

Public Service Company of Colorado

PSCo Gas Rate Case 2020 Test Year

PSCo Gas Live Model Index and Schedule List

Index and Schedule List

12 Months Ended December 31, 2020

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3	PSC G 004 RevReq	Calculation of Total Revenue Requirement	Schedule RevReq
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35	Other Data-Rate Base Non-Integration-EGT.xlsx	Customer Advances for Construction	Schedule 31
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39	Intentionally Left Blank	Intentionally Left Blank	Schedule 35
40	Intentionally Left Blank	Intentionally Left Blank	Schedule 36
41	Intentionally Left Blank	Intentionally Left Blank	Schedule 37
42	Other Data-Non Qualified Pension_2016 to 2021.xlsx	Non-Qualified Pension	Schedule 38
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44	Other Data-Base Revenue-EGT.xlsx	Gas Sales and Transport Service Revenue Summary	Schedule 40
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48	Intentionally Left Blank	Intentionally Left Blank	Schedule 44
49	Other Data-Approved Level of Base DSM Costs-E.xlsx	Demand-Side Management (DSM) Costs	Schedule 45
50	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 46
51	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 47
52	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 48
53	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 49
54	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 50
55	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 51
56	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 52
57	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 53
58	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 54
59	Intentionally Left Blank	This adjustment does not occur in 2020	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 2020	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 2020	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

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PSCo Gas Live Model Index and Schedule List

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74	Intentionally Left Blank	Intentionally Left Blank	Schedule 70
75	Intentionally Left Blank	Intentionally Left Blank	Schedule 71
76	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 72
77	Intentionally Left Blank	Intentionally Left Blank	Schedule 73
78	Intentionally Left Blank	Intentionally Left Blank	Schedule 74
79	Intentionally Left Blank	Intentionally Left Blank	Schedule 75
80	Intentionally Left Blank	Intentionally Left Blank	Schedule 76
81	PSC16 Gas LeadLag Factors.xlsx	Gas Lead Lag Factors	Schedule 77
82	Intentionally Left Blank	Intentionally Left Blank	Schedule 78
83	Intentionally Left Blank	This adjustment does not occur in 2020	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 2020	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	Other Data-Income Statement Base Non Integration_Rate Case-EG.xlsx	Amortization of Deferral of Excess Property Taxes	Schedule 88
93	Other Data-Adjustment to CRS Upgrade-EGT.xlsx	Adjust in-service date of CRS upgrade from 2020 to 2021 and add 2021 spend	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 2020	Schedule 94
99	Other Data-Like Kind Exchange.xlsx	Like Kind Exchange	Schedule 95
100	Other Data-New Prepaid Pension Asset-EG.xlsx	New Prepaid Pension Asset	Schedule 96
101	Other Data-Proposed Gas Depreciation Rate Adjustment.xlsx	Adjust Gas Depreciation Rate	Schedule 97
102	Other Data-Software Retirement Adjustment.xlsx	Software Retirement Adjustment	Schedule 98
103	Other Data-AGIS-E.xlsx	AGIS Eliminate	Schedule 99
104	Other Data-Rate Base Non-Integration-G.xlsx	Regulatory Assets	Schedule 100
105	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 101
106	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 102
107	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 103
108	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 104
109	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 105
110	Intentionally Left Blank	This adjustment does not occur in 2020	Schedule 106

Public Service Company of Colorado
Calculation of Revenue Requirement Increase/(Decrease)
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 1

Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3	<u>Revenue Deficiency:</u>	
4	Rate Base	2,434,777,125
5	Return on Rate Base	7.49%
6	Required Earnings	182,364,807
7		
8	Net Operating Earnings	37,965,872
9		
10	Earnings Deficiency	144,398,935
11		
12	Factor to Gross	1.61315
13	Revenue Deficiency (Gross)	232,937,199
14	Less: Incremental Base Rev Increase from 2018 (Ln 23 * Ln 27)	64,848,250
15	Less: Incremental Base Rev Increase from 2019 (Ln 23 * Ln 26)	126,752,421
16	Revenue Increase For Incremental 2020 GRSA Calc	41,336,529
17		
18	<u>GRSA Calculation</u>	
19	Retail Rate Revenue	467,314,488
20	Less: 2015 Rate Case GRSA 17.12%	66,933,834
21	Less: Discounted Gas Transportation Revenue	10,964,461
22	Add: Gas Affordability Program Revenues	3,127,693
23		
24	Rider Applicable Revenue	392,543,885
25		
26	2020 GRSA %	10.53%
27	2019 GRSA %	32.29%
28	2018 GRSA %	16.52%
29	Total 2020 GRSA	59.34%
30		
31	<u>Earned Return on Equity:</u>	
32	Earned Return on Rate Base	1.56%
33	Weighted Cost of Long Term Debt	1.96%
34	Difference	(0.40%)
35	Ratio of Common Equity	55.25%
36	Earned Return on Equity	(0.73%)

**Public Service Company of Colorado
Gas Department Cost of Capital
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 2**

Line No.	Financial Category	Input
1	Ratio of Long Term Debt	44.75%
2	Cost of Long Term Debt	4.37%
3	Weighted Average Cost of Long Term Debt	1.96%
4	Ratio of Common Equity	55.25%
5	Return on Equity (ROE)	10.00%
6	Weighted Average Cost of Common Equity	5.53%
7	Labor Capitalization Factor	26.36%
8	Section 199 Deduction Rate	9.00%
9	IRS Proration Factor	0.5378
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	4.37%
18	Weighted Average Cost of Long Term Debt	1.96%
19		
20	Ratio of Common Equity	55.25%
21	Return on Equity (ROE)	10.00%
22	Weighted Average Cost of Common Equity	5.53%
23		
24	Return on Rate Base (RORB)	7.49%
25		
26	Tax Rates:	
27	State Income Tax Rate	4.63%
28	Federal Tax Rate	35.00%
29	Combined Tax rate	38.01%
30	Tax Gross-up Factor	1.61315
31		
32	Other Rates and Ratios:	
33	Labor Capitalization Factor	26.36%
34	IRS Section 199 Deduction Rate	9.00%
35	PSC Interest Rate	0.34%
36	IRS Prorate Factor	0.537796

Public Service Company of Colorado
Gas Department Cost of Capital
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 2

Description	Per Books	(1) Pro Forma Adjustments	Adjusted Capital	Ratio
Long Term Debt	5,130,769,231	7,200,000	5,137,969,231	44.75%
Common Equity	6,382,660,719	(38,725,929)	6,343,934,790	55.25%
Total	11,513,429,949	(31,525,929)	11,481,904,021	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	(25,113,651)
(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	19,324,118
Total Common Equity Adjustments	(38,725,929)

Public Service Company of Colorado Calculation of Total Revenue Requirement 12 Months Ended December 31, 2020	PSCo Gas Rate Case 2020 Test Year Schedule RevReq
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Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3		
4	Rate Base	2,434,777,125
5	Return on Rate Base	7.49%
6	Earnings on Rate Base	182,364,807
7		
8	Interest Expense	47,721,632
9		
10	Total Additions/Deductions (Schedule M)	(100,861,095)
11		
12	State Taxable Income	33,782,080
13	State Income Tax Rate	4.63%
14	State Income Tax Expense	1,564,110
15		
16	Federal Taxable Income	32,217,970
17	Federal Income Tax Rate	35.00%
18	Federal Income Tax Expense	11,276,289
19		
20	Total Deferred Income Taxes	37,981,536
21	Tax Credits	
22	ITC	(494,126)
23	Total Tax before Gross up	50,327,810
24	Tax Gross-up Factor	1.613150
25	Total Taxes	<u>81,186,326</u>
26		
27	Operations and Maintenance Expenses	226,838,988
28	Taxes Other Than Income	52,126,112
29	Depreciation and Amortization Expense	161,775,341
30	Total Gain/Loss	
31	AFUDC Addition	
32	Total Net Operating Earnings Including AFUDC	440,740,441
33		
34		
35	Total Revenue Requirements	704,291,574
36		
37	Base Revenue	471,354,375
38	Revenue Deficiency	232,937,199
39		
40	<i>Revenue Deficiency IS Method</i>	232,937,199
41	<i>Check</i>	

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	1,356,746		1,356,746	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	50	1,356,696
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%	1,907	51,687,838
3	Plant in Service	Intangible Plant		Sub-Total Intangible Pla	53,046,491		53,046,491				0		1,957	53,044,534
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 Manufact	0		0							0
13														
14	Plant in Service	Gas Production and Gathering F	325400-Natrl Prod Land Rights	P&GDMD	99,049		99,049	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	99,047
15	Plant in Service	Gas Production and Gathering F	327000-Natrl Prod Compr Sta Str	P&GDMD	17,914		17,914	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	17,913
16	Plant in Service	Gas Production and Gathering F	328000-Natrl Prod M & R Sta Str	P&GDMD	109,281		109,281	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	109,279
17	Plant in Service	Gas Production and Gathering F	329000-Natrl Prod Other Structure	P&GDMD	9,380		9,380	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	9,380
18	Plant in Service	Gas Production and Gathering F	332000G-Natrl Gs Prod Field L	P&GDMD	3,811,913		3,811,913	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	77	3,811,836
19	Plant in Service	Gas Production and Gathering F	333000G-Natrl Gs Prod Comp St	P&GDMD	324,974		324,974	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	7	324,968
20	Plant in Service	Gas Production and Gathering F	334000G-Natrl Gs Prod M & R S	P&GDMD	999,913		999,913	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	20	999,893
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Productic	5,372,424		5,372,424				0		109	5,372,315
22														
23	Plant in Service	Gas Products Extraction Plant	340001G-Gs Prod Extrct Land O	PEDMD	49,449		49,449	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	49,448
24	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	479,949		479,949	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	10	479,939
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,759,414		7,759,414	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	157	7,759,257
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	219,939		219,939	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	4	219,934
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	482,772		482,772	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	10	482,763
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	89,915		89,915	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	89,914
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Products	9,081,438		9,081,438				0		184	9,081,254
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	1,618,213		1,618,213	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	23	1,618,190
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%	4	251,493
35	Plant in Service	Gas Underground Storage Plant	352200-UG Storage Reservoirs	USDMD	11,268,490		11,268,490	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	159	11,268,331
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,479		133,479	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	133,477
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,492,001		4,492,001	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	63	4,491,937
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	10,599,690		10,599,690	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	149	10,599,541
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	795,480		795,480	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	11	795,469
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,460,344		4,460,344	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	63	4,460,281
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	65,579		65,579	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	65,578
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	423,646		423,646	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	6	423,640
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Undergrc	35,972,033		35,972,033				0		507	35,971,526
45														

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
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%	129	9,174,764
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underground	9,174,894		9,174,894				0		129	9,174,764
48														
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%	629	4,438,572
50	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	40,708,456		40,708,456	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	5,771	40,702,685
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	26,667,172		26,667,172	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	3,780	26,663,392
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,881,810		1,881,810	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	267	1,881,543
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	748,999,539	0	748,999,539	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	106,175	748,893,364
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	162,814,446		162,814,446	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	23,080	162,791,366
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	113,649,398		113,649,398	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	16,111	113,633,288
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,886,297		1,886,297	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	267	1,886,030
57	Plant in Service	Gas Transmission Plant		Sub-Total Gas Transmis	1,101,046,320	0	1,101,046,320				0		156,080	1,100,890,239
58														
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	2,403,796		2,403,796	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,403,796
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	19,891,249		19,891,249	PSC CPUC	PSC FERC	PSC CPUC		100.00%		19,891,249
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	8,269,907		8,269,907	PSC CPUC	PSC FERC	PSC CPUC		100.00%		8,269,907
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	9,132,446		9,132,446	PSC CPUC	PSC FERC	PSC CPUC		100.00%		9,132,446
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	775,126,864		775,126,864	PSC CPUC	PSC FERC	PSC CPUC		100.00%		775,126,864
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	1,003,642,156		1,003,642,156	PSC CPUC	PSC FERC	PSC CPUC		100.00%		1,003,642,156
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	10,803,699		10,803,699	PSC CPUC	PSC FERC	PSC CPUC		100.00%		10,803,699
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	40,376,696		40,376,696	PSC CPUC	PSC FERC	PSC CPUC		100.00%		40,376,696
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	9,764,523		9,764,523	PSC CPUC	PSC FERC	PSC CPUC		100.00%		9,764,523
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	223,471		223,471	PSC CPUC	PSC FERC	PSC CPUC		100.00%		223,471
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	86,387,839		86,387,839	PSC CPUC	PSC FERC	PSC CPUC		100.00%		86,387,839
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	652,128,109		652,128,109	PSC CPUC	PSC FERC	PSC CPUC		100.00%		652,128,109
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	250,104,090		250,104,090	PSC CPUC	PSC FERC	PSC CPUC		100.00%		250,104,090
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	92,016		92,016	PSC CPUC	PSC FERC	PSC CPUC		100.00%		92,016
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	108,250,116		108,250,116	PSC CPUC	PSC FERC	PSC CPUC		100.00%		108,250,116
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	57,776,727		57,776,727	PSC CPUC	PSC FERC	PSC CPUC		100.00%		57,776,727
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	334		334	PSC CPUC	PSC FERC	PSC CPUC		100.00%		334
77	Plant in Service	Gas Distribution Plant		Sub-Total Gas Distributi	3,100,117,351		3,100,117,351							3,100,117,351
78														

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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
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%	74	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%	85	2,301,649
85	Plant in Service	General Plant	390060-Genl Str & Imp-Remodelling	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	3,801,564		3,801,564	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	140	3,801,423
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	1,969,314		1,969,314	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	73	1,969,241
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	20,127,503		20,127,503	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	743	20,126,761
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	849,211		849,211	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	31	849,180
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	13,148,899		13,148,899	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	485	13,148,413
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	552,580		552,580	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	20	552,559
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	4,576,948		4,576,948	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	169	4,576,779
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	30,877,664		30,877,664	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,139	30,876,525
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	1,238,339		1,238,339	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	46	1,238,293
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	6,961,554		6,961,554	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	257	6,961,297
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	19,383,155		19,383,155	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	715	19,382,440
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	6,854,924		6,854,924	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	253	6,854,671
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	48,287,122		48,287,122	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,782	48,285,340
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	943,734		943,734	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	35	943,700
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	8,177		8,177	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	8,177
102	Plant in Service	General Plant	Sub-Total General Plant		164,509,981		164,509,981				0		6,070	164,503,911
103														

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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%	36	962,862
105	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	100,143,569	(27,762,531)	72,381,038	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	2,671	72,378,368
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%	1,638	44,394,312
107	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	21,444,575	(876,665)	20,567,910	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	759	20,567,151
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	1,719,107
109	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	24,872,581		24,872,581	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	918	24,871,663
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	28,294,009		28,294,009	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,044	28,292,965
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	291,650		291,650	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	11	291,639
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%	162	4,379,313
114	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	13,037,312	(25,096,025)	(12,058,713)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(445)	(12,058,269)
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	51,031,466		51,031,466	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,883	51,029,583
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	420,832		420,832	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	16	420,817
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	232,481		232,481	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	9	232,472
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	4,707,438		4,707,438	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	174	4,707,265
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	685,875		685,875	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	25	685,850
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,164,802		1,164,802	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	43	1,164,759
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	85,042		85,042	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	3	85,038
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	463,959		463,959	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	17	463,942
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	293,065		293,065	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	11	293,054
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	3,761,680		3,761,680	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	139	3,761,541
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	146,735		146,735	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	5	146,729
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,370,189		1,370,189	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	51	1,370,139
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	31,278,591	(118,491)	31,160,100	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,150	31,158,950
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	355,435		355,435	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	13	355,422
131	Plant in Service	Common Plant	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
132	Plant in Service	Common Plant		Sub-Total Common Plar	336,146,260	(53,853,711)	282,292,549				0		10,416	282,282,132
133														
134	Plant in Service			Sub-Total Plant in Servi	<u>4,814,467,193</u>	<u>(53,853,711)</u>	<u>4,760,613,481</u>				0	113	<u>175,454</u>	<u>4,760,438,028</u>
135														
136	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(42,515,962)	2,262,633	(40,253,329)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(1,485)	(40,251,844)
137	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Pla	(42,515,962)	2,262,633	(40,253,329)				0		(1,485)	(40,251,844)
138														
139	Reserve for Depr and Amort	Gas Production and Gathering F	108-Accumulated provision	P&GDMD	(4,850,188)		(4,850,188)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(98)	(4,850,090)
140	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Productic	(4,850,188)		(4,850,188)				0		(98)	(4,850,090)
141														
142	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(4,003,516)		(4,003,516)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(81)	(4,003,435)
143	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Products	(4,003,516)		(4,003,516)				0		(81)	(4,003,435)
144														
145	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(18,451,563)		(18,451,563)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(260)	(18,451,303)
146	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Undergrc	(18,451,563)		(18,451,563)				0		(260)	(18,451,303)
147														
148	Reserve for Depr and Amort	Underground Storage Base Gas	108-Accumulated provision	USDMD	68,332		68,332	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	68,331
149	Reserve for Depr and Amort	Underground Storage Base Gas		Sub-Total Underground	68,332		68,332				0		1	68,331
150														
151	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(193,741,594)	(2,779,411)	(196,521,005)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(27,858)	(196,493,147)
152	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Transmis	(193,741,594)	(2,779,411)	(196,521,005)				0		(27,858)	(196,493,147)
153														
154	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(1,003,662,983)	2,406,374	(1,001,256,609)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(1,001,256,609)
155	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Distributi	(1,003,662,983)	2,406,374	(1,001,256,609)							(1,001,256,609)
156														
157	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(64,953,568)	4,959,783	(59,993,785)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(2,214)	(59,991,571)

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158	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(64,953,568)	4,959,783	(59,993,785)				0		(2,214)	(59,991,571)
159														
160	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(191,605,000)	37,430,537	(154,174,463)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(5,689)	(154,168,774)
161	Reserve for Depr and Amort	Common Plant	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
162	Reserve for Depr and Amort	Common Plant		Sub-Total Common Plant	(191,605,000)	37,430,537	(154,174,463)				0		(5,689)	(154,168,774)
163														
164	Reserve for Depr and Amort			Sub-Total Reserve for C	<u>(1,523,716,042)</u>	<u>44,279,916</u>	<u>(1,479,436,126)</u>				0	10	<u>(37,685)</u>	<u>(1,479,398,441)</u>
165														
166	Net Plant in Service:													
167	Net Gas Production and Gather				522,236		522,236						11	522,225
168	Net Gas Products Extraction Pl				5,077,922		5,077,922						103	5,077,819
169	Net Gas Underground Storage I				17,520,470		17,520,470						247	17,520,223
170	Net Underground Storage Base				9,243,226		9,243,226						130	9,243,096
171	Net Gas Transmission Plant				907,304,726	(2,779,411)	904,525,315						128,222	904,397,093
172	Net Gas Distribution Plant				2,096,454,368	2,406,374	2,098,860,742							2,098,860,742
173	Net General Plant				99,556,413	4,959,783	104,516,196						3,857	104,512,339
174	Net Gas Common and Intangibl				155,071,790	(14,160,542)	140,911,248						5,200	140,906,049
175	Total Net Plant in Service				3,290,751,150	(9,573,795)	3,281,177,355						137,769	3,281,039,586
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 Transmis										
179														
180	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALLOC	655,671		655,671	TRALLOC	PSC FERC	PSC CPUC	0.04%	99.96%	267	655,403
181	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Transmis	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 Distributi										
185														
186	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT				PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
187	Plant in Service: HFU	Common Plant		Sub-Total Common Plant							0			
188														
189	Plant in Service: HFU			Sub-Total Plant in Servi	<u>655,671</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 Intangible Pla							0			
193														
194	CWIP	Gas Production and Gathering F	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 Productic	5,813	(5,813)					0			
196														
197	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	34,100	(34,100)		PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
198	CWIP	Gas Products Extraction Plant		Sub-Total Gas Products	34,100	(34,100)					0			
199														
200	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	(99,651)	99,651		USDMD	PSC FERC	PSC CPUC	0.00%	100.00%		
201	CWIP	Gas Underground Storage Plant		Sub-Total Gas Undergrc	(99,651)	99,651					0			

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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 Underground	135,586	(135,586)					0			
205														
206	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	34,911,907	(34,911,907)		TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%		
207	CWIP	Gas Transmission Plant		Sub-Total Gas Transmis	34,911,907	(34,911,907)					0			
208														
209	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	35,312,781	(35,312,781)		PSC CPUC	PSC FERC	PSC CPUC		100.00%		
210	CWIP	Gas Distribution Plant		Sub-Total Gas Distributi	35,312,781	(35,312,781)								
211														
212	CWIP	General Plant	107-CWIP	PIS-SUBT	6,030,880	(6,030,880)		PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
213	CWIP	General Plant		Sub-Total General Plant	6,030,880	(6,030,880)					0			
214														
215	CWIP	Common Plant	107-CWIP	PIS-SUBT	13,310,518	(13,310,518)		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 Plan	13,310,518	(13,310,518)					0			
218														
219	CWIP			Sub-Total CWIP	<u>89,641,933</u>	<u>(89,641,933)</u>	-				0	10	-	-
220														
221	Total Gas Construction Work in Prc				89,641,933	(89,641,933)								
222														
223	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	8,698,852		8,698,852	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	321	8,698,531
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 Rate Ba	8,569,159		8,569,159				0		316	8,568,843
227														
228	Materials and Supplies			Sub-Total Materials an	<u>8,569,159</u>	-	<u>8,569,159</u>				0	3	<u>316</u>	<u>8,568,843</u>
229														
230	Materials and Supplies Capitalized					(2,258,830)	(2,258,830)						(83)	(2,258,747)
231	Total Gas Materials and Supplies				8,569,159	(2,258,830)	6,310,329						233	6,310,096
232														
233	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC	57,346,866	(57,346,866)		PSC CPUC	PSC FERC	PSC CPUC		100.00%		
234	Fuel Inventory	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
235	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Ba	57,346,866	(57,346,866)								
236														
237	Fuel Inventory			Sub-Total Fuel Invento	<u>57,346,866</u>	<u>(57,346,866)</u>	-					2	-	-

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
238														
239	Cash Working Capital					(43,756,706)	(43,756,706)						(1,515)	(43,485,767)
240														
241	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	30,017,616		30,017,616	PSC CPUC	PSC FERC	PSC CPUC		100.00%		30,017,616
242	Prepaid Assets	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
243	Prepaid Assets	Other Rate Base		Sub-Total Other Rate B	30,017,616		30,017,616							30,017,616
244														
245	Prepaid Assets			Sub-Total Prepaid Asse	30,017,616	-	30,017,616				2		-	30,017,616
246														
247	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	222,676	(837,432)	(614,756)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(23)	(614,733)
248	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(2,535,221)	(334,128)	(2,869,349)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(106)	(2,869,243)
249	ADIT	Intangible Plant		Sub-Total Intangible Pla	(2,312,545)	(1,171,559)	(3,484,105)				0		(129)	(3,483,976)
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 Manufact	(0)	0	(0)							(0)
254														
255	ADIT	Gas Production and Gathering F	190-ADIT	P&GDMD	1,088	192	1,280	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	1,280
256	ADIT	Gas Production and Gathering F	282-ADIT: Other Property	P&GDMD	63,344	(40,339)	23,005	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	23,005
257	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Productic	64,431	(40,147)	24,285				0		0	24,284
258														
259	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	57,305		57,305	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	57,304
260	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(1,719,920)	17,210	(1,702,710)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(34)	(1,702,676)
261	ADIT	Gas Products Extraction Plant		Sub-Total Gas Products	(1,662,616)	17,210	(1,645,406)				0		(33)	(1,645,372)
262														
263	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	103,459	1,660	105,119	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	105,118
264	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,458,221)	(23,456)	(4,481,677)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(63)	(4,481,614)
265	ADIT	Gas Underground Storage Plant		Sub-Total Gas Undergrc	(4,354,762)	(21,796)	(4,376,558)				0		(62)	(4,376,496)
266														
267	ADIT	Gas Transmission Plant	190-ADIT	TRALLOC	173		173	TRALLOC	PSC FERC	PSC CPUC	0.04%	99.96%	0	173
268	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	8,847,074	(120,916)	8,726,158	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1,237	8,724,921
269	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALLOC	(248,506)	(421)	(248,927)	TRALLOC	PSC FERC	PSC CPUC	0.04%	99.96%	(102)	(248,825)
270	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(249,589,693)	5,323,234	(244,266,458)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(34,626)	(244,231,832)
271	ADIT	Gas Transmission Plant		Sub-Total Gas Transmis	(240,990,951)	5,201,897	(235,789,054)				0		(33,491)	(235,755,563)
272														
273	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	109,191,931	103,506	109,295,437	PSC CPUC	PSC FERC	PSC CPUC		100.00%		109,295,437
274	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(636,973,137)	2,687,205	(634,285,933)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(634,285,933)
275	ADIT	Gas Distribution Plant		Sub-Total Gas Distributi	(527,781,206)	2,790,710	(524,990,496)							(524,990,496)
276														
277	ADIT	General Plant	190-ADIT	PIS-SUBT	713,692	12,122	725,815	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	27	725,788
278	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(29,831,421)	(1,619,654)	(31,451,075)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(1,161)	(31,449,915)
279	ADIT	General Plant		Sub-Total General Plant	(29,117,729)	(1,607,532)	(30,725,261)				0		(1,134)	(30,724,127)
280														
281	ADIT	Common Plant	190-ADIT	PIS-SUBT	500,657	(8,446)	492,211	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	18	492,193
282	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(16,607,039)	603,807	(16,003,231)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(591)	(16,002,641)
283	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(16,822,688)	4,786	(16,817,902)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(621)	(16,817,281)
284	ADIT	Common Plant		Sub-Total Common Plar	(32,929,070)	600,148	(32,328,922)				0		(1,193)	(32,327,729)
285														

Public Service Company of Colorado
Rate Base - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
286	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,195,067		2,195,067	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	147	2,194,920
287	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	21,018,897	(16,701,415)	4,317,482	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	181	4,317,301
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	(3,923,282)		(3,923,282)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(263)	(3,923,019)
291	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(28,812,373)	28,437,456	(374,917)	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	(16)	(374,901)
292	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	(21,589,087)	27,417,391	5,828,304				0		50	5,828,254
293														
294	ADIT			Sub-Total ADIT	(860,673,536)	33,186,324	(827,487,212)				0	27	(35,991)	(827,451,221)
295														
296	Interest on CWIP ADIT													
297														
298	Total Accumulated Deferred Incom				(860,673,536)	33,186,324	(827,487,212)						(35,991)	(827,451,221)
299	Accumulated Deferred Income Tax					25,762,766	25,762,766							13,855,112
300	Total Accumulated Deferred Incom				(860,673,536)	58,949,090	(801,724,446)						(35,991)	(813,596,109)
301														
302	Customer Advances for Constructi	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)
303	Customer Advances for Constructi	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
304	Customer Advances for Constructi	Other Rate Base		Sub-Total Other Rate Bt	(49,653,222)		(49,653,222)							(49,653,222)
305														
306	Customer Advances for Construction			Sub-Total Customer Ad	(49,653,222)	-	(49,653,222)					2	-	(49,653,222)
307														
308	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)
309	Customer Deposits	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
310	Customer Deposits	Other Rate Base		Sub-Total Other Rate Bt	(5,891,842)		(5,891,842)							(5,891,842)
311														
312	Customer Deposits			Sub-Total Customer De	(5,891,842)	-	(5,891,842)					2	-	(5,891,842)
313														
314	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(709,331)		(709,331)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(48)	(709,284)
315	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	16,761,257		16,761,257	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	1,124	16,760,133
316	Regulatory Liability	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
317	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Bt	16,051,926		16,051,926				0		1,076	16,050,850
318														
319	Regulatory Liability			Sub-Total Regulatory Li	16,051,926	-	16,051,926				0	3	1,076	16,050,850
320														
321	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	13,330,514		13,330,514	PSC CPUC	PSC FERC	PSC CPUC		100.00%		13,330,514
322	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Bt	13,330,514		13,330,514							13,330,514
323														
324	Regulatory Assets			Sub-Total Regulatory A	13,330,514	-	13,330,514					1	-	13,330,514
325														
326		This line is intentionally blank	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
327	Rate Base	This line is intentionally blank		Sub-Total This line is int										
328														
329	Rate Base			Sub-Total Rate Base	-	-	-					1	-	-
330														
331	Net Original Cost Rate Base				2,590,146,235	(143,629,040)	2,446,517,195						101,839	2,434,777,125
332														

Public Service Company of Colorado

PSCo Gas Rate Case 2020 Test Year
Schedule 4

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

12 Months Ended December 31, 2020

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	1,356,746				1,356,746
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 Intangible Plant	53,046,491				53,046,491
4									
5	Plant in Service	Gas Manufactured Plant	325400-Natrl Prod Land Rights	PSC CPUC	0				0
6	Plant in Service	Gas Manufactured Plant	327000-Natrl Prod Compr Sta Str	PSC CPUC	0				0
7	Plant in Service	Gas Manufactured Plant	328000-Natrl Prod M & R Sta Str	PSC CPUC	0				0
8	Plant in Service	Gas Manufactured Plant	329000-Natrl Prod Other Structure	PSC CPUC	0				0
9	Plant in Service	Gas Manufactured Plant	332000G-Natrl Gs Prod Field L	PSC CPUC	0				0
10	Plant in Service	Gas Manufactured Plant	333000G-Natrl Gs Prod Comp St	PSC CPUC	0				0
11	Plant in Service	Gas Manufactured Plant	334000G-Natrl Gs Prod M & R S	PSC CPUC	0				0
12	Plant in Service	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	0				0
13									
14	Plant in Service	Gas Production and Gathering Plant	325400-Natrl Prod Land Rights	P&GDMD	99,049				99,049
15	Plant in Service	Gas Production and Gathering Plant	327000-Natrl Prod Compr Sta Str	P&GDMD	17,914				17,914
16	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	109,281				109,281
17	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	9,380				9,380
18	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,811,913				3,811,913
19	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	324,974				324,974
20	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	999,913				999,913
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	5,372,424				5,372,424
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	479,949				479,949
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,759,414				7,759,414
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	219,939				219,939
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	482,772				482,772
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	89,915				89,915
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	9,081,438				9,081,438
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	1,618,213				1,618,213
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	11,268,490				11,268,490
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,479				133,479
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,492,001				4,492,001
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	10,599,690				10,599,690
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	795,480				795,480
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,460,344				4,460,344
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	65,579				65,579
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	423,646				423,646
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	35,972,033				35,972,033
45									
46	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,894				9,174,894
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	9,174,894				9,174,894
48									

Public Service Company of Colorado

PSCo Gas Rate Case 2020 Test Year

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

Schedule 4

12 Months Ended December 31, 2020

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
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	40,708,456				40,708,456
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	26,667,172				26,667,172
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,881,810				1,881,810
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	748,999,539	0		0	748,999,539
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	162,814,446				162,814,446
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	113,649,398				113,649,398
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,886,297				1,886,297
57	Plant in Service	Gas Transmission Plant	Sub-Total Gas Transmission Plant		1,101,046,320	0		0	1,101,046,320
58									
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	2,403,796				2,403,796
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	19,891,249				19,891,249
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	8,269,907				8,269,907
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	9,132,446				9,132,446
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	775,126,864				775,126,864
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	1,003,642,156				1,003,642,156
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	10,803,699				10,803,699
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	40,376,696				40,376,696
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	9,764,523				9,764,523
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	223,471				223,471
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	86,387,839				86,387,839
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	652,128,109				652,128,109
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	250,104,090				250,104,090
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	92,016				92,016
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	108,250,116				108,250,116
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	57,776,727				57,776,727
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	334				334
77	Plant in Service	Gas Distribution Plant	Sub-Total Gas Distribution Plant		3,100,117,351				3,100,117,351
78									

Public Service Company of Colorado

PSCo Gas Rate Case 2020 Test Year

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

Schedule 4

12 Months Ended December 31, 2020

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
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	3,801,564				3,801,564
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	1,969,314				1,969,314
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	20,127,503				20,127,503
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	849,211				849,211
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	13,148,899				13,148,899
92	Plant in Service	General Plant	392030-General Transp Eq Traller	PIS-SUBT	552,580				552,580
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	4,576,948				4,576,948
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	30,877,664				30,877,664
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	1,238,339				1,238,339
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	6,961,554				6,961,554
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	19,383,155				19,383,155
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	6,854,924				6,854,924
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	48,287,122				48,287,122
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	943,734				943,734
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	8,177				8,177
102	Plant in Service	General Plant		Sub-Total General Plant	164,509,981				164,509,981
103									

Public Service Company of Colorado

PSCo Gas Rate Case 2020 Test Year

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

Schedule 4

12 Months Ended December 31, 2020

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
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	100,143,569	(27,762,531)		(27,762,531)	72,381,038
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	21,444,575	(876,665)		(876,665)	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	24,872,581				24,872,581
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	28,294,009				28,294,009
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	291,650				291,650
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	13,037,312	(25,096,025)		(25,096,025)	(12,058,713)
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	51,031,466				51,031,466
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	420,832				420,832
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	232,481				232,481
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	4,707,438				4,707,438
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	685,875				685,875
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,164,802				1,164,802
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	85,042				85,042
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	463,959				463,959
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	293,065				293,065
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	3,761,680				3,761,680
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	146,735				146,735
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,370,189				1,370,189
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	31,278,591	(118,491)		(118,491)	31,160,100
129	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	2,065				2,065
130	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	355,435				355,435
131	Plant in Service	Common Plant		Sub-Total Common Plant	336,146,260	(53,853,711)		(53,853,711)	282,292,549
132									
133	Plant in Service			Sub-Total Plant in Service	4,814,467,193	(53,853,711)		(53,853,711)	4,760,613,481
134									
135	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(42,515,962)	2,262,633		2,262,633	(40,253,329)
136	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plant	(42,515,962)	2,262,633		2,262,633	(40,253,329)
137									
138	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,850,188)				(4,850,188)
139	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	(4,850,188)				(4,850,188)
140									
141	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(4,003,516)				(4,003,516)
142	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(4,003,516)				(4,003,516)
143									
144	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(18,451,563)				(18,451,563)
145	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(18,451,563)				(18,451,563)
146									
147	Reserve for Depr and Amort	Underground Storage Base Gas	108-Accumulated provision	USDMD	68,332				68,332
148	Reserve for Depr and Amort	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	68,332				68,332
149									
150	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(193,741,594)	(2,779,411)		(2,779,411)	(196,521,005)
151	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(193,741,594)	(2,779,411)		(2,779,411)	(196,521,005)
152									

Public Service Company of Colorado

PSCo Gas Rate Case 2020 Test Year

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

Schedule 4

12 Months Ended December 31, 2020

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
153	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(1,003,662,983)	2,406,374		2,406,374	(1,001,256,609)
154	Reserve for Depr and Amort	Gas Distribution Plant			(1,003,662,983)	2,406,374		2,406,374	(1,001,256,609)
155									
156	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(64,953,568)	4,959,783		4,959,783	(59,993,785)
157	Reserve for Depr and Amort	General Plant			(64,953,568)	4,959,783		4,959,783	(59,993,785)
158									
159	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(191,605,000)	37,430,537		37,430,537	(154,174,463)
160	Reserve for Depr and Amort	Common Plant			(191,605,000)	37,430,537		37,430,537	(154,174,463)
161									
162	Reserve for Depr and Amort				(1,523,716,042)	44,279,916		44,279,916	(1,479,436,126)
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			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							
169									
170	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT					
171	Plant in Service: HFU	Common Plant							
172									
173	Plant in Service: HFU				655,671				655,671
174									
175	CWIP	Intangible Plant	107-CWIP	PIS-SUBT					
176	CWIP	Intangible Plant							
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			5,813	(5,813)		(5,813)	
180									
181	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	34,100	(34,100)		(34,100)	
182	CWIP	Gas Products Extraction Plant			34,100	(34,100)		(34,100)	
183									
184	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	(99,651)	99,651		99,651	
185	CWIP	Gas Underground Storage Plant			(99,651)	99,651		99,651	
186									
187	CWIP	Underground Storage Base Gas	107-CWIP	USDMD	135,586	(135,586)		(135,586)	
188	CWIP	Underground Storage Base Gas			135,586	(135,586)		(135,586)	
189									
190	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	34,911,907	(34,911,907)		(34,911,907)	
191	CWIP	Gas Transmission Plant			34,911,907	(34,911,907)		(34,911,907)	
192									
193	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	35,312,781	(35,312,781)		(35,312,781)	
194	CWIP	Gas Distribution Plant			35,312,781	(35,312,781)		(35,312,781)	
195									
196	CWIP	General Plant	107-CWIP	PIS-SUBT	6,030,880	(6,030,880)		(6,030,880)	
197	CWIP	General Plant			6,030,880	(6,030,880)		(6,030,880)	
198									

Public Service Company of Colorado
Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 4

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
199	CWIP	Common Plant	107-CWIP	PIS-SUBT	13,310,518	(13,310,518)		(13,310,518)	
200	CWIP	Common Plant		Sub-Total Common Plant	13,310,518	(13,310,518)		(13,310,518)	
201									
202	CWIP			Sub-Total CWIP	89,641,933	(89,641,933)		(89,641,933)	
203									
204	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	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 Rate Base	8,569,159				8,569,159
207									
208	Materials and Supplies			Sub-Total Materials and Supplies	8,569,159				8,569,159
209									
210	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC	57,346,866	(57,346,866)		(57,346,866)	
211	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	57,346,866	(57,346,866)		(57,346,866)	
212									
213	Fuel Inventory			Sub-Total Fuel Inventory	57,346,866	(57,346,866)		(57,346,866)	
214									
215	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	30,017,616				30,017,616
216	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	30,017,616				30,017,616
217									
218	Prepaid Assets			Sub-Total Prepaid Assets	30,017,616				30,017,616
219									
220	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	222,676	(837,432)		(837,432)	(614,756)
221	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(2,535,221)	(394,128)		(334,128)	(2,869,349)
222	ADIT	Intangible Plant		Sub-Total Intangible Plant	(2,312,545)	(1,171,559)		(1,171,559)	(3,484,105)
223									
224	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC	0			0	0
225	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	PSC CPUC	(0)	0		0	(0)
226	ADIT	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	(0)	0		0	(0)
227									
228	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	1,088	192		192	1,280
229	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD	63,344	(40,339)		(40,339)	23,005
230	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	64,431	(40,147)		(40,147)	24,285
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	(1,719,920)	17,210		17,210	(1,702,710)
234	ADIT	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(1,662,616)	17,210		17,210	(1,645,406)
235									
236	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	103,459	1,660		1,660	105,119
237	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,458,221)	(23,456)		(23,456)	(4,481,677)
238	ADIT	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(4,354,762)	(21,796)		(21,796)	(4,376,558)
239									
240	ADIT	Gas Transmission Plant	190-ADIT	TRALOC	173				173
241	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	8,847,074	(120,916)		(120,916)	8,726,158
242	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALOC	(248,506)	(421)		(421)	(248,927)
243	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(249,589,693)	5,323,234		5,323,234	(244,266,458)
244	ADIT	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(240,990,951)	5,201,897		5,201,897	(235,789,054)
245									

Public Service Company of Colorado

PSCo Gas Rate Case 2020 Test Year

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

Schedule 4

12 Months Ended December 31, 2020

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
246	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	109,191,931	103,506		103,506	109,295,437
247	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(636,973,137)	2,687,205		2,687,205	(634,285,933)
248	ADIT	Gas Distribution Plant			(527,781,206)	2,790,710		2,790,710	(524,990,496)
249									
250	ADIT	General Plant	190-ADIT	PIS-SUBT	713,692	12,122		12,122	725,815
251	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(29,831,421)	(1,619,654)		(1,619,654)	(31,451,075)
252	ADIT	General Plant			(29,117,729)	(1,607,532)		(1,607,532)	(30,725,261)
253									
254	ADIT	Common Plant	190-ADIT	PIS-SUBT	500,657	(8,446)		(8,446)	492,211
255	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(16,607,039)	603,807		603,807	(16,003,231)
256	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(16,822,688)	4,786		4,786	(16,817,902)
257	ADIT	Common Plant			(32,929,070)	600,148		600,148	(32,328,922)
258									
259	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,195,067				2,195,067
260	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	21,018,897	(16,701,415)		(16,701,415)	4,317,482
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	(3,923,282)				(3,923,282)
264	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(28,812,373)	28,437,456		28,437,456	(374,917)
265	ADIT	Non-Plant Tax			(21,589,087)	27,417,391		27,417,391	5,828,304
266									
267	ADIT				(860,673,536)	33,186,324		33,186,324	(827,487,212)
268									
269	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PSC CPUC	(49,653,222)				(49,653,222)
270	Customer Advances for Construction	Other Rate Base			(49,653,222)				(49,653,222)
271									
272	Customer Advances for Construction				(49,653,222)				(49,653,222)
273									
274	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(5,891,842)				(5,891,842)
275	Customer Deposits	Other Rate Base			(5,891,842)				(5,891,842)
276									
277	Customer Deposits				(5,891,842)				(5,891,842)
278									
279	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(709,331)				(709,331)
280	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	16,761,257				16,761,257
281	Regulatory Liability	Other Rate Base			16,051,926				16,051,926
282									
283	Regulatory Liability				16,051,926				16,051,926
284									
285	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	13,330,514				13,330,514
286	Regulatory Assets	Other Rate Base			13,330,514				13,330,514
287									
288	Regulatory Assets				13,330,514				13,330,514
289									

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	(293,909,602)
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	293,909,602
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 Transmission Plant	
6						
7	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-AMRP	PSC CPUC	(289,448,292)
8	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-DIMP	PSC CPUC	(406,631,049)
9	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSIA AMRP	PSC CPUC	289,448,292
10	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSIA DIMP	PSC CPUC	406,631,049
11	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	Eliminate PSIA-TIMP (D)	PSC CPUC	(132,960,807)
12	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSIA TIMP (D)	PSC CPUC	132,960,807
13	Plant in Service	Gas Distribution Plant			Sub-Total Gas Distribution Plant	
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	303014-Intg CRS Computr Softwar	Adjustment to CRS Upgrade	PIS-SUBT	(876,665)
22	Plant in Service	Common Plant	391000-General Office Furn & E	Eliminate AGIS - FAN	PIS-SUBT	(25,096,025)
23	Plant in Service	Common Plant	397000-General Communication E	Eliminate Smart Grid City	PIS-SUBT	(118,491)
24	Plant in Service	Common Plant			Sub-Total Common Plant	(53,853,711)
25						
26	Plant in Service				Sub-Total Plant In Service	(53,853,711)
27						
28	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	2,262,633
29	Reserve for Depr and Amort	Intangible Plant			Sub-Total Intangible Plant	2,262,633
30						
31	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-TIMP (T)	TRDMD	37,756,497
32	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-West Main	TRDMD	1,426,926
33	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	TRDMD	(2,779,411)
34	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSIA TIMP (T)	TRDMD	(37,756,497)
35	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	PSIA West Main	TRDMD	(1,426,926)
36	Reserve for Depr and Amort	Gas Transmission Plant			Sub-Total Gas Transmission Plant	(2,779,411)
37						
38	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-AMRP	PSC CPUC	19,945,017
39	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-DIMP	PSC CPUC	(469,011)
40	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-TIMP (D)	PSC CPUC	12,967,413
41	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	2,406,374
42	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSIA AMRP	PSC CPUC	(19,945,017)
43	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSIA DIMP	PSC CPUC	469,011
44	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSIA TIMP (D)	PSC CPUC	(12,967,413)
45	Reserve for Depr and Amort	Gas Distribution Plant			Sub-Total Gas Distribution Plant	2,406,374
46						
47	Reserve for Depr and Amort	General Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(120,736)
48	Reserve for Depr and Amort	General Plant	108-Accumulated provision	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	5,080,519
49	Reserve for Depr and Amort	General Plant			Sub-Total General Plant	4,959,783
50						

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 5

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
51	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Adjustment to CRS Upgrade	PIS-SUBT	5,218
52	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	7,088,121
53	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Business Systems CIP Adjustment	PIS-SUBT	100,347
54	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate AGIS – FAN	PIS-SUBT	2,372,607
55	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate SAP General Ledger	PIS-SUBT	2,080,597
56	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Smart Grid City	PIS-SUBT	118,491
57	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Work and Asset Management	PIS-SUBT	7,975,387
58	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(22,580)
59	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	SAP General Ledger	PIS-SUBT	(2,080,597)
60	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Software Retirement Adjustment	PIS-SUBT	27,768,333
61	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Work and Asset Mangement	PIS-SUBT	(7,975,387)
62	Reserve for Depr and Amort	Common Plant			Sub-Total Common Plant	37,430,537
63						
64	Reserve for Depr and Amort				Sub-Total Reserve for Depr and Amort	44,279,916
65						
66	CWIP	Gas Production and Gathering Plant	107-CWIP	Eliminate CWIP Balance	P&GDMD	(5,813)
67	CWIP	Gas Production and Gathering Plant			Sub-Total Gas Production and Gathering Plant	(5,813)
68						
69	CWIP	Gas Products Extraction Plant	107-CWIP	Eliminate CWIP Balance	PEDMD	(34,100)
70	CWIP	Gas Products Extraction Plant			Sub-Total Gas Products Extraction Plant	(34,100)
71						
72	CWIP	Gas Underground Storage Plant	107-CWIP	Eliminate CWIP Balance	USDMD	99,651
73	CWIP	Gas Underground Storage Plant			Sub-Total Gas Underground Storage Plant	99,651
74						
75	CWIP	Underground Storage Base Gas	107-CWIP	Eliminate CWIP Balance	USDMD	(135,586)
76	CWIP	Underground Storage Base Gas			Sub-Total Underground Storage Base Gas	(135,586)
77						
78	CWIP	Gas Transmission Plant	107-CWIP	Eliminate CWIP Balance	TRDMD	(34,911,907)
79	CWIP	Gas Transmission Plant			Sub-Total Gas Transmission Plant	(34,911,907)
80						
81	CWIP	Gas Distribution Plant	107-CWIP	Eliminate CWIP Balance	PSC CPUC	(35,312,781)
82	CWIP	Gas Distribution Plant			Sub-Total Gas Distribution Plant	(35,312,781)
83						
84	CWIP	General Plant	107-CWIP	Eliminate CWIP Balance	PIS-SUBT	(6,030,880)
85	CWIP	General Plant			Sub-Total General Plant	(6,030,880)
86						
87	CWIP	Common Plant	107-CWIP	Adjustment to CRS Upgrade	PIS-SUBT	878,617
88	CWIP	Common Plant	107-CWIP	Eliminate AGIS – FAN	PIS-SUBT	(2,931,294)
89	CWIP	Common Plant	107-CWIP	Eliminate CWIP Balance	PIS-SUBT	(11,257,841)
90	CWIP	Common Plant			Sub-Total Common Plant	(13,310,518)
91						
92	CWIP				Sub-Total CWIP	(89,641,933)
93						
94	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	Eliminate Gas Delivered/Withdrawn from Storage	PSC CPUC	(57,346,866)
95	Fuel Inventory	Other Rate Base			Sub-Total Other Rate Base	(57,346,866)
96						
97	Fuel Inventory				Sub-Total Fuel Inventory	(57,346,866)
98						

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 5

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
99	ADIT	Intangible Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	173,581
100	ADIT	Intangible Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(1,011,013)
101	ADIT	Intangible Plant	283-ADIT: Other	ADIT IRS Prorate	PIS-SUBT	(334,128)
102	ADIT	Intangible Plant			Sub-Total Intangible Plant	(1,171,559)
103						
104	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	ADIT IRS Prorate	PSC CPUC	0
105	ADIT	Gas Manufactured Plant			Sub-Total Gas Manufactured Plant	0
106						
107	ADIT	Gas Production and Gathering Plant	190-ADIT	ADIT IRS Prorate	P&GDMD	192
108	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	ADIT IRS Prorate	P&GDMD	(40,339)
109	ADIT	Gas Production and Gathering Plant			Sub-Total Gas Production and Gathering Plant	(40,147)
110						
111	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	ADIT IRS Prorate	PEDMD	17,210
112	ADIT	Gas Products Extraction Plant			Sub-Total Gas Products Extraction Plant	17,210
113						
114	ADIT	Gas Underground Storage Plant	190-ADIT	ADIT IRS Prorate	USDMD	1,660
115	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	ADIT IRS Prorate	USDMD	(23,456)
116	ADIT	Gas Underground Storage Plant			Sub-Total Gas Underground Storage Plant	(21,796)
117						
118	ADIT	Gas Transmission Plant	190-ADIT	ADIT IRS Prorate	TRDMD	(120,916)
119	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate	TRALOC	(421)
120	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate	TRDMD	4,038,175
121	ADIT	Gas Transmission Plant	282-ADIT: Other Property	ADIT IRS Prorate - PSIA	TRDMD	1,990,755
122	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate ADIT IRS Prorate - PSIA	TRDMD	(1,990,755)
123	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (T)	TRDMD	58,290,312
124	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-West Main	TRDMD	33,955,430
125	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	TRDMD	1,285,059
126	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSIA TIMP (T)	TRDMD	(58,290,312)
127	ADIT	Gas Transmission Plant	282-ADIT: Other Property	PSIA West Main	TRDMD	(33,955,430)
128	ADIT	Gas Transmission Plant			Sub-Total Gas Transmission Plant	5,201,897
129						
130	ADIT	Gas Distribution Plant	190-ADIT	ADIT IRS Prorate	PSC CPUC	103,506
131	ADIT	Gas Distribution Plant	282-ADIT: Other Property	ADIT IRS Prorate	PSC CPUC	3,811,923
132	ADIT	Gas Distribution Plant	282-ADIT: Other Property	ADIT IRS Prorate - PSIA	PSC CPUC	3,447,450
133	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate ADIT IRS Prorate - PSIA	PSC CPUC	(3,447,450)
134	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-AMRP	PSC CPUC	55,138,879
135	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-DIMP	PSC CPUC	80,684,796
136	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (D)	PSC CPUC	23,933,148
137	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	(1,124,719)
138	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSIA AMRP	PSC CPUC	(55,138,879)
139	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSIA DIMP	PSC CPUC	(80,684,796)
140	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSIA TIMP (D)	PSC CPUC	(23,933,148)
141	ADIT	Gas Distribution Plant			Sub-Total Gas Distribution Plant	2,790,710
142						
143	ADIT	General Plant	190-ADIT	ADIT IRS Prorate	PIS-SUBT	12,122
144	ADIT	General Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	745,150
145	ADIT	General Plant	282-ADIT: Other Property	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(2,364,804)
146	ADIT	General Plant			Sub-Total General Plant	(1,607,532)
147						

Public Service Company of Colorado
Gas Rate Base - Details of Adjustments - Record type
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 5

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
148	ADIT	Common Plant	190-ADIT	ADIT IRS Prorate	PIS-SUBT	(8,446)
149	ADIT	Common Plant	282-ADIT: Other Property	ADIT IRS Prorate	PIS-SUBT	(840,344)
150	ADIT	Common Plant	282-ADIT: Other Property	Adjustment to CRS Upgrade	PIS-SUBT	662,382
151	ADIT	Common Plant	282-ADIT: Other Property	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(3,051,897)
152	ADIT	Common Plant	282-ADIT: Other Property	Business Systems CIP Adjustment	PIS-SUBT	66,172
153	ADIT	Common Plant	282-ADIT: Other Property	Eliminate AGIS -- FAN	PIS-SUBT	3,924,269
154	ADIT	Common Plant	282-ADIT: Other Property	Eliminate SAP General Ledger	PIS-SUBT	1,661,394
155	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Smart Grid City	PIS-SUBT	(6,397)
156	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Work and Asset Management	PIS-SUBT	10,356,949
157	ADIT	Common Plant	282-ADIT: Other Property	SAP General Ledger	PIS-SUBT	(1,661,394)
158	ADIT	Common Plant	282-ADIT: Other Property	Software Retirement Adjustment	PIS-SUBT	(150,376)
159	ADIT	Common Plant	282-ADIT: Other Property	Work and Asset Mangement	PIS-SUBT	(10,356,949)
160	ADIT	Common Plant	283-ADIT: Other	ADIT IRS Prorate	PIS-SUBT	4,786
161	ADIT	Common Plant			Sub-Total Common Plant	600,148
162						
163	ADIT	Non-Plant Tax	190-ADIT	Eliminate FAS 109 Related	PIS-NET	(3,494,724)
164	ADIT	Non-Plant Tax	190-ADIT	Eliminate FIN 48 Related	PIS-NET	(1,335)
165	ADIT	Non-Plant Tax	190-ADIT	Eliminate Schedule Ms	PIS-NET	(13,205,355)
166	ADIT	Non-Plant Tax	282-ADIT: Other Property	Eliminate FAS 109 Related	PIS-NET	15,681,350
167	ADIT	Non-Plant Tax	283-ADIT: Other	Eliminate Schedule Ms	PIS-NET	28,437,456
168	ADIT	Non-Plant Tax			Sub-Total Non-Plant Tax	27,417,391
169						
170	ADIT				Sub-Total ADIT	33,186,324
171						

Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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, 2020	PSCo Gas Rate Case 2020 Test Year Schedule 7
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Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2019	9,510,787
2	Jan - 2020	8,456,204
3	Feb - 2020	8,400,889
4	Mar - 2020	8,448,431
5	Apr - 2020	8,419,162
6	May - 2020	8,401,932
7	Jun - 2020	8,319,057
8	Jul - 2020	8,337,146
9	Aug - 2020	8,351,239
10	Sep - 2020	8,436,394
11	Oct - 2020	8,404,884
12	Nov - 2020	8,402,155
13	Dec - 2020	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
21		
22		

Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 8

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Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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	12,096,000	PSC CPUC	PSC FERC	PSC CPUC		100.00%		12,096,000	(0.018603)	(0.018603)		(225,019)	(225,019)
2	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	350,509,773	PSC CPUC	PSC FERC	PSC CPUC		100.00%		350,509,773	(0.018603)	(0.018603)		(6,520,442)	(6,520,442)
3	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	94,588,192	PSC CPUC	PSC FERC	PSC CPUC		100.00%		94,588,192	(0.018603)	(0.018603)		(1,759,600)	(1,759,600)
4	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80612-Gas From Storage Commodity	PSC CPUC	120,533,675	PSC CPUC	PSC FERC	PSC CPUC		100.00%		120,533,675	(0.018603)	(0.018603)		(2,242,257)	(2,242,257)
5	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(124,514,426)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(124,514,426)	(0.018603)	(0.018603)		2,316,309	2,316,309
6	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(257,209)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(257,209)	(0.018603)	(0.018603)		4,785	4,785
7	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD		PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%			(0.018603)	(0.018603)			
8	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD		PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%			(0.018603)	(0.018603)			
9	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	243,305	PSC CPUC	PSC FERC	PSC CPUC		100.00%		243,305	(0.018603)	(0.018603)		(4,526)	(4,526)
10	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	8,080	PSC CPUC	PSC FERC	PSC CPUC		100.00%		8,080	(0.018603)	(0.018603)		(150)	(150)
11	PSCO CWC-Gas Purchased Gas Costs		Sub-Total PSCO CA		453,207,390				0	10	453,207,390	(0)	(0)		(8,480,899)	(8,480,899)	
12																	
13			Sub-Total Cost of S						0	10			(0)	(0)			
14																	
15	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,732	PSC CPUC	PSC FERC	PSC CPUC		100.00%		7,732	(0.601918)	(0.601918)		(4,654)	(4,654)
16	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(9)	(0.601918)	(0.601918)		6	6
17	PSCO CWC-Incentive Pay	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	6,212	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	0	6,212	(0.601918)	(0.601918)	(0)	(3,739)	(3,739)
18	PSCO CWC-Incentive Pay	Gas Storage Operations	81600-Gas Well Expense	USDMD	3,012	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	3,012	(0.601918)	(0.601918)	(0)	(1,813)	(1,813)
19	PSCO CWC-Incentive Pay	Gas Storage Operations	81700-Storage Lines Exp	USDMD	170	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	170	(0.601918)	(0.601918)	(0)	(102)	(102)
20	PSCO CWC-Incentive Pay	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,873	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	2,873	(0.601918)	(0.601918)	(0)	(1,729)	(1,729)
21	PSCO CWC-Incentive Pay	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	97	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	97	(0.601918)	(0.601918)	(0)	(58)	(58)
22	PSCO CWC-Incentive Pay	Gas Storage Operations	82400-Storage Other Expense	USDMD	115	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	115	(0.601918)	(0.601918)	(0)	(69)	(69)
23	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(2)	(0.601918)	(0.601918)	0	1	1
24	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	575	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	575	(0.601918)	(0.601918)	(0)	(346)	(346)
25	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	3	(0.601918)	(0.601918)	(0)	(2)	(2)
26	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	341	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	341	(0.601918)	(0.601918)	(0)	(205)	(205)
27	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	208	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	208	(0.601918)	(0.601918)	(0)	(125)	(125)
28	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	4,158	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	4,158	(0.601918)	(0.601918)	(0)	(2,503)	(2,503)
29	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	PSC FERC	PSC FERC	PSC CPUC	100.00%		2		(0.601918)	(0.601918)	(1)	(1)	(1)
30	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(0)	(0.601918)	(0.601918)	0	0	0
31	PSCO CWC-Incentive Pay	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,820	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	1,820	(0.601918)	(0.601918)	(0)	(1,095)	(1,095)
32	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	26,065	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	4	26,061	(0.601918)	(0.601918)	(2)	(15,687)	(15,689)
33	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	52,569	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	7	52,561	(0.601918)	(0.601918)	(4)	(31,638)	(31,642)
34	PSCO CWC-Incentive Pay	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	20,213	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	3	20,210	(0.601918)	(0.601918)	(2)	(12,165)	(12,167)
35	PSCO CWC-Incentive Pay	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	38,622	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	5	38,622	(0.601918)	(0.601918)	(3)	(23,247)	(23,251)
36	PSCO CWC-Incentive Pay	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	13,591	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	2	13,589	(0.601918)	(0.601918)	(1)	(8,180)	(8,181)
37	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	25,565	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	4	25,561	(0.601918)	(0.601918)	(2)	(15,386)	(15,388)
38	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(149)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(0)	(149)	(0.601918)	(0.601918)	0	90	90
39	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	24,786	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	4	24,782	(0.601918)	(0.601918)	(2)	(14,917)	(14,919)
40	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,752	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1	5,751	(0.601918)	(0.601918)	(0)	(3,461)	(3,462)
41	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	6,199	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1	6,199	(0.601918)	(0.601918)	(1)	(3,731)	(3,732)
42	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	313	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	313	(0.601918)	(0.601918)	(0)	(189)	(189)
43	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(135,069)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(135,069)	(0.601918)	(0.601918)		81,301	81,301
44	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	47,689	PSC CPUC	PSC FERC	PSC CPUC		100.00%		47,689	(0.601918)	(0.601918)		(28,705)	(28,705)
45	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	61,282	PSC CPUC	PSC FERC	PSC CPUC		100.00%		61,282	(0.601918)	(0.601918)		(36,887)	(36,887)
46	PSCO CWC-Incentive Pay	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	48,641	PSC CPUC	PSC FERC	PSC CPUC		100.00%		48,641	(0.601918)	(0.601918)		(29,278)	(29,278)
47	PSCO CWC-Incentive Pay	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	413	PSC CPUC	PSC FERC	PSC CPUC		100.00%		413	(0.601918)	(0.601918)		(249)	(249)
48	PSCO CWC-Incentive Pay	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	493	PSC CPUC	PSC FERC	PSC CPUC		100.00%		493	(0.601918)	(0.601918)		(297)	(297)
49	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	170,849	PSC CPUC	PSC FERC	PSC CPUC		100.00%		170,849	(0.601918)	(0.601918)		(102,837)	(102,837)
50	PSCO CWC-Incentive Pay	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	52,598	PSC CPUC	PSC FERC	PSC CPUC		100.00%		52,598	(0.601918)	(0.601918)		(31,660)	(31,660)
51	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	284,097	PSC CPUC	PSC FERC	PSC CPUC		100.00%		284,097	(0.601918)	(0.601918)		(171,003)	(171,003)
52	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(968)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(968)	(0.601918)	(0.601918)		583	583
53	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	19,990	PSC CPUC	PSC FERC	PSC CPUC		100.00%		19,990	(0.601918)	(0.601918)		(12,032)	(12,032)
54	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	94,544	PSC CPUC	PSC FERC	PSC CPUC		100.00%		94,544	(0.601918)	(0.601918)		(56,908)	(56,908)
55	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	16,267	PSC CPUC	PSC FERC	PSC CPUC		100.00%		16,267	(0.601918)	(0.601918)		(9,792)	(9,792)
56	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	488	PSC CPUC	PSC FERC	PSC CPUC		100.00%		488	(0.601918)	(0.601918)		(294)	(294)
57	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	98	PSC CPUC	PSC FERC	PSC CPUC		100.00%		98	(0.601918)	(0.601918)		(59)	(59)
58	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	53,399	PSC CPUC	PSC FERC	PSC CPUC		100.00%		53,399	(0.601918)	(0.601918)		(32,142)	(32,142)
59	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	139,240	PSC CPUC	PSC FERC	PSC CPUC		100.00%		139,240	(0.601918)	(0.601918)		(83,811)	(83,811)

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
60	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	82,789	PSC CPUC	PSC FERC	PSC CPUC		100.00%		82,789	(0.601918)	(0.601918)		(49,832)	(49,832)
61	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	32,604	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	1	32,603	(0.601918)	(0.601918)	(1)	(19,624)	(19,625)
62	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,735	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	0	11,735	(0.601918)	(0.601918)	(0)	(7,064)	(7,064)
63	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	23,921	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	1	23,920	(0.601918)	(0.601918)	(0)	(14,398)	(14,398)
64	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(192,373)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(30)	(192,343)	(0.601918)	(0.601918)	18	115,775	115,793
65	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(133)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(0)	(133)	(0.601918)	(0.601918)	0	80	80
66	PSCO CWC-Incentive Pay		Sub-Total PSCO CA		1,053,432				1	50	5	1,053,428	(31)	(31)	(3)	(634,077)	(634,080)
67																	
68	PSCO CWC-Labor O&M	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	241,511	PSC CPUC	PSC FERC	PSC CPUC		100.00%		241,511	0.058027	0.058027		14,014	14,014
69	PSCO CWC-Labor O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(2,057)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(2,057)	0.058027	0.058027		(119)	(119)
70	PSCO CWC-Labor O&M	Gas Storage Operations	81400-U/G Strg Oper Exp Sup&Eng	PIS-TOT	75,167	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	3	75,164	0.058027	0.058027	0	4,362	4,362
71	PSCO CWC-Labor O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	75,210	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	75,209	0.058027	0.058027	0	4,364	4,364
72	PSCO CWC-Labor O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	10,259	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	10,259	0.058027	0.058027	0	595	595
73	PSCO CWC-Labor O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	77,838	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	77,837	0.058027	0.058027	0	4,517	4,517
74	PSCO CWC-Labor O&M	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	5,283	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	5,283	0.058027	0.058027	0	307	307
75	PSCO CWC-Labor O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	5,171	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	5,171	0.058027	0.058027	0	300	300
76	PSCO CWC-Labor O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	19	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	0	19	0.058027	0.058027	0	1	1
77	PSCO CWC-Labor O&M	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	26,065	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	26,064	0.058027	0.058027	0	1,512	1,512
78	PSCO CWC-Labor O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	200	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	200	0.058027	0.058027	0	12	12
79	PSCO CWC-Labor O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	20,819	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	20,819	0.058027	0.058027	0	1,208	1,208
80	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,915	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	10,915	0.058027	0.058027	0	633	633
81	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	154,389	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	3	154,386	0.058027	0.058027	0	8,959	8,959
82	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	30	PSC FERC	PSC FERC	PSC CPUC	100.00%		30	0.058027	0.058027	2	2	2	
83	PSCO CWC-Labor O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	5	0.058027	0.058027	0	0	0
84	PSCO CWC-Labor O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	48,336	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	48,335	0.058027	0.058027	0	2,805	2,805
85	PSCO CWC-Labor O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	809,293	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	115	809,179	0.058027	0.058027	7	46,955	46,961
86	PSCO CWC-Labor O&M	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	1,829,307	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	259	1,829,048	0.058027	0.058027	15	106,135	106,150
87	PSCO CWC-Labor O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	731,438	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	104	731,334	0.058027	0.058027	6	42,437	42,443
88	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,346,163	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	191	1,345,972	0.058027	0.058027	11	78,103	78,114
89	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	521,380	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	74	521,306	0.058027	0.058027	4	30,250	30,254
90	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	915,701	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	130	915,571	0.058027	0.058027	8	53,128	53,136
91	PSCO CWC-Labor O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	4,076	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1	4,075	0.058027	0.058027	0	236	237
92	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	848,982	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	120	848,862	0.058027	0.058027	7	49,257	49,264
93	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	224,361	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	32	224,330	0.058027	0.058027	2	13,017	13,019
94	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	175,674	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	25	175,649	0.058027	0.058027	1	10,192	10,194
95	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,942	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1	9,941	0.058027	0.058027	0	577	577
96	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(428,587)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(428,587)	0.058027	0.058027		(24,870)	(24,870)
97	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,785,953	PSC CPUC	PSC FERC	PSC CPUC		100.00%		1,785,953	0.058027	0.058027		103,634	103,634
98	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,215,200	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,215,200	0.058027	0.058027		128,542	128,542
99	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,769,653	PSC CPUC	PSC FERC	PSC CPUC		100.00%		1,769,653	0.058027	0.058027		102,688	102,688
100	PSCO CWC-Labor O&M	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	6,358	PSC CPUC	PSC FERC	PSC CPUC		100.00%		6,358	0.058027	0.058027		369	369
101	PSCO CWC-Labor O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	26,802	PSC CPUC	PSC FERC	PSC CPUC		100.00%		26,802	0.058027	0.058027		1,555	1,555
102	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,484,089	PSC CPUC	PSC FERC	PSC CPUC		100.00%		7,484,089	0.058027	0.058027		434,282	434,282
103	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,097,715	PSC CPUC	PSC FERC	PSC CPUC		100.00%		3,097,715	0.058027	0.058027		179,752	179,752
104	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	11,186,981	PSC CPUC	PSC FERC	PSC CPUC		100.00%		11,186,981	0.058027	0.058027		649,151	649,151
105	PSCO CWC-Labor O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,678	PSC CPUC	PSC FERC	PSC CPUC		100.00%		10,678	0.058027	0.058027		620	620
106	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	731,784	PSC CPUC	PSC FERC	PSC CPUC		100.00%		731,784	0.058027	0.058027		42,464	42,464
107	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,817,914	PSC CPUC	PSC FERC	PSC CPUC		100.00%		4,817,914	0.058027	0.058027		279,571	279,571
108	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	639,969	PSC CPUC	PSC FERC	PSC CPUC		100.00%		639,969	0.058027	0.058027		37,136	37,136
109	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	55,907	PSC CPUC	PSC FERC	PSC CPUC		100.00%		55,907	0.058027	0.058027		3,244	3,244
110	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,641	PSC CPUC	PSC FERC	PSC CPUC		100.00%		7,641	0.058027	0.058027		443	443
111	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	3,106,967	PSC CPUC	PSC FERC	PSC CPUC		100.00%		3,106,967	0.058027	0.058027		180,289	180,289
112	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	5,029,328	PSC CPUC	PSC FERC	PSC CPUC		100.00%		5,029,328	0.058027	0.058027		291,839	291,839
113	PSCO CWC-Labor O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,874,067	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,874,067	0.058027	0.058027		166,775	166,775
114	PSCO CWC-Labor O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,141,927	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	33	1,141,894	0.058027	0.058027	2	66,261	66,263
115	PSCO CWC-Labor O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	426,319	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	12	426,307	0.058027	0.058027	1	24,738	24,738
116	PSCO CWC-Labor O&M	Sales Expense	91200-Economic Development	BILLS	669,865	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	19	669,846	0.058027	0.058027	1	38,869	38,871
117	PSCO CWC-Labor O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,488,972)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(232)	(1,488,740)	0.058027	0.058027	(13)	(86,388)	(86,401)
118	PSCO CWC-Labor O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	75,948	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	12	75,936	0.058027	0.058027	1	4,406	4,407

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
119	PSCO CWC-Labor O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(130,093)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(20)	(130,072)	0.058027	0.058027	(1)	(7,548)	(7,549)
120	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	231,295	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	36	231,259	0.058027	0.058027	2	13,419	13,421
121	PSCO CWC-Labor O&M	Administrative & General Expense	92600-Employee pensions and benefits	EXP-SUBT	7,794,500	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	1,214	7,793,285	0.058027	0.058027	70	452,224	452,295
122	PSCO CWC-Labor O&M	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(0)	(0)	0.058027	0.058027	(0)	(0)	(0)
123	PSCO CWC-Labor O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	50,252	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	8	50,244	0.058027	0.058027	0	2,916	2,916
124	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	960	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	960	0.058027	0.058027	0	56	56
125	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	117	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	117	0.058027	0.058027	0	7	7
126	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	79	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	79	0.058027	0.058027	0	5	5
127	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	253	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	253	0.058027	0.058027	0	15	15
128	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	40,696	PSC CPUC	PSC FERC	PSC CPUC	100.00%			40,696	0.058027	0.058027		2,362	2,362
129	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	849	PSC CPUC	PSC FERC	PSC CPUC	100.00%			849	0.058027	0.058027		49	49
130	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	15,940	PSC CPUC	PSC FERC	PSC CPUC	100.00%			15,940	0.058027	0.058027		925	925
131	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	97,060	PSC CPUC	PSC FERC	PSC CPUC	100.00%			97,060	0.058027	0.058027		5,632	5,632
132	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	238,426	PSC CPUC	PSC FERC	PSC CPUC	100.00%			238,426	0.058027	0.058027		13,835	13,835
133	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	325,884	PSC CPUC	PSC FERC	PSC CPUC	100.00%			325,884	0.058027	0.058027		18,910	18,910
134	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	778,698	PSC CPUC	PSC FERC	PSC CPUC	100.00%			778,698	0.058027	0.058027		45,186	45,186
135	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	73,532	PSC CPUC	PSC FERC	PSC CPUC	100.00%			73,532	0.058027	0.058027		4,267	4,267
136	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	155,359	PSC CPUC	PSC FERC	PSC CPUC	100.00%			155,359	0.058027	0.058027		9,015	9,015
137	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	40,076	PSC CPUC	PSC FERC	PSC CPUC	100.00%			40,076	0.058027	0.058027		2,325	2,325
138	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	6,478	PSC CPUC	PSC FERC	PSC CPUC	100.00%			6,478	0.058027	0.058027		376	376
139	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	148,200	PSC CPUC	PSC FERC	PSC CPUC	100.00%			148,200	0.058027	0.058027		8,600	8,600
140	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	100,921	PSC CPUC	PSC FERC	PSC CPUC	100.00%			100,921	0.058027	0.058027		5,856	5,856

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
141	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	332,320	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	52	332,268	0.058027	0.058027	3	19,281	19,284
142	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)	PSC CPUC	PSC FERC	PSC CPUC	100.00%			(11,727)	0.058027	0.058027		(680)	(680)
143	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)	PSC CPUC	PSC FERC	PSC CPUC	100.00%			(4,723)	0.058027	0.058027		(274)	(274)
144	PSCO CWC-Labor O&M	Administrative & General Expense	92600-Employee pensions and benefits	EXP-SUBT	12,399,014	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	1,932	12,397,082	0.058027	0.058027	112	719,370	719,482
145	PSCO CWC-Labor O&M	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(28)	(177,237)	0.058027	0.058027	(2)	(10,285)	(10,286)
146	PSCO CWC-Labor O&M		Sub-Total PSCO CW		75,916,085				1	77	4,129	75,911,956	5	5	240	4,404,973	4,405,213
147																	
148	PSCO CWC-Other O&M	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)	PSC CPUC	PSC FERC	PSC CPUC	100.00%			(957,509)	(0.003918)	(0.003918)		3,751	3,751
149	PSCO CWC-Other O&M	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)	PSC CPUC	PSC FERC	PSC CPUC	100.00%			(30,681)	(0.003918)	(0.003918)		120	120
150	PSCO CWC-Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	59,728	PSC CPUC	PSC FERC	PSC CPUC	100.00%			59,728	(0.003918)	(0.003918)		(234)	(234)
151	PSCO CWC-Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	1	14,638	(0.003918)	(0.003918)	(0)	(57)	(57)
152	PSCO CWC-Other O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	156,139	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	156,137	(0.003918)	(0.003918)	(0)	(612)	(612)
153	PSCO CWC-Other O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	1,682	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	1,682	(0.003918)	(0.003918)	(0)	(7)	(7)
154	PSCO CWC-Other O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,773	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	81,772	(0.003918)	(0.003918)	(0)	(320)	(320)
155	PSCO CWC-Other O&M	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	35,123	(0.003918)	(0.003918)	(0)	(138)	(138)
156	PSCO CWC-Other O&M	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,168	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	4,168	(0.003918)	(0.003918)	(0)	(16)	(16)
157	PSCO CWC-Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	1,026	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	1,026	(0.003918)	(0.003918)	(0)	(4)	(4)
158	PSCO CWC-Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	7,240	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	0	7,240	(0.003918)	(0.003918)	(0)	(28)	(28)
159	PSCO CWC-Other O&M	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	751,779	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	11	751,768	(0.003918)	(0.003918)	(0)	(2,945)	(2,945)
160	PSCO CWC-Other O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	49	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	49	(0.003918)	(0.003918)	(0)	(0)	(0)
161	PSCO CWC-Other O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	28,979	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	28,979	(0.003918)	(0.003918)	(0)	(114)	(114)
162	PSCO CWC-Other O&M	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	28	(0.003918)	(0.003918)	(0)	(0)	(0)
163	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	3,296	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	3,296	(0.003918)	(0.003918)	(0)	(13)	(13)
164	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCONMM	211,515	P&GCONMM	PSC FERC	PSC CPUC	0.03%	99.97%	53	211,462	(0.003918)	(0.003918)	(0)	(828)	(828)
165	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	159,443	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	3	159,440	(0.003918)	(0.003918)	(0)	(625)	(625)
166	PSCO CWC-Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2,564	PSC FERC	PSC FERC	PSC CPUC	100.00%		2,564		(0.003918)	(0.003918)	(10)	(10)	(10)
167	PSCO CWC-Other O&M	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	2,402	(0.003918)	(0.003918)	(0)	(9)	(9)
168	PSCO CWC-Other O&M	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD		PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%			(0.003918)	(0.003918)			
169	PSCO CWC-Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	472	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	472	(0.003918)	(0.003918)	(0)	(2)	(2)
170	PSCO CWC-Other O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	75,379	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	75,378	(0.003918)	(0.003918)	(0)	(295)	(295)
171	PSCO CWC-Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	791,075	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	112	790,963	(0.003918)	(0.003918)	(0)	(3,099)	(3,099)
172	PSCO CWC-Other O&M	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	928	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	928	(0.003918)	(0.003918)	(0)	(4)	(4)
173	PSCO CWC-Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,223,726	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	173	1,223,552	(0.003918)	(0.003918)	(1)	(4,794)	(4,794)
174	PSCO CWC-Other O&M	Gas Transmission Operations	85400-Gas for Compressor Stat Fuel	TRCOMM	721,303	TRCOMM	PSC FERC	PSC CPUC	0.99%	99.01%	7,117	714,185	(0.003918)	(0.003918)	(28)	(2,798)	(2,826)
175	PSCO CWC-Other O&M	Gas Transmission Operations	85600-Transmission - Mains	TRDMD	11,695,362	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1,658	11,693,704	(0.003918)	(0.003918)	(6)	(45,814)	(45,820)
176	PSCO CWC-Other O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	492,492	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	70	492,422	(0.003918)	(0.003918)	(0)	(1,929)	(1,929)
177	PSCO CWC-Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	342,980	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	49	342,931	(0.003918)	(0.003918)	(0)	(1,344)	(1,344)
178	PSCO CWC-Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	305,444	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	43	305,400	(0.003918)	(0.003918)	(0)	(1,197)	(1,197)
179	PSCO CWC-Other O&M	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(0)	(78)	(0.003918)	(0.003918)	0	0	0
180	PSCO CWC-Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	412,247	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	58	412,189	(0.003918)	(0.003918)	(0)	(1,615)	(1,615)
181	PSCO CWC-Other O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	309,084	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	44	309,040	(0.003918)	(0.003918)	(0)	(1,211)	(1,211)
182	PSCO CWC-Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	358,404	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	51	358,353	(0.003918)	(0.003918)	(0)	(1,404)	(1,404)
183	PSCO CWC-Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	195,043	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	28	195,015	(0.003918)	(0.003918)	(0)	(764)	(764)
184	PSCO CWC-Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,646,677	PSC CPUC	PSC FERC	PSC CPUC	100.00%			5,646,677	(0.003918)	(0.003918)		(22,123)	(22,123)
185	PSCO CWC-Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	73,253	PSC CPUC	PSC FERC	PSC CPUC	100.00%			73,253	(0.003918)	(0.003918)		(287)	(287)
186	PSCO CWC-Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	18,625,576	PSC CPUC	PSC FERC	PSC CPUC	100.00%			18,625,576	(0.003918)	(0.003918)		(72,971)	(72,971)
187	PSCO CWC-Other O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	400,796	PSC CPUC	PSC FERC	PSC CPUC	100.00%			400,796	(0.003918)	(0.003918)		(1,570)	(1,570)
188	PSCO CWC-Other O&M	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	32,722	PSC CPUC	PSC FERC	PSC CPUC	100.00%			32,722	(0.003918)	(0.003918)		(128)	(128)
189	PSCO CWC-Other O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat City Gt	PSC CPUC	12,025	PSC CPUC	PSC FERC	PSC CPUC	100.00%			12,025	(0.003918)	(0.003918)		(47)	(47)
190	PSCO CWC-Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(10,323,868)	PSC CPUC	PSC FERC	PSC CPUC	100.00%			(10,323,868)	(0.003918)	(0.003918)		40,447	40,447
191	PSCO CWC-Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,709,175	PSC CPUC	PSC FERC	PSC CPUC	100.00%			3,709,175	(0.003918)	(0.003918)		(14,532)	(14,532)
192	PSCO CWC-Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	6,326,701	PSC CPUC	PSC FERC	PSC CPUC	100.00%			6,326,701	(0.003918)	(0.003918)		(24,787)	(24,787)
193	PSCO CWC-Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	908,443	PSC CPUC	PSC FERC	PSC CPUC	100.00%			908,443	(0.003918)	(0.003918)		(3,559)	(3,559)
194	PSCO CWC-Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	308,160	PSC CPUC	PSC FERC	PSC CPUC	100.00%			308,160	(0.003918)	(0.003918)		(1,207)	(1,207)
195	PSCO CWC-Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	8,537,458	PSC CPUC	PSC FERC	PSC CPUC	100.00%			8,537,458	(0.003918)	(0.003918)		(33,448)	(33,448)
196	PSCO CWC-Other O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	771,454	PSC CPUC	PSC FERC	PSC CPUC	100.00%			771,454	(0.003918)	(0.003918)		(3,022)	(3,022)
197	PSCO CWC-Other O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	20,876	PSC CPUC	PSC FERC	PSC CPUC	100.00%			20,876	(0.003918)	(0.003918)		(82)	(82)
198	PSCO CWC-Other O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	2,170	PSC CPUC	PSC FERC	PSC CPUC	100.00%			2,170	(0.003918)	(0.003918)		(9)	(9)
199	PSCO CWC-Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	3,015,998	PSC CPUC	PSC FERC	PSC CPUC	100.00%			3,015,998	(0.003918)	(0.003918)		(11,816)	(11,816)

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
200	PSCO CWC-Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,513,932	PSC CPUC	PSC FERC	PSC CPUC		100.00%		3,513,932	(0.003918)	(0.003918)		(13,767)	(13,767)
201	PSCO CWC-Other O&M	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607	PSC CPUC	PSC FERC	PSC CPUC		100.00%		19,607	(0.003918)	(0.003918)		(77)	(77)
202	PSCO CWC-Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	(2,204)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(2,204)	(0.003918)	(0.003918)		9	9
203	PSCO CWC-Other O&M	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC		PSC CPUC	PSC FERC	PSC CPUC		100.00%							
204	PSCO CWC-Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	707,187	PSC CPUC	PSC FERC	PSC CPUC		100.00%		707,187	(0.003918)	(0.003918)		(2,771)	(2,771)
205	PSCO CWC-Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	4,634,156	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	132	4,634,024	(0.003918)	(0.003918)	(1)	(18,155)	(18,156)
206	PSCO CWC-Other O&M	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398	PSC CPUC	PSC FERC	PSC CPUC		100.00%		3,338,398	(0.003918)	(0.003918)		(13,079)	(13,079)
207	PSCO CWC-Other O&M	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commc	PSC CPUC	619,140	PSC CPUC	PSC FERC	PSC CPUC		100.00%		619,140	(0.003918)	(0.003918)		(2,426)	(2,426)
208	PSCO CWC-Other O&M	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67	PSC CPUC	PSC FERC	PSC CPUC		100.00%		67	(0.003918)	(0.003918)		(0)	(0)
209	PSCO CWC-Other O&M	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET		PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%			(0.003918)	(0.003918)			
210	PSCO CWC-Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	43,676	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	1	43,675	(0.003918)	(0.003918)	(0)	(171)	(171)
211	PSCO CWC-Other O&M	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC		PSC CPUC	PSC FERC	PSC CPUC		100.00%							
212	PSCO CWC-Other O&M	Customer Service Expense	909000-Informational and instruction advertis	BILLS	360,846	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	10	360,835	(0.003918)	(0.003918)	(0)	(1,414)	(1,414)
213	PSCO CWC-Other O&M	Sales Expense	91200-Economic Development	BILLS	89,933	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	3	89,930	(0.003918)	(0.003918)	(0)	(352)	(352)
214	PSCO CWC-Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,658)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(0)	(2,658)	(0.003918)	(0.003918)	0	10	10
215	PSCO CWC-Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	1,891,373	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	295	1,891,079	(0.003918)	(0.003918)	(1)	(7,409)	(7,410)
216	PSCO CWC-Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,718,105)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(1,202)	(7,716,903)	(0.003918)	(0.003918)	5	30,233	30,238
217	PSCO CWC-Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	1,223,835	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	191	1,223,644	(0.003918)	(0.003918)	(1)	(4,794)	(4,795)
218	PSCO CWC-Other O&M	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,049,048	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	163	1,048,885	(0.003918)	(0.003918)	(1)	(4,109)	(4,110)
219	PSCO CWC-Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,148,096	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	179	1,147,917	(0.003918)	(0.003918)	(1)	(4,497)	(4,498)
220	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	482	3,095,357	(0.003918)	(0.003918)	(2)	(12,127)	(12,129)
221	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	385,005	PSC CPUC	PSC FERC	PSC CPUC		100.00%		385,005	(0.003918)	(0.003918)		(1,508)	(1,508)
222	PSCO CWC-Other O&M	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(123)	(788,702)	(0.003918)	(0.003918)	0	3,090	3,090
223	PSCO CWC-Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT		EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%			(0.003918)	(0.003918)			
224	PSCO CWC-Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	(287,504)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(45)	(287,459)	(0.003918)	(0.003918)	0	1,126	1,126
225	PSCO CWC-Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	334,515	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	52	334,463	(0.003918)	(0.003918)	(0)	(1,310)	(1,311)
226	PSCO CWC-Other O&M	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	55	354,755	(0.003918)	(0.003918)	(0)	(1,390)	(1,390)
227	PSCO CWC-Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(499,903)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(78)	(499,825)	(0.003918)	(0.003918)	0	1,958	1,959
228	PSCO CWC-Other O&M			Sub-Total PSCO CW	69,035,125				1	79	12,156	69,022,969	(0)	(0)	(48)	(270,459)	(270,466)
229																	
230	PSCO CWC-Paid Time Off	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	500	3,208,090	(0.894959)	(0.894959)	(447)	(2,871,109)	(2,871,556)
231	PSCO CWC-Paid Time Off			Sub-Total PSCO CW	3,208,590				0	1	500	3,208,090	(1)	(1)	(447)	(2,871,109)	(2,871,556)
232																	
233				Sub-Total Operatio					3	207			(27)	(27)			
234																	

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
235	PSCO CWC-Franchise Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634	PSC CPUC	PSC FERC	PSC CPUC	100.00%			22,070,634	(0.032575)	(0.032575)		(718,958)	(718,958)
236	PSCO CWC-Franchise Tax Paid			Sub-Total PSCO CA	22,070,634				1			22,070,634	(0)	(0)		(718,958)	(718,958)
237																	
238	PSCO CWC-Labor O&M	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	4,104	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	1	4,103	0.058027	0.058027	0	238	238
239	PSCO CWC-Labor O&M			Sub-Total PSCO CA	4,104				0	1	1	4,103	0	0	0	238	238
240																	
241	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	243,476	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	16	243,460	0.034959	0.034959	1	8,511	8,512
242	PSCO CWC-Payroll Tax	Taxes Other Than Income	406101-Tax Other Than Income Tax - Payroll	LABOR	(14,606)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(1)	(14,605)	0.034959	0.034959	(0)	(511)	(511)
243	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(12,045)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(1)	(12,044)	0.034959	0.034959	(0)	(421)	(421)
244	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	259	3,859,310	0.034959	0.034959	9	134,917	134,926
245	PSCO CWC-Payroll Tax			Sub-Total PSCO CA	4,076,395				0	4	273	4,076,121	0	0	10	142,497	142,506
246																	
247	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC		PSC CPUC	PSC FERC	PSC CPUC	100.00%				(0.733808)	(0.733808)			
248	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	(119,200)	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	(4)	(119,196)	(0.733808)	(0.733808)	3	87,467	87,470
249	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	46,465,797	PSC CPUC	PSC FERC	PSC CPUC	100.00%			46,465,797	(0.733808)	(0.733808)		(34,096,984)	(34,096,984)
250	PSCO CWC-Property Tax			Sub-Total PSCO CA	46,346,597				0	3	(4)	46,346,602	(2)	(2)	3	(34,009,517)	(34,009,514)
251																	
252	PSCO CWC-Sales Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782	PSC CPUC	PSC FERC	PSC CPUC	100.00%			39,083,782	(0.006466)	(0.006466)		(252,706)	(252,706)
253	PSCO CWC-Sales Tax Paid			Sub-Total PSCO CA	39,083,782				1			39,083,782	(0)	(0)		(252,706)	(252,706)
254																	
255				Sub-Total Taxes Ot					0	10			(2)	(2)			
256																	
257				Sub-Total Public Se	714,002,134				3	227	17,059	713,985,075	(30)	(30)	(245)	(42,639,978)	(42,640,223)
258																	
259					113,212						8	113,205			0	3,958	3,958
260					20,032						1	20,031			(0)	(78)	(78)
261																	
262					75,393,869						18,359	75,375,509			(216)	(885,920)	(886,136)
263																	
264					789,529,247						35,427	789,493,820	#VALUE!		(461)	(43,522,019)	(43,522,480)
265																	
266	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		PSC CPUC	PSC FERC	PSC CPUC	100.00%				0.069781	0.069781			
267	PSCO CWC - Service Co. Labor			Sub-Total PSCO CA					1				0	0			
268																	
269	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		PSC CPUC	PSC FERC	PSC CPUC	100.00%				(0.601918)	(0.601918)			
270	PSCO CWC-Incentive Pay			Sub-Total PSCO CA					1				(1)	(1)			
271																	
272				Sub-Total Cost of S					2				(1)	(1)			
273																	

Public Service Company of Colorado
Cash Working Capital - Rate Base Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 9

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
274	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	38,141	PSC CPUC	PSC FERC	PSC CPUC		100.00%		38,141	0.069781	0.069781		2,662	2,662
275	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	269,731	PSC CPUC	PSC FERC	PSC CPUC		100.00%		269,731	0.069781	0.069781		18,822	18,822
276	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	41,052	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	2	41,050	0.069781	0.069781	0	2,865	2,865
277	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	PIS-TOT	889	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	0	889	0.069781	0.069781	0	62	62
278	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	292	PSC FERC	PSC FERC	PSC CPUC	100.00%		292		0.069781	0.069781	20		20
279	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	60	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	60	0.069781	0.069781	0	4	4
280	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,222,089	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	173	1,221,916	0.069781	0.069781	12	85,266	85,278
281	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	149,006	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	21	148,984	0.069781	0.069781	1	10,396	10,398
282	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	20,558	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	3	20,555	0.069781	0.069781	0	1,434	1,435
283	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	TRDMD	26,909	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	4	26,905	0.069781	0.069781	0	1,877	1,878
284	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	83	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	83	0.069781	0.069781	0	6	6
285	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,885,328	PSC CPUC	PSC FERC	PSC CPUC		100.00%		5,885,328	0.069781	0.069781		410,683	410,683
286	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	103,517	PSC CPUC	PSC FERC	PSC CPUC		100.00%		103,517	0.069781	0.069781		7,223	7,223
287	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	54,641	PSC CPUC	PSC FERC	PSC CPUC		100.00%		54,641	0.069781	0.069781		3,813	3,813
288	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	158,147	PSC CPUC	PSC FERC	PSC CPUC		100.00%		158,147	0.069781	0.069781		11,036	11,036
289	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	136,107	PSC CPUC	PSC FERC	PSC CPUC		100.00%		136,107	0.069781	0.069781		9,498	9,498
290	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	127,880	PSC CPUC	PSC FERC	PSC CPUC		100.00%		127,880	0.069781	0.069781		8,924	8,924
291	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	2,111	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,111	0.069781	0.069781		147	147
292	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	30,903	PSC CPUC	PSC FERC	PSC CPUC		100.00%		30,903	0.069781	0.069781		2,156	2,156
293	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	107,787	PSC CPUC	PSC FERC	PSC CPUC		100.00%		107,787	0.069781	0.069781		7,521	7,521
294	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	80,946	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	2	80,944	0.069781	0.069781	0	5,648	5,648
295	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	73,175	PSC CPUC	PSC FERC	PSC CPUC		100.00%		73,175	0.069781	0.069781		5,106	5,106
296	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	8,730,028	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	249	8,729,779	0.069781	0.069781	17	609,171	609,189
297	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	BILLS	447,682	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	13	447,669	0.069781	0.069781	1	31,239	31,240
298	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	BILLS	1,673	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	0	1,673	0.069781	0.069781	0	117	117
299	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,330,567	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	1,142	7,329,425	0.069781	0.069781	80	511,453	511,533
300	PSCO CWC - Service Co. Labor	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(0)	(0)	0.069781	0.069781	(0)	(0)	(0)
301	PSCO CWC - Service Co. Labor	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	94,492	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	15	94,477	0.069781	0.069781	1	6,593	6,594
302	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	34,229	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	5	34,224	0.069781	0.069781	0	2,388	2,389
303	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,914,864	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	921	5,913,943	0.069781	0.069781	64	412,680	412,744
304	PSCO CWC - Service Co. Labor		Sub-Total PSCO CW		31,082,888				1	29	2,842	31,080,045	2	2	198	2,168,791	2,168,989
305																	
306	PSCO CWC - Service Co. Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	53,476	PSC CPUC	PSC FERC	PSC CPUC		100.00%		53,476	0.007836	0.007836		419	419
307	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	0	2,405	0.007836	0.007836	0	19	19
308	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	15	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	15	0.007836	0.007836	0	0	0
309	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	33,449	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	1	33,448	0.007836	0.007836	0	262	262
310	PSCO CWC - Service Co. Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	11,047	PSC FERC	PSC FERC	PSC CPUC	100.00%		11,047		0.007836	0.007836	87		87
311	PSCO CWC - Service Co. Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,311	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	2,311	0.007836	0.007836	0	18	18
312	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	618,301	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	88	618,213	0.007836	0.007836	1	4,844	4,845
313	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	818,381	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	116	818,265	0.007836	0.007836	1	6,412	6,413
314	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	7,711	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1	7,710	0.007836	0.007836	0	60	60
315	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	10,711	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	2	10,709	0.007836	0.007836	0	84	84
316	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,964	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	1,964	0.007836	0.007836	0	15	15
317	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	911,745	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	129	911,616	0.007836	0.007836	1	7,143	7,144
318	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	837	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	837	0.007836	0.007836	0	7	7
319	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	7,649	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	1	7,648	0.007836	0.007836	0	60	60
320	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	15,427	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	2	15,425	0.007836	0.007836	0	121	121
321	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	529,593	PSC CPUC	PSC FERC	PSC CPUC		100.00%		529,593	0.007836	0.007836		4,150	4,150
322	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	567,450	PSC CPUC	PSC FERC	PSC CPUC		100.00%		567,450	0.007836	0.007836		4,446	4,446
323	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	6,484	PSC CPUC	PSC FERC	PSC CPUC		100.00%		6,484	0.007836	0.007836		51	51
324	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	21,344	PSC CPUC	PSC FERC	PSC CPUC		100.00%		21,344	0.007836	0.007836		167	167
325	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	13,989	PSC CPUC	PSC FERC	PSC CPUC		100.00%		13,989	0.007836	0.007836		110	110
326	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	4,967,228	PSC CPUC	PSC FERC	PSC CPUC		100.00%		4,967,228	0.007836	0.007836		38,921	38,921
327	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	4,497,118	PSC CPUC	PSC FERC	PSC CPUC		100.00%		4,497,118	0.007836	0.007836		35,238	35,238
328	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	4,578	PSC CPUC	PSC FERC	PSC CPUC		100.00%		4,578	0.007836	0.007836		36	36
329	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,464	PSC CPUC	PSC FERC	PSC CPUC		100.00%		5,464	0.007836	0.007836		43	43
330	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,124	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,124	0.007836	0.007836		17	17
331	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000	PSC CPUC	PSC FERC	PSC CPUC		100.00%		6,000	0.007836	0.007836		47	47
332	PSCO CWC - Service Co. Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	2,204	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,204	0.007836	0.007836		17	17

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Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
333	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	1	20,869	0.007836	0.007836	0	164	164
334	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	1,012,954	PSC CPUC	PSC FERC	PSC CPUC	100.00%	100.00%		1,012,954	0.007836	0.007836		7,937	7,937
335	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	3,859,460	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	110	3,859,350	0.007836	0.007836	1	30,240	30,241
336	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	23,661	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	1	23,661	0.007836	0.007836	0	185	185
337	PSCO CWC - Service Co. Other O&M	Customer Service Expense	909000-Informational and Instruction advert	BILLS	584,903	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	17	584,886	0.007836	0.007836	0	4,583	4,583
338	PSCO CWC - Service Co. Other O&M	Sales Expense	91200-Economic Development	BILLS	724	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	0	724	0.007836	0.007836	0	6	6
339	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,814	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	1	7,812	0.007836	0.007836	0	61	61
340	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	7,293,643	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	1,136	7,292,506	0.007836	0.007836	9	57,141	57,150
341	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(33,532)	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	(5)	(33,527)	0.007836	0.007836	(0)	(263)	(263)
342	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	3,674,690	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	572	3,674,117	0.007836	0.007836	4	28,789	28,793
343	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,104	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	0	1,104	0.007836	0.007836	0	9	9
344	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,555,319	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	242	1,555,077	0.007836	0.007836	2	12,185	12,187
345	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT		EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%			0.007836	0.007836			
346	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	642,888	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	100	642,788	0.007836	0.007836	1	5,037	5,037
347	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	1,902	12,203,899	0.007836	0.007836	15	95,625	95,640
348	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,681	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	53	341,628	0.007836	0.007836	0	2,677	2,677
349	PSCO CWC - Service Co. Other O&M		Sub-Total PSCO CA		44,310,981				1	42	15,517	44,295,464	0	0	122	347,082	347,204
350																	

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Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
351	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	4,057	PSC CPUC	PSC FERC	PSC CPUC		100.00%		4,057	(0.601918)	(0.601918)		(2,442)	(2,442)
352	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	24,990	PSC CPUC	PSC FERC	PSC CPUC		100.00%		24,990	(0.601918)	(0.601918)		(15,042)	(15,042)
353	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	53	PIS-TOT	PSC FERC	PSC CPUC	0.00%	100.00%	0	53	(0.601918)	(0.601918)	(0)	(32)	(32)
354	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5	PSC FERC	PSC FERC	PSC CPUC	100.00%		5		(0.601918)	(0.601918)	(3)		(3)
355	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(1)	(0.601918)	(0.601918)	0	1	1
356	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	135,163	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	19	135,144	(0.601918)	(0.601918)	(12)	(81,346)	(81,357)
357	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	(3,387)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(0)	(3,387)	(0.601918)	(0.601918)	0	2,038	2,039
358	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,966	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	2,966	(0.601918)	(0.601918)	(0)	(1,785)	(1,785)
359	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,932	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	0	2,931	(0.601918)	(0.601918)	(0)	(1,765)	(1,765)
360	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(19)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(0)	(19)	(0.601918)	(0.601918)	0	11	11
361	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	488,173	PSC CPUC	PSC FERC	PSC CPUC		100.00%		488,173	(0.601918)	(0.601918)		(293,840)	(293,840)
362	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,312)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(2,312)	(0.601918)	(0.601918)		1,391	1,391
363	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Malns & Serv	PSC CPUC	9,986	PSC CPUC	PSC FERC	PSC CPUC		100.00%		9,986	(0.601918)	(0.601918)		(6,011)	(6,011)
364	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	16,516	PSC CPUC	PSC FERC	PSC CPUC		100.00%		16,516	(0.601918)	(0.601918)		(9,942)	(9,942)
365	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,603	PSC CPUC	PSC FERC	PSC CPUC		100.00%		2,603	(0.601918)	(0.601918)		(1,567)	(1,567)
366	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,992	PSC CPUC	PSC FERC	PSC CPUC		100.00%		13,992	(0.601918)	(0.601918)		(8,422)	(8,422)
367	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	689	PSC CPUC	PSC FERC	PSC CPUC		100.00%		689	(0.601918)	(0.601918)		(415)	(415)
368	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Malns	PSC CPUC	3,938	PSC CPUC	PSC FERC	PSC CPUC		100.00%		3,938	(0.601918)	(0.601918)		(2,371)	(2,371)
369	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,728	PSC CPUC	PSC FERC	PSC CPUC		100.00%		11,728	(0.601918)	(0.601918)		(7,059)	(7,059)
370	PSCO CWC-Incentive Pay	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	9,144	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	0	9,144	(0.601918)	(0.601918)	(0)	(5,504)	(5,504)
371	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,766	PSC CPUC	PSC FERC	PSC CPUC		100.00%		6,766	(0.601918)	(0.601918)		(4,073)	(4,073)
372	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	945,739	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	27	945,712	(0.601918)	(0.601918)	(16)	(569,241)	(569,257)
373	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	49,602	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	1	49,601	(0.601918)	(0.601918)	(1)	(29,856)	(29,856)
374	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	(67)	BILLS	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(67)	(0.601918)	(0.601918)	0	40	40
375	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,256,987	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	507	3,256,480	(0.601918)	(0.601918)	(305)	(1,960,133)	(1,960,438)
376	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	13,649	EXP-SUBT	PSC FERC	PSC CPUC	0.02%	99.98%	2	13,646	(0.601918)	(0.601918)	(1)	(8,214)	(8,215)
377	PSCO CWC-Incentive Pay		Sub-Total PSCO CA		4,993,895				1	25	563	4,993,332	(16)	(16)	(339)	(3,005,575)	(3,005,914)
378																	
379			Sub-Total Operatio						3	96			(13)	(13)			
380																	
381	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	111,891	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	8	111,883	0.034959	0.034959	0	3,911	3,912
382	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(157,342)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(11)	(157,331)	0.034959	0.034959	(0)	(5,500)	(5,501)
383	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	109	1,631,530	0.034959	0.034959	4	57,037	57,040
384	PSCO CWC-Payroll Tax		Sub-Total PSCO CA		1,586,188				0	3	106	1,586,082	0	0	4	55,448	55,451
385																	
386			Sub-Total Taxes Ot						0	3			0	0			
387																	
388	PSCO CWC - Service Co. Other O&M	This line is intentionally blank	This line is intentionally blank	PSC CPUC		PSC CPUC	PSC FERC	PSC CPUC		100.00%							
389	PSCO CWC - Service Co. Other O&M		Sub-Total PSCO CA							1							
390																	
391			Sub-Total Cash Wo							1							
392																	
393			Sub-Total Xcel Enr		81,973,951				3	102	19,028	81,954,923	(14)	(14)	(15)	(434,254)	(434,269)
394																	
395																	

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Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	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
396																	
397																	
398	Total Service Co CWC				81,973,951						19,028	81,954,923	(14)		(15)	(454,254)	(434,269)
399																	
400	Subtotal Cash Working Capital				871,503,199						54,455	871,448,743			(476)	(43,956,273)	(43,956,749)
401																	
402	CWC-State Income Tax Amount				(2,322,243)						12,069	(5,461,955)			(127)	57,313	24,368
403	CWC-Federal Income Tax Amount				(16,741,965)						87,009	(39,377,393)			(913)	413,193	175,676
404																	
405	Total PSC Gas CWC				852,438,991						153,533	826,609,395			(1,515)	(43,485,767)	(43,756,706)
406																	

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Cash Working Capital - Calculations Supporting Rate Base Adj - Allocations

Schedule 10

12 Months Ended December 31, 2020

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	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	PSC CPUC				100.00%		(0.011753)	(0.011753)			
2	PSCO CWC - Service Co. Labor			Sub-Total PSCO CWC				1		(0)	(0)			
3														
4				Sub-Total Cost of Sale				1		(0)	(0)			
5														
6	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,330,567	0.02%	99.98%	1,142	7,329,425	(0.011753)	(0.011753)	(13)	(86,145)	(86,159)
7	PSCO CWC - Service Co. Labor	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(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	EXP-SUBT	94,492	0.02%	99.98%	15	94,477	(0.011753)	(0.011753)	(0)	(1,110)	(1,111)
9	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	80,946	0.00%	100.00%	2	80,944	(0.011753)	(0.011753)	(0)	(951)	(951)
10	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	73,175		100.00%		73,175	(0.011753)	(0.011753)		(860)	(860)
11	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	8,730,028	0.00%	100.00%	249	8,729,779	(0.011753)	(0.011753)	(3)	(102,605)	(102,608)
12	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	BILLS	447,682	0.00%	100.00%	13	447,669	(0.011753)	(0.011753)	(0)	(5,262)	(5,262)
13	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	2,111		100.00%		2,111	(0.011753)	(0.011753)		(25)	(25)
14	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	30,903		100.00%		30,903	(0.011753)	(0.011753)		(363)	(363)
15	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	107,787		100.00%		107,787	(0.011753)	(0.011753)		(1,267)	(1,267)
16	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,885,328		100.00%		5,885,328	(0.011753)	(0.011753)		(69,173)	(69,173)
17	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	103,517		100.00%		103,517	(0.011753)	(0.011753)		(1,217)	(1,217)
18	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	54,641		100.00%		54,641	(0.011753)	(0.011753)		(642)	(642)
19	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	158,147		100.00%		158,147	(0.011753)	(0.011753)		(1,859)	(1,859)
20	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	136,107		100.00%		136,107	(0.011753)	(0.011753)		(1,600)	(1,600)
21	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	127,880		100.00%		127,880	(0.011753)	(0.011753)		(1,503)	(1,503)
22	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	292	100.00%		292		(0.011753)	(0.011753)	(3)		(3)
23	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	60	0.00%	100.00%	0	60	(0.011753)	(0.011753)	(0)	(1)	(1)
24	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	41,052	0.00%	100.00%	2	41,050	(0.011753)	(0.011753)	(0)	(482)	(482)
25	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	PIS-TOT	889	0.00%	100.00%	0	889	(0.011753)	(0.011753)	(0)	(10)	(10)
26	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	83	0.01%	99.99%	0	83	(0.011753)	(0.011753)	(0)	(1)	(1)
27	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,222,089	0.01%	99.99%	173	1,221,916	(0.011753)	(0.011753)	(2)	(14,362)	(14,364)
28	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	149,006	0.01%	99.99%	21	148,984	(0.011753)	(0.011753)	(0)	(1,751)	(1,751)
29	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	20,558	0.01%	99.99%	3	20,555	(0.011753)	(0.011753)	(0)	(242)	(242)
30	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	TRDMD	26,909	0.01%	99.99%	4	26,905	(0.011753)	(0.011753)	(0)	(316)	(316)
31	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	38,141		100.00%		38,141	(0.011753)	(0.011753)		(448)	(448)
32	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	269,731		100.00%		269,731	(0.011753)	(0.011753)		(3,170)	(3,170)
33	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	BILLS	1,673	0.00%	100.00%	0	1,673	(0.011753)	(0.011753)	(0)	(20)	(20)
34	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	34,229	0.02%	99.98%	5	34,224	(0.011753)	(0.011753)	(0)	(402)	(402)
35	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,914,864	0.02%	99.98%	921	5,913,943	(0.011753)	(0.011753)	(11)	(69,509)	(69,520)
36	PSCO CWC - Service Co. Labor			Sub-Total PSCO CWC	31,082,888		1	29	2,842	(0)	(0)	(33)	(365,297)	(365,330)
37														
38	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	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	EXP-SUBT	7,293,643	0.02%	99.98%	1,136	7,292,506	(0.011753)	(0.011753)	(13)	(85,712)	(85,725)
40	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(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	EXP-SUBT	3,674,690	0.02%	99.98%	572	3,674,117	(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	EXP-SUBT	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	EXP-SUBT	1,555,319	0.02%	99.98%	242	1,555,077	(0.011753)	(0.011753)	(3)	(18,277)	(18,280)
44	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT		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	EXP-SUBT	642,888	0.02%	99.98%	100	642,788	(0.011753)	(0.011753)	(1)	(7,555)	(7,556)
46	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801	0.02%	99.98%	1,902	12,203,899	(0.011753)	(0.011753)	(22)	(143,438)	(143,460)
47	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,628	0.02%	99.98%	53	341,628	(0.011753)	(0.011753)	(1)	(4,015)	(4,016)
48	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869	0.00%	100.00%	1	20,869	(0.011753)	(0.011753)	(0)	(245)	(245)

Line No.	CWC Category	Functional Category	FERC Account	Jurisdictional Allocator*	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
49	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	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	BILLS	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	BILLS	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 advertisir	BILLS	584,903	0.00%	100.00%	17	584,886	(0.011753)	(0.011753)	(0)	(6,874)	(6,875)
53	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC CPUC	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	PSC FERC	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	PEDMD	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	PIS-TOT	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	USDMD	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	PIS-TOT	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	TRDMD	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	TRDMD	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	TRDMD	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	TRDMD	618,301	0.01%	99.99%	88	618,213	(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	TRDMD	818,381	0.01%	99.99%	116	818,265	(0.011753)	(0.011753)	(1)	(9,617)	(9,619)
74	PSCO CWC - Service Co. Other O&M	Gas Transmission												

Public Service Company of Colorado **PSCo Gas Rate Case 2020 Test Year**
Cash Working Capital - Calculations Supporting Rate Base Adj - Factors **Schedule 11**
12 Months Ended December 31, 2020

Line No.	CWC Reporting Line	CWC Factor FERC	CWC Factor CPUC	CWC Factor Total Company
1	PSCO CWC-Other O&M	(0.003918)	(0.003918)	(0.003918)
2	PSCO CWC-Payroll Tax	0.034959	0.034959	0.034959
3	PSCO CWC-Federal Income Tax	(0.010493)	(0.010493)	(0.010493)
4	PSCO CWC-State Income Tax	(0.010493)	(0.010493)	(0.010493)
5				
6	State Income Tax Expense	12,069	(5,461,955)	(2,322,243)
7	CWC-State Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
8	CWC-State Income Tax Amount	(127)	57,313	24,368
9				
10	Federal Income Tax Expense	87,009	(39,377,393)	(16,741,965)
11	CWC-Federal Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
12	CWC-Federal Income Tax Amount	(913)	413,193	175,676
13				
14	Payroll Tax Adjustment Expense	8	113,205	113,212
15	CWC-Payroll Tax Factor	0.034959	0.034959	0.034959
16	CWC-Payroll Tax Amount	0	3,958	3,958
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, 2020

PSCo Gas Rate Case 2020 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 - 2019	331,340	26,694,874	42,742,882	(16,048,009)
2	Jan - 2020	331,340	35,062,638	42,411,542	(7,348,904)
3	Feb - 2020	331,340	33,998,549	42,080,202	(8,081,653)
4	Mar - 2020	331,340	33,393,255	41,748,862	(8,355,606)
5	Apr - 2020	331,340	32,147,400	41,417,521	(9,270,121)
6	May - 2020	331,340	31,996,838	41,086,181	(9,089,344)
7	Jun - 2020	331,340	31,032,706	40,754,841	(9,722,135)
8	Jul - 2020	331,340	29,456,204	40,423,501	(10,967,297)
9	Aug - 2020	331,340	29,237,889	40,092,161	(10,854,272)
10	Sep - 2020	331,340	28,182,255	39,760,821	(11,578,566)
11	Oct - 2020	331,340	27,521,350	39,429,480	(11,908,130)
12	Nov - 2020	331,340	27,941,672	39,098,140	(11,156,468)
13	Dec - 2020	331,340	23,563,373	38,766,800	(15,203,427)
14					
15	13 Months Average Balance		30,017,616	40,754,841	(10,737,225)
16					
17	Cost of Debt		7.49%		
18	WACC		7.49%		
19	Difference used for Adjustment				
20					
21	Prepaid Pension Asset Difference Adjustment				

Public Service Company of Colorado PSCo Gas Rate Case 2020 Test Year
CWIP Interest Expense Schedule 13
12 Months Ended December 31, 2020

Line No.	Financial Category	PSC Gas
1	CWIP Not Accruing AFUDC	
2		
3	Total CWIP	
4	Total CWIP Accruing AFUDC	
5	Weighted Cost of Debt	1.96%
6	Synchronized Interest	
7	Combined Income Tax Rate	38.01%
8	Deferred Income Tax on CWIP Interest	
9	Accumulated Deferred Income Tax on CWIP	

Public Service Company of Colorado PSCo Gas Rate Case 2020 Test Year
Calculation of NOL Carryforward Deferred Tax Schedule 14
12 Months Ended December 31, 2020

Line No.	Utility	NOL CPUC
1	PSCO Gas	25,762,766
2	Combined Tax Rate	38.01%
3		
4	Total Base Revenue	471,354,375
5	Revenue Deficiency (Gross)	232,937,199
6	Total Revenue	704,291,574
7		
8	Cost of Sales	
9	Operations and Maintenance Expenses	226,838,988
10	Depreciation/Amortization	161,775,341
11	Taxes Other than Income	52,126,112
12	Gain/Loss	
13	AFUDC	
14	Total Expense	440,740,441
15		
16	Net Income Before Tax	263,551,133
17		
18	Interest Deduction	47,721,632
19	<u>Schedule M - Book/Tax difference</u>	<u>(33,081,287)</u>
20	Taxable Income	182,748,214
21		
22	Rider Taxable Income from Rider Tab (PSC G 903 Rider)	
23	<u>Total Taxable Income</u>	182,748,214
24		
25	Schedule M NOL Adjustment Input	(67,779,808)
26	Taxable Income for NOL	114,968,406
27		
28	NOL Schedule M NOL Adjustment	(67,779,808)
29	NOL Deferred Tax Expense Adjustment	25,762,766
30		
31	NOL ADIT Beg Bal (Carryforward from Previous Year)	25,762,766
32	NOL Deferred Tax Expense Adjustment for ADIT	(25,762,766)
33	NOL ADIT End Bal (Carryforward to next year Beginning Bal)	
34	IRS Proration Factor	0.537796
35	IRS Proration	(13,855,112)
36	Prorated NOL ADIT End Bal	13,855,112

Public Service Company of Colorado Customer Deposit Balance & Related Interest Expense 12 Months Ended December 31, 2020	PSCo Gas Rate Case 2020 Test Year Schedule 15
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Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2019	(5,263,438)
2	Jan - 2020	(6,273,085)
3	Feb - 2020	(6,164,177)
4	Mar - 2020	(6,150,034)
5	Apr - 2020	(6,049,764)
6	May - 2020	(6,028,441)
7	Jun - 2020	(5,964,028)
8	Jul - 2020	(5,913,330)
9	Aug - 2020	(6,564,414)
10	Sep - 2020	(5,849,680)
11	Oct - 2020	(5,920,638)
12	Nov - 2020	(5,189,478)
13	Dec - 2020	(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, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 16

Line No.	Month-Year	PSCO Gas			
		Monthly Ending Balance	Utility Allocator	Ending Balance Allocated	13 Months Average
1	Dec - 2019	52,990,114	33.56%	17,781,333	
2	Jan - 2020	53,703,225	28.53%	15,323,557	
3	Feb - 2020	54,416,337	29.35%	15,972,836	
4	Mar - 2020	55,129,448	28.51%	15,716,070	
5	Apr - 2020	55,842,560	29.82%	16,651,872	
6	May - 2020	56,555,671	27.66%	15,641,312	
7	Jun - 2020	57,268,782	28.06%	16,071,947	
8	Jul - 2020	57,981,894	30.11%	17,460,237	
9	Aug - 2020	58,695,005	28.42%	16,678,808	
10	Sep - 2020	59,408,116	28.96%	17,207,198	
11	Oct - 2020	60,121,228	28.52%	17,146,955	
12	Nov - 2020	60,834,339	25.63%	15,591,393	
13	Dec - 2020	61,547,450	33.56%	20,652,828	16,761,257

Public Service Company of Colorado
Labor Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	37,393	748	38,141		38,141
2	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	236,775	4,736	241,511		241,511
3	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,581	152	7,732		7,732
4	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,978	80	4,057		4,057
5	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	264,442	5,289	269,731		269,731
6	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(2,017)	(40)	(2,057)		(2,057)
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	24,500	490	24,990		24,990
9	Operations and Maintenance Expenses	Other Gas Supply			<u>572,643</u>	<u>11,453</u>	<u>584,096</u>		<u>584,096</u>
10									
11	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	40,247	805	41,052	2	41,050
12	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	73,693	1,474	75,167	3	75,164
13	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	6,090	122	6,212	0	6,212
14	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	73,736	1,475	75,210	1	75,209
15	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,953	59	3,012	0	3,012
16	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	10,058	201	10,259	0	10,259
17	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	166	3	170	0	170
18	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	76,312	1,526	77,838	1	77,837
19	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,816	56	2,873	0	2,873
20	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	5,179	104	5,283	0	5,283
21	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	95	2	97	0	97
22	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	5,069	101	5,171	0	5,171
23	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	113	2	115	0	115
24	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	871	17	889	0	889
25	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	18	0	19	0	19
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	52	1	53	0	53
28	Operations and Maintenance Expenses	Gas Storage Operations			<u>297,467</u>	<u>5,949</u>	<u>303,417</u>	7	<u>303,410</u>
29									
30	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	25,554	511	26,065	0	26,064
31	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	564	11	575	0	575
32	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	196	4	200	0	200
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	20,411	408	20,819	0	20,819
35	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	334	7	341	0	341
36	Operations and Maintenance Expenses	Gas Storage Maintenance			<u>47,061</u>	<u>941</u>	<u>48,002</u>	1	<u>48,002</u>
37									
38	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,701	214	10,915	0	10,915
39	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	204	4	208	0	208
40	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	151,362	3,027	154,389	3	154,386
41	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	4,076	82	4,158	0	4,158
42	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	286	6	292	292	
43	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	29	1	30	30	
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>166,666</u>	<u>3,333</u>	<u>169,999</u>	332	<u>169,667</u>
47									

Public Service Company of Colorado
Labor Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
48	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	59	1	60	0	60
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>62</u>	<u>1</u>	<u>64</u>	0	64
53									
54	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	47,388	948	48,336	1	48,335
55	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,784	36	1,820	0	1,820
56	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			<u>49,172</u>	<u>983</u>	<u>50,156</u>	1	50,155
57									
58	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,198,127	23,963	1,222,089	173	1,221,916
59	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	793,425	15,868	809,293	115	809,179
60	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	25,554	511	26,065	4	26,061
61	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	132,513	2,650	135,163	19	135,144
62	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	146,084	2,922	149,006	21	148,984
63	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,793,439	35,869	1,829,307	259	1,829,048
64	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	51,538	1,031	52,569	7	52,561
65	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,321)	(66)	(3,387)	(0)	(3,387)
66	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	717,096	14,342	731,438	104	731,334
67	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,817	396	20,213	3	20,210
68	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,319,768	26,395	1,346,163	191	1,345,972
69	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	37,870	757	38,628	5	38,622
70	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		960	960	0	960
71	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	511,157	10,223	521,380	74	521,306
72	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	13,325	266	13,591	2	13,589
73	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		117	117	0	117
74	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	20,155	403	20,558	3	20,555
75	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	897,746	17,955	915,701	130	915,571
76	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	25,063	501	25,565	4	25,561
77	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,908	58	2,966	0	2,966
78	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		79	79	0	79
79	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	26,382	528	26,909	4	26,905
80	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,996	80	4,076	1	4,075
81	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(146)	(3)	(149)	(0)	(149)
82	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,874	57	2,932	0	2,931
83	Operations and Maintenance Expenses	Gas Transmission Operations			<u>7,735,369</u>	<u>155,864</u>	<u>7,891,232</u>	1,119	7,890,114
84									
85	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	832,336	16,647	848,982	120	848,862
86	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	24,300	486	24,786	4	24,782
87	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	219,962	4,399	224,361	32	224,330
88	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,639	113	5,752	1	5,751
89	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	172,229	3,445	175,674	25	175,649
90	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	6,078	122	6,199	1	6,199
91	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	82	2	83	0	83
92	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,747	195	9,942	1	9,941
93	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	307	6	313	0	313
94	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)	(0)	(19)	(0)	(19)
95	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		253	253	0	253
96	Operations and Maintenance Expenses	Gas Transmission Maintenance			<u>1,270,662</u>	<u>25,667</u>	<u>1,296,329</u>	184	1,296,145

Public Service Company of Colorado
Labor Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
97									
98	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,769,929	115,399	5,885,328		5,885,328
99	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(420,183)	(8,404)	(428,587)		(428,587)
100	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(132,421)	(2,648)	(135,069)		(135,069)
101	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	478,601	9,572	488,173		488,173
102	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	41,295	40,696		40,696
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	101,487	2,030	103,517		103,517
105	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,750,934	35,019	1,785,953		1,785,953
106	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	46,754	935	47,689		47,689
107	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,266)	(45)	(2,312)		(2,312)
108	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		849	849		849
109	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	53,570	1,071	54,641		54,641
110	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,171,765	43,435	2,215,200		2,215,200
111	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	60,081	1,202	61,282		61,282
112	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,791	196	9,986		9,986
113	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		15,940	15,940		15,940
114	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,734,953	34,699	1,769,653		1,769,653
115	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	47,687	954	48,641		48,641
116	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		97,060	97,060		97,060
117	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	6,233	125	6,358		6,358
118	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	405	8	413		413
119	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	26,276	526	26,802		26,802
120	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	484	10	493		493
121	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	155,047	3,101	158,147		158,147
122	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,337,343	146,747	7,484,089		7,484,089
123	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	167,499	3,350	170,849		170,849
124	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	16,193	324	16,516		16,516
125	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		238,426	238,426		238,426
126	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,036,975	60,740	3,097,715		3,097,715
127	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	51,567	1,031	52,598		52,598
128	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		325,884	325,884		325,884
129	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	133,438	2,669	136,107		136,107
130	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	10,967,629	219,353	11,186,981		11,186,981
131	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	278,526	5,571	284,097		284,097
132	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,552	51	2,603		2,603
133	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	778,900	778,698		778,698
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	125,372	2,507	127,880		127,880
136	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,469	209	10,678		10,678
137	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(949)	(19)	(968)		(968)
138	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,717	274	13,992		13,992
139	Operations and Maintenance Expenses	Gas Distribution Operations			33,982,207	2,178,343	36,160,551		36,160,551
140									

Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
141	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	2,070	41	2,111		2,111
142	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	717,436	14,349	731,784		731,784
143	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	19,598	392	19,990		19,990
144	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	676	14	689		689
145	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		73,532	73,532		73,532
146	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	30,297	606	30,903		30,903
147	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,723,445	94,469	4,817,914		4,817,914
148	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	92,690	1,854	94,544		94,544
149	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,861	77	3,938		3,938
150	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		155,359	155,359		155,359
151	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	627,420	12,548	639,969		639,969
152	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,948	319	16,267		16,267
153	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		40,076	40,076		40,076
154	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	54,810	1,096	55,907		55,907
155	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	478	10	488		488
156	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		6,478	6,478		6,478
157	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,491	150	7,641		7,641
158	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	96	2	98		98
159	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	3,046,046	60,921	3,106,967		3,106,967
160	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	52,352	1,047	53,399		53,399
161	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		148,200	148,200		148,200
162	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	105,673	2,113	107,787		107,787
163	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,930,714	98,614	5,029,328		5,029,328
164	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	136,510	2,730	139,240		139,240
165	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,498	230	11,728		11,728
166	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		100,921	100,921		100,921
167	Operations and Maintenance Expenses	Gas Distribution Maintenance			<u>14,579,110</u>	<u>816,149</u>	<u>15,395,259</u>		15,395,259
168									
169	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	79,359	1,587	80,946	2	80,944
170	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,965	179	9,144	0	9,144
171	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	71,740	1,435	73,175		73,175
172	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,817,712	56,354	2,874,067		2,874,067
173	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	81,166	1,623	82,789		82,789
174	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,633	133	6,766		6,766
175	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	8,558,851	171,177	8,730,028	249	8,729,779
176	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	1,119,536	22,391	1,141,927	33	1,141,894
177	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	31,964	639	32,604	1	32,603
178	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	BILLS	927,195	18,544	945,739	27	945,712
179	Operations and Maintenance Expenses	Customer Accounting Expense			<u>13,703,123</u>	<u>274,062</u>	<u>13,977,185</u>	312	13,976,873
180									
181	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	438,904	8,778	447,682	13	447,669
182	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	417,960	8,359	426,319	12	426,307
183	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,505	230	11,735	0	11,735
184	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	48,630	973	49,602	1	49,601
185	Operations and Maintenance Expenses	Customer Service Expense			<u>916,999</u>	<u>18,340</u>	<u>935,339</u>	27	935,312
186									

Public Service Company of Colorado
Labor Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
187	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,640	33	1,673	0	1,673
188	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	666,730	13,135	669,865	19	669,846
189	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	23,452	469	23,921	1	23,920
190	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(66)	(1)	(67)	(0)	(67)
191	Operations and Maintenance Expenses	Sales Expense			<u>681,756</u>	<u>13,635</u>	<u>695,392</u>	20	<u>695,372</u>
192									
193	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,186,831	143,737	7,330,567	1,142	7,329,425
194	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,522,690)	33,718	(1,488,972)	(232)	(1,488,740)
195	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590		3,208,590	500	3,208,090
196	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(183,376)	(8,998)	(192,373)	(30)	(192,343)
197	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,241,757	15,230	3,256,987	507	3,256,480
198	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(266,504)		(266,504)	(42)	(266,463)
199	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,480,251)		(2,480,251)	(386)	(2,479,865)
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	74,458	1,489	75,948	12	75,936
202	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(127,542)	(2,551)	(130,093)	(20)	(130,072)
203	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	231,295		231,295	36	231,259
204	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	34,229		34,229	5	34,224
205	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	332,320		332,320	52	332,268
206	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	7,794,500		7,794,500	1,214	7,793,285
207	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,914,864		5,914,864	921	5,913,943
208	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	12,399,014		12,399,014	1,932	12,397,082
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	92,639	1,853	94,492	15	94,477
212	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	49,267	985	50,252	8	50,244
213	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(131)	(3)	(133)	(0)	(133)
214	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	13,381	268	13,649	2	13,646
215	Operations and Maintenance Expenses	Administrative & General Expense			<u>35,815,386</u>	<u>185,729</u>	<u>36,001,115</u>	5,609	<u>35,995,506</u>
216									
217	Operations and Maintenance Expenses				<u>109,817,684</u>	<u>3,690,450</u>	<u>113,508,134</u>	<u>7,610</u>	<u>113,500,524</u>
218									
219	Basis for Derived Allocators:								
220	LABOR				109,817,684	3,690,450	113,508,134	7,610	113,500,524
221	LABXAG				74,002,297	3,504,722	77,507,019	2,002	77,505,017
222									

**Public Service Company of Colorado
Contractor Retentions Eliminations
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 18**

This adjustment does not occur in 2020

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2020

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	596,702		596,702
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	692,337		692,337
5	ADIT	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(4,558,411)		(4,558,411)
6	ADIT	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	254,935		254,935
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	(267,121)		(267,121)
12	ADIT	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	141,606	(141,606)	
13	ADIT	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	1,579,173		1,579,173
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	61,732		61,732
16	ADIT	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	55,227	(55,227)	
17	ADIT	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	(169,303)	169,303	
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	(150,649)	150,649	
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	(3,428,843)	3,428,843	
25	ADIT	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	8,369,557	(8,369,557)	
26	ADIT	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	6,534		6,534
27	ADIT	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	776,705	(776,705)	
28	ADIT	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(36,987,000)	36,987,000	
29	ADIT	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	7,482,114	(7,482,114)	
30	ADIT	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	8,168,934	(8,168,934)	
31	ADIT	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	635,129		635,129
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	(9,403,796)	15,232,101	5,828,304
34	ADIT			Sub-Total ADIT	(9,403,796)	15,232,101	5,828,304

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2020

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	53,840		53,840
38	Schedule M Temporary	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	3,531,183		3,531,183
39	Schedule M Temporary	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	(98,433)		(98,433)
40	Schedule M Temporary	Non-Plant Tax	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	241,919		241,919
41	Schedule M Temporary	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	21,537	(21,537)	
42	Schedule M Temporary	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	(748,737)		(748,737)
43	Schedule M Temporary	Non-Plant Tax	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	243,313		243,313
44	Schedule M Temporary	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	7,088	(7,088)	
45	Schedule M Temporary	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	(429,082)	429,082	
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	(12,761)	12,761	
48	Schedule M Temporary	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	(47,826,040)	47,826,040	
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	892,899	(892,899)	
51	Schedule M Temporary	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(541)	541	
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	(1,161,741)	1,161,741	
54	Schedule M Temporary	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	1,504,825		1,504,825
55	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant Tax	(39,897,400)	44,636,080	4,738,680
56	Schedule M Temporary			Sub-Total Schedule M Temporary	(39,897,400)	44,636,080	4,738,680
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, 2020

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	(20,463)		(20,463)
64	Deferred Taxes	Non-Plant Tax	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(1,342,079)		(1,342,079)
65	Deferred Taxes	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	37,411		37,411
66	Deferred Taxes	Non-Plant Tax	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	(91,945)		(91,945)
67	Deferred Taxes	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	(8,185)	8,185	
68	Deferred Taxes	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	284,569		284,569
69	Deferred Taxes	Non-Plant Tax	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(92,475)		(92,475)
70	Deferred Taxes	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	(2,694)	2,694	
71	Deferred Taxes	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	163,079	(163,079)	
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	4,850	(4,850)	
74	Deferred Taxes	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	16,739,114	(16,739,114)	
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	(339,360)	339,360	
77	Deferred Taxes	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	205	(205)	
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	441,537	(441,537)	
80	Deferred Taxes	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	(571,931)		(571,931)
81	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Plant Tax	13,725,716	(15,526,722)	(1,801,006)
82	Deferred Taxes			Sub-Total Deferred Taxes	13,725,716	(15,526,722)	(1,801,006)

**Public Service Company of Colorado
FAS 112- Post Employment Benefits
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 20**

Line No.	Month	2020 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-19	(2,506,180)	33.56%	(840,972)
2	January-20	(2,479,263)	28.53%	(707,427)
3	February-20	(2,452,347)	29.35%	(719,838)
4	March-20	(2,425,430)	28.51%	(691,431)
5	April-20	(2,398,513)	29.82%	(715,220)
6	May-20	(2,371,597)	27.66%	(655,900)
7	June-20	(2,344,680)	28.06%	(658,012)
8	July-20	(2,317,763)	30.11%	(697,954)
9	August-20	(2,290,847)	28.42%	(650,968)
10	September-20	(2,263,930)	28.96%	(655,734)
11	October-20	(2,237,013)	28.52%	(638,010)
12	November-20	(2,210,097)	25.63%	(566,432)
13	December-20	(2,183,180)	33.56%	(732,587)
14	13 Month Average	(2,344,680)	29.28%	(686,961)
PSCo Gas Retail 13 Month Average				(686,961)

Public Service Company of Colorado
Jurisdictional Allocation Factors
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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)	(2,258,747)	(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				113,212	113,212	113,212
30	Payroll Tax Adjustment (Jur Allocated)				8	113,205	113,212
31							

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 22**

Intentionally Left Blank

Public Service Company of Colorado
O&M Escalation
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	37,393	2.00%	748	38,141
2	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	Labor - Base	236,775	2.00%	4,736	241,511
3	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	7,581	2.00%	152	7,732
4	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	3,978	2.00%	80	4,057
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	264,442	2.00%	5,289	269,731
8	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Base	(2,017)	2.00%	(40)	(2,057)
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	24,500	2.00%	490	24,990
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			(302,342)	0	11,453	(290,890)
14								
15	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	40,247	2.00%	805	41,052
16	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	73,693	2.00%	1,474	75,167
17	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Incentive	6,090	2.00%	122	6,212
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	73,736	2.00%	1,475	75,210
21	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	Labor - Incentive	2,953	2.00%	59	3,012
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	10,058	2.00%	201	10,259
24	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	Labor - Incentive	166	2.00%	3	170
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	76,312	2.00%	1,526	77,838
27	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	Labor - Incentive	2,816	2.00%	56	2,873
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	5,179	2.00%	104	5,283
31	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	Labor - Incentive	95	2.00%	2	97
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	5,069	2.00%	101	5,171
34	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	Labor - Incentive	113	2.00%	2	115
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	871	2.00%	17	889

Public Service Company of Colorado
O&M Escalation
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 23

Line No.	Financial Category	Functional Category	FERC Account	Labor Designator	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
38	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	Labor - Base	18	2.00%	0	19
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	52	2.00%	1	53
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
43	Operations and Maintenance Expenses	Gas Storage Operations			635,126	0	5,949	641,075
44								
45	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	Labor - Base	25,554	2.00%	511	26,065
46	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	Labor - Incentive	564	2.00%	11	575
47	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	Non-Labor	751,779			751,779
48	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	Labor - Base	196	2.00%	4	200
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	20,411	2.00%	408	20,819
52	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	Labor - Incentive	334	2.00%	7	341
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			827,896	0	941	828,837
56								
57	Operations and Maintenance Expenses	Gas Production and Gathering Oper	75300-Production Well Expense	Labor - Base	10,701	2.00%	214	10,915
58	Operations and Maintenance Expenses	Gas Production and Gathering Oper	75300-Production Well Expense	Labor - Incentive	204	2.00%	4	208
59	Operations and Maintenance Expenses	Gas Production and Gathering Oper	75300-Production Well Expense	Non-Labor	3,296			3,296
60	Operations and Maintenance Expenses	Gas Production and Gathering Oper	75500-Prod Comp Stat Fuel&Pwr	Non-Labor	211,515			211,515
61	Operations and Maintenance Expenses	Gas Production and Gathering Oper	75900-Production Other Expense	Labor - Base	151,362	2.00%	3,027	154,389
62	Operations and Maintenance Expenses	Gas Production and Gathering Oper	75900-Production Other Expense	Labor - Incentive	4,076	2.00%	82	4,158
63	Operations and Maintenance Expenses	Gas Production and Gathering Oper	75900-Production Other Expense	Non-Labor	159,443			159,443
64	Operations and Maintenance Expenses	Gas Production and Gathering Oper	76000-Natural Gas Prod Rent	Labor - Base	286	2.00%	6	292
65	Operations and Maintenance Expenses	Gas Production and Gathering Oper	76000-Natural Gas Prod Rent	Labor - Base	29	2.00%	1	30
66	Operations and Maintenance Expenses	Gas Production and Gathering Oper	76000-Natural Gas Prod Rent	Labor - Incentive	2	2.00%	0	2
67	Operations and Maintenance Expenses	Gas Production and Gathering Oper	76000-Natural Gas Prod Rent	Labor - Incentive	5	2.00%	0	5
68	Operations and Maintenance Expenses	Gas Production and Gathering Oper	76000-Natural Gas Prod Rent	Non-Labor	11,047			11,047
69	Operations and Maintenance Expenses	Gas Production and Gathering Oper	76000-Natural Gas Prod Rent	Non-Labor	2,564			2,564
70	Operations and Maintenance Expenses	Gas Production and Gathering Operations			554,530	0	3,333	557,864
71								

Public Service Company of Colorado
O&M Escalation
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 23

Line No.	Financial Category	Functional Category	FERC Account	Labor Designator	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
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	59	2.00%	1	60
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			5,247	0	1	5,249
81								
82	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Base	47,388	2.00%	948	48,336
83	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Incentive	1,784	2.00%	36	1,820
84	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Non-Labor	75,379			75,379
85	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			124,551	0	983	125,535
86								
87	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	1,198,127	2.00%	23,963	1,222,089
88	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	793,425	2.00%	15,868	809,293
89	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	25,554	2.00%	511	26,065
90	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	132,513	2.00%	2,650	135,163
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	146,084	2.00%	2,922	149,006
94	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Base	1,793,439	2.00%	35,869	1,829,307
95	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	51,538	2.00%	1,031	52,569
96	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	(3,321)	2.00%	(66)	(3,387)
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	717,096	2.00%	14,342	731,438
100	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	Labor - Incentive	19,817	2.00%	396	20,213
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	1,319,768	2.00%	26,395	1,346,163
105	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Labor - Incentive	37,870	2.00%	757	38,628
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	511,157	2.00%	10,223	521,380

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109	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Incentive	13,325	2.00%	266	13,591
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	20,155	2.00%	403	20,558
112	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Base	897,746	2.00%	17,955	915,701
113	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	25,063	2.00%	501	25,565
114	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	2,908	2.00%	58	2,966
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	26,382	2.00%	528	26,909
118	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Labor - Base	3,996	2.00%	80	4,076
119	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	(146)	2.00%	(3)	(149)
120	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	2,874	2.00%	57	2,932
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			25,677,487	0	154,707	25,832,194
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	832,336	2.00%	16,647	848,982
127	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Labor - Incentive	24,300	2.00%	486	24,786
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	219,962	2.00%	4,399	224,361
131	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Labor - Incentive	5,639	2.00%	113	5,752
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	172,229	2.00%	3,445	175,674
134	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Labor - Incentive	6,078	2.00%	122	6,199
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	82	2.00%	2	83
138	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Base	9,747	2.00%	195	9,942
139	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	307	2.00%	6	313
140	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	(18)	2.00%	(0)	(19)
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			2,569,270	0	25,413	2,594,683
144								

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145	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	5,769,929	2.00%	115,399	5,885,328
146	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	(420,183)	2.00%	(8,404)	(428,587)
147	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	(132,421)	2.00%	(2,648)	(135,069)
148	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	478,601	2.00%	9,572	488,173
149	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Injuries & Dan	(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	101,487	2.00%	2,030	103,517
154	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Base	1,750,934	2.00%	35,019	1,785,953
155	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	46,754	2.00%	935	47,689
156	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	(2,266)	2.00%	(45)	(2,312)
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	53,570	2.00%	1,071	54,641
160	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Base	2,171,765	2.00%	43,435	2,215,200
161	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	60,081	2.00%	1,202	61,282
162	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	9,791	2.00%	196	9,986
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	1,734,953	2.00%	34,699	1,769,653
166	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Incentive	47,687	2.00%	954	48,641
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	6,233	2.00%	125	6,358
169	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Labor - Incentive	405	2.00%	8	413
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	26,276	2.00%	526	26,802
172	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Labor - Incentive	484	2.00%	10	493
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	155,047	2.00%	3,101	158,147
175	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Base	7,337,343	2.00%	146,747	7,484,089
176	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	167,499	2.00%	3,350	170,849
177	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	16,193	2.00%	324	16,516
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	3,036,975	2.00%	60,740	3,097,715
181	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Incentive	51,567	2.00%	1,031	52,598

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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	133,438	2.00%	2,669	136,107
185	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Base	10,967,629	2.00%	219,353	11,186,981
186	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	278,526	2.00%	5,571	284,097
187	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	2,552	2.00%	51	2,603
188	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Injuries & Dan	(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	125,372	2.00%	2,507	127,880
193	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Labor - Base	10,469	2.00%	209	10,678
194	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	(949)	2.00%	(19)	(968)
195	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	13,717	2.00%	274	13,992
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			69,606,346	1	679,989	70,286,335
199								
200	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	2,070	2.00%	41	2,111
201	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	717,436	2.00%	14,349	731,784
202	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	19,598	2.00%	392	19,990
203	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	676	2.00%	14	689
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	30,297	2.00%	606	30,903
207	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Base	4,723,445	2.00%	94,469	4,817,914
208	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	92,690	2.00%	1,854	94,544
209	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	3,861	2.00%	77	3,938
210	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Non-Labor	5,464			5,464
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	627,420	2.00%	12,548	639,969
213	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Incentive	15,948	2.00%	319	16,267
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	54,810	2.00%	1,096	55,907
216	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Incentive	478	2.00%	10	488
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	7,491	2.00%	150	7,641

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219	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Labor - Incentive	96	2.00%	2	98
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	3,046,046	2.00%	60,921	3,106,967
222	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Incentive	52,352	2.00%	1,047	53,399
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	105,673	2.00%	2,113	107,787
226	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Base	4,930,714	2.00%	98,614	5,029,328
227	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	136,510	2.00%	2,730	139,240
228	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	11,498	2.00%	230	11,728
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			30,590,846	0	291,582	30,882,429
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-Strm Gen Fuel	Non-Labor	2,204			2,204
237	Operations and Maintenance Expenses	Steam Production Operation	50170-Strm 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	79,359	2.00%	1,587	80,946
244	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	Labor - Incentive	8,965	2.00%	179	9,144
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	71,740	2.00%	1,435	73,175
247	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Base	2,817,712	2.00%	56,354	2,874,067
248	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	81,166	2.00%	1,623	82,789
249	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	6,633	2.00%	133	6,766
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	8,558,851	2.00%	171,177	8,730,028
253	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Base	1,119,536	2.00%	22,391	1,141,927
254	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Incentive	31,964	2.00%	639	32,604
255	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Incentive	927,195	2.00%	18,544	945,739

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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 Commodi	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			27,895,354	0	274,062	28,169,416
262								
263	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	438,904	2.00%	8,778	447,682
264	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	417,960	2.00%	8,359	426,319
265	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	11,505	2.00%	230	11,735
266	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	48,630	2.00%	973	49,602
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 advertisin	Non-Labor	584,903			584,903
271	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertisin	Non-Labor	360,846			360,846
272	Operations and Maintenance Expenses	Customer Service Expense			1,930,085	0	18,340	1,948,425
273								
274	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Base	1,640	2.00%	33	1,673
275	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Base	656,730	2.00%	13,135	669,865
276	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Incentive	23,452	2.00%	469	23,921
277	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	Labor - Incentive	(66)	2.00%	(1)	(67)
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			772,413	0	13,635	786,048
281								
282	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Base	7,186,831	2.00%	143,737	7,330,567
283	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Base	(1,522,690)	2.00%	(30,454)	(1,553,144)
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	(183,376)	2.00%	(3,668)	(187,043)
286	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	3,241,757	2.00%	64,835	3,306,592
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	74,458	2.00%	1,489	75,948

Public Service Company of Colorado					PSCo Gas Rate Case 2020 Test Year			
O&M Escalation					Schedule 23			
12 Months Ended December 31, 2020								
Line No.	Financial Category	Functional Category	FERC Account	Labor Designator	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
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
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	(127,542)	2.00%	(2,551)	(130,093)
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	92,639	2.00%	1,853	94,492
310	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Labor - Base	49,267	2.00%	985	50,252
311	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	(131)	2.00%	(3)	(133)
312	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	13,381	2.00%	268	13,649
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			31,921,108	0	185,729	32,106,837
319								
320	Operations and Maintenance Expenses				192,827,524	3	1,666,120	194,493,644
321								
322	Base Labor Escalation Adjustment						1,666,120	
323								

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	468,866,952	(1,552,464)	467,314,488		467,314,488
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC FERC	304,500		304,500	304,500	
3	Operating Revenue	Rate Revenue	This line is intentionally blank	PSC CPUC					
4	Operating Revenue	Rate Revenue		Sub-Total Rate Revenue	469,171,452	(1,552,464)	467,618,988	304,500	467,314,488
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	73	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	90	355,875
11	Operating Revenue	Other Revenue	49300-Rev Gas Rents from Gas Prop NL	PSC CPUC	335,413		335,413		335,413
12	Operating Revenue	Other Revenue	49508-Gas Other Operating Revenues	PSC CPUC	610,139		610,139		610,139
13	Operating Revenue	Other Revenue	49512-Gas Locating Services Rev NL G	PIS-NET	40,104		40,104	2	40,102
14	Operating Revenue	Other Revenue	This line is intentionally blank	PSC CPUC					
15	Operating Revenue	Other Revenue		Sub-Total Other Revenue	3,930,069	109,983	4,040,052	165	4,039,887
16									
17	Operating Revenue			Sub-Total Operating Revenue	473,101,521	(1,442,481)	471,659,040	304,665	471,354,375
18									
19	Debt Return on Prepaid Pension Asset								
20	<u>Total Revenue</u>				473,101,521	(1,442,481)	471,659,040	304,665	471,354,375
21									
22	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC					
23	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC	12,096,000	(12,096,000)			
24	Cost of Sales	Other Gas Supply		Sub-Total Other Gas Supply	12,096,000	(12,096,000)			
25									
26	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC					
27	Cost of Sales	Purchased Power		Sub-Total Purchased Power					
28									
29	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	350,509,773	(350,509,773)			
30	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	94,588,192	(94,588,192)			
31	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	120,533,675	(120,533,675)			
32	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(124,514,426)	124,514,426			
33	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	(257,209)	257,209			
34	Cost of Sales	Gas Purchased for Resale		Sub-Total Gas Purchased for Resale	440,860,004	(440,860,004)			
35									
36	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	236,244	(236,244)			
37	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	20,964	(20,964)			
38	Cost of Sales	Gas Products Extraction Plant		Sub-Total Gas Products Extraction I	257,209	(257,209)			
39									
40	Cost of Sales			Sub-Total Cost of Sales	453,213,213	(453,213,213)	-	-	-
41	Total Cost of Sales				453,213,213	(453,213,213)			
42									
43	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	285,727	5,715	291,442		291,442
44	Operations and Maintenance Expenses	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)		(957,509)		(957,509)
45	Operations and Maintenance Expenses	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)		(30,681)		(30,681)
46	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	400,120	5,738	405,858		405,858
47	Operations and Maintenance Expenses	Other Gas Supply		Sub-Total Other Gas Supply	(302,342)	11,453	(290,890)		(290,890)
48									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
49	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	137,074	2,401	139,474	5	139,469
50	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	232,828	1,534	234,362	3	234,359
51	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	11,906	204	12,110	0	12,110
52	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	160,901	1,583	162,484	2	162,482
53	Operations and Maintenance Expenses	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123		35,123	0	35,123
54	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	9,442	105	9,548	0	9,548
55	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	6,224	104	6,328	0	6,327
56	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	41,627	19	41,646	2	41,645
57	Operations and Maintenance Expenses	Gas Storage Operations		Sub-Total Gas Storage Operations	635,126	5,949	641,075	13	641,062
58									
59	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	777,896	522	778,418	11	778,407
60	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	248	4	252	0	252
61	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	49,724	415	50,139	1	50,138
62	Operations and Maintenance Expenses	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28		28	0	28
63	Operations and Maintenance Expenses	Gas Storage Maintenance		Sub-Total Gas Storage Maintenance	827,896	941	828,837	12	828,826
64									
65	Total Gas Storage				1,463,022	6,891	1,469,912	25	1,469,888
66									
67	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	14,201	218	14,420	0	14,419
68	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515		211,515	53	211,462
69	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	314,881	3,109	317,989	6	317,983
70	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	13,933	6	13,939	13,939	
71	Operations and Maintenance Expenses	Gas Production and Gathering Operations		Sub-Total Gas Production and Gath	554,530	3,333	557,864	13,999	543,864
72									
73	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance	This line is intentionally blank	PSC CPUC					
74	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance		Sub-Total Gas Production and Gath					
75									
76	Total Gas Production and Gathering				554,530	3,333	557,864	13,999	543,864
77									
78	Operations and Maintenance Expenses	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402		2,402	0	2,402
79	Operations and Maintenance Expenses	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD					
80	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,846	1	2,847	0	2,847
81	Operations and Maintenance Expenses	Gas Products Extraction Operations		Sub-Total Gas Products Extraction	5,247	1	5,249	0	5,249
82									
83	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	124,551	983	125,535	3	125,532
84	Operations and Maintenance Expenses	Gas Products Extraction Maintenance		Sub-Total Gas Products Extraction	124,551	983	125,535	3	125,532
85									
86	Total Gas Products Extraction				129,799	985	130,783	3	130,781
87									
88	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	3,558,994	42,992	3,601,987	511	3,601,476
89	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	2,807,049	39,755	2,846,804	404	2,846,401
90	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,968,350	14,738	1,983,088	281	1,982,807
91	Operations and Maintenance Expenses	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	721,303		721,303	7,117	714,185
92	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	13,063,706	28,117	13,091,824	1,856	13,089,968
93	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	1,016,974	10,607	1,027,581	146	1,027,435
94	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,290,816	18,997	1,309,813	186	1,309,627
95	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	1,250,295	662	1,250,957	177	1,250,780
96	Operations and Maintenance Expenses	Gas Transmission Operations		Sub-Total Gas Transmission Operat	25,677,487	155,869	25,833,356	10,677	25,822,679
97									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
98	Operations and Maintenance Expenses	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)		(78)	(0)	(78)
99	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	1,269,720	17,133	1,286,853	182	1,286,670
100	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	534,685	4,512	539,197	76	539,120
101	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	544,360	3,566	547,926	78	547,849
102	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	220,582	461	221,043	31	221,012
103	Operations and Maintenance Expenses	Gas Transmission Maintenance	Sub-Total Gas Transmission Mainte		2,569,270	25,671	2,594,941	368	2,594,573
104									
105	Total Gas Transmission				28,246,757	181,540	28,428,297	11,045	28,417,252
106									
107	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	11,856,099	158,984	12,015,083		12,015,083
108	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	2,537,605	38,794	2,576,399		2,576,399
109	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	20,918,866	70,243	20,989,110		20,989,110
110	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	2,129,068	187,081	2,316,149		2,316,149
111	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	39,193	300	39,493		39,493
112	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	38,774	546	39,320		39,320
113	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(2,648,588)	414,093	(2,234,495)		(2,234,495)
114	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	6,748,724	450,637	7,199,361		7,199,361
115	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	22,432,433	1,245,259	23,677,692		23,677,692
116	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	5,554,171	2,972	5,557,143		5,557,143
117	Operations and Maintenance Expenses	Gas Distribution Operations	Sub-Total Gas Distribution Operatic		69,606,346	2,568,909	72,175,255		72,175,255
118									
119	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,046,662	94,182	1,140,845		1,140,845
120	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	13,308,888	336,693	13,645,581		13,645,581
121	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	1,372,570	95,196	1,467,766		1,467,766
122	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	74,138	9,612	83,749		83,749
123	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	9,653	255	9,908		9,908
124	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	6,084,610	242,078	6,326,688		6,326,688
125	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	8,694,325	214,610	8,908,935		8,908,935
126	Operations and Maintenance Expenses	Gas Distribution Maintenance	Sub-Total Gas Distribution Mainten		30,590,846	992,626	31,583,473		31,583,473
127									
128	Total Gas Distribution				100,197,193	3,561,536	103,758,728		103,758,728
129									
130	Operations and Maintenance Expenses	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607		19,607		19,607
131	Operations and Maintenance Expenses	Gas Manufactured Plant	Sub-Total Gas Manufactured Plant		19,607		19,607		19,607
132									
133	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	109,193	1,766	110,960	3	110,957
134	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	4,697,393	59,545	4,756,938		4,756,938
135	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	19,131,163	212,751	19,343,913	551	19,343,362
136	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398		3,338,398		3,338,398
137	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140		619,140		619,140
138	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67		67		67
139	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET					
140	Operations and Maintenance Expenses	Customer Accounting Expense	Sub-Total Customer Accounting Exp		27,895,354	274,062	28,169,416	554	28,168,862
141									
142	Customer Deposit Interest					20,032	20,032	1	20,031
143	Sub-total Customer Accounting Expenses				27,895,354	294,095	28,189,448	555	28,188,893
144									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
145	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	984,336	18,340	1,002,676	29	1,002,647
146	Operations and Maintenance Expenses	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC					
147	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertising expense	BILLS	945,749		945,749	27	945,722
148	Operations and Maintenance Expenses	Customer Service Expense		Sub-Total Customer Service Expens	1,930,085	18,340	1,948,425	56	1,948,369
149									
150	Sub-Total Customer Service Expense				1,930,085	18,340	1,948,425	56	1,948,369
151									
152	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	772,413	13,635	786,048	22	786,026
153	Operations and Maintenance Expenses	Sales Expense		Sub-Total Sales Expense	772,413	13,635	786,048	22	786,026
154									
155	Total Customer Expense				30,597,851	326,070	30,923,921	633	30,923,288
156									
157	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	9,189,512	183,687	9,373,199	1,460	9,371,739
158	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	9,259,474	1,489	9,260,964	1,443	9,259,521
159	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,751,637)		(7,751,637)	(1,208)	(7,750,429)
160	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	4,770,983	(2,551)	4,768,432	743	4,767,689
161	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,050,152		1,050,152	164	1,049,988
162	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	3,301,259		3,301,259	514	3,300,744
163	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	26,108,377		26,108,377	4,067	26,104,310
164	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(177,265)		(177,265)	(28)	(177,237)
165	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)		(0)	(0)	(0)
166	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839		3,095,839	482	3,095,357
167	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	(151,835)	536,841	385,005		385,005
168	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)		(788,825)	(123)	(788,702)
169	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT					
170	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	355,384		355,384	55	355,329
171	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,695,472	3,103	12,698,575	1,978	12,696,597
172	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811		354,811	55	354,755
173	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(158,222)		(158,222)	(25)	(158,197)
174	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank	PSC CPUC					
175	Operations and Maintenance Expenses	Administrative & General Expense		Sub-Total Administrative & Genera	61,153,480	722,569	61,876,049	9,580	61,866,469
176									
177	Operations and Maintenance Expenses			Sub-Total Operations and Mainten	<u>222,059,896</u>	<u>4,794,344</u>	<u>226,854,240</u>	<u>35,284</u>	<u>226,818,956</u>
178									
179	Total Gas Operations and Maintenance Expenses				222,059,896	4,814,377	226,874,272	35,284	226,838,988
180									
181	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	4,097,208	(909,254)	3,187,954	118	3,187,836
182	Depreciation Expense	Intangible Plant		Sub-Total Intangible Plant	4,097,208	(909,254)	3,187,954	118	3,187,836
183									
184	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC	25,419		25,419		25,419
185	Depreciation Expense	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	25,419		25,419		25,419
186									
187	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	141,786		141,786	3	141,783
188	Depreciation Expense	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath	141,786		141,786	3	141,783
189									
190	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	118,577		118,577	2	118,575
191	Depreciation Expense	Gas Products Extraction Plant		Sub-Total Gas Products Extraction I	118,577		118,577	2	118,575
192									

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
193	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	539,019		539,019	8	539,011
194	Depreciation Expense	Gas Underground Storage Plant		Sub-Total Gas Underground Storag	539,019		539,019	8	539,011
195									
196	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	19,510,221	1,195,352	20,705,573	2,935	20,702,638
197	Depreciation Expense	Gas Transmission Plant		Sub-Total Gas Transmission Plant	19,510,221	1,195,352	20,705,573	2,935	20,702,638
198									
199	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	85,081,781	(1,089,452)	83,992,329		83,992,329
200	Depreciation Expense	Gas Distribution Plant		Sub-Total Gas Distribution Plant	85,081,781	(1,089,452)	83,992,329		83,992,329
201									
202	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	7,120,837	(2,195,275)	4,925,562	182	4,925,381
203	Depreciation Expense	General Plant		Sub-Total General Plant	7,120,837	(2,195,275)	4,925,562	182	4,925,381
204									
205	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	20,967,341	(3,642,473)	17,324,869	639	17,324,229
206	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC					
207	Depreciation Expense	Common Plant		Sub-Total Common Plant	20,967,341	(3,642,473)	17,324,869	639	17,324,229
208									
209	Depreciation Expense			Sub-Total Depreciation Expense	<u>137,602,191</u>	<u>(6,641,102)</u>	<u>130,961,089</u>	<u>3,887</u>	<u>130,957,202</u>
210									
211	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	PSC CPUC	21,638,926		21,638,926		21,638,926
212	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC					
213	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	1,456,724		1,456,724		1,456,724
214	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC					
215	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC	3,003,117		3,003,117		3,003,117
216	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC					
217	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(571,756)		(571,756)		(571,756)
218	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082		3,976,082		3,976,082
219	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Management Cap	PIS-SUBT	1,315,094		1,315,094	49	1,315,045
220	Amortization Expense	Other Regulatory Asset/Liability		Sub-Total Other Regulatory Asset/L	30,818,187		30,818,187	49	30,818,139
221									
222	Amortization Expense			Sub-Total Amortization Expense	<u>30,818,187</u>	-	<u>30,818,187</u>	<u>49</u>	<u>30,818,139</u>
223									
224	Total Gas Depreciation and Amortization Expense				168,420,378	(6,641,102)	161,779,276	3,935	161,775,341
225									
226	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)	(119,200)	(4)	(119,196)
227	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	46,465,797		46,465,797		46,465,797
228	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	5,662,583		5,662,583	380	5,662,203
229	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	4,104		4,104	1	4,103
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 Other Than Income	113,286,899	(61,273,616)	52,013,284	376	52,012,908
233									
234	Taxes Other than Income			Sub-Total Taxes Other than Income	<u>113,286,899</u>	<u>(61,273,616)</u>	<u>52,013,284</u>	<u>376</u>	<u>52,012,908</u>
235									
236	Total Payroll Tax adjustment					113,212	113,212	8	113,205
237	Total Taxes Other than Income				113,286,899	(61,160,403)	52,126,496	383	52,126,112
238									

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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
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 Revenue					
241									
242	Gain on Disposition of Allowances			Sub-Total Gain on Disposition of AI	-	-	-	-	-
243									
244	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC					
245	Gain on Sale of Utility Plant	Rate Revenue		Sub-Total Rate Revenue					
246									
247	Gain on Sale of Utility Plant			Sub-Total Gain on Sale of Utility Pl	-	-	-	-	-
248	Total Gain/Loss								
249									
250	Earnings before Interest and Taxes				(479,089,666)	509,968,662	30,878,995	265,062	30,613,934
251									
252	Rate Base				2,592,569,204	(146,052,010)	2,446,517,195	101,839	2,434,777,125
253	Cost of Debt				0	0	0	0	0
254	Interest Expense				50,814,356	(2,862,619)	47,951,737	1,996	47,721,632
255									
256	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	1,694,727	(909,254)	785,473	29	785,444
257	Schedule M Temporary	Intangible Plant		Sub-Total Intangible Plant	1,694,727	(909,254)	785,473	29	785,444
258									
259	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)		(0)		(0)
260	Schedule M Temporary	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	(0)		(0)		(0)
261									
262	Schedule M Temporary	Gas Production and Gathering Plant	Sch-M	P&GDMD	196,497		196,497	4	196,493
263	Schedule M Temporary	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath	196,497		196,497	4	196,493
264									
265	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(84,199)		(84,199)	(2)	(84,198)
266	Schedule M Temporary	Gas Products Extraction Plant		Sub-Total Gas Products Extraction I	(84,199)		(84,199)	(2)	(84,198)
267									
268	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	106,681		106,681	2	106,680
269	Schedule M Temporary	Gas Underground Storage Plant		Sub-Total Gas Underground Storag	106,681		106,681	2	106,680
270									
271	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALOC	2,061		2,061	1	2,060
272	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	(20,358,447)	1,195,352	(19,163,096)	(2,716)	(19,160,379)
273	Schedule M Temporary	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(20,356,387)	1,195,352	(19,161,035)	(2,716)	(19,158,319)
274									
275	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	(18,410,283)	(1,089,452)	(19,499,735)		(19,499,735)
276	Schedule M Temporary	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(18,410,283)	(1,089,452)	(19,499,735)		(19,499,735)
277									
278	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	(1,508,873)	(2,195,275)	(3,704,147)	(137)	(3,704,011)
279	Schedule M Temporary	General Plant		Sub-Total General Plant	(1,508,873)	(2,195,275)	(3,704,147)	(137)	(3,704,011)
280									
281	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	1,357,073	2,887,154	4,244,227	157	4,244,071
282	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC					
283	Schedule M Temporary	Common Plant		Sub-Total Common Plant	1,357,073	2,887,154	4,244,227	157	4,244,071
284									

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
285	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	5,235,498		5,235,498	351	5,235,147
286	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD					
287	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	(45,132,898)	44,636,080	(496,819)	(21)	(496,798)
288	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC					
289	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
290	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant Tax	(39,897,400)	44,636,080	4,738,680	330	4,738,349
291									
292	Schedule M Temporary			Sub-Total Schedule M Temporary	<u>(76,902,163)</u>	<u>44,524,605</u>	<u>(32,377,558)</u>	<u>(2,333)</u>	<u>(32,375,225)</u>
293									
294	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	66,200		66,200	2	66,198
295	Schedule M Permanent	Intangible Plant		Sub-Total Intangible Plant	66,200		66,200	2	66,198
296									
297	Schedule M Permanent	Gas Production and Gathering Plant	Sch-M	P&GDMD	601		601	0	601
298	Schedule M Permanent	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath	601		601	0	601
299									
300	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	4,324		4,324	0	4,324
301	Schedule M Permanent	Gas Underground Storage Plant		Sub-Total Gas Underground Storag	4,324		4,324	0	4,324
302									
303	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	(584,084)		(584,084)	(83)	(584,001)
304	Schedule M Permanent	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(584,084)		(584,084)	(83)	(584,001)
305									
306	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(488,362)		(488,362)		(488,362)
307	Schedule M Permanent	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(488,362)		(488,362)		(488,362)
308									
309	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	142,264		142,264	5	142,259
310	Schedule M Permanent	General Plant		Sub-Total General Plant	142,264		142,264	5	142,259
311									
312	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	54,623	(7,282)	47,342	2	47,340
313	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC					
314	Schedule M Permanent	Common Plant		Sub-Total Common Plant	54,623	(7,282)	47,342	2	47,340
315									
316	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587		105,587	7	105,580
317	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET					
318	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
319	Schedule M Permanent	Non-Plant Tax		Sub-Total Non-Plant Tax	105,587		105,587	7	105,580
320									
321	Schedule M Permanent			Sub-Total Schedule M Permanent	<u>(698,846)</u>	<u>(7,282)</u>	<u>(706,128)</u>	<u>(66)</u>	<u>(706,061)</u>
322									
323	Subtotal Schedule M				(77,601,009)	44,517,323	(33,083,686)	(2,399)	(33,081,287)
324	Schedule M NOL								(67,779,808)
325	Total Schedule M				(77,601,009)	44,517,323	(33,083,686)	(2,399)	(100,861,095)
326									
327	State Taxable Income				(607,505,032)	557,348,604	(50,156,427)	260,667	(117,968,793)
328	State Income Tax Rate				0	0	0	0	0
329	State Income Tax Expense				(28,127,483)	25,805,240	(2,322,243)	12,069	(5,461,955)
330									
331	Federal Taxable Income				(579,377,549)	531,543,364	(47,834,185)	248,598	(112,506,838)
332	Federal Income Tax Rate				0	0	0	0	0
333	Federal Income Tax Expense				(202,782,142)	186,040,177	(16,741,965)	87,009	(39,377,393)

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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
334									
335	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(644,102)	345,576	(298,526)	(11)	(298,515)
336	Deferred Taxes	Intangible Plant		Sub-Total Intangible Plant	(644,102)	345,576	(298,526)	(11)	(298,515)
337									
338	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0		0		0
339	Deferred Taxes	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	0		0		0
340									
341	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(74,650)		(74,650)	(2)	(74,649)
342	Deferred Taxes	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath	(74,650)		(74,650)	(2)	(74,649)
343									
344	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	32,001		32,001	1	32,001
345	Deferred Taxes	Gas Products Extraction Plant		Sub-Total Gas Products Extraction I	32,001		32,001	1	32,001
346									
347	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	(40,528)		(40,528)	(1)	(40,527)
348	Deferred Taxes	Gas Underground Storage Plant		Sub-Total Gas Underground Storag	(40,528)		(40,528)	(1)	(40,527)
349									
350	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALOC	(783)		(783)	(0)	(783)
351	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	7,738,224	(454,311)	7,283,913	1,033	7,282,880
352	Deferred Taxes	Gas Transmission Plant		Sub-Total Gas Transmission Plant	7,737,441	(454,311)	7,283,129	1,032	7,282,097
353									
354	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	6,866,448	414,063	7,280,510		7,280,510
355	Deferred Taxes	Gas Distribution Plant		Sub-Total Gas Distribution Plant	6,866,448	414,063	7,280,510		7,280,510
356									
357	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	573,756	834,347	1,408,103	52	1,408,051
358	Deferred Taxes	General Plant		Sub-Total General Plant	573,756	834,347	1,408,103	52	1,408,051
359									
360	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	(517,227)	(1,052,148)	(1,569,375)	(58)	(1,569,317)
361	Deferred Taxes	Common Plant		Sub-Total Common Plant	(517,227)	(1,052,148)	(1,569,375)	(58)	(1,569,317)
362									
363	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	(1,989,830)		(1,989,830)	(133)	(1,989,696)
364	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD					
365	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	15,715,545	(15,526,722)	188,823	8	188,815
366	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC					
367	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
368	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Plant Tax	13,725,716	(15,526,722)	(1,801,006)	(125)	(1,800,881)
369									
370	Deferred Taxes			Sub-Total Deferred Taxes	<u>27,658,854</u>	<u>(15,439,195)</u>	<u>12,219,658</u>	<u>888</u>	<u>12,218,770</u>

Public Service Company of Colorado
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PSCo Gas Rate Case 2020 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
371									
372	Interest on CWIP DIT								
373									
374	Sub-Total Deferred Taxes				27,658,854	(15,439,195)	12,219,658	888	12,218,770
375									
376	Deferred Income Tax NOL								25,762,766
377									
378	Total Deferred Tax Expense				27,658,854	(15,439,195)	12,219,658	888	37,981,536
379									
380	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC					
381	ITC Amortized	Other Tax		Sub-Total Other Tax					
382									
383	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(494,126)		(494,126)		(494,126)
384	ITC Amortized	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(494,126)		(494,126)		(494,126)
385									
386	ITC Amortized			Sub-Total ITC Amortized	(494,126)	-	(494,126)	-	(494,126)
387	Total ITC				(494,126)		(494,126)		(494,126)
388									
389	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
390	Tax Credits	Non-Plant Tax		Sub-Total Non-Plant Tax					
391									
392	Tax Credits			Sub-Total Tax Credits	-	-	-	-	-
393	Total Tax Credit								
394									
395	Total Income Tax Expense				(203,744,898)	196,406,222	(7,338,675)	99,966	(7,351,939)
396									
397	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT					
398	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT					
399	AFUDC	Intangible Plant		Sub-Total Intangible Plant					
400									
401	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD					
402	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD					
403	AFUDC	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath					
404									
405	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	877	(877)			
406	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	894	(894)			
407	AFUDC	Gas Products Extraction Plant		Sub-Total Gas Products Extraction I	1,771	(1,771)			
408									

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
409	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	1,051	(1,051)			
410	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	1,071	(1,071)			
411	AFUDC	Gas Underground Storage Plant		Sub-Total Gas Underground Storag	2,122	(2,122)			
412									
413	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	961,136	(961,136)			
414	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	980,048	(980,048)			
415	AFUDC	Gas Transmission Plant		Sub-Total Gas Transmission Plant	1,941,184	(1,941,184)			
416									
417	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	984,093	(984,093)			
418	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,003,457	(1,003,457)			
419	AFUDC	Gas Distribution Plant		Sub-Total Gas Distribution Plant	1,987,550	(1,987,550)			
420									
421	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	86,065	(86,065)			
422	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	87,759	(87,759)			
423	AFUDC	General Plant		Sub-Total General Plant	173,824	(173,824)			
424									
425	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	338,048	(338,048)			
426	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	344,700	(344,700)			
427	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC					
428	AFUDC	Common Plant		Sub-Total Common Plant	682,748	(682,748)			
429									
430	AFUDC			Sub-Total AFUDC	4,789,199	(4,789,199)			
431									
432	Total Gas AFUDC Additions				4,789,199	(4,789,199)			
433									
434	Total Gas Operating Deductions				753,235,488	(319,794,119)	433,441,369	139,570	433,388,503
435									
436	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank	PSC CPUC					
437	Total Net Operating Earnings	This line is intentionally blank		Sub-Total This line is intentionally b					
438									
439	Total Net Operating Earnings			Sub-Total Total Net Operating Earr					
440									
441	Net Operating Earnings				(280,133,968)	318,351,638	38,217,671	165,095	37,965,872
442	Total Net Operating Earnings				(275,344,769)	313,562,439	38,217,671	165,095	37,965,872
443									
444									
445	Basis for Derived Allocators:								
446	EXP-SUBT				160,906,416	4,091,807	164,998,223	25,705	164,972,518
447									
448	Base Revenue				469,171,452	(1,552,464)	467,618,988	304,500	467,314,488
449	Other Revenue				3,930,069	109,983	4,040,052	165	4,039,887
450									

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	468,866,952	(1,552,464)			(1,552,464)	467,314,488
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			469,171,452	(1,552,464)			(1,552,464)	467,618,988
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				473,101,521	(1,442,481)			(1,442,481)	471,659,040
19										
20	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(46,089)					(46,089)
21	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	243,305					243,305
22	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(486,611)					(486,611)
23	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	8,080					8,080
24	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(5,868)					(5,868)
25	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	(16,160)					(16,160)
26	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC	12,096,000					12,096,000
27	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC		(12,096,000)			(12,096,000)	(12,096,000)
28	Cost of Sales	Other Gas Supply			11,792,657	(12,096,000)			(12,096,000)	(303,343)
29										
30	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC						
31	Cost of Sales	Purchased Power								
32										
33	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	350,509,773					350,509,773
34	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC		(350,509,773)			(350,509,773)	(350,509,773)
35	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	94,588,192					94,588,192
36	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC		(94,588,192)			(94,588,192)	(94,588,192)
37	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC	120,533,675					120,533,675
38	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC		(120,533,675)			(120,533,675)	(120,533,675)
39	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC	(124,514,426)					(124,514,426)
40	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC		124,514,426			124,514,426	124,514,426
41	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC		(257,209)				(257,209)
42	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC		257,209			257,209	257,209
43	Cost of Sales	Gas Purchased for Resale			440,860,004	(440,860,004)			(440,860,004)	
44										
45	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD	236,244	(236,244)			(236,244)	
46	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD	20,964	(20,964)			(20,964)	
47	Cost of Sales	Gas Products Extraction Plant			257,209	(257,209)			(257,209)	
48										

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
49	Cost of Sales				452,909,870	(453,213,213)			(453,213,213)	(303,343)
50										
51	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	74,787		748		748	75,535
52	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	473,551		4,736		4,736	478,286
53	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	15,162		152		152	15,313
54	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,956		80		80	8,035
55	Operations and Maintenance Expenses	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)					(957,509)
56	Operations and Maintenance Expenses	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)					(30,681)
57	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	282,114		5,289		5,289	287,402
58	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(2,152)		(40)		(40)	(2,192)
59	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(10)		(0)		(0)	(10)
60	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	26,138		490		490	26,628
61	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	53,476					53,476
62	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	59,728					59,728
63	Operations and Maintenance Expenses	Other Gas Supply			2,559		11,453		11,453	14,011
64										

Public Service Company of Colorado
Net Operating Earnings - Intervenor Adjustments Column
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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
65	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	42,936		805		805	43,741
66	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	78,618		1,474		1,474	80,092
67	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	6,497		122		122	6,619
68	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405					2,405
69	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638					14,638
70	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	78,663		1,475		1,475	80,138
71	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	3,151		59		59	3,210
72	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	156,139					156,139
73	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	10,730		201		201	10,931
74	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	177		3		3	181
75	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	1,682					1,682
76	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,412		1,526		1,526	82,938
77	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	3,005		56		56	3,061
78	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,773					81,773
79	Operations and Maintenance Expenses	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123					35,123
80	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	5,525		104		104	5,629
81	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	101		2		2	103
82	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,168					4,168
83	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	5,408		101		101	5,510
84	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	121		2		2	123
85	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	15					15
86	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	1,026					1,026
87	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	929		17		17	947
88	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	19		0		0	20
89	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(3)		(0)		(0)	(3)
90	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	55		1		1	56
91	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	33,449					33,449
92	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	7,240					7,240
93	Operations and Maintenance Expenses	Gas Storage Operations			655,004		5,949		5,949	660,954
94										
95	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	27,261		511		511	27,772
96	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	601		11		11	612
97	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	751,779					751,779
98	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	209		4		4	213
99	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3		0		0	3
100	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	49					49
101	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	21,775		408		408	22,183
102	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	356		7		7	363
103	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	28,979					28,979
104	Operations and Maintenance Expenses	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28					28
105	Operations and Maintenance Expenses	Gas Storage Maintenance			831,041		941		941	831,982
106										
107	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	11,416		214		214	11,630
108	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	218		4		4	222
109	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	3,296					3,296
110	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515					211,515
111	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	161,477		3,027		3,027	164,504
112	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	4,349		82		82	4,430

Public Service Company of Colorado
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PSCo Gas Rate Case 2020 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
113	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	159,443					159,443
114	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	306		6		6	311
115	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	31		1		1	32
116	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2		0		0	2
117	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5		0		0	5
118	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	11,047					11,047
119	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2,564					2,564
120	Operations and Maintenance Expenses	Gas Production and Gathering Operations			565,668		3,333		3,333	569,001
121										
122	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance	This line is intentionally blank	PSC CPUC						
123	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance								
124										
125	Operations and Maintenance Expenses	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402					2,402
126	Operations and Maintenance Expenses	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD	6,603					6,603
127	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	63		1		1	64
128	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5		0		0	6
129	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)		(0)		(0)	(0)
130	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)		(0)		(0)	(1)
131	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,311					2,311
132	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	472					472
133	Operations and Maintenance Expenses	Gas Products Extraction Operations			11,855		1		1	11,856
134										
135	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	50,555		948		948	51,503
136	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,903		36		36	1,939
137	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	75,379					75,379
138	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			127,837		983		983	128,821
139										
140	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,278,193		23,963		23,963	1,302,156
141	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	846,446		15,868		15,868	862,315
142	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	27,261		511		511	27,773
143	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	141,369		2,650		2,650	144,019
144	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	618,301					618,301
145	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	791,075					791,075
146	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	155,846		2,922		2,922	158,768
147	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,913,288		35,869		35,869	1,949,156
148	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	54,982		1,031		1,031	56,013
149	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,543)		(66)		(66)	(3,609)
150	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	818,381					818,381
151	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	928					928
152	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	765,017		14,342		14,342	779,359
153	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	21,141		396		396	21,538
154	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	7,711					7,711
155	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,223,726					1,223,726
156	Operations and Maintenance Expenses	Gas Transmission Operations	85400-Gas for Compresor Stat Fuel	TRCOMM	721,303					721,303
157	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,408,586		26,395		26,395	1,434,982
158	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	40,401		757		757	41,158
159	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		960			960	960
160	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	10,711					10,711

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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
161	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	11,695,361	5			5	11,695,365
162	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	545,391		10,223		10,223	555,615
163	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	14,215		266		266	14,482
164	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		117			117	117
165	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	492,492					492,492
166	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	21,502		403		403	21,905
167	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	957,790		17,955		17,955	975,745
168	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	26,738		501		501	27,240
169	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	3,103		58		58	3,161
170	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		79			79	79
171	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,964					1,964
172	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	342,980	0			0	342,980
173	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	28,145		528		528	28,672
174	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	4,263		80		80	4,343
175	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(156)		(3)		(3)	(158)
176	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,066		57		57	3,124
177	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	911,745					911,745
178	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(856,532)					(856,532)
179	Operations and Maintenance Expenses	Gas Transmission Operations			25,033,192	1,161	154,707		155,869	25,189,061
180										
181	Operations and Maintenance Expenses	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)					(78)
182	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	887,958		16,647		16,647	904,604
183	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	25,924		486		486	26,410
184	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	837					837
185	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	(3,325,762)					(3,325,762)
186	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	234,662		4,399		4,399	239,061
187	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	6,016		113		113	6,128
188	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	309,084					309,084
189	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	183,739		3,445		3,445	187,184
190	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	6,484		122		122	6,606
191	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	7,649					7,649
192	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	358,404					358,404
193	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	87		2		2	89
194	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	10,563		195		195	10,758
195	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	328		6		6	334
196	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(20)		(0)		(0)	(20)
197	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		253			253	253
198	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	15,427					15,427
199	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	195,041	5			5	195,046
200	Operations and Maintenance Expenses	Gas Transmission Maintenance			(1,083,658)	258	25,413		25,671	(1,057,987)
201										

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202	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	6,155,513		115,399		115,399	6,270,912
203	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(1,888,062)		(8,404)		(8,404)	(1,896,465)
204	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(141,270)		(2,648)		(2,648)	(143,919)
205	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	510,584		9,572		9,572	520,156
206	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	41,295			41,295	40,696
207	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)					(11,727)
208	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	529,593					529,593
209	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,645,354	3,771			3,771	5,649,124
210	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	108,269		2,030		2,030	110,299
211	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,868,494		35,019		35,019	1,903,513
212	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	49,879		935		935	50,814
213	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,418)		(45)		(45)	(2,463)
214	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		849			849	849
215	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	567,450					567,450
216	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	73,250	7			7	73,257
217	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	57,150		1,071		1,071	58,221
218	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,327,243		43,435		43,435	2,370,679
219	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	64,096		1,202		1,202	65,297
220	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	10,445		196		196	10,641
221	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		15,940			15,940	15,940
222	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	6,484					6,484
223	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	18,622,629	8,399			8,399	18,631,028
224	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,913,899		34,699		34,699	1,948,598
225	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	50,874		954		954	51,828
226	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		97,060			97,060	97,060
227	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	381,720	54,368			54,368	436,088
228	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	6,650		125		125	6,774
229	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	432		8		8	440
230	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	32,664	168			168	32,831
231	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	28,032		526		526	28,558
232	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	516		10		10	526
233	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	12,021	11			11	12,032
234	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	165,408		3,101		3,101	168,509
235	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,982,442		146,747		146,747	8,129,189
236	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	178,693		3,350		3,350	182,043
237	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	17,275		324		324	17,598
238	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		238,426			238,426	238,426
239	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	21,344					21,344
240	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(10,331,638)	22,145			22,145	(10,309,493)
241	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,451,469		60,740		60,740	3,512,208
242	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	55,013		1,031		1,031	56,044
243	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		325,884			325,884	325,884
244	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	13,989					13,989
245	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,683,619	62,982			62,982	3,746,600
246	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	142,356		2,669		2,669	145,024
247	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	12,206,169		219,353		219,353	12,425,522
248	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	297,139		5,571		5,571	302,710
249	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,723		51		51	2,774

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250	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	778,900			778,900	778,698
251	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)					(4,723)
252	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	4,967,228					4,967,228
253	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	6,242,944	238,716			238,716	6,481,660
254	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	133,750		2,507		2,507	136,258
255	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	11,169		209		209	11,378
256	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(1,013)		(19)		(19)	(1,032)
257	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	14,634		274		274	14,908
258	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	4,497,118					4,497,118
259	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	908,443					908,443
260	Operations and Maintenance Expenses	Gas Distribution Operations			71,634,513	1,888,920	679,989		2,568,909	74,203,422
261										
262	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	2,208		41		41	2,249
263	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	813,111		14,349		14,349	827,460
264	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	20,908		392		392	21,300
265	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	721		14		14	735
266	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		73,532			73,532	73,532
267	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	4,578					4,578
268	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	306,106	5,855			5,855	311,961
269	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	32,322		606		606	32,928
270	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,138,662		94,469		94,469	5,233,131
271	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	98,884		1,854		1,854	100,738
272	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,119		77		77	4,197
273	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		155,359			155,359	155,359
274	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,464					5,464
275	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	8,507,871	84,328			84,328	8,592,199
276	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	695,363		12,548		12,548	707,912
277	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	17,014		319		319	17,333
278	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		40,076			40,076	40,076
279	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	756,629	42,253			42,253	798,882
280	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	62,679		1,096		1,096	63,775
281	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	510		10		10	520
282	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		6,478			6,478	6,478
283	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	20,165	2,028			2,028	22,193
284	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,992		150		150	8,142
285	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	102		2		2	104
286	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	2,133	104			104	2,237
287	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	3,344,557		60,921		60,921	3,405,478
288	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	55,850		1,047		1,047	56,898
289	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		148,200			148,200	148,200
290	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,124					2,124
291	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	3,004,802	31,909			31,909	3,036,711
292	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	112,735		2,113		2,113	114,849
293	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	5,325,727		98,614		98,614	5,424,342
294	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	145,632		2,730		2,730	148,362
295	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	12,266		230		230	12,496
296	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		100,921			100,921	100,921
297	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000					6,000

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298	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,510,423	10,001			10,001	3,520,425
299	Operations and Maintenance Expenses	Gas Distribution Maintenance			32,017,659	701,044	291,582		992,626	33,010,285
300										
301	Operations and Maintenance Expenses	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607					19,607
302	Operations and Maintenance Expenses	Gas Manufactured Plant			19,607					19,607
303										
304	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	4,409					4,409
305	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	(4,409)					(4,409)
306	Operations and Maintenance Expenses	Steam Production Operation								
307										
308	Operations and Maintenance Expenses	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC						
309	Operations and Maintenance Expenses	Distribution Operations								
310										
311	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	84,662		1,587		1,587	86,249
312	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	9,564		179		179	9,744
313	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869					20,869
314	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	76,535		1,435		1,435	77,969
315	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	3,006,010		56,354		56,354	3,062,364
316	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	86,590		1,623		1,623	88,213
317	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	7,077		133		133	7,209
318	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	1,012,954					1,012,954
319	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	707,187					707,187
320	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	9,130,808		171,177		171,177	9,301,985
321	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,194,350		22,391		22,391	1,216,741
322	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	34,101		639		639	34,740
323	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	989,156		18,544		18,544	1,007,700
324	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	3,859,460					3,859,460
325	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	4,574,369					4,574,369
326	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398					3,338,398
327	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140					619,140
328	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67					67
329	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET						
330	Operations and Maintenance Expenses	Customer Accounting Expense			28,751,297		274,062		274,062	29,025,359
331										

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332	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	468,234		8,778		8,778	477,012
333	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	445,891		8,359		8,359	454,250
334	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	12,274		230		230	12,504
335	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	51,879		973		973	52,852
336	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	23,661					23,661
337	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	(12,448,972)					(12,448,972)
338	Operations and Maintenance Expenses	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC						
339	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertising on	BILLS	584,903					584,903
340	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and instruction advertising on	BILLS	356,589					356,589
341	Operations and Maintenance Expenses	Customer Service Expense			(10,505,540)		18,340		18,340	(10,487,200)
342										
343	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,750		33		33	1,783
344	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	698,166		13,135		13,135	711,301
345	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	25,019		469		469	25,488
346	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(70)		(1)		(1)	(71)
347	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	724					724
348	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	89,933					89,933
349	Operations and Maintenance Expenses	Sales Expense			815,522		13,635		13,635	829,157
350										
351	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,667,101		143,737		143,737	7,810,838
352	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,216,407)		33,718		33,718	(1,282,689)
353	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,208,590					3,208,590
354	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(711,091)		(8,998)		(8,998)	(720,089)
355	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,292,646		15,230		15,230	3,307,876
356	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(533,009)					(533,009)
357	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(4,960,503)					(4,960,503)
358	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,814					7,814
359	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,658)					(2,658)
360	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)		(0)		(0)	(0)
361	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	148,917		1,489		1,489	150,406
362	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	7,293,643					7,293,643
363	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	1,550,823					1,550,823
364	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(33,532)					(33,532)
365	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,891,899)					(7,891,899)
366	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(255,084)		(2,551)		(2,551)	(257,634)
367	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	3,674,690					3,674,690
368	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	1,198,102					1,198,102
369	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,104					1,104
370	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,490,362					1,490,362
371	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	231,196					231,196
372	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	34,229					34,229
373	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	332,320					332,320
374	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,555,319					1,555,319
375	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	1,148,096					1,148,096
376	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	7,776,588					7,776,588
377	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,914,864					5,914,864
378	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	12,399,014					12,399,014
379	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT	(354,529)					(354,529)

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380	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(0)					(0)
381	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839					3,095,839
382	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	(303,671)	536,841			536,841	233,170
383	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)					(788,825)
384	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT	(498,823)					(498,823)
385	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT	(463,250)					(463,250)
386	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	642,888					642,888
387	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	(587,161)					(587,161)
388	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	98,830		1,853		1,853	100,682
389	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	52,559		985		985	53,544
390	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(139)		(3)		(3)	(142)
391	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	14,275		268		268	14,543
392	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801					12,205,801
393	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	334,515					334,515
394	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811					354,811
395	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,681					341,681
396	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(658,125)					(658,125)
397	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank	PSC CPUC						
398	Operations and Maintenance Expenses	Administrative & General Expense			56,707,910	536,841	185,729		722,569	57,430,479
399										
400	Operations and Maintenance Expenses				205,584,465	3,128,225	1,666,120		4,794,344	210,378,809
401										
402	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT		(909,254)			(909,254)	(909,254)
403	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	4,097,208					4,097,208
404	Depreciation Expense	Intangible Plant			4,097,208	(909,254)			(909,254)	3,187,954
405										
406	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC	25,419					25,419
407	Depreciation Expense	Gas Manufactured Plant			25,419					25,419
408										
409	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	141,786					141,786
410	Depreciation Expense	Gas Production and Gathering Plant			141,786					141,786
411										
412	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	118,577					118,577
413	Depreciation Expense	Gas Products Extraction Plant			118,577					118,577
414										
415	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	539,019					539,019
416	Depreciation Expense	Gas Underground Storage Plant			539,019					539,019
417										
418	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD		1,195,352			1,195,352	1,195,352
419	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	19,510,221					19,510,221
420	Depreciation Expense	Gas Transmission Plant			19,510,221	1,195,352			1,195,352	20,705,573
421										
422	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC		(1,089,452)			(1,089,452)	(1,089,452)
423	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	85,081,781					85,081,781
424	Depreciation Expense	Gas Distribution Plant			85,081,781	(1,089,452)			(1,089,452)	83,992,329
425										
426	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT		(2,195,275)			(2,195,275)	(2,195,275)
427	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	7,120,837					7,120,837

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428	Depreciation Expense	General Plant			7,120,837	(2,195,275)			(2,195,275)	4,925,562
429										
430	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT		(1,933,760)			(1,933,760)	(1,933,760)
431	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	20,967,341	(1,708,712)			(1,708,712)	19,258,629
432	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC						
433	Depreciation Expense	Common Plant			20,967,341	(3,642,473)			(3,642,473)	17,324,869
434										
435	Depreciation Expense				137,602,191	(6,641,102)			(6,641,102)	130,961,089
436										
437	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property	PSC CPUC	21,638,926					21,638,926
438	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC						
439	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	1,456,724					1,456,724
440	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC						
441	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC	3,003,117					3,003,117
442	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC						
443	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(571,756)					(571,756)
444	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082					3,976,082
445	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Managen	PIS-SUBT	1,315,094					1,315,094
446	Amortization Expense	Other Regulatory Asset/Liability			30,818,187					30,818,187
447										
448	Amortization Expense				30,818,187					30,818,187
449										
450	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC						
451	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		(119,200)			(119,200)	(119,200)
452	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC	46,465,797					46,465,797
453	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	492,141					492,141
454	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	223,781					223,781
455	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(29,211)					(29,211)
456	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(314,684)					(314,684)
457	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(24,090)					(24,090)
458	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569					3,859,569
459	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639					1,631,639
460	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634					22,070,634
461	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782					39,083,782
462	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC		(61,154,416)			(61,154,416)	(61,154,416)
463	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT	4,104					4,104
464	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC						
465	Taxes Other than Income	Taxes Other Than Income			113,463,462	(61,273,616)			(61,273,616)	52,189,846
466										
467	Taxes Other than Income				113,463,462	(61,273,616)			(61,273,616)	52,189,846
468										
469	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank	PSC CPUC						
470	Gain on Disposition of Allowances	Other Revenue								
471										
472	Gain on Disposition of Allowances									
473										
474	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC						
475	Gain on Sale of Utility Plant	Rate Revenue								

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476										
477	Gain on Sale of Utility Plant									
478										
479	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT		(909,254)			(909,254)	(909,254)
480	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	1,694,727					1,694,727
481	Schedule M Temporary	Intangible Plant			1,694,727	(909,254)			(909,254)	785,473
482										
483	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)					(0)
484	Schedule M Temporary	Gas Manufactured Plant			(0)					(0)
485										
486	Schedule M Temporary	Gas Production and Gathering Plant	Sch-M	P&GDMD	196,497					196,497
487	Schedule M Temporary	Gas Production and Gathering Plant			196,497					196,497
488										
489	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(84,199)					(84,199)
490	Schedule M Temporary	Gas Products Extraction Plant			(84,199)					(84,199)
491										
492	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	106,681					106,681
493	Schedule M Temporary	Gas Underground Storage Plant			106,681					106,681
494										
495	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD		1,195,352			1,195,352	1,195,352
496	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALLOC	2,061					2,061
497	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	(20,358,447)					(20,358,447)
498	Schedule M Temporary	Gas Transmission Plant			(20,356,387)	1,195,352			1,195,352	(19,161,035)
499										
500	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC		(1,089,452)			(1,089,452)	(1,089,452)
501	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	(18,410,283)					(18,410,283)
502	Schedule M Temporary	Gas Distribution Plant			(18,410,283)	(1,089,452)			(1,089,452)	(19,499,735)
503										
504	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT		(2,195,275)			(2,195,275)	(2,195,275)
505	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	(1,508,873)					(1,508,873)
506	Schedule M Temporary	General Plant			(1,508,873)	(2,195,275)			(2,195,275)	(3,704,147)
507										
508	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT		(25,618)			(25,618)	(25,618)
509	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	1,357,073	2,912,772			2,912,772	4,269,845
510	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC						
511	Schedule M Temporary	Common Plant			1,357,073	2,887,154			2,887,154	4,244,227
512										
513	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	5,235,498					5,235,498
514	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD						
515	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	(45,132,898)	44,636,080			44,636,080	(496,819)
516	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC						
517	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
518	Schedule M Temporary	Non-Plant Tax			(39,897,400)	44,636,080			44,636,080	4,738,680
519										
520	Schedule M Temporary				(76,902,163)	44,524,605			44,524,605	(32,377,558)
521										
522	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	66,200					66,200
523	Schedule M Permanent	Intangible Plant			66,200					66,200

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524										
525	Schedule M Permanent	Gas Production and Gathering Plant	Sch-M	P&GDMD	601					601
526	Schedule M Permanent	Gas Production and Gathering Plant			601					601
527										
528	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	4,324					4,324
529	Schedule M Permanent	Gas Underground Storage Plant			4,324					4,324
530										
531	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	(584,084)					(584,084)
532	Schedule M Permanent	Gas Transmission Plant			(584,084)					(584,084)
533										
534	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(488,362)					(488,362)
535	Schedule M Permanent	Gas Distribution Plant			(488,362)					(488,362)
536										
537	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	142,264					142,264
538	Schedule M Permanent	General Plant			142,264					142,264
539										
540	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT		(50,566)			(50,566)	(50,566)
541	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	54,623	43,284			43,284	97,907
542	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC						
543	Schedule M Permanent	Common Plant			54,623	(7,282)			(7,282)	47,342
544										
545	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587					105,587
546	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET						
547	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
548	Schedule M Permanent	Non-Plant Tax			105,587					105,587
549										
550	Schedule M Permanent				(698,846)	(7,282)			(7,282)	(706,128)
551										
552	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT		345,576			345,576	345,576
553	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(644,102)					(644,102)
554	Deferred Taxes	Intangible Plant			(644,102)	345,576			345,576	(298,526)
555										
556	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0					0
557	Deferred Taxes	Gas Manufactured Plant			0					0
558										
559	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(74,650)					(74,650)
560	Deferred Taxes	Gas Production and Gathering Plant			(74,650)					(74,650)
561										
562	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	32,001					32,001
563	Deferred Taxes	Gas Products Extraction Plant			32,001					32,001
564										
565	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	(40,528)					(40,528)
566	Deferred Taxes	Gas Underground Storage Plant			(40,528)					(40,528)
567										
568	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD		(454,311)			(454,311)	(454,311)
569	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALOC	(783)					(783)
570	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	7,738,224					7,738,224
571	Deferred Taxes	Gas Transmission Plant			7,737,441	(454,311)			(454,311)	7,283,129

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572										
573	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC		414,063			414,063	414,063
574	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	6,866,448					6,866,448
575	Deferred Taxes	Gas Distribution Plant			6,866,448	414,063			414,063	7,280,510
576										
577	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT		834,347			834,347	834,347
578	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	573,756					573,756
579	Deferred Taxes	General Plant			573,756	834,347			834,347	1,408,103
580										
581	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT		9,743			9,743	9,743
582	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	(517,227)	(1,061,890)			(1,061,890)	(1,579,117)
583	Deferred Taxes	Common Plant			(517,227)	(1,052,148)			(1,052,148)	(1,569,375)
584										
585	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	(1,989,830)					(1,989,830)
586	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD						
587	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	15,715,545	(15,526,722)			(15,526,722)	188,823
588	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC						
589	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
590	Deferred Taxes	Non-Plant Tax			13,725,716	(15,526,722)			(15,526,722)	(1,801,006)
591										
592	Deferred Taxes				27,658,854	(15,439,195)			(15,439,195)	12,219,658
593										
594	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC						
595	ITC Amortized	Other Tax								
596										
597	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(494,126)					(494,126)
598	ITC Amortized	Gas Distribution Plant			(494,126)					(494,126)
599										
600	ITC Amortized				(494,126)					(494,126)
601										
602	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
603	Tax Credits	Non-Plant Tax								
604										
605	Tax Credits									
606										

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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
607	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT						
608	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT						
609	AFUDC	Intangible Plant								
610										
611	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD						
612	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD						
613	AFUDC	Gas Production and Gathering Plant								
614										
615	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	877	(877)			(877)	
616	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	894	(894)			(894)	
617	AFUDC	Gas Products Extraction Plant			1,771	(1,771)			(1,771)	
618										
619	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	1,051	(1,051)			(1,051)	
620	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	1,071	(1,071)			(1,071)	
621	AFUDC	Gas Underground Storage Plant			2,122	(2,122)			(2,122)	
622										
623	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	961,136	(961,136)			(961,136)	
624	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	980,048	(980,048)			(980,048)	
625	AFUDC	Gas Transmission Plant			1,941,184	(1,941,184)			(1,941,184)	
626										
627	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	984,093	(984,093)			(984,093)	
628	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,003,457	(1,003,457)			(1,003,457)	
629	AFUDC	Gas Distribution Plant			1,987,550	(1,987,550)			(1,987,550)	
630										
631	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	86,065	(86,065)			(86,065)	
632	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	87,759	(87,759)			(87,759)	
633	AFUDC	General Plant			173,824	(173,824)			(173,824)	
634										
635	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT						
636	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	338,048	(338,048)			(338,048)	
637	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT						
638	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	344,700	(344,700)			(344,700)	
639	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC						
640	AFUDC	Common Plant			682,748	(682,748)			(682,748)	
641										
642	AFUDC				4,789,199	(4,789,199)			(4,789,199)	
643										
644										
645										
646										
647										
648										

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	(12,096,000)
11	Cost of Sales	Other Gas Supply				(12,096,000)
12						
13	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	Eliminate Gas Costs	PSC CPUC	(350,509,773)
14	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	Eliminate Gas Costs	PSC CPUC	(94,588,192)
15	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	Eliminate Gas Costs	PSC CPUC	(120,533,675)
16	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	Eliminate Gas Costs	PSC CPUC	124,514,426
17	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	Eliminate Gas Costs	PSC CPUC	257,209
18	Cost of Sales	Gas Purchased for Resale				(440,860,004)
19						
20	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	Eliminate Gas Costs	PEDMD	(236,244)
21	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	Eliminate Gas Costs	PEDMD	(20,964)
22	Cost of Sales	Gas Products Extraction Plant				(257,209)
23						
24	Cost of Sales					(453,213,213)
25						
26	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Adjust Emergency Response 2.0 Expense	TRDMD	960
27	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	Adjust Emergency Response 2.0 Expense	TRDMD	5
28	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	Adjust Emergency Response 2.0 Expense	TRDMD	117
29	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Adjust Emergency Response 2.0 Expense	TRDMD	79
30	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	Adjust Emergency Response 2.0 Expense	TRDMD	0
31	Operations and Maintenance Expenses	Gas Transmission Operations				1,161
32						
33	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.0 Expense	TRDMD	253
34	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.0 Expense	TRDMD	5
35	Operations and Maintenance Expenses	Gas Transmission Maintenance				258
36						
37	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	41,295
38	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	3,771
39	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Adjust Emergency Response 2.0 Expense	PSC CPUC	849
40	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	Adjust Emergency Response 2.0 Expense	PSC CPUC	7
41	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.0 Expense	PSC CPUC	15,940
42	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.0 Expense	PSC CPUC	8,399
43	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.0 Expense	PSC CPUC	97,060
44	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.0 Expense	PSC CPUC	54,368
45	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	168
46	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Adjust Emergency Response 2.0 Expense	PSC CPUC	11
47	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.0 Expense	PSC CPUC	238,426
48	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.0 Expense	PSC CPUC	22,145
49	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Adjust Emergency Response 2.0 Expense	PSC CPUC	325,884
50	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	Adjust Emergency Response 2.0 Expense	PSC CPUC	62,982

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
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PSCo Gas Rate Case 2020 Test Year
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Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
51	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Adjust Emergency Response 2.0 Expense	PSC CPUC	778,900
52	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	Adjust Emergency Response 2.0 Expense	PSC CPUC	238,716
53	Operations and Maintenance Expenses	Gas Distribution Operations				1,888,920
54						
55	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	73,532
56	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	5,855
57	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Adjust Emergency Response 2.0 Expense	PSC CPUC	155,359
58	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Adjust Emergency Response 2.0 Expense	PSC CPUC	84,328
59	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	40,076
60	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	42,253
61	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	6,478
62	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	2,028
63	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	104
64	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Adjust Emergency Response 2.0 Expense	PSC CPUC	148,200
65	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Adjust Emergency Response 2.0 Expense	PSC CPUC	31,909
66	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.0 Expense	PSC CPUC	100,921
67	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.0 Expense	PSC CPUC	10,001
68	Operations and Maintenance Expenses	Gas Distribution Maintenance				701,044
69						
70	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Rate Case Expense Amortization	PSC CPUC	536,841
71	Operations and Maintenance Expenses	Administrative & General Expense				536,841
72						
73	Operations and Maintenance Expenses					3,128,225
74						
75	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(909,254)
76	Depreciation Expense	Intangible Plant				(909,254)
77						
78	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (T)	TRDMD	(6,025,125)
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	1,195,352
81	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	PSIA TIMP (T)	TRDMD	6,025,125
82	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	PSIA West Main	TRDMD	2,441,043
83	Depreciation Expense	Gas Transmission Plant				1,195,352
84						
85	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-AMRP	PSC CPUC	(6,182,771)
86	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-DIMP	PSC CPUC	(8,982,241)
87	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (D)	PSC CPUC	(2,793,596)
88	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	(1,089,452)
89	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSIA AMRP	PSC CPUC	6,182,771
90	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSIA DIMP	PSC CPUC	8,982,241
91	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSIA TIMP (D)	PSC CPUC	2,793,596
92	Depreciation Expense	Gas Distribution Plant				(1,089,452)
93						
94	Depreciation Expense	General Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(2,195,275)
95	Depreciation Expense	General Plant				(2,195,275)
96						
97	Depreciation Expense	Common Plant	40300-Gas Depreciation	Adjustment to CRS Upgrade	PIS-SUBT	(67,837)
98	Depreciation Expense	Common Plant	40300-Gas Depreciation	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(1,669,158)
99	Depreciation Expense	Common Plant	40300-Gas Depreciation	Business Systems CIP Adjustment	PIS-SUBT	(48,166)
100	Depreciation Expense	Common Plant	40300-Gas Depreciation	Software Retirement Adjustment	PIS-SUBT	(148,598)

Public Service Company of Colorado
Net Operating Earnings - Details of Adjustments - Record type
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PSCo Gas Rate Case 2020 Test Year
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Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
101	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate AGIS -- FAN	PIS-SUBT	(1,708,712)
102	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate SAP General Ledger	PIS-SUBT	(454,005)
103	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate Work and Asset Management	PIS-SUBT	(2,505,744)
104	Depreciation Expense	Common Plant	40300-Gas Depreciation	SAP General Ledger	PIS-SUBT	454,005
105	Depreciation Expense	Common Plant	40300-Gas Depreciation	Work and Asset Mangement	PIS-SUBT	2,505,744
106	Depreciation Expense	Common Plant				(3,642,473)
107						(6,641,102)
108	Depreciation Expense					
109						
110	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)
111	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll			
112	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	Eliminate Tax Paid	PSC CPUC	(61,154,416)
113	Taxes Other than Income	Taxes Other Than Income				(61,273,616)
114						
115	Taxes Other than Income					(61,273,616)
116						
117	Schedule M Temporary	Intangible Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(909,254)
118	Schedule M Temporary	Intangible Plant				(909,254)
119						
120	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-TIMP (T)	TRDMD	8,215,884
121	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-West Main	TRDMD	1,522,848
122	Schedule M Temporary	Gas Transmission Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	TRDMD	1,195,352
123	Schedule M Temporary	Gas Transmission Plant	Sch-M	PSIA TIMP (T)	TRDMD	(8,215,884)
124	Schedule M Temporary	Gas Transmission Plant	Sch-M	PSIA West Main	TRDMD	(1,522,848)
125	Schedule M Temporary	Gas Transmission Plant				1,195,352
126						
127	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-AMRP	PSC CPUC	4,602,804
128	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-DIMP	PSC CPUC	10,570,932
129	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-TIMP (D)	PSC CPUC	1,691,124
130	Schedule M Temporary	Gas Distribution Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	(1,089,452)
131	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSIA AMRP	PSC CPUC	(4,602,804)
132	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSIA DIMP	PSC CPUC	(10,570,932)
133	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSIA TIMP (D)	PSC CPUC	(1,691,124)
134	Schedule M Temporary	Gas Distribution Plant				(1,089,452)
135						
136	Schedule M Temporary	General Plant	Sch-M	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(2,195,275)
137	Schedule M Temporary	General Plant				(2,195,275)
138						
139	Schedule M Temporary	Common Plant	Sch-M	Adjustment to CRS Upgrade	PIS-SUBT	1,742,652
140	Schedule M Temporary	Common Plant	Sch-M	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(1,634,661)
141	Schedule M Temporary	Common Plant	Sch-M	Business Systems CIP Adjustment	PIS-SUBT	14,990
142	Schedule M Temporary	Common Plant	Sch-M	Software Retirement Adjustment	PIS-SUBT	(148,598)
143	Schedule M Temporary	Common Plant	Sch-M	Eliminate AGIS -- FAN	PIS-SUBT	2,913,384
144	Schedule M Temporary	Common Plant	Sch-M	Eliminate SAP General Ledger	PIS-SUBT	(440,769)
145	Schedule M Temporary	Common Plant	Sch-M	Eliminate Work and Asset Management	PIS-SUBT	261,273
146	Schedule M Temporary	Common Plant	Sch-M	SAP General Ledger	PIS-SUBT	440,769
147	Schedule M Temporary	Common Plant	Sch-M	Work and Asset Mangement	PIS-SUBT	(261,273)
148	Schedule M Temporary	Common Plant	Sch-M	Eliminate Smart Grid City	PIS-SUBT	(612)
149	Schedule M Temporary	Common Plant				2,887,154
150						

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PSCo Gas Rate Case 2020 Test Year
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Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
151	Schedule M Temporary	Non-Plant Tax	Sch-M	Eliminate Schedule Ms	PIS-NET	44,636,080
152	Schedule M Temporary	Non-Plant Tax				44,636,080
153						
154	Schedule M Temporary					44,524,605
155						
156	Schedule M Permanent	Common Plant	Sch-M	Adjustment to CRS Upgrade	PIS-SUBT	(14,275)
157	Schedule M Permanent	Common Plant	Sch-M	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(34,493)
158	Schedule M Permanent	Common Plant	Sch-M	Business Systems CIP Adjustment	PIS-SUBT	(1,798)
159	Schedule M Permanent	Common Plant	Sch-M	Eliminate AGIS – FAN	PIS-SUBT	43,284
160	Schedule M Permanent	Common Plant				(7,282)
161						
162	Schedule M Permanent					(7,282)
163						
164	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	345,576
165	Deferred Taxes	Intangible Plant				345,576
166						
167	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (T)	TRDMD	(3,122,859)
168	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-West Main	TRDMD	(578,833)
169	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	TRDMD	(454,311)
170	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSIA TIMP (T)	TRDMD	3,122,859
171	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	PSIA West Main	TRDMD	578,833
172	Deferred Taxes	Gas Transmission Plant				(454,311)
173						
174	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-AMRP	PSC CPUC	(1,749,525)
175	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-DIMP	PSC CPUC	(4,018,012)
176	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (D)	PSC CPUC	(642,794)
177	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	414,063
178	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSIA AMRP	PSC CPUC	1,749,525
179	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSIA DIMP	PSC CPUC	4,018,012
180	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSIA TIMP (D)	PSC CPUC	642,794
181	Deferred Taxes	Gas Distribution Plant				414,063
182						
183	Deferred Taxes	General Plant	410100-Deferred Income Tax	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	834,347
184	Deferred Taxes	General Plant				834,347
185						
186	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Adjustment to CRS Upgrade	PIS-SUBT	(662,382)
187	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	621,345
188	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Business Systems CIP Adjustment	PIS-SUBT	(5,697)
189	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Software Retirement Adjustment	PIS-SUBT	56,477
190	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate AGIS – FAN	PIS-SUBT	(1,061,658)
191	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate SAP General Ledger	PIS-SUBT	167,535
192	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Smart Grid City	PIS-SUBT	(233)
193	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Work and Asset Management	PIS-SUBT	(99,310)
194	Deferred Taxes	Common Plant	410100-Deferred Income Tax	SAP General Ledger	PIS-SUBT	(167,535)
195	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Work and Asset Mangement	PIS-SUBT	99,310
196	Deferred Taxes	Common Plant				(1,052,148)
197						

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Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
198	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	Eliminate Schedule Ms	PIS-NET	(15,526,722)
199	Deferred Taxes	Non-Plant Tax				(15,526,722)
200						
201	Deferred Taxes					(15,439,195)
202						
203	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PEDMD	(877)
204	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PEDMD	(894)
205	AFUDC	Gas Products Extraction Plant				(1,771)
206						
207	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	Eliminate CWIP Balance	USDMD	(1,051)
208	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	Eliminate CWIP Balance	USDMD	(1,071)
209	AFUDC	Gas Underground Storage Plant				(2,122)
210						
211	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	Eliminate CWIP Balance	TRDMD	(961,136)
212	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	Eliminate CWIP Balance	TRDMD	(980,048)
213	AFUDC	Gas Transmission Plant				(1,941,184)
214						
215	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PSC CPUC	(984,093)
216	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PSC CPUC	(1,003,457)
217	AFUDC	Gas Distribution Plant				(1,987,550)
218						
219	AFUDC	General Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(86,065)
220	AFUDC	General Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(87,759)
221	AFUDC	General Plant				(173,824)
222						
223	AFUDC	Common Plant	419100-AFUDC Debt	Adjustment to CRS Upgrade	PIS-SUBT	12,569
224	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(12,569)
225	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate AGIS – FAN	PIS-SUBT	(79,423)
226	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate CWIP Balance	PIS-SUBT	(258,625)
227	AFUDC	Common Plant	432000-AFUDC Equity	Adjustment to CRS Upgrade	PIS-SUBT	12,816
228	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(12,816)
229	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate AGIS – FAN	PIS-SUBT	(80,986)
230	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate CWIP Balance	PIS-SUBT	(263,713)
231	AFUDC	Common Plant				(682,748)
232						
233	AFUDC					(4,789,199)
233						

Public Service Company of Colorado
Payroll Taxes on Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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						0	
9							
10	Labor-Base Escalation Adjustment						1,666,120
11							
12	Payroll Tax Rate					6.79%	
13	Labor-Base Escalation-Payroll tax adj						113,212
14							
15	Total Payroll Tax Adjustment						113,212

**Public Service Company of Colorado
Property Tax Expense - Adjust 2018 to 2016 Level
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 28**

This adjustment does not occur in 2020

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 29**

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**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 30**

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**Public Service Company of Colorado
Customer Advances for Construction
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 31**

Line No.	Month	Month End Balance
1	December-19	(55,794,969)
2	January-20	(54,627,554)
3	February-20	(53,702,243)
4	March-20	(52,855,075)
5	April-20	(52,324,943)
6	May-20	(51,875,991)
7	June-20	(50,357,375)
8	July-20	(50,086,244)
9	August-20	(49,739,361)
10	September-20	(52,850,045)
11	October-20	(53,026,850)
12	November-20	(50,915,844)
13	December-20	(36,565,177)
14	13-month Average	(51,132,436)

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 32**

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Public Service Company of Colorado
Smart Grid City - Direct Assignments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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-19	416,351	416,351	(23,296)			
3	January-20	416,351	416,351	(23,228)	0	68	179
4	February-20	416,351	416,351	(23,160)	0	68	179
5	March-20	416,351	416,351	(23,092)	0	68	179
6	April-20	416,351	416,351	(23,024)	0	68	179
7	May-20	416,351	416,351	(22,956)	0	68	179
8	June-20	416,351	416,351	(22,888)	0	68	179
9	July-20	416,351	416,351	(22,819)	0	68	179
10	August-20	416,351	416,351	(22,751)	0	68	179
11	September-20	416,351	416,351	(22,683)	0	68	179
12	October-20	416,351	416,351	(22,615)	0	68	179
13	November-20	416,351	416,351	(22,547)	0	68	179
14	December-20	416,351	416,351	(22,479)	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	(6,397)	-	(233)	(612)

**Public Service Company of Colorado
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12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 34**

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 35

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 36

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 37

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**Public Service Company of Colorado
Non-Qualified Pension
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 38**

Line No.	Month	2020 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-19	(62,000)	33.56%	(20,805)
2	January-20	(64,417)	28.53%	(18,381)
3	February-20	(66,833)	29.35%	(19,618)
4	March-20	(69,250)	28.51%	(19,741)
5	April-20	(71,667)	29.82%	(21,371)
6	May-20	(74,083)	27.66%	(20,489)
7	June-20	(76,500)	28.06%	(21,469)
8	July-20	(78,917)	30.11%	(23,764)
9	August-20	(81,333)	28.42%	(23,112)
10	September-20	(83,750)	28.96%	(24,258)
11	October-20	(86,167)	28.52%	(24,575)
12	November-20	(88,583)	25.63%	(22,703)
13	December-20	(91,000)	33.56%	(30,536)
14	13 Month Average	(76,500)	29.28%	(22,371)
PSCo Gas Retail 13 Month Average				(22,371)

Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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, 2020

Line No.	Description	Customer Months	Billing Units	Rate	Base Rate Revenue	GAP Revenue
1	Firm Sales:					
2	RG:				\$ 259,492,900	
3	Customer Months	15,896,520		\$ 11.00		\$ 2,384,478
4	Commodity - Therms		1,002,739,161	0.0844		
5						
6	RGL:					
7	1-2 Mantle Months		315	\$ 12.45	\$ 3,921	
8	ADDL Mantle Months			\$ 6.22		
9	Commodity - Therms		6,484			
10						
11	CSG:				\$ 77,071,654	
12	Customer Months	1,204,247		\$ 31.50		\$ 698,463
13	Commodity - Therms		335,199,358	\$ 0.11676		
14						
15	CLG				\$ 6,038,251	
16	Customer Months	8,489		\$ 60.00		\$ 43,464
17	Demand		6,587,463	\$ 0.675		
18	Commodity - Therms		58,380,428	\$ 0.01854		
19						
20	CGL:					
21	1-2 Mantle Months		66	\$ 12.45	\$ 821	
22	ADDL Mantle Months			\$ 6.22		
23	Commodity - Therms		1,331			
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				\$ 72,615	
34	Demand					
35	Commodity - Therms		3,916,679	\$ 0.01854		
36						
37	TFS - BACKUP SUPPLY				\$ 92,027	
38	Demand					
39	Commodity - Therms		788,173	\$ 0.11676		
40						
41	Interruptible Sales:					
42	IG				\$ 155,329	
43	Customer Months	156		\$ 31.00		\$ 1,232
44	Demand Capacity - per DTH		132	\$ 6.75		
45	Commodity - per DTH		497,512	\$ 0.3007		
46						
47	TI - BACKUP SUPPLY				\$ 16,180	
48	Demand		2,160	\$ 0.675		
49	Commodity - Therms		794,064	\$ 0.01854		
50						

Public Service Company of Colorado
Gas Sales and Transport Service Revenue Summary
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 40

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	76,338		\$ 43.50	\$ 14,367,145	
55	Volumes - Therms		94,608,102	\$ 0.11676		
56						
57	Transportation Service:					
58	Firm Service (Large):					
59	TF					
60	Full Tariff Rates					
61	Customer Months	22,226		\$ 72.00	\$ 24,905,461	
62	Demand Capacity - Therms		27,815,760	\$ 0.6750		
63	Volumes - Therms		244,312,274	\$ 0.01854		
64	Electric Power Plants - FSV				\$ 1,217,119	
65	Electric Power Plants					
66						
67	Discounted					
68	Discounted Customers				\$ 2,401,304	
69	Electric Power Plants:					
70	Total All Plants				\$ 8,585,621	
71						
72						
73	Total TF				\$ 51,476,651	
74						
75	Interruptible Service:					
76	TI					
77	Full Tariff Rates					
78	Customer Months	1,833		\$ 72.00	\$ 4,172,648	
79	Volumes - Therms		131,532,291	\$ 0.03072		
80	Specific Facility Revenue - Total All Facilities		12	\$ 134,492.36	\$ 1,613,908	
81						
82						
83	Electric Power Plants				\$ 1,699,541	
84						
85	Discounted					
86	Electric Power Plants:					
87	Total All Plants				\$ 864	
88						
89						
90	Total TI				\$ 7,486,961	
91						
92	FERC:				\$ 304,500	
93						
94	Total Sales and Transportation Revenue				402,237,619	3,127,693
95						
96	Less: FERC				304,500	
97	Less: Transportation Discounts				10,987,789	
98						
99	Total Sales & Transport Revenue Subject to GRSA Calculation				\$ 390,945,329	
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				\$ 390,968,657	
104						
105	Annualized GRSA Revenue (17.12%)				\$ 66,933,834	
106						
107	Total Pro Forma Retail Revenue (In 94 - In 92 + In 105)				\$ 468,866,953	\$ 3,127,693

Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 41

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Public Service Company of Colorado
Charges for Rendering Service Adjustments
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 42

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, 2020

PSCo Gas Rate Case 2020 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, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 44**

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Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 45

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 46

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 47

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 48

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 49

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 50

This adjustment does not occur in 2020

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 51**

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 52

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 53

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 54

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 55

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 56

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Public Service Company of Colorado
Rate Case Expenses
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 57

Line No.	Description	Gas
1	Estimated Rate Case Expenses	2020
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
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 58

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 59

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 60

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 61

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Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 62

Line No.	Description	Gas
		Monthly Amortization
1		
2	Boulder MGP - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$25,419
4	Jan-20	\$2,118
5	Feb-20	2,118
6	Mar-20	2,118
7	Apr-20	2,118
8	May-20	2,118
9	Jun-20	2,118
10	Jul-20	2,118
11	Aug-20	2,118
12	Sep-20	2,118
13	Oct-20	2,118
14	Nov-20	2,118
15	Dec-20	2,118
16	Annual Total	25,419
		Monthly Amortization
1		
2	Emergency Response - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$3,003,117
4	Jan-20	\$250,260
5	Feb-20	250,260
6	Mar-20	250,260
7	Apr-20	250,260
8	May-20	250,260
9	Jun-20	250,260
10	Jul-20	250,260
11	Aug-20	250,260
12	Sep-20	250,260
13	Oct-20	250,260
14	Nov-20	250,260
15	Dec-20	250,260
16	Annual Total	3,003,117
		Monthly Amortization
1		
2	Damage Prevention - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$1,456,724
4	Jan-20	\$121,394
5	Feb-20	121,394
6	Mar-20	121,394
7	Apr-20	121,394
8	May-20	121,394
9	Jun-20	121,394
10	Jul-20	121,394
11	Aug-20	121,394
12	Sep-20	121,394
13	Oct-20	121,394
14	Nov-20	121,394
15	Dec-20	121,394
16	Annual Total	1,456,724

Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 62

Line No.	Description	Gas
1		Monthly Amortization
2	Work and Asset Management - 24 Months Amortization beginning 1/1/2019	
3	Beginning Balance	\$1,315,094
4	Jan-20	\$109,591
5	Feb-20	109,591
6	Mar-20	109,591
7	Apr-20	109,591
8	May-20	109,591
9	Jun-20	109,591
10	Jul-20	109,591
11	Aug-20	109,591
12	Sep-20	109,591
13	Oct-20	109,591
14	Nov-20	109,591
15	Dec-20	109,591
16	Annual Total	1,315,094
1		Monthly Amortization
2	Pension Expense - 35 Months Amortization beginning 2/1/2020	
3	Beginning Balance	(\$571,756)
4	Jan-20	(\$47,646)
5	Feb-20	(47,646)
6	Mar-20	(47,646)
7	Apr-20	(47,646)
8	May-20	(47,646)
9	Jun-20	(47,646)
10	Jul-20	(47,646)
11	Aug-20	(47,646)
12	Sep-20	(47,646)
13	Oct-20	(47,646)
14	Nov-20	(47,646)
15	Dec-20	(47,646)
16	Annual Total	(571,756)
1		Monthly Amortization
2	Property Tax - 12 Months Amortization beginning 1/1/2020	
3	Beginning Balance (Approved over Actual)	\$12,661,799
	Beginning Balance (2020 over 2016)	\$8,977,128
		\$21,638,926
4	Jan-20	\$1,803,244
5	Feb-20	1,803,244
6	Mar-20	1,803,244
7	Apr-20	1,803,244
8	May-20	1,803,244
9	Jun-20	1,803,244
10	Jul-20	1,803,244
11	Aug-20	1,803,244
12	Sep-20	1,803,244
13	Oct-20	1,803,244
14	Nov-20	1,803,244
15	Dec-20	1,803,244
16	Annual Total	21,638,926

Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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	\$536,841
4	Jan-20	\$44,737
5	Feb-20	44,737
6	Mar-20	44,737
7	Apr-20	44,737
8	May-20	44,737
9	Jun-20	44,737
10	Jul-20	44,737
11	Aug-20	44,737
12	Sep-20	44,737
13	Oct-20	44,737
14	Nov-20	44,737
15	Dec-20	44,737
16	Annual Total	536,841
	Total Amortizations	27,404,365

Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 63

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Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 64

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**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 65**

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 66

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 67

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 68

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 69

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 70

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 71

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Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 72

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 73

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 74

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 75**

Intentionally Left Blank

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 76**

Intentionally Left Blank

**Public Service Company of Colorado
Gas Lead Lag Factors
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 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
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 78

Intentionally Left Blank

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 79

This adjustment does not occur in 2020

**Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 80**

Intentionally Left Blank

**Public Service Company of Colorado
Amortization of Environmental Cleanup Costs - Boulder Site
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 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, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 83**

Line No.	Description	Amount
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, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 84

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 85

Intentionally Left Blank

Public Service Company of Colorado
Adjust Emergency Response 2.0 Expense
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 86

Line No.	Description	Gas Amounts
1	Non-Labor Emergency Response	567,053
2		
3	Labor Emergency Response	2,024,331
4		
5	Adjustment to Per book to remove Emergency Response 2.0 Adjustment	2,591,384

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 87

Intentionally Left Blank

**Public Service Company of Colorado
Amortization of Deferral of Excess Property Taxes
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 88**

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Deferred Costs through December 2017	12,661,799
2		
3	Deferred Costs - 2018 over 2016 Actuals (1)	8,977,128
4		
5	Total Costs	<u>21,638,926</u>
6		
7	One year amortization (2)	21,638,926
8		
9	Adjustment	21,638,926
	(1) 2018 Property Tax Expense	43,840,181
	2016 Property Tax Expense	<u>34,863,053</u>
	Deferred Costs	<u>8,977,128</u>
	(2) Twelve Month amortization period.	

Public Service Company of Colorado

Adjust in-service date of CRS upgrade from 2020 to 2021 and add 2021 spend

12 Months Ended December 31, 2020

Line No.	Description	CWIP Amount	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M Temporary	Schedule M Permanent	AFUDC Debt	AFUDC Equity
2020											
1	Common General Plant										
2	101 CRS Hardware										
3	December-19	-	-	-	-	-	-				
4	January-20	-	-	-	193,956	-	(193,956)	510,276	(4,180)		
5	February-20	-	-	-	387,912	-	(193,956)	510,276	(4,180)		
6	March-20	-	-	-	581,868	-	(193,956)	510,276	(4,180)		
7	April-20	-	-	-	775,824	-	(193,956)	510,276	(4,180)		
8	May-20	-	-	-	969,780	-	(193,956)	510,276	(4,180)		
9	June-20	-	-	-	1,163,735	-	(193,956)	510,276	(4,180)		
10	July-20	-	-	-	1,357,691	-	(193,956)	510,276	(4,180)		
11	August-20	-	-	-	1,551,647	-	(193,956)	510,276	(4,180)		
12	September-20	-	-	-	1,745,603	-	(193,956)	510,276	(4,180)		
13	October-20	-	-	-	1,939,559	-	(193,956)	510,276	(4,180)		
14	November-20	-	-	-	2,133,515	-	(193,956)	510,276	(4,180)		
15	December-20	40,134,602	(40,045,402)	238,365	2,327,471	(238,365)	(193,956)	510,276	(4,180)	44,165	45,034
16	13 month average	3,087,277	(3,080,416)	18,336							
17	BOY/EOY										
	Year End Balance				2,327,471						
18	Year End Total					(238,365)	(2,327,471)	6,123,312	(50,159)	44,165	45,034
19	Gas Common Allocator	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
20	Allocated Totals	878,617	(876,665)	5,218	662,382	(67,837)	(662,382)	1,742,651	(14,275)	12,569	12,816
2021											
21	Common General Plant										
22	101 CRS Hardware										
23	December-20	40,134,602	(40,045,402)	238,365	2,327,471						
24	January-21	25,467,341	(40,045,402)	715,096	2,247,530	(476,731)	79,941	(210,315)	(120,668)	91,788	98,290
25	March-21	25,589,693	(40,045,402)	1,191,826	2,167,590	(476,731)	79,941	(210,315)	(120,668)	92,223	98,755
26	March-21	25,712,632	(40,045,402)	1,668,557	2,087,649	(476,731)	79,941	(210,315)	(120,668)	92,659	99,223
27	April-21	27,974,703	(40,045,402)	2,145,287	2,007,708	(476,731)	79,941	(210,315)	(120,668)	98,587	105,570
28	May-21	26,639,282	(40,045,402)	2,622,018	1,927,768	(476,731)	79,941	(210,315)	(120,668)	105,915	113,417
29	June-21	25,297,860	(40,045,402)	3,098,748	1,847,827	(476,731)	79,941	(210,315)	(120,668)	109,161	116,893
30	July-21	23,950,408	(40,045,402)	3,575,479	1,767,886	(476,731)	79,941	(210,315)	(120,668)	112,422	120,386
31	August-21	22,596,900	(40,045,402)	4,052,209	1,687,946	(476,731)	79,941	(210,315)	(120,668)	115,699	123,895
32	September-21	21,237,309	(40,045,402)	4,528,940	1,608,005	(476,731)	79,941	(210,315)	(120,668)	118,991	127,420
33	October-21	19,871,607	(40,045,402)	5,005,670	1,528,065	(476,731)	79,941	(210,315)	(120,668)	122,299	130,962
34	November-21	18,499,766	(40,045,402)	5,482,401	1,448,124	(476,731)	79,941	(210,315)	(120,668)	125,623	134,522
35	December-21	-	17,077,430	5,619,115	1,368,183	(136,714)	79,941	(210,315)	(120,668)	64,481	69,049
36	13 month average	23,305,546	(35,651,338)	3,072,593							
37	BOY/EOY										
	Year End Balance				1,368,183						
38	Year End Total					(5,380,750)	959,287	(2,523,776)	(1,448,012)	1,249,849	1,338,382
39	Gas Common Allocator	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
40	Allocated Totals	6,632,594	(10,146,120)	874,438	389,375	(1,531,323)	273,006	(718,249)	(412,094)	355,698	380,894

Public Service Company of Colorado
Adjust Approved Electric Depreciation Rates
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 90

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M	Perms
1	Common General						
2	December-19	9,122,368	(3,444,997)				
3	January-20	9,224,375	(3,519,770)	(102,007)	74,773	(196,683)	(2,029)
4	February-20	9,318,315	(3,594,543)	(93,940)	74,773	(196,683)	(2,029)
5	March-20	9,409,357	(3,669,316)	(91,042)	74,773	(196,683)	(2,029)
6	April-20	9,471,526	(3,744,089)	(62,169)	74,773	(196,683)	(2,029)
7	May-20	9,530,847	(3,818,862)	(59,321)	74,773	(196,683)	(2,029)
8	June-20	9,636,611	(3,893,635)	(105,764)	74,773	(196,683)	(2,029)
9	July-20	9,893,901	(3,968,407)	(257,290)	74,773	(196,683)	(2,029)
10	August-20	10,220,254	(4,043,180)	(326,353)	74,773	(196,683)	(2,029)
11	September-20	10,560,812	(4,117,953)	(340,558)	74,773	(196,683)	(2,029)
12	October-20	10,898,529	(4,192,726)	(337,717)	74,773	(196,683)	(2,029)
13	November-20	11,238,671	(4,267,499)	(340,142)	74,773	(196,683)	(2,029)
14	December-20	11,506,918	(4,342,272)	(268,247)	74,773	(196,683)	(2,029)
15	13 Month Average	10,002,499					
16	Year End		(4,342,272)				
17	Total Year			(2,384,549)	897,276	(2,360,199)	(24,345)
18							
19	Common Allocator	28.46%	28.46%	28.46%	28.46%	28.46%	28.46%
20							
21	PSCo Gas	2,846,641	(1,235,780)	(678,626)	255,359	(671,696)	(6,928)
22							
23							
24							
25							
26	Common Intangible						
27	December-19	13,848,100	(5,095,455)				
28	January-20	13,915,748	(5,202,622)	(67,649)	107,167	(281,971)	(8,071)
29	February-20	13,994,719	(5,309,789)	(78,970)	107,167	(281,971)	(8,071)
30	March-20	14,085,930	(5,416,955)	(91,211)	107,167	(281,971)	(8,071)
31	April-20	14,183,902	(5,524,122)	(97,973)	107,167	(281,971)	(8,071)
32	May-20	14,265,425	(5,631,288)	(81,523)	107,167	(281,971)	(8,071)
33	June-20	14,395,689	(5,738,455)	(130,263)	107,167	(281,971)	(8,071)
34	July-20	14,597,369	(5,845,622)	(201,680)	107,167	(281,971)	(8,071)
35	August-20	14,967,686	(5,952,788)	(370,318)	107,167	(281,971)	(8,071)
36	September-20	15,495,925	(6,059,955)	(528,239)	107,167	(281,971)	(8,071)
37	October-20	16,061,713	(6,167,121)	(565,788)	107,167	(281,971)	(8,071)
38	November-20	16,606,885	(6,274,288)	(545,171)	107,167	(281,971)	(8,071)
39	December-20	17,328,623	(6,381,455)	(721,738)	107,167	(281,971)	(8,071)
40	13 Month Average	14,903,670					
41	Year End		(6,381,455)				
42	Total Year			(3,480,523)	1,285,999	(3,383,657)	(96,857)
43							
44	Common Allocator	28.46%	28.46%	28.46%	28.46%	28.46%	28.46%
45							
46	PSCo Gas	4,241,480	(1,816,117)	(990,532)	365,986	(962,965)	(27,565)
47							
48	Total PSCo Gas	7,088,121	(3,051,897)	(1,669,158)	621,345	(1,634,661)	(34,493)

Public Service Company of Colorado
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12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 91

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Public Service Company of Colorado
Business Systems CIP Adjustment
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 92

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-20	1,184,728	267,974	212,494				
3	January-20	1,184,728	282,078	214,162	14,104	1,668	(4,389)	526
4	February-20	1,184,728	296,182	215,831	14,104	1,668	(4,389)	526
5	March-20	1,184,728	310,286	217,499	14,104	1,668	(4,389)	526
6	April-20	1,184,728	324,390	219,167	14,104	1,668	(4,389)	526
7	May-20	1,184,728	338,494	220,835	14,104	1,668	(4,389)	526
8	June-20	1,184,728	352,598	222,504	14,104	1,668	(4,389)	526
9	July-20	1,184,728	366,701	224,172	14,104	1,668	(4,389)	526
10	August-20	1,184,728	380,805	225,840	14,104	1,668	(4,389)	526
11	September-20	1,184,728	394,909	227,508	14,104	1,668	(4,389)	526
12	October-20	1,184,728	409,013	229,177	14,104	1,668	(4,389)	526
13	November-20	1,184,728	423,117	230,845	14,104	1,668	(4,389)	526
14	December-20	1,184,728	437,221	232,513	14,104	1,668	(4,389)	526
15	13 Mth Avg	1,184,728	352,598	222,504				
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)	100,347	66,172	(48,166)	(5,697)	14,990	(1,798)

**Public Service Company of Colorado
Eliminate Craig Compressor Revenue
12 Months Ended December 31, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 93**

Line No.	ACCOUNT	ADJUSTMENTS
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, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 94

This adjustment does not occur in 2020

Public Service Company of Colorado
Like Kind Exchange
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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, 2020**

**PSCo Gas Rate Case 2020 Test Year
Schedule 96**

Line No.	Month	2020 Ending Balance	Labor Utility Allocation	Excluding ADIT (1)	PSCo Gas
1	December-19	(77,144,601)	33.56%	61.99%	(16,048,009)
2	January-20	(41,544,851)	28.53%	61.99%	(7,348,904)
3	February-20	(44,412,101)	29.35%	61.99%	(8,081,653)
4	March-20	(47,279,351)	28.51%	61.99%	(8,355,606)
5	April-20	(50,146,601)	29.82%	61.99%	(9,270,121)
6	May-20	(53,013,851)	27.66%	61.99%	(9,089,344)
7	June-20	(55,881,101)	28.06%	61.99%	(9,722,135)
8	July-20	(58,748,351)	30.11%	61.99%	(10,967,297)
9	August-20	(61,615,601)	28.42%	61.99%	(10,854,272)
10	September-20	(64,482,851)	28.96%	61.99%	(11,578,566)
11	October-20	(67,350,101)	28.52%	61.99%	(11,908,130)
12	November-20	(70,217,351)	25.63%	61.99%	(11,156,468)
13	December-20	(73,084,601)	33.56%	61.99%	(15,203,427)
14	13 Month Average	(58,840,101)	29.28%	61.99%	(10,737,225)

(1) 1 minus Composite Tax Rate

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2020

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas Distribution					
2	December-19	1,869,828	(710,656)			
3	January-20	1,956,893	(745,161)	(87,065)	34,505	(90,788)
4	February-20	2,044,482	(779,667)	(87,589)	34,505	(90,788)
5	March-20	2,132,636	(814,172)	(88,154)	34,505	(90,788)
6	April-20	2,221,408	(848,677)	(88,771)	34,505	(90,788)
7	May-20	2,310,845	(883,182)	(89,437)	34,505	(90,788)
8	June-20	2,401,020	(917,688)	(90,175)	34,505	(90,788)
9	July-20	2,492,006	(952,193)	(90,986)	34,505	(90,788)
10	August-20	2,583,828	(986,698)	(91,822)	34,505	(90,788)
11	September-20	2,676,474	(1,021,203)	(92,647)	34,505	(90,788)
12	October-20	2,769,945	(1,055,708)	(93,471)	34,505	(90,788)
13	November-20	2,864,220	(1,090,214)	(94,275)	34,505	(90,788)
14	December-20	2,959,280	(1,124,719)	(95,060)	34,505	(90,788)
15	13 Month Average	2,406,374				
16	Year End		(1,124,719)			
17	Total Year			(1,089,452)	414,063	(1,089,452)
18						
19						
20						
21						
22						
23	Gas Software					
24	December-19	1,750,852	(665,437)			
25	January-20	1,839,261	(694,235)	(88,409)	28,798	(75,771)
26	February-20	1,927,670	(723,033)	(88,409)	28,798	(75,771)
27	March-20	2,016,079	(751,831)	(88,409)	28,798	(75,771)
28	April-20	2,104,488	(780,629)	(88,409)	28,798	(75,771)
29	May-20	2,192,897	(809,427)	(88,409)	28,798	(75,771)
30	June-20	2,281,305	(838,225)	(88,409)	28,798	(75,771)
31	July-20	2,369,714	(867,023)	(88,409)	28,798	(75,771)
32	August-20	2,458,123	(895,821)	(88,409)	28,798	(75,771)
33	September-20	2,546,532	(924,619)	(88,409)	28,798	(75,771)
34	October-20	2,615,731	(953,417)	(69,199)	28,798	(75,771)
35	November-20	2,651,468	(982,215)	(35,736)	28,798	(75,771)
36	December-20	2,660,106	(1,011,013)	(8,638)	28,798	(75,771)
37	13 Month Average	2,262,633				
38	Year End		(1,011,013)			
39	Total Year			(909,254)	345,576	(909,254)

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2020

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas Transmission					
2	December-19	(2,185,805)	830,748			
3	January-20	(2,283,434)	868,607	97,629	(37,859)	99,613
4	February-20	(2,381,436)	906,466	98,002	(37,859)	99,613
5	March-20	(2,479,859)	944,326	98,423	(37,859)	99,613
6	April-20	(2,578,660)	982,185	98,801	(37,859)	99,613
7	May-20	(2,677,739)	1,020,044	99,079	(37,859)	99,613
8	June-20	(2,777,081)	1,057,904	99,342	(37,859)	99,613
9	July-20	(2,876,688)	1,095,763	99,607	(37,859)	99,613
10	August-20	(2,976,662)	1,133,622	99,974	(37,859)	99,613
11	September-20	(3,077,043)	1,171,481	100,382	(37,859)	99,613
12	October-20	(3,177,793)	1,209,341	100,750	(37,859)	99,613
13	November-20	(3,278,984)	1,247,200	101,191	(37,859)	99,613
14	December-20	(3,381,157)	1,285,059	102,173	(37,859)	99,613
15	13 Month Average	(2,779,411)				
16	Year End		1,285,059			
17	Total Year			1,195,352	(454,311)	1,195,352
18						
19						
20						
21						
22						
23	Gas Transportation					
24	December-19	2,951,131	(1,121,622)			
25	January-20	3,054,874	(1,166,625)	(103,743)	45,003	(118,409)
26	February-20	3,159,744	(1,211,628)	(104,870)	45,003	(118,409)
27	March-20	3,264,732	(1,256,631)	(104,988)	45,003	(118,409)
28	April-20	3,369,231	(1,301,634)	(104,500)	45,003	(118,409)
29	May-20	3,478,160	(1,346,637)	(108,928)	45,003	(118,409)
30	June-20	3,606,083	(1,391,640)	(127,923)	45,003	(118,409)
31	July-20	3,734,558	(1,436,643)	(128,475)	45,003	(118,409)
32	August-20	3,864,257	(1,481,646)	(129,699)	45,003	(118,409)
33	September-20	3,994,328	(1,526,649)	(130,071)	45,003	(118,409)
34	October-20	4,122,372	(1,571,652)	(128,044)	45,003	(118,409)
35	November-20	4,248,145	(1,616,655)	(125,773)	45,003	(118,409)
36	December-20	4,372,038	(1,661,659)	(123,893)	45,003	(118,409)
37	13 Month Average	3,632,281				
38	Year End		(1,661,659)			
39	Total Year			(1,420,907)	540,037	(1,420,907)

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2020

Line No.	Description	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Gas All Others					
2	December-19	1,075,697	(408,835)			
3	January-20	1,135,101	(433,361)	(59,404)	24,526	(64,531)
4	February-20	1,195,072	(457,886)	(59,972)	24,526	(64,531)
5	March-20	1,254,481	(482,412)	(59,409)	24,526	(64,531)
6	April-20	1,314,615	(506,938)	(60,134)	24,526	(64,531)
7	May-20	1,376,542	(531,464)	(61,927)	24,526	(64,531)
8	June-20	1,439,741	(555,990)	(63,199)	24,526	(64,531)
9	July-20	1,503,935	(580,516)	(64,194)	24,526	(64,531)
10	August-20	1,569,376	(605,042)	(65,441)	24,526	(64,531)
11	September-20	1,635,967	(629,567)	(66,591)	24,526	(64,531)
12	October-20	1,703,769	(654,093)	(67,801)	24,526	(64,531)
13	November-20	1,772,733	(678,619)	(68,964)	24,526	(64,531)
14	December-20	1,850,065	(703,145)	(77,332)	24,526	(64,531)
15	13 Month Average	1,448,238				
16	Year End		(703,145)			
17	Total Year			(774,368)	294,310	(774,368)

Public Service Company of Colorado
Software Retirement Adjustment
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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-19	-	(96,366,972)	(97,235,094)				
3 January-20	-	(96,366,972)	(97,298,770)	346,480	(63,676)	16,537	(43,512)
4 February-20	-	(96,366,972)	(97,362,446)	363,018	(63,676)	16,537	(43,512)
5 March-20	-	(96,366,972)	(97,426,122)	379,555	(63,676)	16,537	(43,512)
6 April-20	-	(96,366,972)	(97,489,798)	396,092	(63,676)	16,537	(43,512)
7 May-20	-	(96,366,972)	(97,553,474)	412,630	(63,676)	16,537	(43,512)
8 June-20	-	(96,366,972)	(97,617,151)	429,167	(63,676)	16,537	(43,512)
9 July-20	-	(96,366,972)	(97,680,827)	445,704	(63,676)	16,537	(43,512)
10 August-20	-	(96,366,972)	(97,744,503)	462,242	(63,676)	16,537	(43,512)
11 September-20	-	(96,366,972)	(97,757,238)	478,779	(12,735)	16,537	(43,512)
12 October-20	-	(96,366,972)	(97,757,238)	495,317	-	16,537	(43,512)
13 November-20	-	(96,366,972)	(97,757,238)	511,854	-	16,537	(43,512)
14 December-20	-	(96,366,972)	(97,757,238)	528,391	-	16,537	(43,512)
15 13 month average	-	(96,366,972)	(97,572,087)				
16 BOY/EOY							
17 Year End Total					(522,143)	198,448	(522,143)
18 Gas Common Allocator	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
19 Allocated Totals	-	(27,425,366)	27,768,333	150,376	(148,598)	56,477	(148,598)

Public Service Company of Colorado
AGIS Eliminate
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 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-19	15,174,115			3	77,338,168	5,431,093	10,058,615				
4	January-20	13,358,738	32,579	33,220	3	79,693,678	5,880,511	10,369,485	449,418	(310,870)	(853,085)	(12,674)
5	February-20	11,809,075	28,739	29,304	3	81,775,718	6,341,579	10,580,355	461,068	(310,870)	(853,085)	(12,674)
6	March-20	10,486,233	25,461	25,962	3	83,624,315	6,812,967	10,991,225	471,387	(310,870)	(853,085)	(12,674)
7	April-20	9,357,013	22,662	23,108	3	85,273,638	7,293,537	11,302,095	480,570	(310,870)	(853,085)	(12,674)
8	May-20	8,393,075	20,273	20,672	3	86,752,855	7,782,321	11,612,966	488,784	(310,870)	(853,085)	(12,674)
9	June-20	7,570,228	18,234	18,593	3	88,086,863	8,278,490	11,923,836	496,169	(310,870)	(853,085)	(12,674)
10	July-20	8,571,450	18,609	18,975	3	89,597,557	8,782,128	12,234,706	503,637	(310,870)	(853,085)	(12,674)
11	August-20	9,426,126	20,727	21,135	3	91,259,077	9,294,093	12,545,576	511,965	(310,870)	(853,085)	(12,674)
12	September-20	10,155,704	22,535	22,978	3	93,049,345	9,815,121	12,856,446	521,027	(310,870)	(853,085)	(12,674)
13	October-20	10,778,495	24,078	24,552	3	94,949,518	10,345,837	13,167,316	530,716	(310,870)	(853,085)	(12,674)
14	November-20	9,933,741	23,687	24,153	3	96,700,617	10,886,138	13,478,187	540,302	(310,870)	(853,085)	(12,674)
15	December-20	8,885,389	21,493	21,916	3	98,266,712	11,435,148	13,789,057	549,010	(310,870)	(853,085)	(12,674)
16	13 month average	10,299,952			3	88,182,158	8,336,843					
17	BOY/EOY							11,923,836				
18	Year End Total				28.46%	28.46%	28.46%	28.46%	6,004,056	(3,730,442)	(10,237,020)	(152,091)
19		28.46%	28.46%	28.46%	1	25,096,025	2,372,607	(3,393,440)	28.46%	28.46%	28.46%	28.46%
20	Adjustment	2,528,719	6,117	6,237					1,708,712	(1,061,658)	(2,913,384)	(43,284)
21												
22		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
23	Description											
24												
25	Common General Plant											
26	105 Held for Future Use											
27	December-19	-			-	-	-	-	-	-	-	-
28	January-20	-	-	-	-	-	-	-	-	-	-	-
29	February-20	-	-	-	-	-	-	-	-	-	-	-
30	March-20	-	-	-	-	-	-	-	-	-	-	-
31	April-20	-	-	-	-	-	-	-	-	-	-	-
32	May-20	-	-	-	-	-	-	-	-	-	-	-
33	June-20	-	-	-	-	-	-	-	-	-	-	-
34	July-20	-	-	-	-	-	-	-	-	-	-	-
35	August-20	-	-	-	-	-	-	-	-	-	-	-
36	September-20	-	-	-	-	-	-	-	-	-	-	-
37	October-20	-	-	-	-	-	-	-	-	-	-	-
38	November-20	-	-	-	-	-	-	-	-	-	-	-
39	December-20	-	-	-	-	-	-	-	-	-	-	-
40	13 month average	-			-	-	-	-	-	-	-	-
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	2,528,719	6,117	6,237	1	25,096,025	2,372,607	(3,393,440)	1,708,712	(1,061,658)	(2,913,384)	(43,284)

Public Service Company of Colorado
Regulatory Assets
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 100

Line No.	Description	Gas	
		Monthly Amortization	Balance
1			
2	Boulder MGP - 24 Months Amortization		
3	Dec-19		\$25,419
4	Jan-20	2,118	23,301
5	Feb-20	2,118	21,183
6	Mar-20	2,118	19,065
7	Apr-20	2,118	16,946
8	May-20	2,118	14,828
9	Jun-20	2,118	12,710
10	Jul-20	2,118	10,591
11	Aug-20	2,118	8,473
12	Sep-20	2,118	6,355
13	Oct-20	2,118	4,237
14	Nov-20	2,118	2,118
15	Dec-20	2,118	0
16	13-Mo Average		12,710
17			
18	Emergency Response - 24 Months Amortization		
19	Dec-19		\$3,003,117
20	Jan-20	250,260	2,752,857
21	Feb-20	250,260	2,502,597
22	Mar-20	250,260	2,252,338
23	Apr-20	250,260	2,002,078
24	May-20	250,260	1,751,818
25	Jun-20	250,260	1,501,558
26	Jul-20	250,260	1,251,299
27	Aug-20	250,260	1,001,039
28	Sep-20	250,260	750,779
29	Oct-20	250,260	500,519
30	Nov-20	250,260	250,260
31	Dec-20	250,260	0
32	13-Mo Average		1,501,558
33			
34	Damage Prevention - 24 Months Amortization		
35	Dec-19		\$1,456,724
36	Jan-20	121,394	1,335,330
37	Feb-20	121,394	1,213,936
38	Mar-20	121,394	1,092,543
39	Apr-20	121,394	971,149
40	May-20	121,394	849,755
41	Jun-20	121,394	728,362
42	Jul-20	121,394	606,968
43	Aug-20	121,394	485,575
44	Sep-20	121,394	364,181
45	Oct-20	121,394	242,787
46	Nov-20	121,394	121,394
47	Dec-20	121,394	0
48	13-Mo Average		728,362

Public Service Company of Colorado
Regulatory Assets
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 100

Line No.	Description	Gas	
		Monthly Amortization	Balance
49			
50	Rate Case Expenses - 24 Months Amortization		
51	Dec-19		\$536,841
52	Jan-20	44,737	492,104
53	Feb-20	44,737	447,367
54	Mar-20	44,737	402,631
55	Apr-20	44,737	357,894
56	May-20	44,737	313,157
57	Jun-20	44,737	268,420
58	Jul-20	44,737	223,684
59	Aug-20	44,737	178,947
60	Sep-20	44,737	134,210
61	Oct-20	44,737	89,473
62	Nov-20	44,737	44,737
63	Dec-20	44,737	0
64	13-Mo Average		268,420
65		Monthly Amortization	Balance
66	Property Tax Expense - 12 Months Amortization		
67	Dec-19		\$21,638,926
68	Jan-20	1,803,244	19,835,683
69	Feb-20	1,803,244	18,032,439
70	Mar-20	1,803,244	16,229,195
71	Apr-20	1,803,244	14,425,951
72	May-20	1,803,244	12,622,707
73	Jun-20	1,803,244	10,819,463
74	Jul-20	1,803,244	9,016,219
75	Aug-20	1,803,244	7,212,975
76	Sep-20	1,803,244	5,409,732
77	Oct-20	1,803,244	3,606,488
78	Nov-20	1,803,244	1,803,244
79	Dec-20	1,803,244	(0)
80	13-Mo Average		10,819,463
81		Monthly Amortization	Balance
82	Total - 2020 Reg Asset Balance		
83	Dec-19		\$26,661,027
84	Jan-20	2,221,752	24,439,275
85	Feb-20	2,221,752	22,217,523
86	Mar-20	2,221,752	19,995,770
87	Apr-20	2,221,752	17,774,018
88	May-20	2,221,752	15,552,266
89	Jun-20	2,221,752	13,330,514
90	Jul-20	2,221,752	11,108,761
91	Aug-20	2,221,752	8,887,009
92	Sep-20	2,221,752	6,665,257
93	Oct-20	2,221,752	4,443,505
94	Nov-20	2,221,752	2,221,752
95	Dec-20	2,221,752	(0)
96	13-Mo Average		13,330,514

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 101

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 102

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 103

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 104

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 105

This adjustment does not occur in 2020

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2020

PSCo Gas Rate Case 2020 Test Year
Schedule 106

This adjustment does not occur in 2020