Gas Prod Rent			PSC FERC	11,047					11,047
135	Operations and Maintenance Expense: Gas Production and Gathering C 76000-Natural Gas Prod Rent			PSC FERC	2,564					2,564
136	Operations and Maintenance Expense: Gas Production and Gathering Operations				559,132		3,268		3,268	562,400
137										
138	Operations and Maintenance Expense: Gas Products Extraction Operati 77000-Gas Prod Extract Sup & Eng			PEDMD	2,402					2,402
139	Operations and Maintenance Expense: Gas Products Extraction Operati 77200-Gas Shrinkage			PEDMD	6,603					6,603
140	Operations and Maintenance Expense: Gas Products Extraction Operati 78300-Gas Prod Extract Rents			PEDMD	61		1		1	62
141	Operations and Maintenance Expense: Gas Products Extraction Operati 78300-Gas Prod Extract Rents			PEDMD	5		0		0	5
142	Operations and Maintenance Expense: Gas Products Extraction Operati 78300-Gas Prod Extract Rents			PEDMD	(0)		(0)		(0)	(0)
143	Operations and Maintenance Expense: Gas Products Extraction Operati 78300-Gas Prod Extract Rents			PEDMD	(1)		(0)		(0)	(1)
144	Operations and Maintenance Expense: Gas Products Extraction Operati 78300-Gas Prod Extract Rents			PEDMD	2,311					2,311
145	Operations and Maintenance Expense: Gas Products Extraction Operati 78300-Gas Prod Extract Rents			PEDMD	472					472
146	Operations and Maintenance Expense: Gas Products Extraction Operations				11,853		1		1	11,854
147										
148	Operations and Maintenance Expense: Gas Products Extraction Mainte 78600-Mtce Extract&Refine Equip			PEDMD	48,696		929		929	49,626
149	Operations and Maintenance Expense: Gas Products Extraction Mainte 78600-Mtce Extract&Refine Equip			PEDMD	1,833		35		35	1,868
150	Operations and Maintenance Expense: Gas Products Extraction Mainte 78600-Mtce Extract&Refine Equip			PEDMD	75,379					75,379
151	Operations and Maintenance Expense: Gas Products Extraction Maintenance				125,909		964		964	126,873
152										
153	Operations and Maintenance Expense: Gas Transmission Operations	85000-Transm - Supervision&Eng		TRDMD	1,231,208		23,493		23,493	1,254,701
154	Operations and Maintenance Expense: Gas Transmission Operations	85000-Transm - Supervision&Eng		TRDMD	815,332		15,557		15,557	830,889
155	Operations and Maintenance Expense: Gas Transmission Operations	85000-Transm - Supervision&Eng		TRDMD	26,259		501		501	26,760
156	Operations and Maintenance Expense: Gas Transmission Operations	85000-Transm - Supervision&Eng		TRDMD	136,172		2,598		2,598	138,770
157	Operations and Maintenance Expense: Gas Transmission Operations	85000-Transm - Supervision&Eng		TRDMD	618,301					618,301
158	Operations and Maintenance Expense: Gas Transmission Operations	85000-Transm - Supervision&Eng		TRDMD	791,075					791,075
159	Operations and Maintenance Expense: Gas Transmission Operations	85100-Transm -Sys Control&Load		TRDMD	150,117		2,864		2,864	152,982
160	Operations and Maintenance Expense: Gas Transmission Operations	85100-Transm -Sys Control&Load		TRDMD	1,842,957		35,165		35,165	1,878,122
161	Operations and Maintenance Expense: Gas Transmission Operations	85100-Transm -Sys Control&Load		TRDMD	52,961		1,011		1,011	53,971
162	Operations and Maintenance Expense: Gas Transmission Operations	85100-Transm -Sys Control&Load		TRDMD	(3,412)		(65)		(65)	(3,477)
163	Operations and Maintenance Expense: Gas Transmission Operations	85100-Transm -Sys Control&Load		TRDMD	818,381					818,381
164	Operations and Maintenance Expense: Gas Transmission Operations	85100-Transm -Sys Control&Load		TRDMD	928					928

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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 Expense: Gas Transmission Operations		85300-Gas Compressor Stat	TRDMD	736,896		14,061		14,061	750,956
166	Operations and Maintenance Expense: Gas Transmission Operations		85300-Gas Compressor Stat	TRDMD	20,364		389		389	20,753
167	Operations and Maintenance Expense: Gas Transmission Operations		85300-Gas Compressor Stat	TRDMD	7,711					7,711
168	Operations and Maintenance Expense: Gas Transmission Operations		85300-Gas Compressor Stat	TRDMD	1,223,726					1,223,726
169	Operations and Maintenance Expense: Gas Transmission Operations		85400-Gas for Compressor Stat Fuel	TRCOMM	721,303					721,303
170	Operations and Maintenance Expense: Gas Transmission Operations		85600-Transmission -Mains	TRDMD	1,356,831		25,878		25,878	1,382,708
171	Operations and Maintenance Expense: Gas Transmission Operations		85600-Transmission -Mains	TRDMD	38,916		743		743	39,658
172	Operations and Maintenance Expense: Gas Transmission Operations		85600-Transmission -Mains	TRDMD		295			295	295
173	Operations and Maintenance Expense: Gas Transmission Operations		85600-Transmission -Mains	TRDMD	10,711					10,711
174	Operations and Maintenance Expense: Gas Transmission Operations		85600-Transmission -Mains	TRDMD	11,695,361	1			1	11,695,362
175	Operations and Maintenance Expense: Gas Transmission Operations		85700-Transm - Meas & Reg	TRDMD	525,346		10,023		10,023	535,369
176	Operations and Maintenance Expense: Gas Transmission Operations		85700-Transm - Meas & Reg	TRDMD	13,693		261		261	13,954
177	Operations and Maintenance Expense: Gas Transmission Operations		85700-Transm - Meas & Reg	TRDMD		36			36	36
178	Operations and Maintenance Expense: Gas Transmission Operations		85700-Transm - Meas & Reg	TRDMD	492,492					492,492
179	Operations and Maintenance Expense: Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD	20,711		395		395	21,107
180	Operations and Maintenance Expense: Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD	922,584		17,603		17,603	940,187
181	Operations and Maintenance Expense: Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD	25,755		491		491	26,247
182	Operations and Maintenance Expense: Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD	2,988		57		57	3,046
183	Operations and Maintenance Expense: Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD		24			24	24
184	Operations and Maintenance Expense: Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD	1,964					1,964
185	Operations and Maintenance Expense: Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD	342,980	0			0	342,980
186	Operations and Maintenance Expense: Gas Transmission Operations		86000-Trans - Rents	TRDMD	27,110		517		517	27,627
187	Operations and Maintenance Expense: Gas Transmission Operations		86000-Trans - Rents	TRDMD	4,106		78		78	4,184
188	Operations and Maintenance Expense: Gas Transmission Operations		86000-Trans - Rents	TRDMD	(150)		(3)		(3)	(153)
189	Operations and Maintenance Expense: Gas Transmission Operations		86000-Trans - Rents	TRDMD	2,954		56		56	3,010
190	Operations and Maintenance Expense: Gas Transmission Operations		86000-Trans - Rents	TRDMD	911,745					911,745
191	Operations and Maintenance Expense: Gas Transmission Operations		86000-Trans - Rents	TRDMD	(856,532)					(856,532)
192	Operations and Maintenance Expense: Gas Transmission Operations				24,729,844	357	151,674		152,031	24,881,875
193										
194	Operations and Maintenance Expense: Gas Transmission Maintenance		86100-Transm Mtce Sup & Eng	TRDMD	(78)					(78)
195	Operations and Maintenance Expense: Gas Transmission Maintenance		86300-Transmission Mtce Mains	TRDMD	855,317		16,320		16,320	871,637
196	Operations and Maintenance Expense: Gas Transmission Maintenance		86300-Transmission Mtce Mains	TRDMD	24,971		476		476	25,447
197	Operations and Maintenance Expense: Gas Transmission Maintenance		86300-Transmission Mtce Mains	TRDMD	837					837
198	Operations and Maintenance Expense: Gas Transmission Maintenance		86300-Transmission Mtce Mains	TRDMD	(3,325,762)					(3,325,762)
199	Operations and Maintenance Expense: Gas Transmission Maintenance		86400-Transm Mtce Comp Stat Equip	TRDMD	226,036		4,313		4,313	230,349
200	Operations and Maintenance Expense: Gas Transmission Maintenance		86400-Transm Mtce Comp Stat Equip	TRDMD	5,794		111		111	5,905
201	Operations and Maintenance Expense: Gas Transmission Maintenance		86400-Transm Mtce Comp Stat Equip	TRDMD	309,084					309,084
202	Operations and Maintenance Expense: Gas Transmission Maintenance		86500-Transm Mtce Meas & Reg	TRDMD	176,985		3,377		3,377	180,362
203	Operations and Maintenance Expense: Gas Transmission Maintenance		86500-Transm Mtce Meas & Reg	TRDMD	6,246		119		119	6,365
204	Operations and Maintenance Expense: Gas Transmission Maintenance		86500-Transm Mtce Meas & Reg	TRDMD	7,649					7,649
205	Operations and Maintenance Expense: Gas Transmission Maintenance		86500-Transm Mtce Meas & Reg	TRDMD	358,404					358,404

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206	Operations and Maintenance Expense: Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		84		2		2	86
207	Operations and Maintenance Expense: Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		10,181		191		191	10,372
208	Operations and Maintenance Expense: Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		316		6		6	322
209	Operations and Maintenance Expense: Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		(19)		(0)		(0)	(19)
210	Operations and Maintenance Expense: Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD			78			78	78
211	Operations and Maintenance Expense: Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		15,427					15,427
212	Operations and Maintenance Expense: Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		195,041	1			1	195,042
213	Operations and Maintenance Expense: Gas Transmission Maintenance				(1,133,488)	79	24,915		24,994	(1,108,494)
214										
215	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		5,929,241		113,136		113,136	6,042,377
216	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		(1,871,584)		(8,239)		(8,239)	(1,879,823)
217	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		(136,077)		(2,596)		(2,596)	(138,674)
218	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		491,815		9,384		9,384	501,200
219	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		(599)	12,682			12,682	12,084
220	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		(11,727)					(11,727)
221	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		529,593					529,593
222	Operations and Maintenance Expense: Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC		5,645,354	1,158			1,158	5,646,512
223	Operations and Maintenance Expense: Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		104,289		1,990		1,990	106,279
224	Operations and Maintenance Expense: Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		1,799,830		34,332		34,332	1,834,162
225	Operations and Maintenance Expense: Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		48,045		917		917	48,962
226	Operations and Maintenance Expense: Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		(2,329)		(44)		(44)	(2,373)
227	Operations and Maintenance Expense: Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC			261			261	261
228	Operations and Maintenance Expense: Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		567,450					567,450
229	Operations and Maintenance Expense: Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		73,250	2			2	73,253
230	Operations and Maintenance Expense: Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		55,049		1,050		1,050	56,100
231	Operations and Maintenance Expense: Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		2,242,076		42,584		42,584	2,284,660
232	Operations and Maintenance Expense: Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		61,740		1,178		1,178	62,918
233	Operations and Maintenance Expense: Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		10,061		192		192	10,253
234	Operations and Maintenance Expense: Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC			4,895			4,895	4,895
235	Operations and Maintenance Expense: Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		6,484					6,484
236	Operations and Maintenance Expense: Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		18,622,629	2,580			2,580	18,625,208
237	Operations and Maintenance Expense: Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		1,845,862		34,019		34,019	1,879,881
238	Operations and Maintenance Expense: Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		49,004		935		935	49,939
239	Operations and Maintenance Expense: Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC			29,808			29,808	29,808
240	Operations and Maintenance Expense: Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		381,720	16,697			16,697	398,417
241	Operations and Maintenance Expense: Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC		6,405		122		122	6,527
242	Operations and Maintenance Expense: Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC		416		8		8	424
243	Operations and Maintenance Expense: Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC		32,664	51			51	32,715
244	Operations and Maintenance Expense: Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC		27,002		515		515	27,517
245	Operations and Maintenance Expense: Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC		497		9		9	507
246	Operations and Maintenance Expense: Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC		12,021	3			3	12,025

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247	Operations and Maintenance Expense: Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC	159,327		3,040		3,040	162,368
248	Operations and Maintenance Expense: Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC	7,694,703		143,869		143,869	7,838,573
249	Operations and Maintenance Expense: Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC	172,124		3,284		3,284	175,409
250	Operations and Maintenance Expense: Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC	16,640		318		318	16,957
251	Operations and Maintenance Expense: Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC		73,224			73,224	73,224
252	Operations and Maintenance Expense: Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC	21,344					21,344
253	Operations and Maintenance Expense: Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC	(10,331,638)	6,801			6,801	(10,324,837)
254	Operations and Maintenance Expense: Gas Distribution Operations		87900-Dist Op Customer Install	PSC CPUC	3,332,372		59,549		59,549	3,391,920
255	Operations and Maintenance Expense: Gas Distribution Operations		87900-Dist Op Customer Install	PSC CPUC	52,990		1,011		1,011	54,002
256	Operations and Maintenance Expense: Gas Distribution Operations		87900-Dist Op Customer Install	PSC CPUC		100,083			100,083	100,083
257	Operations and Maintenance Expense: Gas Distribution Operations		87900-Dist Op Customer Install	PSC CPUC	13,989					13,989
258	Operations and Maintenance Expense: Gas Distribution Operations		87900-Dist Op Customer Install	PSC CPUC	3,683,619	19,342			19,342	3,702,961
259	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	137,123		2,616		2,616	139,739
260	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	11,776,066		215,052		215,052	11,991,118
261	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	286,217		5,461		5,461	291,678
262	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	2,623		50		50	2,673
263	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	(202)	239,210			239,210	239,008
264	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	(4,723)					(4,723)
265	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	4,967,228					4,967,228
266	Operations and Maintenance Expense: Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	6,242,944	73,313			73,313	6,316,257
267	Operations and Maintenance Expense: Gas Distribution Operations		88100-Dist Op Rents	PSC CPUC	128,834		2,458		2,458	131,292
268	Operations and Maintenance Expense: Gas Distribution Operations		88100-Dist Op Rents	PSC CPUC	10,758		205		205	10,963
269	Operations and Maintenance Expense: Gas Distribution Operations		88100-Dist Op Rents	PSC CPUC	(975)		(19)		(19)	(994)
270	Operations and Maintenance Expense: Gas Distribution Operations		88100-Dist Op Rents	PSC CPUC	14,096		269		269	14,365
271	Operations and Maintenance Expense: Gas Distribution Operations		88100-Dist Op Rents	PSC CPUC	4,497,118					4,497,118
272	Operations and Maintenance Expense: Gas Distribution Operations		88100-Dist Op Rents	PSC CPUC	908,443					908,443
273	Operations and Maintenance Expense: Gas Distribution Operations				70,301,201	580,111	666,656		1,246,767	71,547,968
274										
275	Operations and Maintenance Expense: Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC	2,127		41		41	2,167
276	Operations and Maintenance Expense: Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC	784,977		14,067		14,067	799,044
277	Operations and Maintenance Expense: Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC	20,139		384		384	20,524
278	Operations and Maintenance Expense: Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC	694		13		13	708
279	Operations and Maintenance Expense: Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC		22,583			22,583	22,583
280	Operations and Maintenance Expense: Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC	4,578					4,578
281	Operations and Maintenance Expense: Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC	306,106	1,798			1,798	307,904
282	Operations and Maintenance Expense: Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC	31,134		594		594	31,728
283	Operations and Maintenance Expense: Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC	4,953,428		92,617		92,617	5,046,045
284	Operations and Maintenance Expense: Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC	95,249		1,817		1,817	97,067
285	Operations and Maintenance Expense: Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC	3,968		76		76	4,044
286	Operations and Maintenance Expense: Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC		47,713			47,713	47,713
287	Operations and Maintenance Expense: Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC	5,464					5,464

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288	Operations and Maintenance Expense: Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC	8,507,871	25,898			25,898	8,533,769
289	Operations and Maintenance Expense: Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	PSC CPUC	670,758		12,302		12,302	683,061
290	Operations and Maintenance Expense: Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	PSC CPUC	16,389		313		313	16,701
291	Operations and Maintenance Expense: Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	PSC CPUC		12,308			12,308	12,308
292	Operations and Maintenance Expense: Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	PSC CPUC	756,629	12,976			12,976	769,606
293	Operations and Maintenance Expense: Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	60,529		1,075		1,075	61,604
294	Operations and Maintenance Expense: Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	492		9		9	501
295	Operations and Maintenance Expense: Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		1,990			1,990	1,990
296	Operations and Maintenance Expense: Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	20,165	623			623	20,788
297	Operations and Maintenance Expense: Gas Distribution Maintenance		89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,698		147		147	7,845
298	Operations and Maintenance Expense: Gas Distribution Maintenance		89100-Dist-Mtce of Meas&Regl	PSC CPUC	99		2		2	100
299	Operations and Maintenance Expense: Gas Distribution Maintenance		89100-Dist-Mtce of Meas&Regl	PSC CPUC	2,133	32			32	2,165
300	Operations and Maintenance Expense: Gas Distribution Maintenance		89200-Dist-Mtce of Services	PSC CPUC	3,225,105		59,726		59,726	3,284,831
301	Operations and Maintenance Expense: Gas Distribution Maintenance		89200-Dist-Mtce of Services	PSC CPUC	53,797		1,027		1,027	54,824
302	Operations and Maintenance Expense: Gas Distribution Maintenance		89200-Dist-Mtce of Services	PSC CPUC		45,514			45,514	45,514
303	Operations and Maintenance Expense: Gas Distribution Maintenance		89200-Dist-Mtce of Services	PSC CPUC	2,124					2,124
304	Operations and Maintenance Expense: Gas Distribution Maintenance		89200-Dist-Mtce of Services	PSC CPUC	3,004,802	9,800			9,800	3,014,602
305	Operations and Maintenance Expense: Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC	108,591		2,072		2,072	110,663
306	Operations and Maintenance Expense: Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC	5,132,366		96,681		96,681	5,229,047
307	Operations and Maintenance Expense: Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC	140,279		2,677		2,677	142,956
308	Operations and Maintenance Expense: Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,815		225		225	12,041
309	Operations and Maintenance Expense: Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC		30,994			30,994	30,994
310	Operations and Maintenance Expense: Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000					6,000
311	Operations and Maintenance Expense: Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,510,423	3,072			3,072	3,513,495
312	Operations and Maintenance Expense: Gas Distribution Maintenance				31,445,929	215,300	285,865		501,164	31,947,094
313										
314	Operations and Maintenance Expense: Gas Manufactured Plant		73500-Gas Misc Prod Expense	PSC CPUC	19,607					19,607
315	Operations and Maintenance Expense: Gas Manufactured Plant				19,607					19,607
316										
317	Operations and Maintenance Expense: Steam Production Operation		50170-Stm Gen Fuel	PSC CPUC	4,409					4,409
318	Operations and Maintenance Expense: Steam Production Operation		50170-Stm Gen Fuel	PSC CPUC	(4,409)					(4,409)
319	Operations and Maintenance Expense: Steam Production Operation									
320										
321	Operations and Maintenance Expense: Distribution Operations		58700-Dist Oper Cust Install	PSC CPUC						
322	Operations and Maintenance Expense: Distribution Operations									
323										
324	Operations and Maintenance Expense: Customer Accounting Expense		90100-Cust Acct Supervise	BILLS	81,550		1,556		1,556	83,106
325	Operations and Maintenance Expense: Customer Accounting Expense		90100-Cust Acct Supervise	BILLS	9,213		176		176	9,389
326	Operations and Maintenance Expense: Customer Accounting Expense		90100-Cust Acct Supervise	BILLS	20,869					20,869
327	Operations and Maintenance Expense: Customer Accounting Expense		90200-Cust Acct Meter Read	PSC CPUC	73,721		1,407		1,407	75,128
328	Operations and Maintenance Expense: Customer Accounting Expense		90200-Cust Acct Meter Read	PSC CPUC	2,895,512		55,249		55,249	2,950,761

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329	Operations and Maintenance Expense: Customer Accounting Expense		90200-Cust Acct Meter Read	PSC CPUC	83,407		1,591		1,591	84,999
330	Operations and Maintenance Expense: Customer Accounting Expense		90200-Cust Acct Meter Read	PSC CPUC	6,817		130		130	6,947
331	Operations and Maintenance Expense: Customer Accounting Expense		90200-Cust Acct Meter Read	PSC CPUC	1,012,954					1,012,954
332	Operations and Maintenance Expense: Customer Accounting Expense		90200-Cust Acct Meter Read	PSC CPUC	707,187					707,187
333	Operations and Maintenance Expense: Customer Accounting Expense		90300-Cust Acct Recrds & Coll	BILLS	8,795,167		167,821		167,821	8,962,988
334	Operations and Maintenance Expense: Customer Accounting Expense		90300-Cust Acct Recrds & Coll	BILLS	1,150,447		21,952		21,952	1,172,399
335	Operations and Maintenance Expense: Customer Accounting Expense		90300-Cust Acct Recrds & Coll	BILLS	32,847		627		627	33,474
336	Operations and Maintenance Expense: Customer Accounting Expense		90300-Cust Acct Recrds & Coll	BILLS	952,796		18,180		18,180	970,976
337	Operations and Maintenance Expense: Customer Accounting Expense		90300-Cust Acct Recrds & Coll	BILLS	3,859,460					3,859,460
338	Operations and Maintenance Expense: Customer Accounting Expense		90300-Cust Acct Recrds & Coll	BILLS	4,574,369					4,574,369
339	Operations and Maintenance Expense: Customer Accounting Expense		90400-Cust Acct Uncollect	PSC CPUC	3,338,398					3,338,398
340	Operations and Maintenance Expense: Customer Accounting Expense		904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140					619,140
341	Operations and Maintenance Expense: Customer Accounting Expense		90500-Cust Acct Misc	PSC CPUC	67					67
342	Operations and Maintenance Expense: Customer Accounting Expense		DEPINT - Customer Deposit Interest Expense	PIS-NET						
343	Operations and Maintenance Expense: Customer Accounting Expense				28,213,920		268,689		268,689	28,482,608
344										
345	Operations and Maintenance Expense: Customer Service Expense		90800-Customer Asst Expense	BILLS	451,022		8,606		8,606	459,628
346	Operations and Maintenance Expense: Customer Service Expense		90800-Customer Asst Expense	BILLS	429,500		8,195		8,195	437,696
347	Operations and Maintenance Expense: Customer Service Expense		90800-Customer Asst Expense	BILLS	11,823		226		226	12,049
348	Operations and Maintenance Expense: Customer Service Expense		90800-Customer Asst Expense	BILLS	49,972		954		954	50,926
349	Operations and Maintenance Expense: Customer Service Expense		90800-Customer Asst Expense	BILLS	23,661					23,661
350	Operations and Maintenance Expense: Customer Service Expense		90800-Customer Asst Expense	BILLS	(12,448,972)					(12,448,972)
351	Operations and Maintenance Expense: Customer Service Expense		90812G-Customer Asst Expense Gas	PSC CPUC						
352	Operations and Maintenance Expense: Customer Service Expense		909000-Informational and instruction advertising &	BILLS	584,903					584,903
353	Operations and Maintenance Expense: Customer Service Expense		909000-Informational and instruction advertising &	BILLS	356,589					356,589
354	Operations and Maintenance Expense: Customer Service Expense				(10,541,501)		17,980		17,980	(10,523,521)
355										
356	Operations and Maintenance Expense: Sales Expense		91200-Economic Development	BILLS	1,686		32		32	1,718
357	Operations and Maintenance Expense: Sales Expense		91200-Economic Development	BILLS	672,412		12,877		12,877	685,289
358	Operations and Maintenance Expense: Sales Expense		91200-Economic Development	BILLS	24,099		460		460	24,559
359	Operations and Maintenance Expense: Sales Expense		91200-Economic Development	BILLS	(67)		(1)		(1)	(69)
360	Operations and Maintenance Expense: Sales Expense		91200-Economic Development	BILLS	724					724
361	Operations and Maintenance Expense: Sales Expense		91200-Economic Development	BILLS	89,933					89,933
362	Operations and Maintenance Expense: Sales Expense				788,786		13,368		13,368	802,154
363										
364	Operations and Maintenance Expense: Administrative & General Expn	92000-A&G Salaries		EXP-SUBT	7,385,264		140,918		140,918	7,526,183
365	Operations and Maintenance Expense: Administrative & General Expn	92000-A&G Salaries		EXP-SUBT	(1,382,520)		33,057		33,057	(1,349,464)
366	Operations and Maintenance Expense: Administrative & General Expn	92000-A&G Salaries		EXP-SUBT	3,208,590					3,208,590
367	Operations and Maintenance Expense: Administrative & General Expn	92000-A&G Salaries		EXP-SUBT	(693,449)		(8,821)		(8,821)	(702,270)
368	Operations and Maintenance Expense: Administrative & General Expn	92000-A&G Salaries		EXP-SUBT	3,262,783		14,931		14,931	3,277,714
369	Operations and Maintenance Expense: Administrative & General Expn	92000-A&G Salaries		EXP-SUBT	(533,009)					(533,009)

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370	Operations and Maintenance Expense: Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		(4,960,503)					(4,960,503)
371	Operations and Maintenance Expense: Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		7,814					7,814
372	Operations and Maintenance Expense: Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		(2,658)					(2,658)
373	Operations and Maintenance Expense: Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT		(0)		(0)		(0)	(0)
374	Operations and Maintenance Expense: Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT		145,997		1,460		1,460	147,457
375	Operations and Maintenance Expense: Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT		7,293,643					7,293,643
376	Operations and Maintenance Expense: Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT		1,550,823					1,550,823
377	Operations and Maintenance Expense: Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT		(33,532)					(33,532)
378	Operations and Maintenance Expense: Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT		(7,891,899)					(7,891,899)
379	Operations and Maintenance Expense: Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT		(250,082)		(2,501)		(2,501)	(252,583)
380	Operations and Maintenance Expense: Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT		3,674,690					3,674,690
381	Operations and Maintenance Expense: Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT		1,198,102					1,198,102
382	Operations and Maintenance Expense: Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT		1,104					1,104
383	Operations and Maintenance Expense: Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT		1,490,362					1,490,362
384	Operations and Maintenance Expense: Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT		223,104					223,104
385	Operations and Maintenance Expense: Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT		33,568					33,568
386	Operations and Maintenance Expense: Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT		323,119					323,119
387	Operations and Maintenance Expense: Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT		1,510,131					1,510,131
388	Operations and Maintenance Expense: Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT		1,114,822					1,114,822
389	Operations and Maintenance Expense: Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT		7,262,809					7,262,809
390	Operations and Maintenance Expense: Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT		5,866,875					5,866,875
391	Operations and Maintenance Expense: Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT		11,885,163					11,885,163
392	Operations and Maintenance Expense: Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT							
393	Operations and Maintenance Expense: Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT		(354,529)					(354,529)
394	Operations and Maintenance Expense: Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT		(0)					(0)
395	Operations and Maintenance Expense: Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT		3,095,839					3,095,839
396	Operations and Maintenance Expense: Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC		(303,671)	536,841			536,841	233,170
397	Operations and Maintenance Expense: Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT		(788,825)					(788,825)
398	Operations and Maintenance Expense: Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT		(498,823)					(498,823)
399	Operations and Maintenance Expense: Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT		(463,250)					(463,250)
400	Operations and Maintenance Expense: Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT		642,888					642,888
401	Operations and Maintenance Expense: Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT		(587,161)					(587,161)
402	Operations and Maintenance Expense: Administrative & General Expense	93100-A&G Rents	EXP-SUBT		95,197		1,816		1,816	97,013
403	Operations and Maintenance Expense: Administrative & General Expense	93100-A&G Rents	EXP-SUBT		50,627		966		966	51,593
404	Operations and Maintenance Expense: Administrative & General Expense	93100-A&G Rents	EXP-SUBT		(134)		(3)		(3)	(137)
405	Operations and Maintenance Expense: Administrative & General Expense	93100-A&G Rents	EXP-SUBT		13,750		262		262	14,013
406	Operations and Maintenance Expense: Administrative & General Expense	93100-A&G Rents	EXP-SUBT		12,205,801					12,205,801
407	Operations and Maintenance Expense: Administrative & General Expense	93100-A&G Rents	EXP-SUBT		334,515					334,515
408	Operations and Maintenance Expense: Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT		354,811					354,811
409	Operations and Maintenance Expense: Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT		341,681					341,681
410	Operations and Maintenance Expense: Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT		(658,125)					(658,125)

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411	Operations and Maintenance Expenses: Administrative & General Expense	This line is intentionally blank		PSC CPUC						
412	Operations and Maintenance Expenses: Administrative & General Expense				55,171,703	536,841	182,087		718,928	55,890,631
413										
414	Operations and Maintenance Expenses				201,145,531	1,332,688	1,633,451		2,966,138	204,111,669
415										
416	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT		(117,618)			(117,618)	(117,618)
417	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	4,256,163					4,256,163
418	Depreciation Expense	Intangible Plant			4,256,163	(117,618)			(117,618)	4,138,545
419										
420	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC	25,419					25,419
421	Depreciation Expense	Gas Manufactured Plant			25,419					25,419
422										
423	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	140,226					140,226
424	Depreciation Expense	Gas Production and Gathering Plant			140,226					140,226
425										
426	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	117,273					117,273
427	Depreciation Expense	Gas Products Extraction Plant			117,273					117,273
428										
429	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	536,332					536,332
430	Depreciation Expense	Gas Underground Storage Plant			536,332					536,332
431										
432	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD		1,129,091			1,129,091	1,129,091
433	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	18,462,377					18,462,377
434	Depreciation Expense	Gas Transmission Plant			18,462,377	1,129,091			1,129,091	19,591,468
435										
436	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC		(987,723)			(987,723)	(987,723)
437	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	80,310,787					80,310,787
438	Depreciation Expense	Gas Distribution Plant			80,310,787	(987,723)			(987,723)	79,323,064
439										
440	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT		(1,987,665)			(1,987,665)	(1,987,665)
441	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	6,124,426					6,124,426
442	Depreciation Expense	General Plant			6,124,426	(1,987,665)			(1,987,665)	4,136,761
443										
444	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT		(3,688,934)			(3,688,934)	(3,688,934)
445	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	22,550,889	(1,226,774)			(1,226,774)	21,324,115
446	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC						
447	Depreciation Expense	Common Plant			22,550,889	(4,915,708)			(4,915,708)	17,635,181
448										
449	Depreciation Expense				132,523,893	(6,879,623)			(6,879,623)	125,644,271
450										
451	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property	PSC CPUC						

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452	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC						
453	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	1,456,724					1,456,724
454	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC						
455	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC	3,003,117					3,003,117
456	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC						
457	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(571,756)					(571,756)
458	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082					3,976,082
459	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Manage	PIS-SUBT	1,315,094					1,315,094
460	Amortization Expense	Other Regulatory Asset/Liability			9,179,261					9,179,261
461										
462	Amortization Expense				9,179,261					9,179,261
463										
464	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT						
465	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC						
466	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)			(119,200)	(119,200)
467	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	42,980,524					42,980,524
468	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	344,545					344,545
469	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	158,120					158,120
470	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(31,267)					(31,267)
471	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(321,251)					(321,251)
472	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(24,090)					(24,090)
473	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569					3,859,569
474	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639					1,631,639
475	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, O	EXP-SUBT						
476	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, O	EXP-SUBT						
477	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634					22,070,634
478	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782					39,083,782
479	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC		(61,154,416)			(61,154,416)	(61,154,416)
480	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	4,033					4,033
481	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC						
482	Taxes Other than Income	Taxes Other Than Income			109,756,239	(61,273,616)			(61,273,616)	48,482,624
483										
484	Taxes Other than Income				109,756,239	(61,273,616)			(61,273,616)	48,482,624
485										
486	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank	PSC CPUC						
487	Gain on Disposition of Allowances	Other Revenue								
488										
489	Gain on Disposition of Allowances									
490										
491	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC						
492	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	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
493	Gain on Sale of Utility Plant	Rate Revenue								
494										
495	Gain on Sale of Utility Plant									
496										
497	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT		(117,618)			(117,618)	(117,618)
498	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	1,586,790					1,586,790
499	Schedule M Temporary	Intangible Plant			1,586,790	(117,618)			(117,618)	1,469,172
500										
501	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)					(0)
502	Schedule M Temporary	Gas Manufactured Plant			(0)					(0)
503										
504	Schedule M Temporary	Gas Production and Gathering P	Sch-M	P&GDMD	132,127					132,127
505	Schedule M Temporary	Gas Production and Gathering Plant			132,127					132,127
506										
507	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(95,355)					(95,355)
508	Schedule M Temporary	Gas Products Extraction Plant			(95,355)					(95,355)
509										
510	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	(87,933)					(87,933)
511	Schedule M Temporary	Gas Underground Storage Plant			(87,933)					(87,933)
512										
513	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD		1,129,091			1,129,091	1,129,091
514	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALOC	2,060					2,060
515	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	(27,958,410)					(27,958,410)
516	Schedule M Temporary	Gas Transmission Plant			(27,956,350)	1,129,091			1,129,091	(26,827,259)
517										
518	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC		(987,723)			(987,723)	(987,723)
519	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	(70,404,814)					(70,404,814)
520	Schedule M Temporary	Gas Distribution Plant			(70,404,814)	(987,723)			(987,723)	(71,392,537)
521										
522	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT		(1,987,665)			(1,987,665)	(1,987,665)
523	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	(7,888,825)					(7,888,825)
524	Schedule M Temporary	General Plant			(7,888,825)	(1,987,665)			(1,987,665)	(9,876,490)
525										
526	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT		(3,561,111)			(3,561,111)	(3,561,111)
527	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	(4,632,771)	7,242,054			7,242,054	2,609,283
528	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC						
529	Schedule M Temporary	Common Plant			(4,632,771)	3,680,943			3,680,943	(951,828)
530										
531	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	(3,695,930)					(3,695,930)
532	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD						
533	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	1,631,944	(2,056,149)			(2,056,149)	(424,205)

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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
534	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC						
535	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
536	Schedule M Temporary	Non-Plant Tax			(2,063,985)	(2,056,149)			(2,056,149)	(4,120,134)
537										
538	Schedule M Temporary				(111,411,116)	(339,121)			(339,121)	(111,750,237)
539										
540	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	106,032					106,032
541	Schedule M Permanent	Intangible Plant			106,032					106,032
542										
543	Schedule M Permanent	Gas Production and Gathering P	Sch-M	P&GDMD	(82)					(82)
544	Schedule M Permanent	Gas Production and Gathering Plant			(82)					(82)
545										
546	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	3,732					3,732
547	Schedule M Permanent	Gas Underground Storage Plant			3,732					3,732
548										
549	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	(659,938)					(659,938)
550	Schedule M Permanent	Gas Transmission Plant			(659,938)					(659,938)
551										
552	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(66,450)					(66,450)
553	Schedule M Permanent	Gas Distribution Plant			(66,450)					(66,450)
554										
555	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	(767,128)					(767,128)
556	Schedule M Permanent	General Plant			(767,128)					(767,128)
557										
558	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT		(66,464)			(66,464)	(66,464)
559	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	108,256	115,340			115,340	223,596
560	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC						
561	Schedule M Permanent	Common Plant			108,256	48,876			48,876	157,132
562										
563	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587					105,587
564	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET						
565	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
566	Schedule M Permanent	Non-Plant Tax			105,587					105,587
567										
568	Schedule M Permanent				(1,169,991)	48,876			48,876	(1,121,115)
569										
570	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT		44,703			44,703	44,703
571	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(602,805)					(602,805)
572	Deferred Taxes	Intangible Plant			(602,805)	44,703			44,703	(558,102)
573										
574	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0					0

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575	Deferred Taxes	Gas Manufactured Plant			0					0
576										
577	Deferred Taxes	Gas Production and Gathering P	410100-Deferred Income Tax	P&GDMD	(50,189)					(50,189)
578	Deferred Taxes	Gas Production and Gathering Plant			(50,189)					(50,189)
579										
580	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	36,242					36,242
581	Deferred Taxes	Gas Products Extraction Plant			36,242					36,242
582										
583	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	33,431					33,431
584	Deferred Taxes	Gas Underground Storage Plant			33,431					33,431
585										
586	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD		(429,128)			(429,128)	(429,128)
587	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALLOC	(783)					(783)
588	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	10,625,445					10,625,445
589	Deferred Taxes	Gas Transmission Plant			10,624,662	(429,128)			(429,128)	10,195,534
590										
591	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC		375,399			375,399	375,399
592	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	26,620,625					26,620,625
593	Deferred Taxes	Gas Distribution Plant			26,620,625	375,399			375,399	26,996,024
594										
595	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT		755,442			755,442	755,442
596	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	2,998,509					2,998,509
597	Deferred Taxes	General Plant			2,998,509	755,442			755,442	3,753,951
598										
599	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT		1,353,455			1,353,455	1,353,455
600	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	1,759,600	(2,721,886)			(2,721,886)	(962,286)
601	Deferred Taxes	Common Plant			1,759,600	(1,368,431)			(1,368,431)	391,170
602										
603	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	1,404,694					1,404,694
604	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD						
605	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	(707,078)	868,304			868,304	161,225
606	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC						
607	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
608	Deferred Taxes	Non-Plant Tax			697,615	868,304			868,304	1,565,919
609										
610	Deferred Taxes				42,117,689	246,288			246,288	42,363,978
611										
612	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC						
613	ITC Amortized	Other Tax								
614										
615	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(504,262)					(504,262)

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 25

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
616	ITC Amortized	Gas Distribution Plant			(504,262)					(504,262)
617										
618	ITC Amortized				(504,262)					(504,262)
619										
620	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET						
621	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
622	Tax Credits	Non-Plant Tax								
623										
624	Tax Credits									
625										
626	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT						
627	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT						
628	AFUDC	Intangible Plant								
629										
630	AFUDC	Gas Production and Gathering P	419100-AFUDC Debt	P&GDMD						
631	AFUDC	Gas Production and Gathering P	432000-AFUDC Equity	P&GDMD						
632	AFUDC	Gas Production and Gathering Plant								
633										
634	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	1,674	(1,674)			(1,674)	
635	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	2,336	(2,336)			(2,336)	
636	AFUDC	Gas Products Extraction Plant			4,010	(4,010)			(4,010)	
637										
638	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	1,077	(1,077)			(1,077)	
639	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	1,503	(1,503)			(1,503)	
640	AFUDC	Gas Underground Storage Plant			2,580	(2,580)			(2,580)	
641										
642	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	864,585	(864,585)			(864,585)	
643	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,206,397	(1,206,397)			(1,206,397)	
644	AFUDC	Gas Transmission Plant			2,070,982	(2,070,982)			(2,070,982)	
645										
646	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	839,169	(839,169)			(839,169)	
647	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,170,933	(1,170,933)			(1,170,933)	
648	AFUDC	Gas Distribution Plant			2,010,102	(2,010,102)			(2,010,102)	
649										
650	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	139,429	(139,429)			(139,429)	
651	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	194,552	(194,552)			(194,552)	
652	AFUDC	General Plant			333,981	(333,981)			(333,981)	
653										
654	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT						
655	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	219,820	(219,820)			(219,820)	
656	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT						

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 25

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator*	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
657	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	306,726	(306,726)			(306,726)	
658	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC						
659	AFUDC	Common Plant			526,546	(526,546)			(526,546)	
660										
661	AFUDC				4,948,200	(4,948,200)			(4,948,200)	
662										
663										
664										
665										
666										
667										

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 26

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 revenue	PSC CPUC	(1,552,464)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	
3	Operating Revenue	Rate Revenue				(1,552,464)
4						
5	Operating Revenue	Other Revenue	48801-Gas Connection Charges	Adjust Charges for Rendering Services	PIS-NET	109,983
6	Operating Revenue	Other Revenue				109,983
7						
8	Operating Revenue					(1,442,481)
9						
10	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	Eliminate Gas Costs	PSC CPUC	(13,581,975)
11	Cost of Sales	Other Gas Supply				(13,581,975)
12						
13	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	Eliminate Gas Costs	PSC CPUC	(348,520,092)
14	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	Eliminate Gas Costs	PSC CPUC	(94,664,236)
15	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	Eliminate Gas Costs	PSC CPUC	(127,689,086)
16	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	Eliminate Gas Costs	PSC CPUC	127,627,439
17	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	Eliminate Gas Costs	PSC CPUC	253,974
18	Cost of Sales	Gas Purchased for Resale				(442,992,001)
19						
20	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	Eliminate Gas Costs	PEDMD	(233,023)
21	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	Eliminate Gas Costs	PEDMD	(20,951)
22	Cost of Sales	Gas Products Extraction Plant				(253,974)
23						
24	Cost of Sales					(456,827,950)
25						
26	Operations and Maintenance Expense Gas Transmission Operations		85600-Transmission -Mains	Adjust Emergency Response 2.0 Expense	TRDMD	295
27	Operations and Maintenance Expense Gas Transmission Operations		85600-Transmission -Mains	Adjust Emergency Response 2.0 Expense	TRDMD	1
28	Operations and Maintenance Expense Gas Transmission Operations		85700-Transm - Meas & Reg	Adjust Emergency Response 2.0 Expense	TRDMD	36
29	Operations and Maintenance Expense Gas Transmission Operations		85900-Transm - Other Equipment	Adjust Emergency Response 2.0 Expense	TRDMD	24
30	Operations and Maintenance Expense Gas Transmission Operations		85900-Transm - Other Equipment	Adjust Emergency Response 2.0 Expense	TRDMD	0
31	Operations and Maintenance Expense Gas Transmission Operations					357
32						
33	Operations and Maintenance Expense Gas Transmission Maintenance		86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.0 Expense	TRDMD	78
34	Operations and Maintenance Expense Gas Transmission Maintenance		86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.0 Expense	TRDMD	1
35	Operations and Maintenance Expense Gas Transmission Maintenance					79
36						
37	Operations and Maintenance Expense Gas Distribution Operations		87000-Dist Oper - E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	12,682
38	Operations and Maintenance Expense Gas Distribution Operations		87000-Dist Oper - E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	1,158
39	Operations and Maintenance Expense Gas Distribution Operations		87100-Dist Exp-Dist Load	Adjust Emergency Response 2.0 Expense	PSC CPUC	261

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 26

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 revenue	PSC CPUC	(1,552,464)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	
3	Operating Revenue	Rate Revenue				(1,552,464)
40	Operations and Maintenance Expe	Gas Distribution Operations	87100-Dist Exp-Dist Load	Adjust Emergency Response 2.0 Expense	PSC CPUC	2
41	Operations and Maintenance Expe	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.0 Expense	PSC CPUC	4,895
42	Operations and Maintenance Expe	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.0 Expense	PSC CPUC	2,580
43	Operations and Maintenance Expe	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.0 Expense	PSC CPUC	29,808
44	Operations and Maintenance Expe	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.0 Expense	PSC CPUC	16,697
45	Operations and Maintenance Expe	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	51
46	Operations and Maintenance Expe	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Adjust Emergency Response 2.0 Expense	PSC CPUC	3
47	Operations and Maintenance Expe	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.0 Expense	PSC CPUC	73,224
48	Operations and Maintenance Expe	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.0 Expense	PSC CPUC	6,801
49	Operations and Maintenance Expe	Gas Distribution Operations	87900-Dist Op Customer Install	Adjust Emergency Response 2.0 Expense	PSC CPUC	100,083
50	Operations and Maintenance Expe	Gas Distribution Operations	87900-Dist Op Customer Install	Adjust Emergency Response 2.0 Expense	PSC CPUC	19,342
51	Operations and Maintenance Expe	Gas Distribution Operations	88000-Dist Oper -Other	Adjust Emergency Response 2.0 Expense	PSC CPUC	239,210
52	Operations and Maintenance Expe	Gas Distribution Operations	88000-Dist Oper -Other	Adjust Emergency Response 2.0 Expense	PSC CPUC	73,313
53	Operations and Maintenance Expe	Gas Distribution Operations				580,111
54						
55	Operations and Maintenance Expe	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	22,583
56	Operations and Maintenance Expe	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	1,798
57	Operations and Maintenance Expe	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Adjust Emergency Response 2.0 Expense	PSC CPUC	47,713
58	Operations and Maintenance Expe	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Adjust Emergency Response 2.0 Expense	PSC CPUC	25,898
59	Operations and Maintenance Expe	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	12,308
60	Operations and Maintenance Expe	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	12,976
61	Operations and Maintenance Expe	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	1,990
62	Operations and Maintenance Expe	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	623
63	Operations and Maintenance Expe	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	32
64	Operations and Maintenance Expe	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Adjust Emergency Response 2.0 Expense	PSC CPUC	45,514
65	Operations and Maintenance Expe	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Adjust Emergency Response 2.0 Expense	PSC CPUC	9,800
66	Operations and Maintenance Expe	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.0 Expense	PSC CPUC	30,994
67	Operations and Maintenance Expe	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.0 Expense	PSC CPUC	3,072
68	Operations and Maintenance Expe	Gas Distribution Maintenance				215,300
69						
70	Operations and Maintenance Expe	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Rate Case Expense Amortization	PSC CPUC	536,841
71	Operations and Maintenance Expe	Administrative & General Expense				536,841
72						
73	Operations and Maintenance Expenses					1,332,688
74						
75	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(117,618)

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 26

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 revenue	PSC CPUC	(1,552,464)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	
3	Operating Revenue	Rate Revenue				(1,552,464)
76	Depreciation Expense	Intangible Plant				(117,618)
77						
78	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (T)	TRDMD	(6,093,941)
79	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Eliminate PSIA-West Main	TRDMD	(2,441,043)
80	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	TRDMD	1,129,091
81	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	PSIA TIMP (T)	TRDMD	6,093,941
82	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	PSIA West Main	TRDMD	2,441,043
83	Depreciation Expense	Gas Transmission Plant				1,129,091
84						
85	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-AMRP	PSC CPUC	(5,341,275)
86	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-DIMP	PSC CPUC	(7,564,660)
87	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (D)	PSC CPUC	(2,211,737)
88	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	(987,723)
89	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSIA AMRP	PSC CPUC	5,341,275
90	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSIA DIMP	PSC CPUC	7,564,660
91	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSIA TIMP (D)	PSC CPUC	2,211,737
92	Depreciation Expense	Gas Distribution Plant				(987,723)
93						
94	Depreciation Expense	General Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(1,987,665)
95	Depreciation Expense	General Plant				(1,987,665)
96						
97	Depreciation Expense	Common Plant	40300-Gas Depreciation	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(3,415,654)
98	Depreciation Expense	Common Plant	40300-Gas Depreciation	Business Systems CIP Adjustment	PIS-SUBT	(48,166)
99	Depreciation Expense	Common Plant	40300-Gas Depreciation	Software Retirement Adjustment	PIS-SUBT	(225,114)
100	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate AGIS -- FAN	PIS-SUBT	(1,226,774)
101	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate SAP General Ledger	PIS-SUBT	(454,005)
102	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate Work and Asset Management	PIS-SUBT	(2,505,744)
103	Depreciation Expense	Common Plant	40300-Gas Depreciation	SAP General Ledger	PIS-SUBT	454,005
104	Depreciation Expense	Common Plant	40300-Gas Depreciation	Work and Asset Mangement	PIS-SUBT	2,505,744
105	Depreciation Expense	Common Plant				(4,915,708)
106						
107	Depreciation Expense					(6,879,623)
108						
109	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	Eliminate Front Range P/L Prop Taxes	PIS-TOT	(119,200)
110	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll			
111	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	Eliminate Tax Paid	PSC CPUC	(61,154,416)

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 26

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 revenue	PSC CPUC	(1,552,464)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(1,552,464)
3	Operating Revenue	Rate Revenue				(61,273,616)
112	Taxes Other than Income	Taxes Other Than Income				(61,273,616)
113						
114	Taxes Other than Income					(61,273,616)
115						
116	Schedule M Temporary	Intangible Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(117,618)
117	Schedule M Temporary	Intangible Plant				(117,618)
118						
119	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-TIMP (T)	TRDMD	18,925,932
120	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-West Main	TRDMD	1,740,780
121	Schedule M Temporary	Gas Transmission Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	TRDMD	1,129,091
122	Schedule M Temporary	Gas Transmission Plant	Sch-M	PSIA TIMP (T)	TRDMD	(18,925,932)
123	Schedule M Temporary	Gas Transmission Plant	Sch-M	PSIA West Main	TRDMD	(1,740,780)
124	Schedule M Temporary	Gas Transmission Plant				1,129,091
125						
126	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-AMRP	PSC CPUC	14,809,644
127	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-DIMP	PSC CPUC	28,453,740
128	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-TIMP (D)	PSC CPUC	8,439,696
129	Schedule M Temporary	Gas Distribution Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	(987,723)
130	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSIA AMRP	PSC CPUC	(14,809,644)
131	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSIA DIMP	PSC CPUC	(28,453,740)
132	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSIA TIMP (D)	PSC CPUC	(8,439,696)
133	Schedule M Temporary	Gas Distribution Plant				(987,723)
134						
135	Schedule M Temporary	General Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(1,987,665)
136	Schedule M Temporary	General Plant				(1,987,665)
137						
138	Schedule M Temporary	Common Plant	Sch-M	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(3,350,987)
139	Schedule M Temporary	Common Plant	Sch-M	Business Systems CIP Adjustment	PIS-SUBT	14,990
140	Schedule M Temporary	Common Plant	Sch-M	Software Retirement Adjustment	PIS-SUBT	(225,114)
141	Schedule M Temporary	Common Plant	Sch-M	Eliminate AGIS -- FAN	PIS-SUBT	7,242,666
142	Schedule M Temporary	Common Plant	Sch-M	Eliminate SAP General Ledger	PIS-SUBT	(390,314)
143	Schedule M Temporary	Common Plant	Sch-M	Eliminate Work and Asset Management	PIS-SUBT	3,221,902
144	Schedule M Temporary	Common Plant	Sch-M	SAP General Ledger	PIS-SUBT	390,314
145	Schedule M Temporary	Common Plant	Sch-M	Work and Asset Mangement	PIS-SUBT	(3,221,902)
146	Schedule M Temporary	Common Plant	Sch-M	Eliminate Smart Grid City	PIS-SUBT	(612)
147	Schedule M Temporary	Common Plant				3,680,943

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 26

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 revenue	PSC CPUC	(1,552,464)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	
3	Operating Revenue	Rate Revenue				(1,552,464)
148						
149	Schedule M Temporary	Non-Plant Tax	Sch-M	Eliminate Schedule Ms	PIS-NET	(2,056,149)
150	Schedule M Temporary	Non-Plant Tax				(2,056,149)
151						
152	Schedule M Temporary					(339,121)
153						
154	Schedule M Permanent	Common Plant	Sch-M	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(64,667)
155	Schedule M Permanent	Common Plant	Sch-M	Business Systems CIP Adjustment	PIS-SUBT	(1,798)
156	Schedule M Permanent	Common Plant	Sch-M	Eliminate AGIS – FAN	PIS-SUBT	115,340
157	Schedule M Permanent	Common Plant				48,876
158						
159	Schedule M Permanent					48,876
160						
161	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	44,703
162	Deferred Taxes	Intangible Plant				44,703
163						
164	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (T)	TRDMD	(7,193,749)
165	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-West Main	TRDMD	(661,669)
166	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	TRDMD	(429,128)
167	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSIA TIMP (T)	TRDMD	7,193,749
168	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSIA West Main	TRDMD	661,669
169	Deferred Taxes	Gas Transmission Plant				(429,128)
170						
171	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-AMRP	PSC CPUC	(5,629,146)
172	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-DIMP	PSC CPUC	(10,815,269)
173	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (D)	PSC CPUC	(3,207,929)
174	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	375,399
175	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSIA AMRP	PSC CPUC	5,629,146
176	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSIA DIMP	PSC CPUC	10,815,269
177	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSIA TIMP (D)	PSC CPUC	3,207,929
178	Deferred Taxes	Gas Distribution Plant				375,399
179	Deferred Taxes	General Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	755,442
180	Deferred Taxes	General Plant				755,442
181						
182	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	1,273,595
183	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Business Systems CIP Adjustment	PIS-SUBT	(5,697)

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 26

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 revenue	PSC CPUC	(1,552,464)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	
3	Operating Revenue	Rate Revenue				(1,552,464)
184	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Software Retirement Adjustment	PIS-SUBT	85,558
185	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate AGIS – FAN	PIS-SUBT	(2,721,653)
186	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate SAP General Ledger	PIS-SUBT	148,358
187	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Smart Grid City	PIS-SUBT	(233)
188	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Work and Asset Management	PIS-SUBT	(1,224,645)
189	Deferred Taxes	Common Plant	410100-Deferred Income Tax	SAP General Ledger	PIS-SUBT	(148,358)
190	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Work and Asset Mangement	PIS-SUBT	1,224,645
191	Deferred Taxes	Common Plant				(1,368,431)
192						
193	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	Eliminate Schedule Ms	PIS-NET	868,304
194	Deferred Taxes	Non-Plant Tax				868,304
195						
196	Deferred Taxes					246,288
197						
198	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PEDMD	(1,674)
199	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PEDMD	(2,336)
200	AFUDC	Gas Products Extraction Plant				(4,010)
201						
202	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	Eliminate CWIP Balance	USDMD	(1,077)
203	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	Eliminate CWIP Balance	USDMD	(1,503)
204	AFUDC	Gas Underground Storage Plant				(2,580)
205						
206	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	Eliminate CWIP Balance	TRDMD	(864,585)
207	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	Eliminate CWIP Balance	TRDMD	(1,206,397)
208	AFUDC	Gas Transmission Plant				(2,070,982)
209						
210	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PSC CPUC	(839,169)
211	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PSC CPUC	(1,170,933)
212	AFUDC	Gas Distribution Plant				(2,010,102)
213						
214	AFUDC	General Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(139,429)
215	AFUDC	General Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(194,552)
216	AFUDC	General Plant				(333,981)
217						
218	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate AGIS – FAN	PIS-SUBT	(101,035)
219	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(118,785)

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 26

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 revenue	PSC CPUC	(1,552,464)
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	
3	Operating Revenue	Rate Revenue				(1,552,464)
220	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate AGIS – FAN	PIS-SUBT	(140,979)
221	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(165,746)
222	AFUDC	Common Plant				(526,546)
223						
224	AFUDC					(4,948,200)
225						

Public Service Company of Colorado
Payroll Taxes on Adjustments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 27

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	92601-A&G Pen & Ben	Adjust Pension/ Benefits Expense		6.79%	
7							
8	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	Eliminate costs for FAS 88 Non Qualified Settlement Expense		6.79%	
9							
10						0	
11							
12	Labor-Base Escalation Adjustment						1,633,451
13							
14	Payroll Tax Rate						6.79%
15	Labor-Base Escalation-Payroll tax adj						110,992
16							
17	Total Payroll Tax Adjustment						110,992

**Public Service Company of Colorado
Property Tax Expense - Adjust 2018 to 2016 Level
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 28**

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 29**

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**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 30**

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**Public Service Company of Colorado
Customer Advances for Construction
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 31**

Line No.	Month	Month End Balance
1	December-18	(55,794,969)
2	January-19	(54,627,554)
3	February-19	(53,702,243)
4	March-19	(52,855,075)
5	April-19	(52,324,943)
6	May-19	(51,875,991)
7	June-19	(50,357,375)
8	July-19	(50,086,244)
9	August-19	(49,739,361)
10	September-19	(52,850,045)
11	October-19	(53,026,850)
12	November-19	(50,915,844)
13	December-19	(36,565,177)
14	13-month Average	(51,132,436)

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 32**

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Public Service Company of Colorado
Smart Grid City - Direct Assignments
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 33

Line No.	Description	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Common General						
2	December-18	416,351	416,351	(24,114)			
3	January-19	416,351	416,351	(24,046)	0	68	179
4	February-19	416,351	416,351	(23,978)	0	68	179
5	March-19	416,351	416,351	(23,909)	0	68	179
6	April-19	416,351	416,351	(23,841)	0	68	179
7	May-19	416,351	416,351	(23,773)	0	68	179
8	June-19	416,351	416,351	(23,705)	0	68	179
9	July-19	416,351	416,351	(23,637)	0	68	179
10	August-19	416,351	416,351	(23,569)	0	68	179
11	September-19	416,351	416,351	(23,501)	0	68	179
12	October-19	416,351	416,351	(23,433)	0	68	179
13	November-19	416,351	416,351	(23,364)	0	68	179
14	December-19	416,351	416,351	(23,296)	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	(6,630)	-	(233)	(612)

**Public Service Company of Colorado
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12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 34**

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**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 35**

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 36

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**Public Service Company of Colorado
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12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 37**

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**Public Service Company of Colorado
Non-Qualified Pension
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 38**

Line No.	Month	2019 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-18	(6,000)	33.56%	(2,013)
2	January-19	(10,667)	28.53%	(3,044)
3	February-19	(15,333)	29.35%	(4,501)
4	March-19	(20,000)	28.51%	(5,702)
5	April-19	(24,667)	29.82%	(7,355)
6	May-19	(29,333)	27.66%	(8,113)
7	June-19	(34,000)	28.06%	(9,542)
8	July-19	(38,667)	30.11%	(11,644)
9	August-19	(43,333)	28.42%	(12,314)
10	September-19	(48,000)	28.96%	(13,903)
11	October-19	(52,667)	28.52%	(15,021)
12	November-19	(57,333)	25.63%	(14,694)
13	December-19	(62,000)	33.56%	(20,805)
14	13 Month Average	(34,000)	29.28%	(9,896)
PSCo Gas Retail 13 Month Average				(9,896)

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 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, 2019

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	73,377		\$ 43.50	\$ 14,275,265	
55	Volumes - Therms		94,924,340	\$ 0.11676		
56						
57	Transportation Service:					
58	Firm Service (Large):					
59	TF					
60	Full Tariff Rates					
61	Customer Months	21,377		\$ 72.00	\$ 24,851,999	
62	Demand Capacity - Therms		27,815,760	\$ 0.6750		
63	Volumes - Therms		244,725,860	\$ 0.01854		
64	Electric Power Plants - FSV				\$ 1,284,652	
65	Electric Power Plants					
66						
67	Discounted					
68	Discounted Customers				\$ 2,401,315	
69	Electric Power Plants:					
70	Total All Plants				\$ 8,618,082	
71						
72						
73	Total TF				\$ 51,431,314	
74						
75	Interruptible Service:					
76	TI					
77	Full Tariff Rates					
78	Customer Months	1,826		\$ 72.00	\$ 4,185,650	
79	Volumes - Therms		131,971,952	\$ 0.03072		
80	Specific Facility Revenue - All Facilities		12	\$ 134,492.36	\$ 1,613,908	
81			12			
82			12			
83	Electric Power Plants				\$ 1,574,801	
84						
85	Discounted					
86	Electric Power Plants:					
87	Total All Plants				\$ 864	
88						
89						
90	Total TI				\$ 7,375,222	
91						
92	FERC:				\$ 304,500	
93						
94	Total Sales and Transportation Revenue				\$ 399,031,888	\$ 3,100,180
95						
96	Less: FERC				\$ 304,500	
97	Less: Transportation Discounts				\$ 11,020,261	
98						
99	Total Sales & Transport Revenue Subject to GRSA Calculation				\$ 387,707,127	
100	Add: S&F Revenue for TF Discounted Customers				\$ 19,872	
101	Add: S&F Revenue for TF Electric Power Plant Customers				\$ 2,592	
102	Add: S&F Revenue for TI Electric Power Plant Customers				\$ 864	
103	Total Revenue Subject to GRSA Calculation				\$ 387,730,455	
104						
105	Annualized GRSA Revenue (17.12%)				\$ 66,379,454	
106						
107	Total Pro Forma Retail Revenue (In 94 - In 92 + In 105)				\$ 465,411,341	\$ 3,100,180

Public Service Company of Colorado
Gas Sales and Transport Service Revenue Summary
12 Months Ended December 31, 2019

Line No.	Description	Customer Months	Billing Units	Rate	Base Rate Revenue	GAP Revenue
1	Firm Sales:					
2	RG:				\$ 256,497,227	
3	Customer Months	15,717,556		\$ 11.00		\$ 2,357,633
4	Commodity - Therms		990,570,052	0.0844		
5						
6	RGL:					
7	1-2 Mantle Months		305	\$ 12.45	\$ 3,797	
8	ADDL Mantle Months			\$ 6.22		
9	Commodity - Therms		6,405			
10						
11	CSG:				\$ 77,020,384	
12	Customer Months	1,203,369		\$ 31.50		\$ 697,954
13	Commodity - Therms		334,997,184	\$ 0.11676		
14						
15	CLG				\$ 6,036,777	
16	Customer Months	8,458		\$ 60.00		\$ 43,305
17	Demand		6,587,463	\$ 0.675		
18	Commodity - Therms		58,401,286	\$ 0.01854		
19						
20	CGL:					
21	1-2 Mantle Months		66	\$ 12.45	\$ 821	
22	ADDL Mantle Months			\$ 6.22		
23	Commodity - Therms		1,330			
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				\$ 72,641	
34	Demand					
35	Commodity - Therms		3,918,078	\$ 0.01854		
36						
37	TFS - BACKUP SUPPLY				\$ 91,972	
38	Demand					
39	Commodity - Therms		787,697	\$ 0.11676		
40						
41	Interruptible Sales:					
42	IG				\$ 155,239	
43	Customer Months	156		\$ 31.00		\$ 1,232
44	Demand Capacity - per DTH		132	\$ 6.75		
45	Commodity - per DTH		497,212	\$ 0.3007		
46						
47	TI - BACKUP SUPPLY				\$ 16,185	
48	Demand		2,160	\$ 0.675		
49	Commodity - Therms		794,347	\$ 0.01854		
50						

**Public Service Company of Colorado
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12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 41**

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Public Service Company of Colorado
Charges for Rendering Service Adjustments
12 Months Ended December 31, 2019

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, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 43

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

**Public Service Company of Colorado
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12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 44**

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 45

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 46**

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 47

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 48**

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 49**

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 50**

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 51**

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 52

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 53

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 54**

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 55

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 56**

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Public Service Company of Colorado
Rate Case Expenses
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 57

Line No.	Description	Gas
1	Estimated Rate Case Expenses	2019
2	Consultants	330,580
3	Transcripts/Hearing Costs	16,352
4	Legal Counsel	638,000
5	Customer Noticing	50,525
6	Postage	500
7	Duplicating and Office Supplies	1,500
8	Miscellaneous Expenses	36,225
9		
10	Total 2017 Estimated Gas Rate Case Expenses	1,073,682
11		
12	Annual Amortization (1)	536,841
(1) Annual Amortization:		
	Amount proposed to Amortize over 24 Mo Beginning 1/1/19	1,073,682
	Monthly Amount (Line 10 / 24 Months)	44,737
	Annual Amortization (Monthly amount * 12)	536,841

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 58

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 59**

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 60**

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 61**

Intentionally Left Blank

**Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 62**

Line No.	Description	Gas
		Monthly Amortization
1		
2	Boulder MGP - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$50,839
4	Jan-19	\$2,118
5	Feb-19	2,118
6	Mar-19	2,118
7	Apr-19	2,118
8	May-19	2,118
9	Jun-19	2,118
10	Jul-19	2,118
11	Aug-19	2,118
12	Sep-19	2,118
13	Oct-19	2,118
14	Nov-19	2,118
15	Dec-19	2,118
16	Annual Total	25,419
		Monthly Amortization
1		
2	Emergency Response - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$6,006,234
4	Jan-19	\$250,260
5	Feb-19	250,260
6	Mar-19	250,260
7	Apr-19	250,260
8	May-19	250,260
9	Jun-19	250,260
10	Jul-19	250,260
11	Aug-19	250,260
12	Sep-19	250,260
13	Oct-19	250,260
14	Nov-19	250,260
15	Dec-19	250,260
16	Annual Total	3,003,117
		Monthly Amortization
1		
2	Damage Prevention - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$2,913,447
4	Jan-19	\$121,394
5	Feb-19	121,394
6	Mar-19	121,394
7	Apr-19	121,394
8	May-19	121,394
9	Jun-19	121,394
10	Jul-19	121,394
11	Aug-19	121,394
12	Sep-19	121,394
13	Oct-19	121,394
14	Nov-19	121,394
15	Dec-19	121,394
16	Annual Total	1,456,724

Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 62

Line No.	Description	Gas
		Monthly Amortization
1		
2	Work and Asset Management - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$2,630,188
4	Jan-19	\$109,591
5	Feb-19	109,591
6	Mar-19	109,591
7	Apr-19	109,591
8	May-19	109,591
9	Jun-19	109,591
10	Jul-19	109,591
11	Aug-19	109,591
12	Sep-19	109,591
13	Oct-19	109,591
14	Nov-19	109,591
15	Dec-19	109,591
16	Annual Total	1,315,094
		Monthly Amortization
1		
2	Pension Expense - 35 Months Amortization beginning 2/1/2019	
3	Beginning Balance	(\$1,143,512)
4	Jan-19	(\$47,646)
5	Feb-19	(47,646)
6	Mar-19	(47,646)
7	Apr-19	(47,646)
8	May-19	(47,646)
9	Jun-19	(47,646)
10	Jul-19	(47,646)
11	Aug-19	(47,646)
12	Sep-19	(47,646)
13	Oct-19	(47,646)
14	Nov-19	(47,646)
15	Dec-19	(47,646)
16	Annual Total	(571,756)
		Monthly Amortization
1		
2	Property Tax - 12 Months Amortization beginning 1/1/2020	
3	Beginning Balance (Approved over Actual)	\$12,661,799
	Beginning Balance (2018 over 2016)	\$8,977,128
		\$21,638,926
4	Jan-19	\$0
5	Feb-19	0
6	Mar-19	0
7	Apr-19	0
8	May-19	0
9	Jun-19	0
10	Jul-19	0
11	Aug-19	0
12	Sep-19	0
13	Oct-19	0
14	Nov-19	0
15	Dec-19	0
16	Annual Total	0

**Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 62**

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-19	\$44,737
5	Feb-19	44,737
6	Mar-19	44,737
7	Apr-19	44,737
8	May-19	44,737
9	Jun-19	44,737
10	Jul-19	44,737
11	Aug-19	44,737
12	Sep-19	44,737
13	Oct-19	44,737
14	Nov-19	44,737
15	Dec-19	44,737
16	Annual Total	536,841
	Total Amortizations	5,765,439

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 63**

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 64

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 65**

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 66**

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 67**

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 68**

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 69

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 70

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 71

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 72

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 73

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 74**

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 75

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 76

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**Public Service Company of Colorado
Gas Lead Lag Factors
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 77**

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, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 78

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 79

This adjustment does not occur in 2019

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 80**

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**Public Service Company of Colorado
Amortization of Environmental Cleanup Costs - Boulder Site
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 81**

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Deferred Costs through December 2016	50,839
2		
3	Total Costs	<u>50,839</u>
4		
5	One year amortization (1)	25,419
6		
7	Adjustment	25,419

(1) Twenty Four Month amortization period.

[illegible]

**Public Service Company of Colorado
Eliminate Front Range Pipeline Costs
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 83**

<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
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 84

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 85

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**Public Service Company of Colorado
Adjust Emergency Response 2.0 Expense
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 86**

Line No.	Description	Gas Amounts
1	Non-Labor Emergency Response	174,149
2		
3	Labor Emergency Response	621,698
4		
5	Adjustment to Per book to remove Emergency Response 2.0 Adjustment	795,847

Public Service Company of Colorado
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12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 87

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 88

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 89**

This adjustment does not occur in 2019

Public Service Company of Colorado
Adjust Approved Electric Depreciation Rates
12 Months Ended December 31, 2019

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M	Perms
1	Common General						
2	December-18	3,772,916	(1,420,300)				
3	January-19	4,228,222	(1,589,025)	(455,306)	168,725	(443,931)	(1,857)
4	February-19	4,691,103	(1,757,750)	(462,881)	168,725	(443,931)	(1,857)
5	March-19	5,155,066	(1,926,474)	(463,963)	168,725	(443,931)	(1,857)
6	April-19	5,615,758	(2,095,199)	(460,692)	168,725	(443,931)	(1,857)
7	May-19	6,074,439	(2,263,924)	(458,682)	168,725	(443,931)	(1,857)
8	June-19	6,584,510	(2,432,649)	(510,071)	168,725	(443,931)	(1,857)
9	July-19	7,085,213	(2,601,373)	(500,703)	168,725	(443,931)	(1,857)
10	August-19	7,585,778	(2,770,098)	(500,565)	168,725	(443,931)	(1,857)
11	September-19	8,094,708	(2,938,823)	(508,930)	168,725	(443,931)	(1,857)
12	October-19	8,592,475	(3,107,548)	(497,767)	168,725	(443,931)	(1,857)
13	November-19	8,958,441	(3,276,272)	(365,966)	168,725	(443,931)	(1,857)
14	December-19	9,122,368	(3,444,997)	(163,926)	168,725	(443,931)	(1,857)
15	13 Month Average	6,581,615					
16	Year End		(3,444,997)				
17	Total Year			(5,349,451)	2,024,698	(5,327,171)	(22,281)
18							
19	Common Allocator	28.46%	28.46%	28.46%	28.46%	28.46%	28.46%
20							
21	PSCo Gas	1,873,082	(980,422)	(1,522,416)	576,215	(1,516,076)	(6,341)
22							
23							
24							
25							
26							
27	December-18	7,195,660	(2,645,009)				
28	January-19	7,842,196	(2,849,213)	(646,536)	204,204	(537,291)	(17,079)
29	February-19	8,500,307	(3,053,417)	(658,111)	204,204	(537,291)	(17,079)
30	March-19	9,108,240	(3,257,621)	(607,933)	204,204	(537,291)	(17,079)
31	April-19	9,755,922	(3,461,825)	(647,682)	204,204	(537,291)	(17,079)
32	May-19	10,420,577	(3,666,029)	(664,655)	204,204	(537,291)	(17,079)
33	June-19	11,070,089	(3,870,232)	(649,512)	204,204	(537,291)	(17,079)
34	July-19	11,706,155	(4,074,436)	(636,065)	204,204	(537,291)	(17,079)
35	August-19	12,321,980	(4,278,640)	(615,825)	204,204	(537,291)	(17,079)
36	September-19	12,971,009	(4,482,844)	(649,029)	204,204	(537,291)	(17,079)
37	October-19	13,542,291	(4,687,048)	(571,282)	204,204	(537,291)	(17,079)
38	November-19	13,813,712	(4,891,252)	(271,420)	204,204	(537,291)	(17,079)
39	December-19	13,848,100	(5,095,455)	(34,388)	204,204	(537,291)	(17,079)
40	13 Month Average	10,930,480					
41	Year End		(5,095,455)				
42	Total Year			(6,652,440)	2,450,446	(6,447,495)	(204,944)
43							
44	Common Allocator	28.46%	28.46%	28.46%	28.46%	28.46%	28.46%
45							
46	PSCo Gas	3,110,738	(1,450,131)	(1,893,238)	697,380	(1,834,912)	(58,326)
47							
48	Total PSCo Gas	4,983,820	(2,430,553)	(3,415,654)	1,273,595	(3,350,987)	(64,667)

Public Service Company of Colorado
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12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 91

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Public Service Company of Colorado
Business Systems CIP Adjustment
12 Months Ended December 31, 2019

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-18	1,184,728	98,727	192,475				
3	January-18	1,184,728	112,831	194,144	14,104	1,668	(4,389)	526
4	February-18	1,184,728	126,935	195,812	14,104	1,668	(4,389)	526
5	March-18	1,184,728	141,039	197,480	14,104	1,668	(4,389)	526
6	April-18	1,184,728	155,143	199,148	14,104	1,668	(4,389)	526
7	May-18	1,184,728	169,247	200,817	14,104	1,668	(4,389)	526
8	June-18	1,184,728	183,351	202,485	14,104	1,668	(4,389)	526
9	July-18	1,184,728	197,455	204,153	14,104	1,668	(4,389)	526
10	August-18	1,184,728	211,559	205,821	14,104	1,668	(4,389)	526
11	September-18	1,184,728	225,662	207,490	14,104	1,668	(4,389)	526
12	October-18	1,184,728	239,766	209,158	14,104	1,668	(4,389)	526
13	November-18	1,184,728	253,870	210,826	14,104	1,668	(4,389)	526
14	December-18	1,184,728	267,974	212,494	14,104	1,668	(4,389)	526
15	13 Mth Avg	1,184,728	183,351	202,485				
16								
17	Total Year				169,247	20,019	(52,672)	6,317
18								
19	Gas Allocation	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
20								
21	Gas Adjustment	(337,165)	52,180	60,474	(48,166)	(5,697)	14,990	(1,798)

**Public Service Company of Colorado
Eliminate Craig Compressor Revenue
12 Months Ended December 31, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 93**

Line No.	ACCOUNT	ADJUSTMENT
1	048001-Rev Gas Res Sales Billed NL G	(1,552,464)
2		
3	TOTAL	(1,552,464)

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 94

This adjustment does not occur in 2019

Public Service Company of Colorado
Like Kind Exchange
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 95

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, 2019**

**PSCo Gas Rate Case 2019 Test Year
Schedule 96**

Line No.	Month	2019 Ending Balance	Labor Utility Allocation	Excluding ADIT (1)	PSCo Gas
1	December-18	(76,296,601)	33.56%	61.99%	(15,871,603)
2	January-19	(45,604,851)	28.53%	61.99%	(8,067,081)
3	February-19	(48,472,101)	29.35%	61.99%	(8,820,450)
4	March-19	(51,339,351)	28.51%	61.99%	(9,073,124)
5	April-19	(54,206,601)	29.82%	61.99%	(10,020,654)
6	May-19	(57,073,851)	27.66%	61.99%	(9,785,440)
7	June-19	(59,941,101)	28.06%	61.99%	(10,428,490)
8	July-19	(62,808,351)	30.11%	61.99%	(11,725,228)
9	August-19	(65,675,601)	28.42%	61.99%	(11,569,486)
10	September-19	(68,542,851)	28.96%	61.99%	(12,307,581)
11	October-19	(71,410,101)	28.52%	61.99%	(12,625,976)
12	November-19	(74,277,351)	25.63%	61.99%	(11,801,540)
13	December-19	(77,144,601)	33.56%	61.99%	(16,048,009)
14	13 Month Average	(62,522,563)	29.28%	61.99%	(11,395,743)

(1) 1 minus Composite Tax Rate

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2019

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas Distribution					
2	December-18	882,105	(335,257)			
3	January-19	960,841	(366,541)	(78,736)	31,283	(82,310)
4	February-19	1,040,118	(397,824)	(79,277)	31,283	(82,310)
5	March-19	1,119,966	(429,107)	(79,848)	31,283	(82,310)
6	April-19	1,200,421	(460,390)	(80,454)	31,283	(82,310)
7	May-19	1,281,500	(491,674)	(81,079)	31,283	(82,310)
8	June-19	1,363,256	(522,957)	(81,756)	31,283	(82,310)
9	July-19	1,445,734	(554,240)	(82,478)	31,283	(82,310)
10	August-19	1,528,967	(585,523)	(83,233)	31,283	(82,310)
11	September-19	1,612,978	(616,807)	(84,011)	31,283	(82,310)
12	October-19	1,697,799	(648,090)	(84,821)	31,283	(82,310)
13	November-19	1,783,422	(679,373)	(85,624)	31,283	(82,310)
14	December-19	1,869,828	(710,656)	(86,406)	31,283	(82,310)
15	13 Month Average	1,368,226				
16	Year End		(710,656)			
17	Total Year			(987,723)	375,399	(987,723)
18						
19						
20						
21						
22						
23	Gas Software					
24	December-18	1,633,233	(620,735)			
25	January-19	1,491,572	(624,460)	141,661	3,725	(9,802)
26	February-19	1,349,912	(628,185)	141,661	3,725	(9,802)
27	March-19	1,208,251	(631,910)	141,661	3,725	(9,802)
28	April-19	1,066,590	(635,636)	141,661	3,725	(9,802)
29	May-19	1,131,989	(639,361)	(65,399)	3,725	(9,802)
30	June-19	1,220,398	(643,086)	(88,409)	3,725	(9,802)
31	July-19	1,308,807	(646,811)	(88,409)	3,725	(9,802)
32	August-19	1,397,216	(650,537)	(88,409)	3,725	(9,802)
33	September-19	1,485,625	(654,262)	(88,409)	3,725	(9,802)
34	October-19	1,574,034	(657,987)	(88,409)	3,725	(9,802)
35	November-19	1,662,443	(661,712)	(88,409)	3,725	(9,802)
36	December-19	1,750,852	(665,437)	(88,409)	3,725	(9,802)
37	13 Month Average	1,406,225				
38	Year End		(665,437)			
39	Total Year			(117,618)	44,703	(117,618)

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2019

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas Transmission					
2	December-18	(1,056,714)	401,620			
3	January-19	(1,148,695)	437,381	91,982	(35,761)	94,091
4	February-19	(1,241,093)	473,141	92,398	(35,761)	94,091
5	March-19	(1,333,937)	508,902	92,844	(35,761)	94,091
6	April-19	(1,427,186)	544,663	93,249	(35,761)	94,091
7	May-19	(1,520,742)	580,423	93,556	(35,761)	94,091
8	June-19	(1,614,581)	616,184	93,839	(35,761)	94,091
9	July-19	(1,708,701)	651,945	94,120	(35,761)	94,091
10	August-19	(1,803,196)	687,705	94,495	(35,761)	94,091
11	September-19	(1,898,100)	723,466	94,904	(35,761)	94,091
12	October-19	(1,993,378)	759,227	95,278	(35,761)	94,091
13	November-19	(2,089,099)	794,987	95,720	(35,761)	94,091
14	December-19	(2,185,805)	830,748	96,706	(35,761)	94,091
15	13 Month Average	(1,617,017)				
16	Year End		830,748			
17	Total Year			1,129,091	(429,128)	1,129,091
18						
19						
20						
21						
22						
23	Gas Transportation					
24	December-18	1,568,279	(596,048)			
25	January-19	1,698,338	(639,846)	(130,059)	43,798	(115,238)
26	February-19	1,829,830	(683,644)	(131,492)	43,798	(115,238)
27	March-19	1,963,576	(727,441)	(133,746)	43,798	(115,238)
28	April-19	2,104,218	(771,239)	(140,642)	43,798	(115,238)
29	May-19	2,222,822	(815,037)	(118,604)	43,798	(115,238)
30	June-19	2,327,384	(858,835)	(104,562)	43,798	(115,238)
31	July-19	2,433,480	(902,633)	(106,097)	43,798	(115,238)
32	August-19	2,538,041	(946,430)	(104,561)	43,798	(115,238)
33	September-19	2,642,176	(990,228)	(104,135)	43,798	(115,238)
34	October-19	2,746,076	(1,034,026)	(103,900)	43,798	(115,238)
35	November-19	2,848,850	(1,077,824)	(102,775)	43,798	(115,238)
36	December-19	2,951,131	(1,121,622)	(102,281)	43,798	(115,238)
37	13 Month Average	2,298,016				
38	Year End		(1,121,622)			
39	Total Year			(1,382,852)	525,574	(1,382,852)

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2019

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas All Others					
2	December-18	470,885	(178,967)			
3	January-19	512,816	(198,123)	(41,931)	19,156	(50,401)
4	February-19	554,889	(217,278)	(42,073)	19,156	(50,401)
5	March-19	604,267	(236,434)	(49,378)	19,156	(50,401)
6	April-19	653,978	(255,589)	(49,711)	19,156	(50,401)
7	May-19	703,907	(274,745)	(49,929)	19,156	(50,401)
8	June-19	754,436	(293,901)	(50,529)	19,156	(50,401)
9	July-19	805,160	(313,056)	(50,724)	19,156	(50,401)
10	August-19	856,465	(332,212)	(51,305)	19,156	(50,401)
11	September-19	908,661	(351,368)	(52,196)	19,156	(50,401)
12	October-19	962,123	(370,523)	(53,462)	19,156	(50,401)
13	November-19	1,017,348	(389,679)	(55,225)	19,156	(50,401)
14	December-19	1,075,697	(408,835)	(58,349)	19,156	(50,401)
15	13 Month Average	760,049				
16	Year End		(408,835)			
17	Total Year			(604,812)	229,868	(604,812)

Public Service Company of Colorado
Software Retirement Adjustment
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 98

		CWIP Amount	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Common Intangible Plant Plant							
2	December-18	-	(96,366,972)	(96,444,093)				
3	January-19	-	(96,366,972)	(96,521,213)	54,364	(77,121)	25,053	(65,917)
4	February-19	-	(96,366,972)	(96,598,334)	79,416	(77,121)	25,053	(65,917)
5	March-19	-	(96,366,972)	(96,662,010)	104,469	(63,676)	25,053	(65,917)
6	April-19	-	(96,366,972)	(96,725,686)	129,522	(63,676)	25,053	(65,917)
7	May-19	-	(96,366,972)	(96,789,362)	154,574	(63,676)	25,053	(65,917)
8	June-19	-	(96,366,972)	(96,853,038)	179,627	(63,676)	25,053	(65,917)
9	July-19	-	(96,366,972)	(96,916,714)	204,680	(63,676)	25,053	(65,917)
10	August-19	-	(96,366,972)	(96,980,390)	229,732	(63,676)	25,053	(65,917)
11	September-19	-	(96,366,972)	(97,044,066)	254,785	(63,676)	25,053	(65,917)
12	October-19	-	(96,366,972)	(97,107,742)	279,838	(63,676)	25,053	(65,917)
13	November-19	-	(96,366,972)	(97,171,418)	304,890	(63,676)	25,053	(65,917)
14	December-19	-	(96,366,972)	(97,235,094)	329,943	(63,676)	25,053	(65,917)
15	13 month average	-	(96,366,972)	(96,849,936)				
16	BOY/EOY							
17	Year End Total					(791,002)	300,632	(791,002)
18	Gas Common Allocator	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
19	Allocated Totals	-	(27,425,366)	27,562,814	93,899	(225,114)	85,558	(225,114)

Public Service Company of Colorado
AGIS Eliminate
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 99

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-18	76,266			18	4,333,694	1,120,482	680,678				
4	January-19	14,326,698	29,298	40,880	15	48,893,555	1,407,221	1,292,240	286,742	(796,943)	(2,120,767)	(33,773)
5	February-19	13,998,028	28,599	39,906	13	51,363,795	1,707,173	2,089,183	299,954	(796,943)	(2,120,767)	(33,773)
6	March-19	13,717,444	28,003	39,074	11	53,784,520	2,020,041	2,886,126	312,870	(796,943)	(2,120,767)	(33,773)
7	April-19	13,477,912	27,494	38,364	9	56,162,976	2,345,574	3,683,069	325,534	(796,943)	(2,120,767)	(33,773)
8	May-19	13,273,425	27,059	37,757	8	58,505,345	2,683,555	4,480,013	337,982	(796,943)	(2,120,767)	(33,773)
9	June-19	13,098,855	26,688	37,239	7	60,816,907	3,033,800	5,276,956	350,247	(796,943)	(2,120,767)	(33,773)
10	July-19	14,782,467	28,382	39,603	6	63,425,578	3,397,003	6,073,899	363,204	(796,943)	(2,120,767)	(33,773)
11	August-19	15,446,945	30,689	42,822	5	66,151,509	3,774,245	6,870,842	377,242	(796,943)	(2,120,767)	(33,773)
12	September-19	16,014,294	31,938	44,565	4	68,977,561	4,166,090	7,667,785	391,847	(796,943)	(2,120,767)	(33,773)
13	October-19	16,498,725	33,005	46,053	3	71,889,101	4,573,023	8,464,728	406,934	(796,943)	(2,120,767)	(33,773)
14	November-19	15,703,930	32,590	45,474	3	74,660,383	4,994,896	9,261,672	421,874	(796,943)	(2,120,767)	(33,773)
15	December-19	15,174,115	31,271	43,634	3	77,338,168	5,431,093	10,058,615	436,197	(796,943)	(2,120,767)	(33,773)
16	13 month average	13,506,854			8	58,177,161	3,127,246					
17	BOY/EOY							5,369,647				
18	Year End Total				28.46%	28.46%	28.46%	28.46%	4,310,626	(9,563,318)	(25,449,206)	(405,281)
19		28.46%	28.46%	28.46%	2	16,556,813	889,992	(1,528,164)	28.46%	28.46%	28.46%	28.46%
20	Adjustment	4,318,447	8,900	12,418					1,226,774	(2,721,653)	(7,242,666)	(115,340)
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-18	14,635,429			-	42,031,620	-	(185,382)				
28	January-19	-	-	-	-	-	-	-	-	-	-	-
29	February-19	-	-	-	-	-	-	-	-	-	-	-
30	March-19	-	-	-	-	-	-	-	-	-	-	-
31	April-19	-	-	-	-	-	-	-	-	-	-	-
32	May-19	-	-	-	-	-	-	-	-	-	-	-
33	June-19	-	-	-	-	-	-	-	-	-	-	-
34	July-19	-	-	-	-	-	-	-	-	-	-	-
35	August-19	-	-	-	-	-	-	-	-	-	-	-
36	September-19	-	-	-	-	-	-	-	-	-	-	-
37	October-19	-	-	-	-	-	-	-	-	-	-	-
38	November-19	-	-	-	-	-	-	-	-	-	-	-
39	December-19	-	-	-	-	-	-	-	-	-	-	-
40	13 month average	1,125,802			-	-	-	-				
41	BOY/EOY							-				
42	Year End Total				28.46%	28.46%	28.46%	28.46%	-	-	-	-
43		28.46%	28.46%	28.46%	-	-	-	-	28.46%	28.46%	28.46%	28.46%
44	Adjustment	-	-	-					-	-	-	-
45												
46	Total Adjustments	4,318,447	8,900	12,418	2	16,556,813	889,992	(1,528,164)	1,226,774	(2,721,653)	(7,242,666)	(115,340)

Public Service Company of Colorado
Regulatory Assets
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 100

Line No.	Description	Gas	
		Monthly Amortization	Balance
1			
2	Boulder MGP - 24 Months Amortization		
3	Dec-18		\$50,839
4	Jan-19	2,118	48,721
5	Feb-19	2,118	46,602
6	Mar-19	2,118	44,484
7	Apr-19	2,118	42,366
8	May-19	2,118	40,247
9	Jun-19	2,118	38,129
10	Jul-19	2,118	36,011
11	Aug-19	2,118	33,893
12	Sep-19	2,118	31,774
13	Oct-19	2,118	29,656
14	Nov-19	2,118	27,538
15	Dec-19	2,118	25,419
16	13-Mo Average		38,129
17			
18	Emergency Response - 24 Months Amortization		
19	Dec-18		\$6,006,234
20	Jan-19	250,260	5,755,974
21	Feb-19	250,260	5,505,714
22	Mar-19	250,260	5,255,455
23	Apr-19	250,260	5,005,195
24	May-19	250,260	4,754,935
25	Jun-19	250,260	4,504,675
26	Jul-19	250,260	4,254,416
27	Aug-19	250,260	4,004,156
28	Sep-19	250,260	3,753,896
29	Oct-19	250,260	3,503,636
30	Nov-19	250,260	3,253,377
31	Dec-19	250,260	3,003,117
32	13-Mo Average		4,504,675
33			
34	Damage Prevention - 24 Months Amortization		
35	Dec-18		2913447.409
36	Jan-19	121,394	\$2,792,054
37	Feb-19	121,394	2,670,660
38	Mar-19	121,394	2,549,266
39	Apr-19	121,394	2,427,873
40	May-19	121,394	2,306,479
41	Jun-19	121,394	2,185,086
42	Jul-19	121,394	2,063,692
43	Aug-19	121,394	1,942,298
44	Sep-19	121,394	1,820,905
45	Oct-19	121,394	1,699,511
46	Nov-19	121,394	1,578,117
47	Dec-19	121,394	1,456,724
48	13-Mo Average		2,185,086

Public Service Company of Colorado
Regulatory Assets
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 100

Line No.	Description	Gas	
		Monthly Amortization	Balance
49			
50	Rate Case Expenses - 24 Months Amortization		
51	Dec-18		\$1,073,682
52	Jan-19	44,737	1,028,945
53	Feb-19	44,737	984,208
54	Mar-19	44,737	939,471
55	Apr-19	44,737	894,735
56	May-19	44,737	849,998
57	Jun-19	44,737	805,261
58	Jul-19	44,737	760,524
59	Aug-19	44,737	715,788
60	Sep-19	44,737	671,051
61	Oct-19	44,737	626,314
62	Nov-19	44,737	581,577
63	Dec-19	44,737	536,841
64	13-Mo Average		805,261
65		Monthly Amortization	Balance
66	Property Tax Expense - 12 Months Amortization		
67	Dec-18		\$21,638,926
68	Jan-19	0	21,638,926
69	Feb-19	0	21,638,926
70	Mar-19	0	21,638,926
71	Apr-19	0	21,638,926
72	May-19	0	21,638,926
73	Jun-19	0	21,638,926
74	Jul-19	0	21,638,926
75	Aug-19	0	21,638,926
76	Sep-19	0	21,638,926
77	Oct-19	0	21,638,926
78	Nov-19	0	21,638,926
79	Dec-19	0	21,638,926
80	13-Mo Average		21,638,926
81		Monthly Amortization	Balance
82	Total - 2019 Reg Asset Balance		
83	Dec-18		31,683,128
84	Jan-19	418,508	31,264,620
85	Feb-19	418,508	30,846,111
86	Mar-19	418,508	30,427,603
87	Apr-19	418,508	30,009,094
88	May-19	418,508	29,590,586
89	Jun-19	418,508	29,172,078
90	Jul-19	418,508	28,753,569
91	Aug-19	418,508	28,335,061
92	Sep-19	418,508	27,916,552
93	Oct-19	418,508	27,498,044
94	Nov-19	418,508	27,079,536
95	Dec-19	418,508	26,661,027
96	13-Mo Average		29,172,078

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 101

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 102

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 103

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 104

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 105

This adjustment does not occur in 2019

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2019

PSCo Gas Rate Case 2019 Test Year
Schedule 106

This adjustment does not occur in 2019