

Line #	Live Model Tab Name / External File Name	Schedule Name	Schedule #
1	<u>PSC G 001 Rev Req GRSA</u>	Calculation of Revenue Requirement Increase/(Decrease)	Schedule 1
2	<u>PSC G 002 Cap Str WACC</u>	Gas Department Cost of Capital	Schedule 2
3	<u>PSC G 004 RevReq</u>	Calculation of Total Revenue Requirement	Schedule RevReq
4	<u>PSC G 100 RB</u>	Rate Base - Gas Department	Schedule 3
5	<u>PSC G 101 RB Adjust</u>	Gas Rate Base - Total Adjustments - Adjusted Total Utility - Intervenor Adjustments	Schedule 4
6	<u>PSC G 103 RB Adjust Detail</u>	Gas Rate Base - Details of Adjustments - Record type	Schedule 5
7	Intentionally Left Blank	Intentionally Left Blank	Schedule 6
8	<u>PSC G 112 MS</u>	Materials & Supplies Balances and Elimination of Capitalization	Schedule 7
9	Intentionally Left Blank	Intentionally Left Blank	Schedule 8
10	<u>PSC G 120 CWC</u>	Cash Working Capital - Rate Base Adjustments	Schedule 9
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12	<u>PSC G 122 CWC Cont</u>	Cash Working Capital - Calculations supporting Rate Base Adj - Factors	Schedule 11
13	<u>PSC G 130 Qualified Pension</u>	Return on Pension Asset	Schedule 12
14	<u>PSC G 140 CWIP Interest</u>	CWIP Interest Expense	Schedule 13
15	<u>PSC G 150 NOL</u>	Calculation of NOL Carryforward Deferred Tax	Schedule 14
16	<u>PSC G 160 Cust Deposit</u>	Customer Deposit Balance & Related Interest Expense	Schedule 15
17	Retiree Medical Liability_Sch 16_2016.xlsx	Retiree Medical Liability / Asset - FAS 106	Schedule 16
18	<u>PSC G 172 IS Labor</u>	Labor Adjustments	Schedule 17
19	Contractor Retentions_Schedule 18.xlsx	Contractor Retentions Eliminations	Schedule 18
20	Non Plant Taxes_2016.xlsx	Non-Plant ADIT, Deferred Tax and Schedule M items	Schedule 19
21	Other Data-FAS 112 Post Employment Benefits-EG.xlsx	FAS 112- Post Employment Benefits	Schedule 20
22	<u>PSC G 900 Adjmt JUR Alloc</u>	Jurisdictional Allocation Factors	Schedule 21
23	Intentionally Left Blank	Intentionally Left Blank	Schedule 22
24	<u>PSC G 203 IS OM Index</u>	Labor Escalation	Schedule 23
25	<u>PSC G 200 IS</u>	Net Operating Earnings - Gas Department	Schedule 24
26	<u>PSC G 201 IS Adjust</u>	Net Operating Earnings - Intervenor Adjustments Column	Schedule 25
27	<u>PSC G 202 IS Adjust Detail</u>	Net Operating Earnings - Details of Adjustments - Record type	Schedule 26
28	<u>PSC G 300 Payroll Tax</u>	Payroll Taxes on Adjustments	Schedule 27
29	Intentionally Left Blank	Intentionally Left Blank	Schedule 28
30	Intentionally Left Blank	Intentionally Left Blank	Schedule 29
31	Intentionally Left Blank	Intentionally Left Blank	Schedule 30
32	<u>PSC G 170 Jur Factors</u>	Workpaper for Live model functionality - JUR Allocations	WP - LM1
33	Intentionally Left Blank	Intentionally Left Blank	WP - LM2
34	<u>PSC G 903 Rider</u>	NOL Workpaper - Calculates Taxable Income PSIA	WP - LM3

Line #	Live Model Tab Name / External File Name	Schedule Name	Schedule #
35	Other Data-Rate Base Non-Integration-EGT.xlsx	Customer Advances for Construction	Schedule 31
36	Intentionally Left Blank	Intentionally Left Blank	Schedule 32
37	Other Data-Reclass Assets Smart Grid City_Schedule 33.xlsx	Smart Grid City - Direct Assignments	Schedule 33
38	Intentionally Left Blank	Intentionally Left Blank	Schedule 34
39	Intentionally Left Blank	Intentionally Left Blank	Schedule 35
40	Intentionally Left Blank	Intentionally Left Blank	Schedule 36
41	Intentionally Left Blank	Intentionally Left Blank	Schedule 37
42	Other Data-Non Qualified Pension_2016 to 2021.xlsx	Non-Qualified Pension	Schedule 38
43	Intentionally Left Blank	Intentionally Left Blank	Schedule 39
44	Other Data-Base Revenue-EGT.xlsx	Gas Sales and Transport Service Revenue Summary	Schedule 40
45	Intentionally Left Blank	Intentionally Left Blank	Schedule 41
46	Other Data-Adjust Charges for Rendering Services-G.xlsx	Charges for Rendering Service Adjustments	Schedule 42
47	Other Data-Base Revenue-EGT.xlsx	Other Revenues	Schedule 43
48	Intentionally Left Blank	Intentionally Left Blank	Schedule 44
49	Intentionally Left Blank	Intentionally Left Blank	Schedule 45
50	Schedule 46 PSIA_2018.xlsx	Pipeline System Integrity Adjustment	Schedule 46
51	Other Data-Eliminate Aviation Expense-EG.xlsx	Aviation Expense Elimination	Schedule 47
52	Other Data-Eliminate Discretionary Pay-EGT.xlsx	Discretionary Incentive Pay Elimination	Schedule 48
53	Sch 49 Food and Beverage GAS.xlsx	Food and Beverage Employee Expenses	Schedule 49
54	Other Data-Eliminate FAS88-EGT Schedule 50.xlsx	FAS 88 Non-Qualified Settlement Expense	Schedule 50
55	Other Data-Adjust Pension and Benefits-EGT.xlsx	Pension and Benefit Adjustment	Schedule 51
56	Other Data-Gain on Sale of Asset.xlsx	Gain on Sale of Other Property - Elimination	Schedule 52
57	Other Data-Enterprise Security Services.xlsx	Enterprise Security Services Adjustment	Schedule 53
58	Other Data-Captive Insurance Dividend.xlsx	Captive Insurance Dividend	Schedule 54
59	Schedule 55 Depreciation Annualization_2016.xlsx	Depreciation Annualization	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	Schedule 58 AFUDC Annualization_2016.xlsx	Annualize AFUDC Adjustment	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	Other Data-Cap AIP at 15.xlsx	Cap AIP at 15%	Schedule 65
70	Intentionally Left Blank	Intentionally Left Blank	Schedule 66
71	Intentionally Left Blank	Intentionally Left Blank	Schedule 67
72	Intentionally Left Blank	Intentionally Left Blank	Schedule 68
73	Intentionally Left Blank	Intentionally Left Blank	Schedule 69

Line #	Live Model Tab Name / External File Name	Schedule Name	Schedule #
74	Intentionally Left Blank	Intentionally Left Blank	Schedule 70
75	Intentionally Left Blank	Intentionally Left Blank	Schedule 71
76	Other Data-Recoverable Advertising Expense Adjustment.xlsx	Non-Recoverable Advertising Adjustment	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	Other Data-Regulatory Fee Adjustment.xlsx	Regulatory Fee Adjustment	Schedule 79
84	Intentionally Left Blank	Intentionally Left Blank	Schedule 80
85	Other Data-Income Statement Base Non Integration_Rate Case-EG.xlsx	Amortization of Environmental Cleanup Costs - Boulder Site	Schedule 81
86	Intentionally Left Blank	Intentionally Left Blank	Schedule 82
87	Other Data-Eliminate Front Range Pipeline Lease Payments-G.xlsx	Eliminate Front Range Pipeline Costs	Schedule 83
88	Other Data-Reclass EEI costs from Common to Electric	Reclass EEI costs from Common to Electric	Schedule 84
89	Intentionally Left Blank	Intentionally Left Blank	Schedule 85
90	Other Data-Adjust Emergency Response 2.0 Expense-G2.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	Intentionally Left Blank	This adjustment does not occur in HTY	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	Intentionally Left Blank	This adjustment does not occur in HTY	Schedule 93
98	Other Data-Eliminate expense for nonregulated products and services.xlsx	Eliminate expense for nonregulated products and services	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	Intentionally Left Blank	This adjustment does not occur in HTY	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	Other Data-Active Healthcare IBNR.xlsx	Adjust Active Healthcare IBNR	Schedule 101
106	Other Data-Remove PSIA Revenue in Base-G.xlsx	Remove PSIA Revenue in Base	Schedule 102
107	Other Data-Customer Count Annualization.xlsx	Customer Annualization	Schedule 103
108	Other Data-Adjust Emergency Response Expense-G.xlsx	Adjust Emergency Response Expense	Schedule 104
109	Other Data-Eliminate TIMP Amortization-G.xlsx	2010 TIMP Amortization Expense	Schedule 105
110	Other Data-Accounting Reclassifications.xlsx	Accounting Reclassification	Schedule 106

Public Service Company of Colorado
Calculation of Revenue Requirement Increase/(Decrease)
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 1

Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3	<u>Revenue Deficiency:</u>	
4	Rate Base	1,562,614,839
5	Return on Rate Base	7.58%
6	Required Earnings	118,446,205
7		
8	Net Operating Earnings	76,557,136
9		
10	Earnings Deficiency	41,889,069
11		
12	Factor to Gross	1.61315
13	Revenue Deficiency (Gross)	67,573,368
14		
15		
16	<u>GRSA Calculation</u>	
17	Retail Rate Revenue	452,267,462
18	Less: 2015 Rate Case GRSA 17.12%	64,445,816
19	Less: Discounted Gas Transportation Revenue	10,907,199
20	Add: Gas Affordability Program Revenues	<u>3,010,920</u>
21		
22	Rider Applicable Revenue	379,925,367
23		
24	Rider	17.79%
25		
26	<u>Earned Return on Equity:</u>	
27	Earned Return on Rate Base	4.90%
28	Weighted Cost of Long Term Debt	1.97%
29	Difference	2.93%
30	Ratio of Common Equity	56.06%
31	Earned Return on Equity	5.23%

Public Service Company of Colorado
Gas Department Cost of Capital
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 2

Line No.	Financial Category	Ratio
1	Ratio of Long Term Debt	43.94%
2	Cost of Long Term Debt	4.48%
3	Weighted Average Cost of Long Term Debt	1.97%
4	Ratio of Common Equity	56.06%
5	Return on Equity (ROE)	10.00%
6	Weighted Average Cost of Common Equity	5.61%
7	Labor Capitalization Factor	26.36%
8	Section 199 Deduction Rate	9.00%
9	IRS Proration Factor	-
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	43.94%
17	Cost of Long Term Debt	4.48%
18	Weighted Average Cost of Long Term Debt	1.97%
19		
20	Ratio of Common Equity	56.06%
21	Return on Equity (ROE)	10.00%
22	Weighted Average Cost of Common Equity	5.61%
23		
24	Return on Rate Base (RORB)	7.58%
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	

Description	(1) Pro Forma		Adjusted Capital	Ratio
	Per Books	Adjustments		
Long Term Debt	4,100,000,000	7,200,000	4,107,200,000	43.94%
Common Equity	5,269,455,076	(28,580,450)	5,240,874,626	56.06%
Total	9,369,455,076	(21,380,450)	9,348,074,626	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	(18,332,442)
(3) Subsidiary Retained Earnings	
(4) Net Non-Utility Plant	(33,046,520)
(5) Other Investments at Cost	(1,687)
(6) Other Funds	(200,088)
(7) Other Comprehensive Income	23,000,287

Total Common Equity Adjustments	(28,580,450)
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Public Service Company of Colorado PSCo Gas Rate Case 2016 Test Year
Calculation of Total Revenue Requirement Schedule RevReq
12 Months Ended December 31, 2016

Line No.	Utility	PSC CPUC
1	PSCO Gas	
2		
3		
4	Rate Base	1,562,614,839
5	Return on Rate Base	7.58%
6	Earnings on Rate Base	118,446,205
7		
8	Interest Expense	30,783,512
9		
10	Total Additions/Deductions (Schedule M)	(71,171,758)
11		
12	State Taxable Income	16,490,934
13	State Income Tax Rate	4.63%
14	State Income Tax Expense	763,530
15		
16	Federal Taxable Income	15,727,404
17	Federal Income Tax Rate	35.00%
18	Federal Income Tax Expense	5,504,591
19		
20	Total Deferred Income Taxes	25,152,275
21	Tax Credits	470,137
22	ITC	(514,075)
23	Total Tax before Gross up	31,376,458
24	Tax Gross-up Factor	1.613150
25	Total Taxes	50,614,946
26		
27	Operations and Maintenance Expenses	216,346,471
28	Taxes Other Than Income	40,210,583
29	Depreciation and Amortization Expense	103,274,989
30	Total Gain/Loss	(26,629)
31	AFUDC Addition	4,985,751
32	Total Net Operating Earnings Including AFUDC	354,819,664
33		
34	Revenue Credit	
35		
36	Total Revenue Requirements	523,880,814
37		
38	Base Revenue	456,307,446
39	Revenue Deficiency	67,573,368
40		
41	<i>Revenue Deficiency IS Method</i>	<i>67,573,368</i>
42	<i>Check</i>	

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	1,068,032		1,068,032	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	28	1,068,004
2	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	39,486,499		39,486,499	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,034	39,485,465
3	Plant in Service	Intangible Plant		Sub-Total Intangible Plant	40,554,531		40,554,531				0		1,062	40,553,469
4														
5	Plant in Service	Gas Manufactured Plant	325400-Natrl Prod Land Rights	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
6	Plant in Service	Gas Manufactured Plant	327000-Natrl Prod Compr Sta Str	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
7	Plant in Service	Gas Manufactured Plant	328000-Natrl Prod M & R Sta Str	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
8	Plant in Service	Gas Manufactured Plant	329000-Natrl Prod Other Structure	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
9	Plant in Service	Gas Manufactured Plant	332000G-Natrl Gs Prod Field L	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
10	Plant in Service	Gas Manufactured Plant	333000G-Natrl Gs Prod Comp St	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
11	Plant in Service	Gas Manufactured Plant	334000G-Natrl Gs Prod M & R S	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
12	Plant in Service	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant										
13														
14	Plant in Service	Gas Production and Gathering Plant	325400-Natrl Prod Land Rights	P&GDMD	99,049		99,049	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	99,049
15	Plant in Service	Gas Production and Gathering Plant	327000-Natrl Prod Compr Sta Str	P&GDMD	16,804		16,804	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	16,804
16	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	102,512		102,512	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	102,512
17	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	8,799		8,799	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	8,799
18	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,575,804		3,575,804	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	8	3,575,796
19	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	304,845		304,845	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	304,845
20	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	937,979		937,979	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	937,977
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath	5,045,793		5,045,793				0		11	5,045,782
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%	0	49,449
24	Plant in Service	Gas Products Extraction Plant	341000G-Gs Prod Extract Str &	PEDMD	450,221		450,221	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	450,220
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,278,798		7,278,798	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	16	7,278,782
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	206,316		206,316	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	206,315
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	452,870		452,870	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	452,869
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	84,346		84,346	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	84,346
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Products Extraction	8,522,000		8,522,000				0		19	8,521,981
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%	11	985,089
32	Plant in Service	Gas Underground Storage Plant	351000-UG Storage Str & Improve	USDMD	1,469,734		1,469,734	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	17	1,469,718
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%	5	436,726
34	Plant in Service	Gas Underground Storage Plant	352103-UG Stor Lhld & Rts-Roundup	USDMD	251,496		251,496	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	3	251,493
35	Plant in Service	Gas Underground Storage Plant	352200-UG Storage Reservoirs	USDMD	10,234,390		10,234,390	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	116	10,234,273
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,441		133,441	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	2	133,439
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,079,838		4,079,838	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	46	4,079,792
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	9,633,878		9,633,878	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	109	9,633,769
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	722,467		722,467	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	8	722,459
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,051,086		4,051,086	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	46	4,051,040
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	59,562		59,562	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	59,561
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%	5	441,779
43	Plant in Service	Gas Underground Storage Plant	363200-Other Stor Vaporizing E	USDMD	384,775		384,775	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	4	384,770
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Underground Stora	32,884,282		32,884,282				0		373	32,883,909
45														
46	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,894		9,174,894	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	104	9,174,790
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underground Storage Ba	9,174,894		9,174,894				0		104	9,174,790
48														
49	Plant in Service	Gas Transmission Plant	365100-Tran Land Owned in Fee	TRDMD	4,173,324		4,173,324	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	476	4,172,848
50	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	34,819,685		34,819,685	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	3,971	34,815,713
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	21,403,224		21,403,224	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	2,441	21,400,783

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
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,518,693		1,518,693	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	173	1,518,519
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	605,248,114	(280,685,385)	324,562,728	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	37,019	324,525,710
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	131,231,802		131,231,802	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	14,968	131,216,834
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	77,899,310		77,899,310	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	8,885	77,890,425
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,981,426		1,981,426	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	226	1,981,200
57	Plant in Service	Gas Transmission Plant	Sub-Total Gas Transmission Plant		878,275,577	(280,685,385)	597,590,192				0		68,159	597,522,032
58														
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	485,879		485,879	PSC CPUC	PSC FERC	PSC CPUC		100.00%		485,879
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	16,790,083		16,790,083	PSC CPUC	PSC FERC	PSC CPUC		100.00%		16,790,083
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	5,249,658		5,249,658	PSC CPUC	PSC FERC	PSC CPUC		100.00%		5,249,658
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	5,822,526		5,822,526	PSC CPUC	PSC FERC	PSC CPUC		100.00%		5,822,526
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	493,325,927	(289,594,224)	203,731,704	PSC CPUC	PSC FERC	PSC CPUC		100.00%		203,731,704
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	634,868,395	(62,130,921)	572,737,474	PSC CPUC	PSC FERC	PSC CPUC		100.00%		572,737,474
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	8,075,158		8,075,158	PSC CPUC	PSC FERC	PSC CPUC		100.00%		8,075,158
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	29,275,652		29,275,652	PSC CPUC	PSC FERC	PSC CPUC		100.00%		29,275,652
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	7,054,548		7,054,548	PSC CPUC	PSC FERC	PSC CPUC		100.00%		7,054,548
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	206,020		206,020	PSC CPUC	PSC FERC	PSC CPUC		100.00%		206,020
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	79,437,603		79,437,603	PSC CPUC	PSC FERC	PSC CPUC		100.00%		79,437,603
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	598,746,421		598,746,421	PSC CPUC	PSC FERC	PSC CPUC		100.00%		598,746,421
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	229,184,491		229,184,491	PSC CPUC	PSC FERC	PSC CPUC		100.00%		229,184,491
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	84,433		84,433	PSC CPUC	PSC FERC	PSC CPUC		100.00%		84,433
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	99,796,961		99,796,961	PSC CPUC	PSC FERC	PSC CPUC		100.00%		99,796,961
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	52,808,371		52,808,371	PSC CPUC	PSC FERC	PSC CPUC		100.00%		52,808,371
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	308		308	PSC CPUC	PSC FERC	PSC CPUC		100.00%		308
77	Plant in Service	Gas Distribution Plant	Sub-Total Gas Distribution Plant		2,326,955,748	(351,725,145)	1,975,230,604							1,975,230,604
78														
79	Plant in Service	General Plant	302000-Intg Franchises & Consent	PIS-SUBT				PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
80	Plant in Service	General Plant	370000G-Gs Tran Communication	PIS-SUBT				PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
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%	5	191,333
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	1,047,311		1,047,311	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	27	1,047,283
84	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	1,230,040		1,230,040	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	32	1,230,008
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%	11	432,558
86	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,689,240		2,689,240	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	70	2,689,170
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	26,181		26,181	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1	26,180
88	Plant in Service	General Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT				PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
89	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	12,600,567		12,600,567	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	330	12,600,237
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	531,638		531,638	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	14	531,624
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	8,083,433		8,083,433	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	212	8,083,222
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	345,935		345,935	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	9	345,926
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	2,865,340		2,865,340	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	75	2,865,265
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	21,956,940		21,956,940	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	575	21,956,365
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	882,876		882,876	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	23	882,853
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	4,358,192		4,358,192	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	114	4,358,078
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	10,383,522		10,383,522	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	272	10,383,250
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	3,687,295		3,687,295	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	97	3,687,199
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	25,843,849		25,843,849	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	676	25,843,173
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	507,639		507,639	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	13	507,626
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	5,830		5,830	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	0	5,830
102	Plant in Service	General Plant	Sub-Total General Plant		97,678,269		97,678,269				0		2,557	97,675,712

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC
103														
104	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	962,898		962,898	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	25	962,873
105	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	72,578,367	(0)	72,578,367	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	1,900	72,576,467
106	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	10,333,798		10,333,798	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	270	10,333,528
107	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	20,567,264		20,567,264	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	538	20,566,726
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%	45	1,719,126
109	Plant in Service	Common Plant	390000-Genl Structures & Improv	PIS-SUBT	20,533,101		20,533,101	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	537	20,532,563
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	23,313,498		23,313,498	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	610	23,312,888
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%	16	605,401
112	Plant in Service	Common Plant	390008-Genl Str & Imp-Partitions	PIS-SUBT	240,312		240,312	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	6	240,305
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%	115	4,379,360
114	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	12,604,307		12,604,307	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	330	12,603,977
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	30,907,256		30,907,256	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	809	30,906,447
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	254,691		254,691	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	7	254,685
117	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT				PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%		
118	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	224,888		224,888	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	6	224,882
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	3,718,446		3,718,446	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	97	3,718,349
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	547,278		547,278	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	14	547,264
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,017,461		1,017,461	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	27	1,017,434
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	67,175		67,175	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	2	67,173
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	366,485		366,485	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	10	366,475
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	228,767		228,767	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	6	228,761
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	2,934,568		2,934,568	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	77	2,934,491
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	114,542		114,542	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	3	114,539
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,082,324		1,082,324	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	28	1,082,296
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	7,434,522	(118,491)	7,316,031	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	192	7,315,840
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	277,453		277,453	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	7	277,446
131	Plant in Service	Common Plant	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
132	Plant in Service	Common Plant		Sub-Total Common Plant	217,015,528	(118,491)	216,897,037				0		5,678	216,891,360
133														
134	Plant in Service			Sub-Total Plant in Service	<u>3,616,106,621</u>	<u>(632,529,021)</u>	<u>2,983,577,600</u>				0	113	<u>77,962</u>	<u>2,983,499,638</u>
135														
136	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(24,046,605)		(24,046,605)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(629)	(24,045,975)
137	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plant	(24,046,605)		(24,046,605)				0		(629)	(24,045,975)
138														
139	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,389,164)		(4,389,164)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(10)	(4,389,154)
140	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath	(4,389,164)		(4,389,164)				0		(10)	(4,389,154)
141														
142	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(3,598,674)		(3,598,674)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(8)	(3,598,666)
143	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Products Extraction	(3,598,674)		(3,598,674)				0		(8)	(3,598,666)
144														
145	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(16,857,157)		(16,857,157)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(191)	(16,856,966)
146	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Underground Storag	(16,857,157)		(16,857,157)				0		(191)	(16,856,966)
147														
148	Reserve for Depr and Amort	Underground Storage Base Gas	108-Accumulated provision	USDMD	42,445		42,445	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	42,445
149	Reserve for Depr and Amort	Underground Storage Base Gas		Sub-Total Underground Storage Ba	42,445		42,445				0		0	42,445
150														
151	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(146,646,252)	26,703,134	(119,943,118)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(13,680)	(119,929,438)
152	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(146,646,252)	26,703,134	(119,943,118)				0		(13,680)	(119,929,438)
153														

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
154	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(791,863,299)	13,042,327	(778,820,972)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(778,820,972)
155	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(791,863,299)	13,042,327	(778,820,972)							(778,820,972)
156														
157	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(34,704,389)	(120,736)	(34,825,124)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(912)	(34,824,213)
158	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(34,704,389)	(120,736)	(34,825,124)				0		(912)	(34,824,213)
159														
160	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(124,414,452)	95,698	(124,318,753)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(3,254)	(124,315,499)
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	(124,414,452)	95,698	(124,318,753)				0		(3,254)	(124,315,499)
163														
164	Reserve for Depr and Amort			Sub-Total Reserve for Depr and Am	(1,146,477,547)	39,720,424	(1,106,757,123)				0	10	(18,684)	(1,106,738,439)
165														
166	Net Plant in Service:													
167	Net Gas Production and Gathering				656,629		656,629						1	656,627
168	Net Gas Products Extraction Plant				4,923,326		4,923,326						11	4,923,315
169	Net Gas Underground Storage Plant				16,027,125		16,027,125						182	16,026,943
170	Net Underground Storage Base Gas				9,217,339		9,217,339						105	9,217,234
171	Net Gas Transmission Plant				731,629,325	(253,982,251)	477,647,074						54,479	477,592,595
172	Net Gas Distribution Plant				1,535,092,449	(338,682,818)	1,196,409,631							1,196,409,631
173	Net General Plant				62,973,881	(120,736)	62,853,145						1,645	62,851,500
174	Net Gas Common and Intangible Pl				109,109,002	(22,792)	109,086,209						2,855	109,083,354
175	Total Net Plant in Service				2,469,629,074	(592,808,597)	1,876,820,477						59,278	1,876,761,199
176														
177	Plant in Service: HFU	Gas Transmission Operations	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
178	Plant in Service: HFU	Gas Transmission Operations		Sub-Total Gas Transmission Operat										
179														
180	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALLOC	3,098,769		3,098,769	TRALLOC	PSC FERC	PSC CPUC	0.04%	99.96%	1,264	3,097,505
181	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Transmission Plant	3,098,769		3,098,769				0		1,264	3,097,505
182														
183	Plant in Service: HFU	Gas Distribution Plant	105000-Held for Future Us	PSC CPUC	319,247		319,247	PSC CPUC	PSC FERC	PSC CPUC		100.00%		319,247
184	Plant in Service: HFU	Gas Distribution Plant		Sub-Total Gas Distribution Plant	319,247		319,247							319,247
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 Service: HFU	3,418,016	-	3,418,016				0	4	1,264	3,416,752
190														
191	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	1,759,149		1,759,149	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	46	1,759,103
192	CWIP	Intangible Plant	CWIPRET-Contractor Retentions	PIS-SUBT		(3,441)	(3,441)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(3,441)
193	CWIP	Intangible Plant		Sub-Total Intangible Plant	1,759,149	(3,441)	1,755,708				0		46	1,755,662
194														
195	CWIP	Gas Production and Gathering Plant	107-CWIP	P&GDMD	6,488		6,488	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	6,487
196	CWIP	Gas Production and Gathering Plant	CWIPRET-Contractor Retentions	P&GDMD		(13)	(13)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(13)
197	CWIP	Gas Production and Gathering Plant		Sub-Total Gas Production and Gath	6,488	(13)	6,475				0		0	6,475
198														
199	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	111,323		111,323	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	111,323
200	CWIP	Gas Products Extraction Plant	CWIPRET-Contractor Retentions	PEDMD		(218)	(218)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(218)
201	CWIP	Gas Products Extraction Plant		Sub-Total Gas Products Extraction	111,323	(218)	111,105				0		0	111,105
202														
203	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	270,175		270,175	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	3	270,172
204	CWIP	Gas Underground Storage Plant	CWIPRET-Contractor Retentions	USDMD		(528)	(528)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(528)

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
205	CWIP	Gas Underground Storage Plant		Sub-Total Gas Underground Storage	270,175	(528)	269,647				0		3	269,644
206														
207	CWIP	Underground Storage Base Gas	107-CWIP	USDMD	14,832		14,832	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	14,832
208	CWIP	Underground Storage Base Gas	CWIPRET-Contractor Retentions	USDMD		(29)	(29)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(29)
209	CWIP	Underground Storage Base Gas		Sub-Total Underground Storage Ba	14,832	(29)	14,803				0		0	14,803
210														
211	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	20,442,075		20,442,075	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	2,332	20,439,744
212	CWIP	Gas Transmission Plant	CWIPRET-Contractor Retentions	TRDMD		(39,985)	(39,985)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(5)	(39,981)
213	CWIP	Gas Transmission Plant		Sub-Total Gas Transmission Plant	20,442,075	(39,985)	20,402,090				0		2,327	20,399,763
214														
215	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	56,533,384		56,533,384	PSC CPUC	PSC FERC	PSC CPUC		100.00%		56,533,384
216	CWIP	Gas Distribution Plant	CWIPRET-Contractor Retentions	PSC CPUC		(110,581)	(110,581)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(110,581)
217	CWIP	Gas Distribution Plant		Sub-Total Gas Distribution Plant	56,533,384	(110,581)	56,422,803							56,422,803
218														
219	CWIP	General Plant	107-CWIP	PIS-SUBT	8,971,168		8,971,168	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	235	8,970,933
220	CWIP	General Plant	CWIPRET-Contractor Retentions	PIS-SUBT		(17,548)	(17,548)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(17,547)
221	CWIP	General Plant		Sub-Total General Plant	8,971,168	(17,548)	8,953,620				0		234	8,953,385
222														
223	CWIP	Common Plant	107-CWIP	PIS-SUBT	36,709,894	(1,512,993)	35,196,901	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	921	35,195,980
224	CWIP	Common Plant	CWIPRET-Contractor Retentions	PIS-SUBT		(71,806)	(71,806)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(2)	(71,804)
225	CWIP	Common Plant	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
226	CWIP	Common Plant		Sub-Total Common Plant	36,709,894	(1,584,799)	35,125,095				0		919	35,124,176
227														
228	CWIP			Sub-Total CWIP	124,818,489	(1,757,142)	123,061,346				0	19	3,530	123,057,816
229														
230	Total Gas Construction Work in Progre				124,818,489	(1,757,142)	123,061,346						3,530	123,057,816
231														
232	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Su	PIS-SUBT	8,561,350		8,561,350	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	224	8,561,126
233	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT	(119,213)		(119,213)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(3)	(119,210)
234	Materials and Supplies	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
235	Materials and Supplies	Other Rate Base		Sub-Total Other Rate Base	8,442,136		8,442,136				0		221	8,441,916
236														
237	Materials and Supplies			Sub-Total Materials and Supplies	8,442,136	-	8,442,136				0	3	221	8,441,916
238														
239	Materials and Supplies Capitalized					(2,225,347)	(2,225,347)						(58)	(2,225,289)
240	Total Gas Materials and Supplies				8,442,136	(2,225,347)	6,216,789						163	6,216,627
241														
242	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC	57,314,300	(57,314,300)		PSC CPUC	PSC FERC	PSC CPUC		100.00%		
243	Fuel Inventory	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
244	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	57,314,300	(57,314,300)								
245														
246	Fuel Inventory			Sub-Total Fuel Inventory	57,314,300	(57,314,300)	-					2	-	-
247														
248	Cash Working Capital					(35,158,932)	(35,158,932)						(2,371)	(35,095,651)
249														
250	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	50,676,465		50,676,465	PSC CPUC	PSC FERC	PSC CPUC		100.00%		50,676,465
251	Prepaid Assets	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
252	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	50,676,465		50,676,465							50,676,465
253														
254	Prepaid Assets			Sub-Total Prepaid Assets	50,676,465	-	50,676,465					2	-	50,676,465
255														

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
256	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	97,615		97,615	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	3	97,613
257	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT	(5,178,626)		(5,178,626)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(136)	(5,178,491)
258	ADIT	Intangible Plant		Sub-Total Intangible Plant	(5,081,011)		(5,081,011)				0		(133)	(5,080,878)
259														
260	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC	0		0	PSC CPUC	PSC FERC	PSC CPUC		100.00%		0
261	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	PSC CPUC	(0)		(0)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(0)
262	ADIT	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	(0)		(0)							(0)
263														
264	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	1,968		1,968	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	1,968
265	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD	(115,028)		(115,028)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(0)	(115,028)
266	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	(113,061)		(113,061)				0		(0)	(113,060)
267														
268	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	57,305		57,305	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	0	57,305
269	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD	(1,565,642)		(1,565,642)	PEDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(3)	(1,565,638)
270	ADIT	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(1,508,337)		(1,508,337)				0		(3)	(1,508,334)
271														
272	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	109,432		109,432	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	1	109,431
273	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,002,281)		(4,002,281)	USDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(45)	(4,002,236)
274	ADIT	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(3,892,849)		(3,892,849)				0		(44)	(3,892,805)
275														
276	ADIT	Gas Transmission Plant	190-ADIT	TRALOC	173		173	TRALOC	PSC FERC	PSC CPUC	0.04%	99.96%	0	173
277	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	7,975,248		7,975,248	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	910	7,974,338
278	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALOC	(251,638)		(251,638)	TRALOC	PSC FERC	PSC CPUC	0.04%	99.96%	(103)	(251,535)
279	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(200,839,137)	66,811,447	(134,027,690)	TRDMD	PSC FERC	PSC CPUC	0.01%	99.99%	(15,287)	(134,012,403)
280	ADIT	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(193,115,354)	66,811,447	(126,303,907)				0		(14,480)	(126,289,427)
281														
282	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	104,849,178		104,849,178	PSC CPUC	PSC FERC	PSC CPUC		100.00%		104,849,178
283	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(504,767,480)	76,941,285	(427,826,195)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(427,826,195)
284	ADIT	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(399,918,302)	76,941,285	(322,977,017)							(322,977,017)
285														
286	ADIT	General Plant	190-ADIT	PIS-SUBT	754,464		754,464	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	20	754,444
287	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(21,754,149)		(21,754,149)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(569)	(21,753,579)
288	ADIT	General Plant		Sub-Total General Plant	(20,999,685)		(20,999,685)				0		(550)	(20,999,135)
289														
290	ADIT	Common Plant	190-ADIT	PIS-SUBT	330,709		330,709	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	9	330,700
291	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(14,637,335)	(7,361)	(14,644,695)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(383)	(14,644,312)
292	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(7,271,505)		(7,271,505)	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	(190)	(7,271,315)
293	ADIT	Common Plant		Sub-Total Common Plant	(21,578,131)	(7,361)	(21,585,492)				0		(565)	(21,584,927)
294														
295	ADIT	Non-Plant Tax	190-ADIT	LABOR	4,053,199		4,053,199	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	256	4,052,944
296	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	43,473,521	(38,220,964)	5,252,556	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	166	5,252,390
297	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	3,633,960		3,633,960	PSC CPUC	PSC FERC	PSC CPUC		100.00%		3,633,960
298	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%		
299	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	159,888		159,888	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	10	159,878
300	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD	(371,420)		(371,420)	P&GDMD	PSC FERC	PSC CPUC	0.00%	100.00%	(1)	(371,419)
301	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(36,946,170)	36,220,891	(725,278)	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	(23)	(725,255)
302	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	(1,678,371)	13,681,277	12,002,905				0		408	12,002,498
303														
304	ADIT			Sub-Total ADIT	(647,885,101)	157,426,649	(490,458,452)				0	28	(15,367)	(490,443,085)
305														
306	Interest on CWIP ADIT					(764,190)	(764,190)						(24)	(764,166)

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
307														
308	Total Accumulated Deferred Income Tax				(647,885,101)	156,662,459	(491,222,642)						(15,391)	(491,207,251)
309	Accumulated Deferred Income Tax: NC					80,277,720	80,277,720							74,429,706
310	Total Accumulated Deferred Income Tax				(647,885,101)	236,940,179	(410,944,922)						(15,391)	(416,777,545)
311														
312	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PSC CPUC	(51,132,436)		(51,132,436)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(51,132,436)
313	Customer Advances for Construction	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
314	Customer Advances for Construction	Other Rate Base		Sub-Total Other Rate Base	(51,132,436)		(51,132,436)							(51,132,436)
315														
316	Customer Advances for Construction			Sub-Total Customer Advances for Construction	(51,132,436)	-	(51,132,436)					2	-	(51,132,436)
317														
318	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(5,979,369)		(5,979,369)	PSC CPUC	PSC FERC	PSC CPUC		100.00%		(5,979,369)
319	Customer Deposits	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
320	Customer Deposits	Other Rate Base		Sub-Total Other Rate Base	(5,979,369)		(5,979,369)							(5,979,369)
321														
322	Customer Deposits			Sub-Total Customer Deposits	(5,979,369)	-	(5,979,369)					2	-	(5,979,369)
323														
324	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(1,079,546)		(1,079,546)	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	(68)	(1,079,478)
325	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	4,982,107		4,982,107	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	314	4,981,792
326	Regulatory Liability	Other Rate Base	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
327	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	3,902,561		3,902,561					0	246	3,902,314
328														
329	Regulatory Liability			Sub-Total Regulatory Liability	3,902,561	-	3,902,561					0	3	246
330														
331	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balance	PSC CPUC	7,568,667		7,568,667	PSC CPUC	PSC FERC	PSC CPUC		100.00%		7,568,667
332	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	7,568,667		7,568,667							7,568,667
333														
334	Regulatory Assets	This line is intentionally blank	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
335	Regulatory Assets	This line is intentionally blank		Sub-Total This line is intentionally blank										
336														
337	Regulatory Assets			Sub-Total Regulatory Assets	7,568,667	-	7,568,667					2	-	7,568,667
338														
339		This line is intentionally blank	This line is intentionally blank	PSC CPUC				PSC CPUC	PSC FERC	PSC CPUC		100.00%		
340	Rate Base	This line is intentionally blank		Sub-Total This line is intentionally blank										
341														
342	Rate Base			Sub-Total Rate Base	-	-	-					1	-	-
343														
344	Net Original Cost Rate Base				2,020,772,801	(452,324,140)	1,568,448,662						46,719	1,562,614,839

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	1,068,032				1,068,032
2	Plant in Service	Intangible Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	39,486,499				39,486,499
3	Plant in Service	Intangible Plant		Sub-Total Intangible Plant	40,554,531				40,554,531
4									
5	Plant in Service	Gas Manufactured Plant	325400-Natrl Prod Land Rights	PSC CPUC					
6	Plant in Service	Gas Manufactured Plant	327000-Natrl Prod Compr Sta Str	PSC CPUC					
7	Plant in Service	Gas Manufactured Plant	328000-Natrl Prod M & R Sta Str	PSC CPUC					
8	Plant in Service	Gas Manufactured Plant	329000-Natrl Prod Other Structure	PSC CPUC					
9	Plant in Service	Gas Manufactured Plant	332000G-Natrl Gs Prod Field L	PSC CPUC					
10	Plant in Service	Gas Manufactured Plant	333000G-Natrl Gs Prod Comp St	PSC CPUC					
11	Plant in Service	Gas Manufactured Plant	334000G-Natrl Gs Prod M & R S	PSC CPUC					
12	Plant in Service	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant					
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	16,804				16,804
16	Plant in Service	Gas Production and Gathering Plant	328000-Natrl Prod M & R Sta Str	P&GDMD	102,512				102,512
17	Plant in Service	Gas Production and Gathering Plant	329000-Natrl Prod Other Structure	P&GDMD	8,799				8,799
18	Plant in Service	Gas Production and Gathering Plant	332000G-Natrl Gs Prod Field L	P&GDMD	3,575,804				3,575,804
19	Plant in Service	Gas Production and Gathering Plant	333000G-Natrl Gs Prod Comp St	P&GDMD	304,845				304,845
20	Plant in Service	Gas Production and Gathering Plant	334000G-Natrl Gs Prod M & R S	P&GDMD	937,979				937,979
21	Plant in Service	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	5,045,793				5,045,793
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	450,221				450,221
25	Plant in Service	Gas Products Extraction Plant	342000G-Gs Prod Extract & Ref	PEDMD	7,278,798				7,278,798
26	Plant in Service	Gas Products Extraction Plant	344000G-Gs Prod Extract Prodc	PEDMD	206,316				206,316
27	Plant in Service	Gas Products Extraction Plant	345000G-Gs Prod Extract Compr	PEDMD	452,870				452,870
28	Plant in Service	Gas Products Extraction Plant	346000G-Gs Prod Extr M & R St	PEDMD	84,346				84,346
29	Plant in Service	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	8,522,000				8,522,000
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	1,469,734				1,469,734
33	Plant in Service	Gas Underground Storage Plant	352100-UG Storage Leasehd & Rgts	USDMD	436,731				436,731
34	Plant in Service	Gas Underground Storage Plant	352103-UG Stor Lhld & Rts-Roundup	USDMD	251,496				251,496
35	Plant in Service	Gas Underground Storage Plant	352200-UG Storage Reservoirs	USDMD	10,234,390				10,234,390
36	Plant in Service	Gas Underground Storage Plant	352300-UG Storage Nonrecover Gas	USDMD	133,441				133,441
37	Plant in Service	Gas Underground Storage Plant	353000G-UG Storage Lines	USDMD	4,079,838				4,079,838
38	Plant in Service	Gas Underground Storage Plant	354000G-UG Storage Compress S	USDMD	9,633,878				9,633,878
39	Plant in Service	Gas Underground Storage Plant	355000G-UG Storage M & R Sta	USDMD	722,467				722,467
40	Plant in Service	Gas Underground Storage Plant	356000G-UG Storage Purificati	USDMD	4,051,086				4,051,086
41	Plant in Service	Gas Underground Storage Plant	357000G-UG Storage Other Equi	USDMD	59,562				59,562
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	384,775				384,775
44	Plant in Service	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	32,884,282				32,884,282
45									
46	Plant in Service	Underground Storage Base Gas	117100-Gas Stored-Base Gas	USDMD	9,174,894				9,174,894
47	Plant in Service	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	9,174,894				9,174,894
48									
49	Plant in Service	Gas Transmission Plant	365100-Tran Land Owned in Fee	TRDMD	4,173,324				4,173,324

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
50	Plant in Service	Gas Transmission Plant	365200-Transmission Land Rights	TRDMD	34,819,685				34,819,685
51	Plant in Service	Gas Transmission Plant	366000G-Gs Transmission Str &	TRDMD	21,403,224				21,403,224
52	Plant in Service	Gas Transmission Plant	366096-Gs Tran Other Structures	TRDMD	1,518,693				1,518,693
53	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	TRDMD	605,248,114	(280,685,385)		(280,685,385)	324,562,728
54	Plant in Service	Gas Transmission Plant	368000G-Gs Tran Compressor St	TRDMD	131,231,802				131,231,802
55	Plant in Service	Gas Transmission Plant	369000G-Gs Tran Meas & Reg St	TRDMD	77,899,310				77,899,310
56	Plant in Service	Gas Transmission Plant	370000G-Gs Tran Communication	TRDMD	1,981,426				1,981,426
57	Plant in Service	Gas Transmission Plant		Sub-Total Gas Transmission Plant	878,275,577	(280,685,385)		(280,685,385)	597,590,192
58									
59	Plant in Service	Gas Distribution Plant	374001-Dist Land Owned in Fee	PSC CPUC	485,879				485,879
60	Plant in Service	Gas Distribution Plant	374002-Distribution Land Right	PSC CPUC	16,790,083				16,790,083
61	Plant in Service	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	5,249,658				5,249,658
62	Plant in Service	Gas Distribution Plant	376000G-Gs Distribution Mains	PSC CPUC	5,822,526				5,822,526
63	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	PSC CPUC	493,325,927	(289,594,224)		(289,594,224)	203,731,704
64	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	PSC CPUC	634,868,395	(62,130,921)		(62,130,921)	572,737,474
65	Plant in Service	Gas Distribution Plant	377000-Dist Compressor Sta Equip	PSC CPUC	8,075,158				8,075,158
66	Plant in Service	Gas Distribution Plant	378000G-Dist Meas & Reg Sta Eq Ge	PSC CPUC	29,275,652				29,275,652
67	Plant in Service	Gas Distribution Plant	379000-Dist M & R Sta Eq City Gt	PSC CPUC	7,054,548				7,054,548
68	Plant in Service	Gas Distribution Plant	380000G-Distribution Services	PSC CPUC	206,020				206,020
69	Plant in Service	Gas Distribution Plant	380010-Distribution Service Stee	PSC CPUC	79,437,603				79,437,603
70	Plant in Service	Gas Distribution Plant	380020-Distribut Service Plasti	PSC CPUC	598,746,421				598,746,421
71	Plant in Service	Gas Distribution Plant	381000G-Distribution Meter	PSC CPUC	229,184,491				229,184,491
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	84,433				84,433
74	Plant in Service	Gas Distribution Plant	382000G-Dist Meter Installations	PSC CPUC	99,796,961				99,796,961
75	Plant in Service	Gas Distribution Plant	383000-Dist House Regulators	PSC CPUC	52,808,371				52,808,371
76	Plant in Service	Gas Distribution Plant	387000-Dist Other Equipment	PSC CPUC	308				308
77	Plant in Service	Gas Distribution Plant		Sub-Total Gas Distribution Plant	2,326,955,748	(351,725,145)		(351,725,145)	1,975,230,604
78									
79	Plant in Service	General Plant	302000-Intg Franchises & Consent	PIS-SUBT					
80	Plant in Service	General Plant	370000G-Gs Tran Communication	PIS-SUBT					
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	1,047,311				1,047,311
84	Plant in Service	General Plant	390007-Genl Str & Imp Lease Bld	PIS-SUBT	1,230,040				1,230,040
85	Plant in Service	General Plant	390060-Genl Str & Imp-Remodeling	PIS-SUBT	432,569				432,569
86	Plant in Service	General Plant	391000-General Office Furn & E	PIS-SUBT	2,689,240				2,689,240
87	Plant in Service	General Plant	391004-General Info Sys Computer	PIS-SUBT	26,181				26,181
88	Plant in Service	General Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT					
89	Plant in Service	General Plant	392000-General Transportation E	PIS-SUBT	12,600,567				12,600,567
90	Plant in Service	General Plant	392010-General Transp Eq Grp	PIS-SUBT	531,638				531,638
91	Plant in Service	General Plant	392020-General Transp Eq Grp 2	PIS-SUBT	8,083,433				8,083,433
92	Plant in Service	General Plant	392030-General Transp Eq Trailer	PIS-SUBT	345,935				345,935
93	Plant in Service	General Plant	392040-General Transp Eq Grp 4	PIS-SUBT	2,865,340				2,865,340
94	Plant in Service	General Plant	394000-General Tools & Shop Equi	PIS-SUBT	21,956,940				21,956,940
95	Plant in Service	General Plant	395000-General Laboratory Equi	PIS-SUBT	882,876				882,876
96	Plant in Service	General Plant	396000-General Power Operated E	PIS-SUBT	4,358,192				4,358,192
97	Plant in Service	General Plant	397000-General Communication E	PIS-SUBT	10,383,522				10,383,522
98	Plant in Service	General Plant	397010-General Comm Eq Two Wa	PIS-SUBT	3,687,295				3,687,295

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
99	Plant in Service	General Plant	397020-General Comm Eq AE	PIS-SUBT	25,843,849				25,843,849
100	Plant in Service	General Plant	397030-General Comm Eq EM	PIS-SUBT	507,639				507,639
101	Plant in Service	General Plant	398000-General Miscellaneous E	PIS-SUBT	5,830				5,830
102	Plant in Service	General Plant		Sub-Total General Plant	97,678,269				97,678,269
103									
104	Plant in Service	Common Plant	302000-Intg Franchises & Consent	PIS-SUBT	962,898				962,898
105	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	PIS-SUBT	72,578,367	(0)		(0)	72,578,367
106	Plant in Service	Common Plant	303005-Intg Misc Computr Soft 15y	PIS-SUBT	10,333,798				10,333,798
107	Plant in Service	Common Plant	303014-Intg CRS Computr Softwar	PIS-SUBT	20,567,264				20,567,264
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	20,533,101				20,533,101
110	Plant in Service	Common Plant	390006-Genl Str & Imp-Owned Bldg	PIS-SUBT	23,313,498				23,313,498
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	240,312				240,312
113	Plant in Service	Common Plant	390085-GS&I-1800 Leasehold Imp	PIS-SUBT	4,379,474				4,379,474
114	Plant in Service	Common Plant	391000-General Office Furn & E	PIS-SUBT	12,604,307				12,604,307
115	Plant in Service	Common Plant	391004-General Info Sys Computer	PIS-SUBT	30,907,256				30,907,256
116	Plant in Service	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	PIS-SUBT	254,691				254,691
117	Plant in Service	Common Plant	391007-Genl Office Equip-Leased	PIS-SUBT					
118	Plant in Service	Common Plant	391009-Genl Off Eq-Part Lease Fac	PIS-SUBT	224,888				224,888
119	Plant in Service	Common Plant	392000-General Transportation E	PIS-SUBT	3,718,446				3,718,446
120	Plant in Service	Common Plant	392010-General Transp Eq Grp	PIS-SUBT	547,278				547,278
121	Plant in Service	Common Plant	392020-General Transp Eq Grp 2	PIS-SUBT	1,017,461				1,017,461
122	Plant in Service	Common Plant	392030-General Transp Eq Trailer	PIS-SUBT	67,175				67,175
123	Plant in Service	Common Plant	392040-General Transp Eq Grp 4	PIS-SUBT	366,485				366,485
124	Plant in Service	Common Plant	393000-General Stores Equipmen	PIS-SUBT	228,767				228,767
125	Plant in Service	Common Plant	394000-General Tools & Shop Equi	PIS-SUBT	2,934,568				2,934,568
126	Plant in Service	Common Plant	395000-General Laboratory Equi	PIS-SUBT	114,542				114,542
127	Plant in Service	Common Plant	396000-General Power Operated E	PIS-SUBT	1,082,324				1,082,324
128	Plant in Service	Common Plant	397000-General Communication E	PIS-SUBT	7,434,522	(118,491)		(118,491)	7,316,031
129	Plant in Service	Common Plant	397010-General Comm Eq Two Wa	PIS-SUBT	2,065				2,065
130	Plant in Service	Common Plant	398000-General Miscellaneous E	PIS-SUBT	277,453				277,453
131	Plant in Service	Common Plant		Sub-Total Common Plant	217,015,528	(118,491)		(118,491)	216,897,037
132									
133	Plant in Service			Sub-Total Plant in Service	3,616,106,621	(632,529,021)		(632,529,021)	2,983,577,600
134									
135	Reserve for Depr and Amort	Intangible Plant	108-Accumulated provision	PIS-SUBT	(24,046,605)				(24,046,605)
136	Reserve for Depr and Amort	Intangible Plant		Sub-Total Intangible Plant	(24,046,605)				(24,046,605)
137									
138	Reserve for Depr and Amort	Gas Production and Gathering Plant	108-Accumulated provision	P&GDMD	(4,389,164)				(4,389,164)
139	Reserve for Depr and Amort	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	(4,389,164)				(4,389,164)
140									
141	Reserve for Depr and Amort	Gas Products Extraction Plant	108-Accumulated provision	PEDMD	(3,598,674)				(3,598,674)
142	Reserve for Depr and Amort	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(3,598,674)				(3,598,674)
143									
144	Reserve for Depr and Amort	Gas Underground Storage Plant	108-Accumulated provision	USDMD	(16,857,157)				(16,857,157)
145	Reserve for Depr and Amort	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(16,857,157)				(16,857,157)
146									
147	Reserve for Depr and Amort	Underground Storage Base Gas	108-Accumulated provision	USDMD	42,445				42,445

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
148	Reserve for Depr and Amort	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	42,445				42,445
149									
150	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	TRDMD	(146,646,252)	26,703,134		26,703,134	(119,943,118)
151	Reserve for Depr and Amort	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(146,646,252)	26,703,134		26,703,134	(119,943,118)
152									
153	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	PSC CPUC	(791,863,299)	13,042,327		13,042,327	(778,820,972)
154	Reserve for Depr and Amort	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(791,863,299)	13,042,327		13,042,327	(778,820,972)
155									
156	Reserve for Depr and Amort	General Plant	108-Accumulated provision	PIS-SUBT	(34,704,389)	(120,736)		(120,736)	(34,825,124)
157	Reserve for Depr and Amort	General Plant		Sub-Total General Plant	(34,704,389)	(120,736)		(120,736)	(34,825,124)
158									
159	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	PIS-SUBT	(124,414,452)	95,698		95,698	(124,318,753)
160	Reserve for Depr and Amort	Common Plant		Sub-Total Common Plant	(124,414,452)	95,698		95,698	(124,318,753)
161									
162	Reserve for Depr and Amort			Sub-Total Reserve for Depr and Amort	(1,146,477,547)	39,720,424		39,720,424	(1,106,757,123)
163									
164	Plant in Service: HFU	Gas Transmission Plant	105000-Held for Future Us	TRALOC	3,098,769				3,098,769
165	Plant in Service: HFU	Gas Transmission Plant		Sub-Total Gas Transmission Plant	3,098,769				3,098,769
166									
167	Plant in Service: HFU	Gas Distribution Plant	105000-Held for Future Us	PSC CPUC	319,247				319,247
168	Plant in Service: HFU	Gas Distribution Plant		Sub-Total Gas Distribution Plant	319,247				319,247
169									
170	Plant in Service: HFU	Common Plant	105000-Held for Future Us	PIS-SUBT					
171	Plant in Service: HFU	Common Plant		Sub-Total Common Plant					
172									
173	Plant in Service: HFU			Sub-Total Plant in Service: HFU	3,418,016				3,418,016
174									
175	CWIP	Intangible Plant	107-CWIP	PIS-SUBT	1,759,149				1,759,149
176	CWIP	Intangible Plant	CWIPRET-Contractor Retentions	PIS-SUBT		(3,441)		(3,441)	(3,441)
177	CWIP	Intangible Plant		Sub-Total Intangible Plant	1,759,149	(3,441)		(3,441)	1,755,708
178									
179	CWIP	Gas Production and Gathering Plant	107-CWIP	P&GDMD	6,488				6,488
180	CWIP	Gas Production and Gathering Plant	CWIPRET-Contractor Retentions	P&GDMD		(13)		(13)	(13)
181	CWIP	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant	6,488	(13)		(13)	6,475
182									
183	CWIP	Gas Products Extraction Plant	107-CWIP	PEDMD	111,323				111,323
184	CWIP	Gas Products Extraction Plant	CWIPRET-Contractor Retentions	PEDMD		(218)		(218)	(218)
185	CWIP	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	111,323	(218)		(218)	111,105
186									
187	CWIP	Gas Underground Storage Plant	107-CWIP	USDMD	270,175				270,175
188	CWIP	Gas Underground Storage Plant	CWIPRET-Contractor Retentions	USDMD		(528)		(528)	(528)
189	CWIP	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	270,175	(528)		(528)	269,647
190									
191	CWIP	Underground Storage Base Gas	107-CWIP	USDMD	14,832				14,832
192	CWIP	Underground Storage Base Gas	CWIPRET-Contractor Retentions	USDMD		(29)		(29)	(29)
193	CWIP	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas	14,832	(29)		(29)	14,803
194									
195	CWIP	Gas Transmission Plant	107-CWIP	TRDMD	20,442,075				20,442,075
196	CWIP	Gas Transmission Plant	CWIPRET-Contractor Retentions	TRDMD		(39,985)		(39,985)	(39,985)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
197	CWIP	Gas Transmission Plant		Sub-Total Gas Transmission Plant	20,442,075	(39,985)		(39,985)	20,402,090
198									
199	CWIP	Gas Distribution Plant	107-CWIP	PSC CPUC	56,533,384				56,533,384
200	CWIP	Gas Distribution Plant	CWIPRET-Contractor Retentions	PSC CPUC		(110,581)		(110,581)	(110,581)
201	CWIP	Gas Distribution Plant		Sub-Total Gas Distribution Plant	56,533,384	(110,581)		(110,581)	56,422,803
202									
203	CWIP	General Plant	107-CWIP	PIS-SUBT	8,971,168				8,971,168
204	CWIP	General Plant	CWIPRET-Contractor Retentions	PIS-SUBT		(17,548)		(17,548)	(17,548)
205	CWIP	General Plant		Sub-Total General Plant	8,971,168	(17,548)		(17,548)	8,953,620
206									
207	CWIP	Common Plant	107-CWIP	PIS-SUBT	36,709,894	(1,512,993)		(1,512,993)	35,196,901
208	CWIP	Common Plant	CWIPRET-Contractor Retentions	PIS-SUBT		(71,806)		(71,806)	(71,806)
209	CWIP	Common Plant		Sub-Total Common Plant	36,709,894	(1,584,799)		(1,584,799)	35,125,095
210									
211	CWIP			Sub-Total CWIP	124,818,489	(1,757,142)		(1,757,142)	123,061,346
212									
213	Materials and Supplies	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	PIS-SUBT	8,561,350				8,561,350
214	Materials and Supplies	Other Rate Base	16300-M & S Distribution	PIS-SUBT		(119,213)		(119,213)	(119,213)
215	Materials and Supplies	Other Rate Base		Sub-Total Other Rate Base	8,442,136				8,442,136
216									
217	Materials and Supplies			Sub-Total Materials and Supplies	8,442,136				8,442,136
218									
219	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	PSC CPUC	57,314,300	(57,314,300)		(57,314,300)	
220	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	57,314,300	(57,314,300)		(57,314,300)	
221									
222	Fuel Inventory			Sub-Total Fuel Inventory	57,314,300	(57,314,300)		(57,314,300)	
223									
224	Prepaid Assets	Other Rate Base	25440-Legacy Prepaid Pension Asset	PSC CPUC	50,676,465				50,676,465
225	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	50,676,465				50,676,465
226									
227	Prepaid Assets			Sub-Total Prepaid Assets	50,676,465				50,676,465
228									
229	ADIT	Intangible Plant	282-ADIT: Other Property	PIS-SUBT	97,615				97,615
230	ADIT	Intangible Plant	283-ADIT: Other	PIS-SUBT		(5,178,626)		(5,178,626)	(5,178,626)
231	ADIT	Intangible Plant	CWIPINT-Interest on CWIP	PIS-NET					
232	ADIT	Intangible Plant		Sub-Total Intangible Plant		(5,081,011)		(5,081,011)	(5,081,011)
233									
234	ADIT	Gas Manufactured Plant	190-ADIT	PSC CPUC	0				0
235	ADIT	Gas Manufactured Plant	282-ADIT: Other Property	PSC CPUC		(0)		(0)	(0)
236	ADIT	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant		(0)		(0)	(0)
237									
238	ADIT	Gas Production and Gathering Plant	190-ADIT	P&GDMD	1,968				1,968
239	ADIT	Gas Production and Gathering Plant	282-ADIT: Other Property	P&GDMD		(115,028)		(115,028)	(115,028)
240	ADIT	Gas Production and Gathering Plant	CWIPINT-Interest on CWIP	PIS-NET					
241	ADIT	Gas Production and Gathering Plant		Sub-Total Gas Production and Gathering Plant		(113,061)		(113,061)	(113,061)
242									
243	ADIT	Gas Products Extraction Plant	190-ADIT	PEDMD	57,305				57,305
244	ADIT	Gas Products Extraction Plant	282-ADIT: Other Property	PEDMD		(1,565,642)		(1,565,642)	(1,565,642)
245	ADIT	Gas Products Extraction Plant	CWIPINT-Interest on CWIP	PIS-NET					

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
246	ADIT	Gas Products Extraction Plant		Sub-Total Gas Products Extraction Plant	(1,508,337)				(1,508,337)
247									
248	ADIT	Gas Underground Storage Plant	190-ADIT	USDMD	109,432				109,432
249	ADIT	Gas Underground Storage Plant	282-ADIT: Other Property	USDMD	(4,002,281)				(4,002,281)
250	ADIT	Gas Underground Storage Plant	CWIPINT-Interest on CWIP	PIS-NET					
251	ADIT	Gas Underground Storage Plant		Sub-Total Gas Underground Storage Plant	(3,892,849)				(3,892,849)
252									
253	ADIT	Underground Storage Base Gas	CWIPINT-Interest on CWIP	PIS-NET					
254	ADIT	Underground Storage Base Gas		Sub-Total Underground Storage Base Gas					
255									
256	ADIT	Gas Transmission Plant	190-ADIT	TRALOC	173				173
257	ADIT	Gas Transmission Plant	190-ADIT	TRDMD	7,975,248				7,975,248
258	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRALOC	(251,638)				(251,638)
259	ADIT	Gas Transmission Plant	282-ADIT: Other Property	TRDMD	(200,839,137)	66,811,447		66,811,447	(134,027,690)
260	ADIT	Gas Transmission Plant	CWIPINT-Interest on CWIP	PIS-NET					
261	ADIT	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(193,115,354)	66,811,447		66,811,447	(126,303,907)
262									
263	ADIT	Gas Distribution Plant	190-ADIT	PSC CPUC	104,849,178				104,849,178
264	ADIT	Gas Distribution Plant	282-ADIT: Other Property	PSC CPUC	(504,767,480)	76,941,285		76,941,285	(427,826,195)
265	ADIT	Gas Distribution Plant	CWIPINT-Interest on CWIP	PIS-NET					
266	ADIT	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(399,918,302)	76,941,285		76,941,285	(322,977,017)
267									
268	ADIT	General Plant	190-ADIT	PIS-SUBT	754,464				754,464
269	ADIT	General Plant	282-ADIT: Other Property	PIS-SUBT	(21,754,149)				(21,754,149)
270	ADIT	General Plant	CWIPINT-Interest on CWIP	PIS-NET					
271	ADIT	General Plant		Sub-Total General Plant	(20,999,685)				(20,999,685)
272									
273	ADIT	Common Plant	190-ADIT	PIS-SUBT	330,709				330,709
274	ADIT	Common Plant	282-ADIT: Other Property	PIS-SUBT	(14,637,335)	(7,361)		(7,361)	(14,644,695)
275	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(7,271,505)				(7,271,505)
276	ADIT	Common Plant	CWIPINT-Interest on CWIP	PIS-NET					
277	ADIT	Common Plant		Sub-Total Common Plant	(21,578,131)	(7,361)		(7,361)	(21,585,492)
278									
279	ADIT	Non-Plant Tax	190-ADIT	LABOR	4,053,199				4,053,199
280	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	43,473,521	(38,220,964)		(38,220,964)	5,252,556
281	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	3,633,960				3,633,960
282	ADIT	Non-Plant Tax	282-ADIT: Other Property	PIS-NET	(15,681,350)	15,681,350		15,681,350	
283	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	159,888				159,888
284	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD	(371,420)				(371,420)
285	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(36,946,170)	36,220,891		36,220,891	(725,278)
286	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	(1,678,371)	13,681,277		13,681,277	12,002,905
287									
288	ADIT			Sub-Total ADIT	(647,885,101)	157,426,649		157,426,649	(490,458,452)
289									
290	Customer Advances for Construction	Other Rate Base	25200-Customer Advances for Construction	PSC CPUC	(51,132,436)				(51,132,436)
291	Customer Advances for Construction	Other Rate Base		Sub-Total Other Rate Base	(51,132,436)				(51,132,436)
292									
293	Customer Advances for Construction			Sub-Total Customer Advances for Construction	(51,132,436)				(51,132,436)
294									

Public Service Company of Colorado

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

12 Months Ended December 31, 2016

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
295	Customer Deposits	Other Rate Base	23500-Customer Deposits	PSC CPUC	(5,979,369)				(5,979,369)
296	Customer Deposits	Other Rate Base		Sub-Total Other Rate Base	(5,979,369)				(5,979,369)
297									
298	Customer Deposits			Sub-Total Customer Deposits	(5,979,369)				(5,979,369)
299									
300	Regulatory Liability	Other Rate Base	254000-PTO Expense Liability	LABOR	(1,079,546)				(1,079,546)
301	Regulatory Liability	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	4,982,107				4,982,107
302	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	3,902,561				3,902,561
303									
304	Regulatory Liability			Sub-Total Regulatory Liability	3,902,561				3,902,561
305									
306	Regulatory Assets	Other Rate Base	182360-Unamortized Reg Asset Balances	PSC CPUC	7,568,667				7,568,667
307	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	7,568,667				7,568,667
308									
309	Regulatory Assets			Sub-Total Regulatory Assets	7,568,667				7,568,667
310									

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	(153,065,619)
2	Plant in Service	Gas Transmission Plant	367000G-Gs Transmission Mains	Eliminate PSIA-West Main	TRDMD	(127,619,766)
3	Plant in Service	Gas Transmission Plant			Sub-Total Gas Transmission Plant	(280,685,385)
4						
5	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-AMRP	PSC CPUC	(162,864,503)
6	Plant in Service	Gas Distribution Plant	376010-Distribution Mains Stee	Eliminate PSIA-DIMP	PSC CPUC	(126,729,721)
7	Plant in Service	Gas Distribution Plant	376020-Distribution Mains Plasti	Eliminate PSIA-TIMP (D)	PSC CPUC	(62,130,921)
8	Plant in Service	Gas Distribution Plant			Sub-Total Gas Distribution Plant	(351,725,145)
9						
10	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Eliminate SAP General Ledger	PIS-SUBT	(6,809,814)
11	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Eliminate Work and Asset Management	PIS-SUBT	(3,523,984)
12	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	SAP General Ledger	PIS-SUBT	6,809,814
13	Plant in Service	Common Plant	303004-Intg Misc Computr Softwar	Work and Asset Mangement	PIS-SUBT	3,523,984
14	Plant in Service	Common Plant	397000-General Communication E	Eliminate Smart Grid City	PIS-SUBT	(118,491)
15	Plant in Service	Common Plant			Sub-Total Common Plant	(118,491)
16						
17	Plant in Service				Sub-Total Plant in Service	(632,529,021)
18						
19	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-TIMP (T)	TRDMD	22,155,278
20	Reserve for Depr and Amort	Gas Transmission Plant	108-Accumulated provision	Eliminate PSIA-West Main	TRDMD	4,547,856
21	Reserve for Depr and Amort	Gas Transmission Plant			Sub-Total Gas Transmission Plant	26,703,134
22						
23	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-AMRP	PSC CPUC	8,634,199
24	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-DIMP	PSC CPUC	(2,119,885)
25	Reserve for Depr and Amort	Gas Distribution Plant	108-Accumulated provision	Eliminate PSIA-TIMP (D)	PSC CPUC	6,528,014
26	Reserve for Depr and Amort	Gas Distribution Plant			Sub-Total Gas Distribution Plant	13,042,327
27						
28	Reserve for Depr and Amort	General Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(120,736)
29	Reserve for Depr and Amort	General Plant			Sub-Total General Plant	(120,736)
30						
31	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate AGIS – FAN	PIS-SUBT	(213)
32	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate SAP General Ledger	PIS-SUBT	491,580
33	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Smart Grid City	PIS-SUBT	118,491
34	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Eliminate Work and Asset Management	PIS-SUBT	39,155
35	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Like Kind Exchange	PIS-SUBT	(22,580)
36	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	SAP General Ledger	PIS-SUBT	(491,580)
37	Reserve for Depr and Amort	Common Plant	108-Accumulated provision	Work and Asset Mangement	PIS-SUBT	(39,155)
38	Reserve for Depr and Amort	Common Plant			Sub-Total Common Plant	95,698
39						
40	Reserve for Depr and Amort				Sub-Total Reserve for Depr and Amort	39,720,424
41						
42	CWIP	Intangible Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	PIS-SUBT	(3,441)
43	CWIP	Intangible Plant			Sub-Total Intangible Plant	(3,441)
44						
45	CWIP	Gas Production and Gathering Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	P&GDMD	(13)
46	CWIP	Gas Production and Gathering Plant			Sub-Total Gas Production and Gathering Plant	(13)
47						
48	CWIP	Gas Products Extraction Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	PEDMD	(218)
49	CWIP	Gas Products Extraction Plant			Sub-Total Gas Products Extraction Plant	(218)
50						

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
51	CWIP	Gas Underground Storage Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	USDMD	(528)
52	CWIP	Gas Underground Storage Plant			Sub-Total Gas Underground Storage Plant	(528)
53						
54	CWIP	Underground Storage Base Gas	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	USDMD	(29)
55	CWIP	Underground Storage Base Gas			Sub-Total Underground Storage Base Gas	(29)
56						
57	CWIP	Gas Transmission Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	TRDMD	(39,985)
58	CWIP	Gas Transmission Plant			Sub-Total Gas Transmission Plant	(39,985)
59						
60	CWIP	Gas Distribution Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	PSC CPUC	(110,581)
61	CWIP	Gas Distribution Plant			Sub-Total Gas Distribution Plant	(110,581)
62						
63	CWIP	General Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	PIS-SUBT	(17,548)
64	CWIP	General Plant			Sub-Total General Plant	(17,548)
65						
66	CWIP	Common Plant	107-CWIP	Eliminate AGIS – FAN	PIS-SUBT	(1,480,586)
67	CWIP	Common Plant	107-CWIP	Eliminate Work and Asset Management	PIS-SUBT	(21,472,416)
68	CWIP	Common Plant	107-CWIP	Work and Asset Management	PIS-SUBT	21,472,416
69	CWIP	Common Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	PIS-SUBT	(71,806)
70	CWIP	Common Plant	107-CWIP	Business Systems CIP Adjustment	PIS-SUBT	(32,407)
71	CWIP	Common Plant			Sub-Total Common Plant	(1,584,799)
72						
73	CWIP				Sub-Total CWIP	(1,757,142)
74						
75	Fuel Inventory	Other Rate Base	16410-Gas Stored in Inventory	Eliminate Gas Delivered/Withdrawn from Storage	PSC CPUC	(57,314,300)
76	Fuel Inventory	Other Rate Base			Sub-Total Other Rate Base	(57,314,300)
77						
78	Fuel Inventory				Sub-Total Fuel Inventory	(57,314,300)
79						
80	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (T)	TRDMD	36,255,705
81	ADIT	Gas Transmission Plant	282-ADIT: Other Property	Eliminate PSIA-West Main	TRDMD	30,555,743
82	ADIT	Gas Transmission Plant			Sub-Total Gas Transmission Plant	66,811,447
83						
84	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-AMRP	PSC CPUC	34,581,496
85	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-DIMP	PSC CPUC	27,646,318
86	ADIT	Gas Distribution Plant	282-ADIT: Other Property	Eliminate PSIA-TIMP (D)	PSC CPUC	14,713,471
87	ADIT	Gas Distribution Plant			Sub-Total Gas Distribution Plant	76,941,285
88						
89	ADIT	Common Plant	282-ADIT: Other Property	Eliminate AGIS – FAN	PIS-SUBT	(42)
90	ADIT	Common Plant	282-ADIT: Other Property	Eliminate SAP General Ledger	PIS-SUBT	1,672,095
91	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Smart Grid City	PIS-SUBT	(7,328)
92	ADIT	Common Plant	282-ADIT: Other Property	Eliminate Work and Asset Management	PIS-SUBT	928,604
93	ADIT	Common Plant	282-ADIT: Other Property	SAP General Ledger	PIS-SUBT	(1,672,095)
94	ADIT	Common Plant	282-ADIT: Other Property	Work and Asset Management	PIS-SUBT	(928,604)
95	ADIT	Common Plant	282-ADIT: Other Property	Business Systems CIP Adjustment	PIS-SUBT	9
96	ADIT	Common Plant			Sub-Total Common Plant	(7,361)
97						
98	ADIT	Non-Plant Tax	190-ADIT	Eliminate FAS 109 Related	PIS-NET	(3,494,724)
99	ADIT	Non-Plant Tax	190-ADIT	Eliminate FIN 48 Related	PIS-NET	(1,335)
100	ADIT	Non-Plant Tax	190-ADIT	Eliminate Schedule Ms	PIS-NET	(34,724,905)

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
101	ADIT	Non-Plant Tax	282-ADIT: Other Property	Eliminate FAS 109 Related	PIS-NET	15,681,350
102	ADIT	Non-Plant Tax	283-ADIT: Other	Eliminate Schedule Ms	PIS-NET	36,220,891
103	ADIT	Non-Plant Tax			Sub-Total Non-Plant Tax	13,681,277
104						
105	ADIT				Sub-Total ADIT	157,426,649
106						

Public Service Company of Colorado
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12 Months Ended December 31, 2016

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PSCo Gas Rate Case 2016 Test Year
Schedule 6

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Public Service Company of Colorado

PSCo Gas Rate Case 2016 Test Year

Materials & Supplies Balances and Elimination of Capitalization

Schedule 7

12 Months Ended December 31, 2016

Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2015	7,859,495
2	Jan - 2016	8,456,204
3	Feb - 2016	8,400,889
4	Mar - 2016	8,448,431
5	Apr - 2016	8,419,162
6	May - 2016	8,401,932
7	Jun - 2016	8,319,057
8	Jul - 2016	8,337,146
9	Aug - 2016	8,351,239
10	Sep - 2016	8,436,394
11	Oct - 2016	8,404,884
12	Nov - 2016	8,402,155
13	Dec - 2016	9,510,787
14		
15	13 Month Average	8,442,136
16		
17	Labor Capitalization Factor (2)	26.36%
18	Less M&S Capitalized	(2,225,347)
19		
20	Pro Forma Materials and Supplies	6,216,789
21		
22		

Public Service Company of Colorado
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12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 8

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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-Gas Purchased Gas Costs	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.018603)	(0.018603)			
2	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC			100.00%			(0.018603)	(0.018603)			
3	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC			100.00%			(0.018603)	(0.018603)			
4	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC			100.00%			(0.018603)	(0.018603)			
5	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC			100.00%			(0.018603)	(0.018603)			
6	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC			100.00%			(0.018603)	(0.018603)			
7	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD		0.00%	100.00%			(0.018603)	(0.018603)			
8	PSCO CWC-Gas Purchased Gas Costs	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD		0.00%	100.00%			(0.018603)	(0.018603)			
9	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	220,953		100.00%		220,953	(0.018603)	(0.018603)		(4,110)	(4,110)
10	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.018603)	(0.018603)			
11	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,074		100.00%		7,074	(0.018603)	(0.018603)		(132)	(132)
12	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.018603)	(0.018603)			
13	PSCO CWC-Gas Purchased Gas Costs	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	10,453,101		100.00%		10,453,101	(0.018603)	(0.018603)		(194,456)	(194,456)
14	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	308,905,492		100.00%		308,905,492	(0.018603)	(0.018603)		(5,746,488)	(5,746,488)
15	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	115,663,821		100.00%		115,663,821	(0.018603)	(0.018603)		(2,151,664)	(2,151,664)
16	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC	{30,637,068}		100.00%		{30,637,068}	(0.018603)	(0.018603)		569,933	569,933
17	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC	1,440,915		100.00%		1,440,915	(0.018603)	(0.018603)		(26,805)	(26,805)
18	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.018603)	(0.018603)			
19	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC			100.00%			(0.018603)	(0.018603)			
20	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC	111,550,745		100.00%		111,550,745	(0.018603)	(0.018603)		(2,075,149)	(2,075,149)
21	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC			100.00%			(0.018603)	(0.018603)			
22	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC	{115,501,970}		100.00%		{115,501,970}	(0.018603)	(0.018603)		2,148,653	2,148,653
23	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC			100.00%			(0.018603)	(0.018603)			
24	PSCO CWC-Gas Purchased Gas Costs	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	6,603		100.00%		6,603	(0.018603)	(0.018603)		(123)	(123)
25	PSCO CWC-Gas Purchased Gas Costs		Sub-Total PSCO C		402,109,667	0	24		402,109,667	{0}	{0}		(7,480,341)	(7,480,341)
26														
27			Sub-Total Cost of:			0	24			{0}	{0}			
28														
29	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,286		100.00%		7,286	{0.601918}	{0.601918}		(4,386)	(4,386)
30	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	{9}		100.00%		{9}	{0.601918}	{0.601918}		5	5
31	PSCO CWC-Incentive Pay	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,854	0.00%	100.00%	0	5,854	{0.601918}	{0.601918}	{0}	(3,523)	(3,523)
32	PSCO CWC-Incentive Pay	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,839	0.00%	100.00%	0	2,839	{0.601918}	{0.601918}	{0}	(1,709)	(1,709)
33	PSCO CWC-Incentive Pay	Gas Storage Operations	81700-Storage Lines Exp	USDMD	160	0.00%	100.00%	0	160	{0.601918}	{0.601918}	{0}	(96)	(96)
34	PSCO CWC-Incentive Pay	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,707	0.00%	100.00%	0	2,707	{0.601918}	{0.601918}	{0}	(1,629)	(1,629)
35	PSCO CWC-Incentive Pay	Gas Storage Operations	82000-Storge Measure & Reg Stat	USDMD	91	0.00%	100.00%	0	91	{0.601918}	{0.601918}	{0}	(55)	(55)
36	PSCO CWC-Incentive Pay	Gas Storage Operations	82400-Storage Other Expense	USDMD	109	0.00%	100.00%	0	109	{0.601918}	{0.601918}	{0}	(65)	(65)
37	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	{2}	0.00%	100.00%	{0}	{2}	{0.601918}	{0.601918}	0	1	1
38	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	542	0.00%	100.00%	0	542	{0.601918}	{0.601918}	{0}	(326)	(326)
39	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	0.00%	100.00%	0	3	{0.601918}	{0.601918}	{0}	(2)	(2)
40	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	321	0.00%	100.00%	0	321	{0.601918}	{0.601918}	{0}	(193)	(193)
41	PSCO CWC-Incentive Pay	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD		0.00%	100.00%			{0.601918}	{0.601918}			
42	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	196	0.00%	100.00%	0	196	{0.601918}	{0.601918}	{0}	(118)	(118)
43	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,918	0.00%	100.00%	0	3,918	{0.601918}	{0.601918}	{0}	(2,358)	(2,358)
44	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	100.00%		2		{0.601918}	{0.601918}	{1}		(1)
45	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	{0}	0.00%	100.00%	{0}	{0}	{0.601918}	{0.601918}	0	0	0
46	PSCO CWC-Incentive Pay	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,715	0.00%	100.00%	0	1,715	{0.601918}	{0.601918}	{0}	(1,032)	(1,032)
47	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	24,562	0.01%	99.99%	3	24,559	{0.601918}	{0.601918}	{2}	(14,782)	(14,784)
48	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	49,537	0.01%	99.99%	6	49,531	{0.601918}	{0.601918}	{3}	(29,814)	(29,817)
49	PSCO CWC-Incentive Pay	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	19,048	0.01%	99.99%	2	19,045	{0.601918}	{0.601918}	{1}	(11,464)	(11,465)
50	PSCO CWC-Incentive Pay	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	36,400	0.01%	99.99%	4	36,396	{0.601918}	{0.601918}	{2}	(21,907)	(21,910)
51	PSCO CWC-Incentive Pay	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	12,807	0.01%	99.99%	1	12,806	{0.601918}	{0.601918}	{1}	(7,708)	(7,709)
52	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	24,090	0.01%	99.99%	3	24,087	{0.601918}	{0.601918}	{2}	(14,499)	(14,500)
53	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	{140}	0.01%	99.99%	{0}	{140}	{0.601918}	{0.601918}	0	84	84
54	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	23,356	0.01%	99.99%	3	23,354	{0.601918}	{0.601918}	{2}	(14,057)	(14,059)

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
55	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,420	0.01%	99.99%	1	5,419	(0.601918)	(0.601918)	(0)	(3,262)	(3,262)
56	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,842	0.01%	99.99%	1	5,841	(0.601918)	(0.601918)	(0)	(3,516)	(3,516)
57	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	295	0.01%	99.99%	0	295	(0.601918)	(0.601918)	(0)	(178)	(178)
58	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(127,279)		100.00%		(127,279)	(0.601918)	(0.601918)		76,611	76,611
59	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	44,939		100.00%		44,939	(0.601918)	(0.601918)		(27,049)	(27,049)
60	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	57,748		100.00%		57,748	(0.601918)	(0.601918)		(34,759)	(34,759)
61	PSCO CWC-Incentive Pay	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	45,836		100.00%		45,836	(0.601918)	(0.601918)		(27,589)	(27,589)
62	PSCO CWC-Incentive Pay	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	389		100.00%		389	(0.601918)	(0.601918)		(234)	(234)
63	PSCO CWC-Incentive Pay	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	465		100.00%		465	(0.601918)	(0.601918)		(280)	(280)
64	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	160,995		100.00%		160,995	(0.601918)	(0.601918)		(96,906)	(96,906)
65	PSCO CWC-Incentive Pay	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	49,564		100.00%		49,564	(0.601918)	(0.601918)		(29,834)	(29,834)
66	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	267,711		100.00%		267,711	(0.601918)	(0.601918)		(161,140)	(161,140)
67	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(912)		100.00%		(912)	(0.601918)	(0.601918)		549	549
68	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	18,837		100.00%		18,837	(0.601918)	(0.601918)		(11,338)	(11,338)
69	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	89,091		100.00%		89,091	(0.601918)	(0.601918)		(53,625)	(53,625)
70	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	15,329		100.00%		15,329	(0.601918)	(0.601918)		(9,227)	(9,227)
71	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	460		100.00%		460	(0.601918)	(0.601918)		(277)	(277)
72	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	92		100.00%		92	(0.601918)	(0.601918)		(55)	(55)
73	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	50,319		100.00%		50,319	(0.601918)	(0.601918)		(30,288)	(30,288)
74	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	131,209		100.00%		131,209	(0.601918)	(0.601918)		(78,977)	(78,977)
75	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	78,014		100.00%		78,014	(0.601918)	(0.601918)		(46,958)	(46,958)
76	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recds & Coll	BILLS	30,723	0.00%	100.00%	1	30,722	(0.601918)	(0.601918)	(1)	(18,492)	(18,493)
77	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	11,058	0.00%	100.00%	0	11,058	(0.601918)	(0.601918)	(0)	(6,656)	(6,656)
78	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	22,541	0.00%	100.00%	1	22,540	(0.601918)	(0.601918)	(0)	(13,567)	(13,568)
79	PSCO CWC-Incentive Pay	Sales Expense	91220-Economic Development	BILLS		0.00%	100.00%			(0.601918)	(0.601918)			
80	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(165,906)	0.02%	99.98%	(25)	(165,881)	(0.601918)	(0.601918)	15	99,847	99,862
81	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(125)	0.02%	99.98%	(0)	(125)	(0.601918)	(0.601918)	0	75	76
82	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		0.02%	99.98%			(0.601918)	(0.601918)			
83	PSCO CWC-Incentive Pay		Sub-Total PSCO C		1,008,044	1	53	2	1,008,043	(33)	(33)	(1)	(606,759)	(606,760)
84														
85	PSCO CWC-Labor O&M	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	227,581		100.00%		227,581	0.058027	0.058027		13,206	13,206
86	PSCO CWC-Labor O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,939)		100.00%		(1,939)	0.058027	0.058027		(113)	(113)
87	PSCO CWC-Labor O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	70,832	0.00%	100.00%	2	70,830	0.058027	0.058027	0	4,110	4,110
88	PSCO CWC-Labor O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	70,872	0.00%	100.00%	1	70,872	0.058027	0.058027	0	4,112	4,113
89	PSCO CWC-Labor O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,667	0.00%	100.00%	0	9,667	0.058027	0.058027	0	561	561
90	PSCO CWC-Labor O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	73,349	0.00%	100.00%	1	73,348	0.058027	0.058027	0	4,256	4,256
91	PSCO CWC-Labor O&M	Gas Storage Operations	82000-Storge Measure & Regl Stat	USDMD	4,978	0.00%	100.00%	0	4,978	0.058027	0.058027	0	289	289
92	PSCO CWC-Labor O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,873	0.00%	100.00%	0	4,873	0.058027	0.058027	0	283	283
93	PSCO CWC-Labor O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	17	0.00%	100.00%	0	17	0.058027	0.058027	0	1	1
94	PSCO CWC-Labor O&M	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	24,561	0.00%	100.00%	0	24,561	0.058027	0.058027	0	1,425	1,425
95	PSCO CWC-Labor O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	189	0.00%	100.00%	0	189	0.058027	0.058027	0	11	11
96	PSCO CWC-Labor O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	19,618	0.00%	100.00%	0	19,618	0.058027	0.058027	0	1,138	1,138
97	PSCO CWC-Labor O&M	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD		0.00%	100.00%			0.058027	0.058027			
98	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	10,286	0.00%	100.00%	0	10,286	0.058027	0.058027	0	597	597
99	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	145,484	0.00%	100.00%	0	145,484	0.058027	0.058027	0	8,442	8,442
100	PSCO CWC-Labor O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	28	100.00%		28		0.058027	0.058027	2		2
101	PSCO CWC-Labor O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	0.00%	100.00%	0	5	0.058027	0.058027	0	0	0
102	PSCO CWC-Labor O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	45,548	0.00%	100.00%	0	45,548	0.058027	0.058027	0	2,643	2,643
103	PSCO CWC-Labor O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	762,615	0.01%	99.99%	87	762,528	0.058027	0.058027	5	44,248	44,253
104	PSCO CWC-Labor O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,723,797	0.01%	99.99%	197	1,723,601	0.058027	0.058027	11	100,016	100,027
105	PSCO CWC-Labor O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	689,250	0.01%	99.99%	79	689,172	0.058027	0.058027	5	39,991	39,995
106	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,268,520	0.01%	99.99%	145	1,268,375	0.058027	0.058027	8	73,600	73,609
107	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	491,308	0.01%	99.99%	56	491,252	0.058027	0.058027	3	28,506	28,509
108	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	862,885	0.01%	99.99%	98	862,787	0.058027	0.058027	6	50,065	50,071

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
109	PSCO CWC-Labor O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,841	0.01%	99.99%	0	3,840	0.058027	0.058027	0	223	223
110	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	800,015	0.01%	99.99%	91	799,924	0.058027	0.058027	5	46,418	46,423
111	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	211,421	0.01%	99.99%	24	211,397	0.058027	0.058027	1	12,267	12,268
112	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	165,542	0.01%	99.99%	19	165,523	0.058027	0.058027	1	9,605	9,606
113	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	9,369	0.01%	99.99%	1	9,368	0.058027	0.058027	0	544	544
114	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(403,867)		100.00%		(403,867)	0.058027	0.058027		(23,435)	(23,435)
115	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,682,944		100.00%		1,682,944	0.058027	0.058027		97,657	97,657
116	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,087,432		100.00%		2,087,432	0.058027	0.058027		121,128	121,128
117	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,667,583		100.00%		1,667,583	0.058027	0.058027		96,766	96,766
118	PSCO CWC-Labor O&M	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	5,991		100.00%		5,991	0.058027	0.058027		348	348
119	PSCO CWC-Labor O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	25,256		100.00%		25,256	0.058027	0.058027		1,466	1,466
120	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	7,052,425		100.00%		7,052,425	0.058027	0.058027		409,234	409,234
121	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,919,046		100.00%		2,919,046	0.058027	0.058027		169,385	169,385
122	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	10,541,742		100.00%		10,541,742	0.058027	0.058027		611,710	611,710
123	PSCO CWC-Labor O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	10,063		100.00%		10,063	0.058027	0.058027		584	584
124	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	689,577		100.00%		689,577	0.058027	0.058027		40,014	40,014
125	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,540,028		100.00%		4,540,028	0.058027	0.058027		263,446	263,446
126	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	603,057		100.00%		603,057	0.058027	0.058027		34,994	34,994
127	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	52,682		100.00%		52,682	0.058027	0.058027		3,057	3,057
128	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	7,200		100.00%		7,200	0.058027	0.058027		418	418
129	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,927,764		100.00%		2,927,764	0.058027	0.058027		169,891	169,891
130	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,739,248		100.00%		4,739,248	0.058027	0.058027		275,006	275,006
131	PSCO CWC-Labor O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,708,297		100.00%		2,708,297	0.058027	0.058027		157,155	157,155
132	PSCO CWC-Labor O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,076,063	0.00%	100.00%	31	1,076,032	0.058027	0.058027	2	62,439	62,441
133	PSCO CWC-Labor O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	401,730	0.00%	100.00%	12	401,719	0.058027	0.058027	1	23,311	23,311
134	PSCO CWC-Labor O&M	Sales Expense	91200-Economic Development	BILLS	631,228	0.00%	100.00%	18	631,210	0.058027	0.058027	1	36,627	36,629
135	PSCO CWC-Labor O&M	Sales Expense	91220-Economic Development	BILLS		0.00%	100.00%			0.058027	0.058027			
136	PSCO CWC-Labor O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,723,889)	0.02%	99.98%	(263)	(1,723,626)	0.058027	0.058027	(15)	(100,018)	(100,033)
137	PSCO CWC-Labor O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	71,567	0.02%	99.98%	11	71,556	0.058027	0.058027	1	4,152	4,153
138	PSCO CWC-Labor O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	(122,589)	0.02%	99.98%	(19)	(122,570)	0.058027	0.058027	(1)	(7,112)	(7,114)
139	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	(300)	0.02%	99.98%	(0)	(300)	0.058027	0.058027	(0)	(17)	(17)
140	PSCO CWC-Labor O&M	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	(20,260)	0.02%	99.98%	(3)	(20,257)	0.058027	0.058027	(0)	(1,175)	(1,176)
141	PSCO CWC-Labor O&M	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT	(125,836)	0.02%	99.98%	(19)	(125,817)	0.058027	0.058027	(1)	(7,301)	(7,302)
142	PSCO CWC-Labor O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	47,354	0.02%	99.98%	7	47,346	0.058027	0.058027	0	2,747	2,748
143	PSCO CWC-Labor O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	95	0.01%	99.99%	0	95	0.058027	0.058027	0	5	5
144	PSCO CWC-Labor O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	12	0.01%	99.99%	0	12	0.058027	0.058027	0	1	1
145	PSCO CWC-Labor O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	8	0.01%	99.99%	0	8	0.058027	0.058027	0	0	0
146	PSCO CWC-Labor O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	25	0.01%	99.99%	0	25	0.058027	0.058027	0	1	1
147	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	3,473		100.00%		3,473	0.058027	0.058027		202	202
148	PSCO CWC-Labor O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	84		100.00%		84	0.058027	0.058027		5	5
149	PSCO CWC-Labor O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	1,572		100.00%		1,572	0.058027	0.058027		91	91
150	PSCO CWC-Labor O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	9,570		100.00%		9,570	0.058027	0.058027		555	555
151	PSCO CWC-Labor O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	23,509		100.00%		23,509	0.058027	0.058027		1,364	1,364
152	PSCO CWC-Labor O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	32,132		100.00%		32,132	0.058027	0.058027		1,865	1,865
153	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	76,598		100.00%		76,598	0.058027	0.058027		4,445	4,445
154	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	7,250		100.00%		7,250	0.058027	0.058027		421	421
155	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	15,318		100.00%		15,318	0.058027	0.058027		889	889
156	PSCO CWC-Labor O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	3,951		100.00%		3,951	0.058027	0.058027		229	229
157	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	639		100.00%		639	0.058027	0.058027		37	37
158	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	14,613		100.00%		14,613	0.058027	0.058027		848	848
159	PSCO CWC-Labor O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	9,951		100.00%		9,951	0.058027	0.058027		577	577
160	PSCO CWC-Labor O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	(165,167)	0.02%	99.98%	(25)	(165,142)	0.058027	0.058027	(1)	(9,583)	(9,584)
161	PSCO CWC-Labor O&M	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT		0.02%	99.98%			0.058027	0.058027			
162	PSCO CWC-Labor O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC			100.00%			0.058027	0.058027		(680)	(680)

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
163	PSCO CWC-Labor O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)		100.00%		(4,723)	0.058027	0.058027		(274)	(274)
164	PSCO CWC-Labor O&M	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	17,458,867	0.02%	99.98%	2,659	17,456,209	0.058027	0.058027	154	1,012,938	1,013,093
165	PSCO CWC-Labor O&M	Administrative & General Expense	92601--A&G Pen & Ben	EXP-SUBT	(177,265)	0.02%	99.98%	(27)	(177,238)	0.058027	0.058027	(2)	(10,285)	(10,286)
166	PSCO CWC-Labor O&M		Sub-Total PSCO C		67,084,832	1	80	3,213	67,081,619	5	5	186	3,892,572	3,892,758
167														
168	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.003918)	(0.003918)			
169	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.003918)	(0.003918)			
170	PSCO CWC-Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC			100.00%			(0.003918)	(0.003918)			
171	PSCO CWC-Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		0.02%	99.98%			(0.003918)	(0.003918)			
172	PSCO CWC-Other O&M	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)		100.00%		(957,509)	(0.003918)	(0.003918)		3,751	3,751
173	PSCO CWC-Other O&M	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)		100.00%		(30,681)	(0.003918)	(0.003918)		120	120
174	PSCO CWC-Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	59,728		100.00%		59,728	(0.003918)	(0.003918)		(234)	(234)
175	PSCO CWC-Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638	0.00%	100.00%	0	14,638	(0.003918)	(0.003918)	(0)	(57)	(57)
176	PSCO CWC-Other O&M	Gas Storage Operations	81600-Gas Well Expense	USDMD	156,139	0.00%	100.00%	2	156,137	(0.003918)	(0.003918)	(0)	(612)	(612)
177	PSCO CWC-Other O&M	Gas Storage Operations	81700-Storage Lines Exp	USDMD	1,682	0.00%	100.00%	0	1,682	(0.003918)	(0.003918)	(0)	(7)	(7)
178	PSCO CWC-Other O&M	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,773	0.00%	100.00%	1	81,772	(0.003918)	(0.003918)	(0)	(320)	(320)
179	PSCO CWC-Other O&M	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123	0.00%	100.00%	0	35,123	(0.003918)	(0.003918)	(0)	(138)	(138)
180	PSCO CWC-Other O&M	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,168	0.00%	100.00%	0	4,168	(0.003918)	(0.003918)	(0)	(16)	(16)
181	PSCO CWC-Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	1,026	0.00%	100.00%	0	1,026	(0.003918)	(0.003918)	(0)	(4)	(4)
182	PSCO CWC-Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	7,240	0.00%	100.00%	0	7,240	(0.003918)	(0.003918)	(0)	(28)	(28)
183	PSCO CWC-Other O&M	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	751,779	0.00%	100.00%	9	751,770	(0.003918)	(0.003918)	(0)	(2,945)	(2,945)
184	PSCO CWC-Other O&M	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	49	0.00%	100.00%	0	49	(0.003918)	(0.003918)	(0)	(0)	(0)
185	PSCO CWC-Other O&M	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	28,979	0.00%	100.00%	0	28,979	(0.003918)	(0.003918)	(0)	(114)	(114)
186	PSCO CWC-Other O&M	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28	0.00%	100.00%	0	28	(0.003918)	(0.003918)	(0)	(0)	(0)
187	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	3,296	0.00%	100.00%	0	3,296	(0.003918)	(0.003918)	(0)	(13)	(13)
188	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515	0.00%	100.00%	7	211,508	(0.003918)	(0.003918)	(0)	(829)	(829)
189	PSCO CWC-Other O&M	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	159,443	0.00%	100.00%	0	159,443	(0.003918)	(0.003918)	(0)	(625)	(625)
190	PSCO CWC-Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2,564	100.00%		2,564		(0.003918)	(0.003918)	(10)		(10)
191	PSCO CWC-Other O&M	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	P&GDMD		0.00%	100.00%			(0.003918)	(0.003918)			
192	PSCO CWC-Other O&M	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402	0.00%	100.00%	0	2,402	(0.003918)	(0.003918)	(0)	(9)	(9)
193	PSCO CWC-Other O&M	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD		0.00%	100.00%			(0.003918)	(0.003918)			
194	PSCO CWC-Other O&M	Gas Products Extraction Operations	77300-Gas Fuel	PEDMD		0.00%	100.00%			(0.003918)	(0.003918)			
195	PSCO CWC-Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	472	0.00%	100.00%	0	472	(0.003918)	(0.003918)	(0)	(2)	(2)
196	PSCO CWC-Other O&M	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	75,379	0.00%	100.00%	0	75,379	(0.003918)	(0.003918)	(0)	(295)	(295)
197	PSCO CWC-Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	791,075	0.01%	99.99%	90	790,985	(0.003918)	(0.003918)	(0)	(3,099)	(3,099)
198	PSCO CWC-Other O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	928	0.01%	99.99%	0	928	(0.003918)	(0.003918)	(0)	(4)	(4)
199	PSCO CWC-Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,223,726	0.01%	99.99%	140	1,223,586	(0.003918)	(0.003918)	(1)	(4,794)	(4,794)
200	PSCO CWC-Other O&M	Gas Transmission Operations	85400-Gas for Compressor Stat Fuel	TRCOMM	721,303	0.89%	99.11%	6,437	714,865	(0.003918)	(0.003918)	(25)	(2,801)	(2,826)
201	PSCO CWC-Other O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	11,695,358	0.01%	99.99%	1,334	11,694,024	(0.003918)	(0.003918)	(5)	(45,815)	(45,820)
202	PSCO CWC-Other O&M	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	492,492	0.01%	99.99%	56	492,436	(0.003918)	(0.003918)	(0)	(1,929)	(1,929)
203	PSCO CWC-Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	342,980	0.01%	99.99%	39	342,941	(0.003918)	(0.003918)	(0)	(1,344)	(1,344)
204	PSCO CWC-Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	305,444	0.01%	99.99%	35	305,409	(0.003918)	(0.003918)	(0)	(1,197)	(1,197)
205	PSCO CWC-Other O&M	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)	0.01%	99.99%	(0)	(78)	(0.003918)	(0.003918)	0	0	0
206	PSCO CWC-Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	412,247	0.01%	99.99%	47	412,200	(0.003918)	(0.003918)	(0)	(1,615)	(1,615)
207	PSCO CWC-Other O&M	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	309,084	0.01%	99.99%	35	309,049	(0.003918)	(0.003918)	(0)	(1,211)	(1,211)
208	PSCO CWC-Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	358,404	0.01%	99.99%	41	358,363	(0.003918)	(0.003918)	(0)	(1,404)	(1,404)
209	PSCO CWC-Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	195,038	0.01%	99.99%	22	195,016	(0.003918)	(0.003918)	(0)	(764)	(764)
210	PSCO CWC-Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,643,278		100.00%		5,643,278	(0.003918)	(0.003918)		(22,109)	(22,109)
211	PSCO CWC-Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	73,247		100.00%		73,247	(0.003918)	(0.003918)		(287)	(287)
212	PSCO CWC-Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	18,618,005		100.00%		18,618,005	(0.003918)	(0.003918)		(72,942)	(72,942)
213	PSCO CWC-Other O&M	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	351,788		100.00%		351,788	(0.003918)	(0.003918)		(1,378)	(1,378)
214	PSCO CWC-Other O&M	Gas Distribution Operations	87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	32,571		100.00%		32,571	(0.003918)	(0.003918)		(128)	(128)
215	PSCO CWC-Other O&M	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	12,015		100.00%		12,015	(0.003918)	(0.003918)		(47)	(47)
216	PSCO CWC-Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(10,343,829)		100.00%		(10,343,829)	(0.003918)	(0.003918)		40,525	40,525

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
217	PSCO CWC-Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,652,404		100.00%		3,652,404	(0.003918)	(0.003918)		(14,309)	(14,309)
218	PSCO CWC-Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	6,111,522		100.00%		6,111,522	(0.003918)	(0.003918)		(23,944)	(23,944)
219	PSCO CWC-Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	908,443		100.00%		908,443	(0.003918)	(0.003918)		(3,559)	(3,559)
220	PSCO CWC-Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	302,883		100.00%		302,883	(0.003918)	(0.003918)		(1,187)	(1,187)
221	PSCO CWC-Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	8,461,446		100.00%		8,461,446	(0.003918)	(0.003918)		(33,150)	(33,150)
222	PSCO CWC-Other O&M	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	733,368		100.00%		733,368	(0.003918)	(0.003918)		(2,873)	(2,873)
223	PSCO CWC-Other O&M	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	19,049		100.00%		19,049	(0.003918)	(0.003918)		(75)	(75)
224	PSCO CWC-Other O&M	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	2,076		100.00%		2,076	(0.003918)	(0.003918)		(8)	(8)
225	PSCO CWC-Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,987,235		100.00%		2,987,235	(0.003918)	(0.003918)		(11,703)	(11,703)
226	PSCO CWC-Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,504,917		100.00%		3,504,917	(0.003918)	(0.003918)		(13,732)	(13,732)
227	PSCO CWC-Other O&M	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607		100.00%		19,607	(0.003918)	(0.003918)		(77)	(77)
228	PSCO CWC-Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	(2,204)		100.00%		(2,204)	(0.003918)	(0.003918)		9	9
229	PSCO CWC-Other O&M	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC			100.00%			(0.003918)	(0.003918)			
230	PSCO CWC-Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	707,187		100.00%		707,187	(0.003918)	(0.003918)		(2,771)	(2,771)
231	PSCO CWC-Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	4,634,156	0.00%	100.00%	135	4,634,021	(0.003918)	(0.003918)	(1)	(18,155)	(18,156)
232	PSCO CWC-Other O&M	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398		100.00%		3,338,398	(0.003918)	(0.003918)		(13,079)	(13,079)
233	PSCO CWC-Other O&M	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commor	PSC CPUC	619,140		100.00%		619,140	(0.003918)	(0.003918)		(2,426)	(2,426)
234	PSCO CWC-Other O&M	Customer Accounting Expense	90410-Cust Acct Uncollect	PSC CPUC			100.00%			(0.003918)	(0.003918)			
235	PSCO CWC-Other O&M	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67		100.00%		67	(0.003918)	(0.003918)		(0)	(0)
236	PSCO CWC-Other O&M	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET		0.00%	100.00%			(0.003918)	(0.003918)			
237	PSCO CWC-Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	43,676	0.00%	100.00%	1	43,675	(0.003918)	(0.003918)	(0)	(171)	(171)
238	PSCO CWC-Other O&M	Customer Service Expense	90812-Customer Asst Expense	BILLS		0.00%	100.00%			(0.003918)	(0.003918)			
239	PSCO CWC-Other O&M	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC			100.00%			(0.003918)	(0.003918)			
240	PSCO CWC-Other O&M	Customer Service Expense	909000-Informational and instruction advertis	BILLS	360,846	0.00%	100.00%	10	360,835	(0.003918)	(0.003918)	(0)	(1,414)	(1,414)
241	PSCO CWC-Other O&M	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS		0.00%	100.00%			(0.003918)	(0.003918)			
242	PSCO CWC-Other O&M	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS		0.00%	100.00%			(0.003918)	(0.003918)			
243	PSCO CWC-Other O&M	Sales Expense	91200-Economic Development	BILLS	89,933	0.00%	100.00%	3	89,930	(0.003918)	(0.003918)	(0)	(352)	(352)
244	PSCO CWC-Other O&M	Sales Expense	91220-Economic Development	BILLS		0.00%	100.00%			(0.003918)	(0.003918)			
245	PSCO CWC-Other O&M	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,658)	0.02%	99.98%	(0)	(2,658)	(0.003918)	(0.003918)	0	10	10
246	PSCO CWC-Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	1,891,373	0.02%	99.98%	288	1,891,085	(0.003918)	(0.003918)	(1)	(7,409)	(7,410)
247	PSCO CWC-Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,718,105)	0.02%	99.98%	(1,175)	(7,716,930)	(0.003918)	(0.003918)	5	30,233	30,238
248	PSCO CWC-Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	1,223,835	0.02%	99.98%	186	1,223,648	(0.003918)	(0.003918)	(1)	(4,794)	(4,795)
249	PSCO CWC-Other O&M	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,049,048	0.02%	99.98%	160	1,048,889	(0.003918)	(0.003918)	(1)	(4,109)	(4,110)
250	PSCO CWC-Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	737,321	0.02%	99.98%	112	737,209	(0.003918)	(0.003918)	(0)	(2,888)	(2,889)
251	PSCO CWC-Other O&M	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	(157,806)	0.02%	99.98%	(24)	(157,782)	(0.003918)	(0.003918)	0	618	618
252	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839	0.02%	99.98%	471	3,095,367	(0.003918)	(0.003918)	(2)	(12,127)	(12,129)
253	PSCO CWC-Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC	229,532		100.00%		229,532	(0.003918)	(0.003918)		(899)	(899)
254	PSCO CWC-Other O&M	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)	0.02%	99.98%	(120)	(788,705)	(0.003918)	(0.003918)	0	3,090	3,090
255	PSCO CWC-Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT		0.02%	99.98%			(0.003918)	(0.003918)			
256	PSCO CWC-Other O&M	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT		0.02%	99.98%			(0.003918)	(0.003918)			
257	PSCO CWC-Other O&M	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT		0.02%	99.98%			(0.003918)	(0.003918)			
258	PSCO CWC-Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	(287,504)	0.02%	99.98%	(44)	(287,460)	(0.003918)	(0.003918)	0	1,126	1,126
259	PSCO CWC-Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	334,515	0.02%	99.98%	51	334,464	(0.003918)	(0.003918)	(0)	(1,310)	(1,311)
260	PSCO CWC-Other O&M	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811	0.02%	99.98%	54	354,756	(0.003918)	(0.003918)	(0)	(1,390)	(1,390)
261	PSCO CWC-Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(499,903)	0.02%	99.98%	(76)	(499,827)	(0.003918)	(0.003918)	0	1,958	1,959
262	PSCO CWC-Other O&M		Sub-Total PSCO C		67,799,929	1	93	10,893	67,789,037	(0)	(0)	(43)	(265,584)	(265,627)
263														
264	PSCO CWC-Paid Time Off	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,344,324	0.02%	99.98%	509	3,343,814	(0.894959)	(0.894959)	(456)	(2,992,576)	(2,993,032)
265	PSCO CWC-Paid Time Off		Sub-Total PSCO C		3,344,324	0	1	509	3,343,814	(1)	(1)	(456)	(2,992,576)	(2,993,032)
266														
267				Sub-Total Operati		3	227			(29)	(29)			
268														
269	PSCO CWC- Other Taxes	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT		0.02%	99.98%							
270	PSCO CWC- Other Taxes		Sub-Total PSCO C			0	1							

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
271														
272	PSCO CWC-Franchise Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634		100.00%		22,070,634	(0.032575)	(0.032575)		(718,958)	(718,958)
273	PSCO CWC-Franchise Tax Paid			Sub-Total PSCO C	22,070,634		1		22,070,634	(0)	(0)		(718,958)	(718,958)
274														
275	PSCO CWC-Labor O&M	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT		0.02%	99.98%			0.058027	0.058027			
276	PSCO CWC-Labor O&M			Sub-Total PSCO C		0	1			0	0			
277														
278	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(5,517)	0.01%	99.99%	(0)	(5,516)	0.034959	0.034959	(0)	(193)	(193)
279	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR		0.01%	99.99%			0.034959	0.034959			
280	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR		0.01%	99.99%			0.034959	0.034959			
281	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR		0.01%	99.99%			0.034959	0.034959			
282	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569	0.01%	99.99%	243	3,859,325	0.034959	0.034959	9	134,918	134,926
283	PSCO CWC-Payroll Tax	Taxes Other Than Income	40833-Other Taxes	LABOR		0.01%	99.99%			0.034959	0.034959			
284	PSCO CWC-Payroll Tax			Sub-Total PSCO C	3,854,052	0	6	243	3,853,809	0	0	8	134,725	134,733
285														
286	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	2,723,627	0.00%	100.00%	71	2,723,556	(0.733808)	(0.733808)	(52)	(1,998,568)	(1,998,620)
287	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC			100.00%			(0.733808)	(0.733808)			
288	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	32,021,258	0.00%	100.00%	837	32,020,421	(0.733808)	(0.733808)	(614)	(23,496,848)	(23,497,462)
289	PSCO CWC-Property Tax	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC			100.00%			(0.733808)	(0.733808)			
290	PSCO CWC-Property Tax			Sub-Total PSCO C	34,744,885	0	4	908	34,743,977	(3)	(3)	(666)	(25,495,416)	(25,496,082)
291														
292	PSCO CWC-Sales & Use Tax	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use	EXP-SUBT	(10,762)	0.02%	99.98%	(2)	(10,761)	(0.006466)	(0.006466)	0	70	70
293	PSCO CWC-Sales & Use Tax	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT		0.02%	99.98%			(0.006466)	(0.006466)			
294	PSCO CWC-Sales & Use Tax			Sub-Total PSCO C	(10,762)	0	2	(2)	(10,761)	(0)	(0)	0	70	70
295														
296	PSCO CWC-Sales Tax Paid	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782		100.00%		39,083,782	(0.006466)	(0.006466)		(252,706)	(252,706)
297	PSCO CWC-Sales Tax Paid			Sub-Total PSCO C	39,083,782		1		39,083,782	(0)	(0)		(252,706)	(252,706)
298														
299				Sub-Total Taxes O		0	16			(3)	(3)			
300														
301				Sub-Total Public S	641,089,386	3	267	15,766	641,073,620	(32)	(32)	(971)	(33,784,976)	(33,785,946)
302														
303					(51,797)			(3)	(51,793)			(0)	(1,811)	(1,811)
304					20,330			1	20,329			(0)	(80)	(80)
305														
306					75,019,772			18,181	75,001,592			(214)	(881,526)	(881,739)
307														
308					716,077,692			33,944	716,043,748	(32)		(1,185)	(34,668,391)	(34,669,576)
309														
310	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC			100.00%			0.069781	0.069781			
311	PSCO CWC - Service Co. Labor			Sub-Total PSCO C			1			0	0			
312														
313	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC			100.00%			(0.601918)	(0.601918)			
314	PSCO CWC-Incentive Pay			Sub-Total PSCO C			1			(1)	(1)			
315														
316				Sub-Total Cost of:			2			(1)	(1)			
317														
318	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	35,941		100.00%		35,941	0.069781	0.069781		2,508	2,508
319	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	254,173		100.00%		254,173	0.069781	0.069781		17,736	17,736
320	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	38,684	0.00%	100.00%	1	38,683	0.069781	0.069781	0	2,699	2,699
321	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	PIS-TOT	837	0.00%	100.00%	0	837	0.069781	0.069781	0	58	58
322	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	275	100.00%		275		0.069781	0.069781	19		19
323	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	57	0.00%	100.00%	0	57	0.069781	0.069781	0	4	4
324	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,151,602	0.01%	99.99%	131	1,151,471	0.069781	0.069781	9	80,351	80,360

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
325	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	140,411	0.01%	99.99%	16	140,395	0.069781	0.069781	1	9,797	9,798
326	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	19,372	0.01%	99.99%	2	19,370	0.069781	0.069781	0	1,352	1,352
327	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	TRDMD	25,357	0.01%	99.99%	3	25,354	0.069781	0.069781	0	1,769	1,769
328	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	79	0.01%	99.99%	0	79	0.069781	0.069781	0	5	5
329	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,545,876		100.00%		5,545,876	0.069781	0.069781		386,996	386,996
330	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	97,546		100.00%		97,546	0.069781	0.069781		6,807	6,807
331	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	51,490		100.00%		51,490	0.069781	0.069781		3,593	3,593
332	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	149,026		100.00%		149,026	0.069781	0.069781		10,399	10,399
333	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	128,257		100.00%		128,257	0.069781	0.069781		8,950	8,950
334	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	120,504		100.00%		120,504	0.069781	0.069781		8,409	8,409
335	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,989		100.00%		1,989	0.069781	0.069781		139	139
336	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	29,121		100.00%		29,121	0.069781	0.069781		2,032	2,032
337	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	101,570		100.00%		101,570	0.069781	0.069781		7,088	7,088
338	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	76,277	0.00%	100.00%	2	76,275	0.069781	0.069781	0	5,323	5,323
339	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	68,955		100.00%		68,955	0.069781	0.069781		4,812	4,812
340	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	8,226,500	0.00%	100.00%	239	8,226,261	0.069781	0.069781	17	574,035	574,052
341	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	BILLS	421,861	0.00%	100.00%	12	421,848	0.069781	0.069781	1	29,437	29,438
342	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	BILLS	1,577	0.00%	100.00%	0	1,577	0.069781	0.069781	0	110	110
343	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	6,907,757	0.02%	99.98%	1,052	6,906,705	0.069781	0.069781	73	481,956	482,029
344	PSCO CWC - Service Co. Labor	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	0.02%	99.98%	(0)	(0)	0.069781	0.069781	(0)	(0)	(0)
345	PSCO CWC - Service Co. Labor	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	89,042	0.02%	99.98%	14	89,028	0.069781	0.069781	1	6,212	6,213
346	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	88,352	0.02%	99.98%	13	88,339	0.069781	0.069781	1	6,164	6,165
347	PSCO CWC - Service Co. Labor	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT		0.02%	99.98%			0.069781	0.069781			
348	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC			100.00%			0.069781	0.069781			
349	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS		0.00%	100.00%			0.069781	0.069781			
350	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		0.02%	99.98%			0.069781	0.069781			
351	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,981,427	0.02%	99.98%	911	5,980,516	0.069781	0.069781	64	417,325	417,389
352	PSCO CWC - Service Co. Labor	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT		0.02%	99.98%			0.069781	0.069781			
353	PSCO CWC - Service Co. Labor		Sub-Total PSCO C		29,753,915	1	34	2,672	29,751,242	2	2	186	2,076,066	2,076,253
354														
355	PSCO CWC - Service Co. Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	53,476		100.00%		53,476	0.007836	0.007836		419	419
356	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405	0.00%	100.00%	0	2,405	0.007836	0.007836	0	19	19
357	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82400-Storage Other Expense	USDMD	15	0.00%	100.00%	0	15	0.007836	0.007836	0	0	0
358	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82600-Storage Rents	PIS-TOT	33,449	0.00%	100.00%	1	33,448	0.007836	0.007836	0	262	262
359	PSCO CWC - Service Co. Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	11,047	100.00%		11,047		0.007836	0.007836	87		87
360	PSCO CWC - Service Co. Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,311	0.00%	100.00%	0	2,311	0.007836	0.007836	0	18	18
361	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	618,301	0.01%	99.99%	71	618,230	0.007836	0.007836	1	4,844	4,845
362	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	818,381	0.01%	99.99%	93	818,288	0.007836	0.007836	1	6,412	6,413
363	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	7,711	0.01%	99.99%	1	7,710	0.007836	0.007836	0	60	60
364	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	10,711	0.01%	99.99%	1	10,709	0.007836	0.007836	0	84	84
365	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,964	0.01%	99.99%	0	1,964	0.007836	0.007836	0	15	15
366	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	86000-Trans - Rents	TRDMD	911,745	0.01%	99.99%	104	911,641	0.007836	0.007836	1	7,143	7,144
367	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	837	0.01%	99.99%	0	837	0.007836	0.007836	0	7	7
368	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	7,649	0.01%	99.99%	1	7,648	0.007836	0.007836	0	60	60
369	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	15,427	0.01%	99.99%	2	15,425	0.007836	0.007836	0	121	121
370	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	529,593		100.00%		529,593	0.007836	0.007836		4,150	4,150
371	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	567,450		100.00%		567,450	0.007836	0.007836		4,446	4,446
372	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	6,484		100.00%		6,484	0.007836	0.007836		51	51
373	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	21,344		100.00%		21,344	0.007836	0.007836		167	167
374	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	13,989		100.00%		13,989	0.007836	0.007836		110	110
375	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	4,967,228		100.00%		4,967,228	0.007836	0.007836		38,921	38,921
376	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	4,497,118		100.00%		4,497,118	0.007836	0.007836		35,238	35,238
377	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	4,578		100.00%		4,578	0.007836	0.007836		36	36
378	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,464		100.00%		5,464	0.007836	0.007836		43	43

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
379	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,124		100.00%		2,124	0.007836	0.007836		17	17
380	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000		100.00%		6,000	0.007836	0.007836		47	47
381	PSCO CWC - Service Co. Other O&M	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC	2,204		100.00%		2,204	0.007836	0.007836		17	17
382	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869	0.00%	100.00%	1	20,869	0.007836	0.007836	0	164	164
383	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	1,012,954		100.00%		1,012,954	0.007836	0.007836		7,937	7,937
384	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	3,859,460	0.00%	100.00%	112	3,859,348	0.007836	0.007836	1	30,240	30,241
385	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90800-Customer Asst Expense	BILLS	23,661	0.00%	100.00%	1	23,661	0.007836	0.007836	0	185	185
386	PSCO CWC - Service Co. Other O&M	Customer Service Expense	909000-Informational and instruction advertis	BILLS	584,903	0.00%	100.00%	17	584,886	0.007836	0.007836	0	4,583	4,583
387	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS		0.00%	100.00%			0.007836	0.007836			
388	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90912-Cust Program Advertising	BILLS		0.00%	100.00%			0.007836	0.007836			
389	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90913-Cust Serv Instruct Adver	BILLS		0.00%	100.00%			0.007836	0.007836			
390	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90914-Cust Serv Instruct Adver	BILLS		0.00%	100.00%			0.007836	0.007836			
391	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS		0.00%	100.00%			0.007836	0.007836			
392	PSCO CWC - Service Co. Other O&M	Sales Expense	91200-Economic Development	BILLS	724	0.00%	100.00%	0	724	0.007836	0.007836	0	6	6
393	PSCO CWC - Service Co. Other O&M	Sales Expense	91220-Economic Development	BILLS		0.00%	100.00%			0.007836	0.007836			
394	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	0.007836	0.007836	0	61	61
395	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	7,293,643	0.02%	99.98%	1,111	7,292,532	0.007836	0.007836	9	57,141	57,150
396	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(33,532)	0.02%	99.98%	(5)	(33,527)	0.007836	0.007836	(0)	(263)	(263)
397	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	3,674,690	0.02%	99.98%	560	3,674,130	0.007836	0.007836	4	28,789	28,793
398	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	0.007836	0.007836	0	9	9
399	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	2,510,196	0.02%	99.98%	382	2,509,813	0.007836	0.007836	3	19,666	19,669
400	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT		0.02%	99.98%			0.007836	0.007836			
401	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT		0.02%	99.98%			0.007836	0.007836			
402	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT		0.02%	99.98%			0.007836	0.007836			
403	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT		0.02%	99.98%			0.007836	0.007836			
404	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	642,888	0.02%	99.98%	98	642,790	0.007836	0.007836	1	5,037	5,037
405	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801	0.02%	99.98%	1,859	12,203,942	0.007836	0.007836	15	95,625	95,640
406	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT		0.02%	99.98%			0.007836	0.007836			
407	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,681	0.02%	99.98%	52	341,629	0.007836	0.007836	0	2,677	2,677
408	PSCO CWC - Service Co. Other O&M		Sub-Total PSCO C		45,265,858	1	52	15,508	45,250,349	0	0	122	354,564	354,686
409														
410	PSCO CWC-Incentive Pay	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,823		100.00%		3,823	(0.601918)	(0.601918)		(2,301)	(2,301)
411	PSCO CWC-Incentive Pay	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	23,549		100.00%		23,549	(0.601918)	(0.601918)		(14,175)	(14,175)
412	PSCO CWC-Incentive Pay	Gas Storage Operations	82600-Storage Rents	PIS-TOT	50	0.00%	100.00%	0	50	(0.601918)	(0.601918)	(0)	(30)	(30)
413	PSCO CWC-Incentive Pay	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	5	100.00%		5		(0.601918)	(0.601918)	(3)		(3)
414	PSCO CWC-Incentive Pay	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	0.00%	100.00%	(0)	(1)	(0.601918)	(0.601918)	0	1	1
415	PSCO CWC-Incentive Pay	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	127,368	0.01%	99.99%	15	127,353	(0.601918)	(0.601918)	(9)	(76,656)	(76,665)
416	PSCO CWC-Incentive Pay	Gas Transmission Operations	85100-Transm - Sys Control&Load	TRDMD	(3,192)	0.01%	99.99%	(0)	(3,191)	(0.601918)	(0.601918)	0	1,921	1,921
417	PSCO CWC-Incentive Pay	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,795	0.01%	99.99%	0	2,795	(0.601918)	(0.601918)	(0)	(1,682)	(1,683)
418	PSCO CWC-Incentive Pay	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,763	0.01%	99.99%	0	2,762	(0.601918)	(0.601918)	(0)	(1,663)	(1,663)
419	PSCO CWC-Incentive Pay	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(18)	0.01%	99.99%	(0)	(18)	(0.601918)	(0.601918)	0	11	11
420	PSCO CWC-Incentive Pay	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	460,016		100.00%		460,016	(0.601918)	(0.601918)		(276,892)	(276,892)
421	PSCO CWC-Incentive Pay	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,178)		100.00%		(2,178)	(0.601918)	(0.601918)		1,311	1,311
422	PSCO CWC-Incentive Pay	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,410		100.00%		9,410	(0.601918)	(0.601918)		(5,664)	(5,664)
423	PSCO CWC-Incentive Pay	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,564		100.00%		15,564	(0.601918)	(0.601918)		(9,368)	(9,368)
424	PSCO CWC-Incentive Pay	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,453		100.00%		2,453	(0.601918)	(0.601918)		(1,477)	(1,477)
425	PSCO CWC-Incentive Pay	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	13,185		100.00%		13,185	(0.601918)	(0.601918)		(7,936)	(7,936)
426	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	650		100.00%		650	(0.601918)	(0.601918)		(391)	(391)
427	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,711		100.00%		3,711	(0.601918)	(0.601918)		(2,234)	(2,234)
428	PSCO CWC-Incentive Pay	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	11,051		100.00%		11,051	(0.601918)	(0.601918)		(6,652)	(6,652)
429	PSCO CWC-Incentive Pay	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,617	0.00%	100.00%	0	8,617	(0.601918)	(0.601918)	(0)	(5,187)	(5,187)
430	PSCO CWC-Incentive Pay	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,376		100.00%		6,376	(0.601918)	(0.601918)		(3,838)	(3,838)
431	PSCO CWC-Incentive Pay	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	891,191	0.00%	100.00%	26	891,165	(0.601918)	(0.601918)	(16)	(536,408)	(536,424)
432	PSCO CWC-Incentive Pay	Customer Service Expense	90800-Customer Asst Expense	BILLS	46,741	0.00%	100.00%	1	46,740	(0.601918)	(0.601918)	(1)	(28,134)	(28,134)

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
433	PSCO CWC-Incentive Pay	Sales Expense	91200-Economic Development	BILLS	(63)	0.00%	100.00%	(0)	(63)	(0.601918)	(0.601918)	0	38	38
434	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,212,187	0.02%	99.98%	489	3,211,698	(0.601918)	(0.601918)	(294)	(1,933,178)	(1,933,472)
435	PSCO CWC-Incentive Pay	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,861	0.02%	99.98%	2	12,859	(0.601918)	(0.601918)	(1)	(7,740)	(7,741)
436	PSCO CWC-Incentive Pay	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		0.02%	99.98%			(0.601918)	(0.601918)			
437	PSCO CWC-Incentive Pay		Sub-Total PSCO C		4,848,914	1	26	538	4,848,375	(16)	(16)	(324)	(2,918,324)	(2,918,647)
438														
439	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.003918)	(0.003918)			
440	PSCO CWC-Other O&M	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC			100.00%			(0.003918)	(0.003918)			
441	PSCO CWC-Other O&M		Sub-Total PSCO C					2		(0)	(0)			
442														
443			Sub-Total Operati			3	114			(13)	(13)			
444														
445	PSCO CWC- Other Taxes	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT		0.02%	99.98%							
446	PSCO CWC- Other Taxes		Sub-Total PSCO C			0	1							
447														
448	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR		0.01%	99.99%			0.034959	0.034959			
449	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR		0.01%	99.99%			0.034959	0.034959			
450	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR		0.01%	99.99%			0.034959	0.034959			
451	PSCO CWC-Payroll Tax	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639	0.01%	99.99%	103	1,631,537	0.034959	0.034959	4	57,037	57,040
452	PSCO CWC-Payroll Tax	Taxes Other Than Income	40833-Other Taxes	LABOR		0.01%	99.99%			0.034959	0.034959			
453	PSCO CWC-Payroll Tax	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use	EXP-SUBT	43,821	0.02%	99.98%	7	43,814	0.034959	0.034959	0	1,532	1,532
454	PSCO CWC-Payroll Tax		Sub-Total PSCO C		1,675,460	0	6	110	1,675,351	0	0	4	58,568	58,572
455														
456	PSCO CWC-Sales & Use Tax	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT		0.02%	99.98%			(0.006466)	(0.006466)			
457	PSCO CWC-Sales & Use Tax		Sub-Total PSCO C			0	1			(0)	(0)			
458														
459			Sub-Total Taxes O			0	8			0	0			
460														
461	PSCO CWC - Service Co. Other O&M	This line is intentionally blank	This line is intentionally blank	PSC CPUC			100.00%							
462	PSCO CWC - Service Co. Other O&M			Sub-Total PSCO C				1						
463														
464				Sub-Total Cash W				1						
465														
466			Sub-Total Xcel Ene		81,544,146	3	125	18,828	81,525,318	(14)	(14)	(12)	(429,125)	(429,137)
467														
468														
469														
470														
471					81,544,146			18,828	81,525,318	(14)		(12)	(429,125)	(429,137)
472														
473					797,621,838			52,772	797,569,065	(46)		(1,197)	(35,097,516)	(35,098,713)
474														
475					699,069			13,636	(21,645)			(143)	227	(7,335)
476					5,039,861			98,304	(156,045)			(1,032)	1,637	(52,884)
477														
478					803,360,768			164,712	797,391,376	(46)		(2,371)	(35,095,651)	(35,158,932)
479														

Line No.	CWC Category	Functional Category	FERC Account	Adjusted Total Utility	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
1	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses			100.00%			(0.011753)	(0.011753)			
2	PSCO CWC - Service Co. Labor					1			(0)	(0)			
3													
4						1			(0)	(0)			
5													
6	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries	6,907,757	0.02%	99.98%	1,052	6,906,705	(0.011753)	(0.011753)	(12)	(81,177)	(81,190)
7	PSCO CWC - Service Co. Labor	Administrative & General Expense	92100-A&G Office & Supplies	(0)	0.02%	99.98%	(0)	(0)	(0.011753)	(0.011753)	0	0	0
8	PSCO CWC - Service Co. Labor	Administrative & General Expense	93100-A&G Rents	89,042	0.02%	99.98%	14	89,028	(0.011753)	(0.011753)	(0)	(1,046)	(1,047)
9	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90100-Cust Acct Supervise	76,277	0.00%	100.00%	2	76,275	(0.011753)	(0.011753)	(0)	(896)	(897)
10	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90200-Cust Acct Meter Read	68,955		100.00%		68,955	(0.011753)	(0.011753)		(810)	(810)
11	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	8,226,500	0.00%	100.00%	239	8,226,261	(0.011753)	(0.011753)	(3)	(96,687)	(96,690)
12	PSCO CWC - Service Co. Labor	Customer Service Expense	90800-Customer Asst Expense	421,861	0.00%	100.00%	12	421,848	(0.011753)	(0.011753)	(0)	(4,958)	(4,958)
13	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88500-Dist - Mtce E&S	1,989		100.00%		1,989	(0.011753)	(0.011753)		(23)	(23)
14	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	29,121		100.00%		29,121	(0.011753)	(0.011753)		(342)	(342)
15	PSCO CWC - Service Co. Labor	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	101,570		100.00%		101,570	(0.011753)	(0.011753)		(1,194)	(1,194)
16	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S	5,545,876		100.00%		5,545,876	(0.011753)	(0.011753)		(65,183)	(65,183)
17	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87100-Dist Exp-Dist Load	97,546		100.00%		97,546	(0.011753)	(0.011753)		(1,147)	(1,147)
18	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	51,490		100.00%		51,490	(0.011753)	(0.011753)		(605)	(605)
19	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87800-Dist Op Meter & House Reg	149,026		100.00%		149,026	(0.011753)	(0.011753)		(1,752)	(1,752)
20	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88000-Dist Oper -Other	128,257		100.00%		128,257	(0.011753)	(0.011753)		(1,507)	(1,507)
21	PSCO CWC - Service Co. Labor	Gas Distribution Operations	88100-Dist Op Rents	120,504		100.00%		120,504	(0.011753)	(0.011753)		(1,416)	(1,416)
22	PSCO CWC - Service Co. Labor	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	275	100.00%		275		(0.011753)	(0.011753)	(3)		(3)
23	PSCO CWC - Service Co. Labor	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	57	0.00%	100.00%	0	57	(0.011753)	(0.011753)	(0)	(1)	(1)
24	PSCO CWC - Service Co. Labor	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	38,684	0.00%	100.00%	1	38,683	(0.011753)	(0.011753)	(0)	(455)	(455)
25	PSCO CWC - Service Co. Labor	Gas Storage Operations	82600-Storage Rents	837	0.00%	100.00%	0	837	(0.011753)	(0.011753)	(0)	(10)	(10)
26	PSCO CWC - Service Co. Labor	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	79	0.01%	99.99%	0	79	(0.011753)	(0.011753)	(0)	(1)	(1)
27	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85000-Transm - Supervision&Eng	1,151,602	0.01%	99.99%	131	1,151,471	(0.011753)	(0.011753)	(2)	(13,534)	(13,535)
28	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85100-Transm -Sys Control&Load	140,411	0.01%	99.99%	16	140,395	(0.011753)	(0.011753)	(0)	(1,650)	(1,650)
29	PSCO CWC - Service Co. Labor	Gas Transmission Operations	85900-Transm - Other Equipment	19,372	0.01%	99.99%	2	19,370	(0.011753)	(0.011753)	(0)	(228)	(228)
30	PSCO CWC - Service Co. Labor	Gas Transmission Operations	86000-Trans - Rents	25,357	0.01%	99.99%	3	25,354	(0.011753)	(0.011753)	(0)	(298)	(298)
31	PSCO CWC - Service Co. Labor	Other Gas Supply	807000-Purchased gas expenses	35,941		100.00%		35,941	(0.011753)	(0.011753)		(422)	(422)
32	PSCO CWC - Service Co. Labor	Other Gas Supply	81300-Gas Supply Exp Steam	254,173		100.00%		254,173	(0.011753)	(0.011753)		(2,987)	(2,987)
33	PSCO CWC - Service Co. Labor	Sales Expense	91200-Economic Development	1,577	0.00%	100.00%	0	1,577	(0.011753)	(0.011753)	(0)	(19)	(19)
34	PSCO CWC - Service Co. Labor	Administrative & General Expense	92500-A&G Injuries & Damages	88,352	0.02%	99.98%	13	88,339	(0.011753)	(0.011753)	(0)	(1,038)	(1,038)
35	PSCO CWC - Service Co. Labor	Administrative & General Expense	92602-A&G Pen & Ben		0.02%	99.98%			(0.011753)	(0.011753)			
36	PSCO CWC - Service Co. Labor	Administrative & General Expense	92000-A&G Salaries		0.02%	99.98%			(0.011753)	(0.011753)			
37	PSCO CWC - Service Co. Labor	Customer Accounting Expense	90300-Cust Acct Recrds & Coll		0.00%	100.00%			(0.011753)	(0.011753)			
38	PSCO CWC - Service Co. Labor	Gas Distribution Operations	87000-Dist Oper - E&S			100.00%			(0.011753)	(0.011753)			
39	PSCO CWC - Service Co. Labor	Administrative & General Expense	926000-Employee pensions and benefits	5,981,427	0.02%	99.98%	911	5,980,516	(0.011753)	(0.011753)	(11)	(70,292)	(70,302)
40	PSCO CWC - Service Co. Labor	Administrative & General Expense	92601-A&G Pen & Ben		0.02%	99.98%			(0.011753)	(0.011753)			
41	PSCO CWC - Service Co. Labor			29,753,915		1	34	2,672	(0)	(0)	(31)	(349,679)	(349,710)
42													
43	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92000-A&G Salaries	7,814	0.02%	99.98%	1	7,812	(0.011753)	(0.011753)	(0)	(92)	(92)
44	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92100-A&G Office & Supplies	7,293,643	0.02%	99.98%	1,111	7,292,532	(0.011753)	(0.011753)	(13)	(85,712)	(85,725)
45	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(33,532)	0.02%	99.98%	(5)	(33,527)	(0.011753)	(0.011753)	0	394	394
46	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92300-A&G Outside Services	3,674,690	0.02%	99.98%	560	3,674,130	(0.011753)	(0.011753)	(7)	(43,184)	(43,190)
47	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92400-A&G Property Insurance	1,104	0.02%	99.98%	0	1,104	(0.011753)	(0.011753)	(0)	(13)	(13)
48	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92500-A&G Injuries & Damages	2,510,196	0.02%	99.98%	382	2,509,813	(0.011753)	(0.011753)	(4)	(29,499)	(29,503)
49	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	92800-A&G Regulatory Comm Exp		0.02%	99.98%			(0.011753)	(0.011753)			

Line No.	CWC Category	Functional Category	FERC Account	Adjusted Total Utility	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
50	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93010-A&G General Advertising		0.02%	99.98%			(0.011753)	(0.011753)			
51	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93011-A&G General Advertising		0.02%	99.98%			(0.011753)	(0.011753)			
52	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93012-A&G General Advertising		0.02%	99.98%			(0.011753)	(0.011753)			
53	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93020-A&G Misc General Exp	642,888	0.02%	99.98%	98	642,790	(0.011753)	(0.011753)	(1)	(7,555)	(7,556)
54	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93100-A&G Rents	12,205,801	0.02%	99.98%	1,859	12,203,942	(0.011753)	(0.011753)	(22)	(143,438)	(143,460)
55	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93200-A&G Maint of Structures		0.02%	99.98%			(0.011753)	(0.011753)			
56	PSCO CWC - Service Co. Other O&M	Administrative & General Expense	93500-A&G Maint of Gen PLT	341,681	0.02%	99.98%	52	341,629	(0.011753)	(0.011753)	(1)	(4,015)	(4,016)
57	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90100-Cust Acct Supervise	20,869	0.00%	100.00%	1	20,869	(0.011753)	(0.011753)	(0)	(245)	(245)
58	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90200-Cust Acct Meter Read	1,012,954		100.00%		1,012,954	(0.011753)	(0.011753)		(11,906)	(11,906)
59	PSCO CWC - Service Co. Other O&M	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	3,859,460	0.00%	100.00%	112	3,859,348	(0.011753)	(0.011753)	(1)	(45,361)	(45,362)
60	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90800-Customer Asst Expense	23,661	0.00%	100.00%	1	23,661	(0.011753)	(0.011753)	(0)	(278)	(278)
61	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90900-Informational and instruction adverti	584,903	0.00%	100.00%	17	584,886	(0.011753)	(0.011753)	(0)	(6,874)	(6,875)
62	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90910-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
63	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90912-Cust Program Advertising		0.00%	100.00%			(0.011753)	(0.011753)			
64	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90913-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
65	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90914-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
66	PSCO CWC - Service Co. Other O&M	Customer Service Expense	90915-Cust Serv Instruct Adver		0.00%	100.00%			(0.011753)	(0.011753)			
67	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88500-Dist - Mtce E&S	4,578		100.00%		4,578	(0.011753)	(0.011753)		(54)	(54)
68	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	5,464		100.00%		5,464	(0.011753)	(0.011753)		(64)	(64)
69	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89200-Dist-Mtce of Services	2,124		100.00%		2,124	(0.011753)	(0.011753)		(25)	(25)
70	PSCO CWC - Service Co. Other O&M	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	6,000		100.00%		6,000	(0.011753)	(0.011753)		(71)	(71)
71	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87000-Dist Oper - E&S	529,593		100.00%		529,593	(0.011753)	(0.011753)		(6,225)	(6,225)
72	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87100-Dist Exp-Dist Load	567,450		100.00%		567,450	(0.011753)	(0.011753)		(6,669)	(6,669)
73	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	6,484		100.00%		6,484	(0.011753)	(0.011753)		(76)	(76)
74	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87800-Dist Op Meter & House Reg	21,344		100.00%		21,344	(0.011753)	(0.011753)		(251)	(251)
75	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	87900-Dist Op Customer Install	13,989		100.00%		13,989	(0.011753)	(0.011753)		(164)	(164)
76	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88000-Dist Oper -Other	4,967,228		100.00%		4,967,228	(0.011753)	(0.011753)		(58,382)	(58,382)
77	PSCO CWC - Service Co. Other O&M	Gas Distribution Operations	88100-Dist Op Rents	4,497,118		100.00%		4,497,118	(0.011753)	(0.011753)		(52,857)	(52,857)
78	PSCO CWC - Service Co. Other O&M	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	11,047	100.00%		11,047		(0.011753)	(0.011753)	(130)		(130)
79	PSCO CWC - Service Co. Other O&M	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	2,311	0.00%	100.00%	0	2,311	(0.011753)	(0.011753)	(0)	(27)	(27)
80	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	2,405	0.00%	100.00%	0	2,405	(0.011753)	(0.011753)	(0)	(28)	(28)
81	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82400-Storage Other Expense	15	0.00%	100.00%	0	15	(0.011753)	(0.011753)	(0)	(0)	(0)
82	PSCO CWC - Service Co. Other O&M	Gas Storage Operations	82600-Storage Rents	33,449	0.00%	100.00%	1	33,448	(0.011753)	(0.011753)	(0)	(393)	(393)
83	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86300-Transmission Mtce Mains	837	0.01%	99.99%	0	837	(0.011753)	(0.011753)	(0)	(10)	(10)
84	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	7,649	0.01%	99.99%	1	7,648	(0.011753)	(0.011753)	(0)	(90)	(90)
85	PSCO CWC - Service Co. Other O&M	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	15,427	0.01%	99.99%	2	15,425	(0.011753)	(0.011753)	(0)	(181)	(181)
86	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85000-Transm - Supervision&Eng	618,301	0.01%	99.99%	71	618,230	(0.011753)	(0.011753)	(1)	(7,266)	(7,267)
87	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85100-Transm - Sys Control&Load	818,381	0.01%	99.99%	93	818,288	(0.011753)	(0.011753)	(1)	(9,618)	(9,619)
88	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85300-Gas Compressor Stat	7,711	0.01%	99.99%	1	7,710	(0.011753)	(0.011753)	(0)	(91)	(91)
89	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85600-Transmission -Mains	10,711	0.01%	99.99%	1	10,709	(0.011753)	(0.011753)	(0)	(126)	(126)
90	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	85900-Transm - Other Equipment	1,964	0.01%	99.99%	0	1,964	(0.011753)	(0.011753)	(0)	(23)	(23)
91	PSCO CWC - Service Co. Other O&M	Gas Transmission Operations	86000-Trans - Rents	911,745	0.01%	99.99%	104	911,641	(0.011753)	(0.011753)	(1)	(10,715)	(10,716)
92	PSCO CWC - Service Co. Other O&M	Other Gas Supply	81300-Gas Supply Exp Steam	53,476		100.00%		53,476	(0.011753)	(0.011753)		(629)	(629)
93	PSCO CWC - Service Co. Other O&M	Sales Expense	91200-Economic Development	724	0.00%	100.00%	0	724	(0.011753)	(0.011753)	(0)	(9)	(9)
94	PSCO CWC - Service Co. Other O&M	Sales Expense	91220-Economic Development		0.00%	100.00%			(0.011753)	(0.011753)			
95	PSCO CWC - Service Co. Other O&M	Steam Production Operation	50170-Strm Gen Fuel	2,204		100.00%		2,204	(0.011753)	(0.011753)		(26)	(26)
96	PSCO CWC - Service Co. Other O&M			45,265,858	1	52	15,508	45,250,349	(1)	(1)	(182)	(531,847)	(532,029)
97													
98				75,019,772	2	86	18,181	75,001,592	(1)	(1)	(214)	(881,526)	(881,739)

Line No.	CWC Category	Functional Category	FERC Account	Adjusted Total Utility	Jur Alloc Factor FERC	Jur Alloc Factor CPUC	Adjusted Total FERC	Adjusted Total CPUC	CWC Factor FERC	CWC Factor CPUC	CWC Amount FERC	CWC Amount CPUC	Total Utility CWC Amount
99													
100	PSCO CWC - Service Co. Other O&M	This line is intentionally blank	This line is intentionally blank			100.00%							
101	PSCO CWC - Service Co. Other O&M					1							
102													
103						1							
104													
105				75,019,772	2	88	18,181	75,001,592	(1)	(1)	(214)	(881,526)	(881,739)
106													
107				75,019,772			18,181	75,001,592			(214)	(881,526)	(881,739)

Public Service Company of Colorado
Cash Working Capital - Calculations supporting Rate Base Adj - Factors
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 11

Line No.	CWC Reporting Line	CWC Factor FERC	CWC Factor CPUC	CWC Factor Total Company
1	PSCO CWC-Other O&M	(0.003918)	(0.003918)	(0.003918)
2	PSCO CWC-Payroll Tax	0.034959	0.034959	0.034959
3	PSCO CWC-Federal Income Tax	(0.010493)	(0.010493)	(0.010493)
4	PSCO CWC-State Income Tax	(0.010493)	(0.010493)	(0.010493)
5				
6	State Income Tax Expense	13,636	(21,645)	699,069
7	CWC-State Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
8	CWC-State Income Tax Amount	(143)	227	(7,335)
9				
10	Federal Income Tax Expense	98,304	(156,045)	5,039,861
11	CWC-Federal Income Tax Factor	(0.010493)	(0.010493)	(0.010493)
12	CWC-Federal Income Tax Amount	(1,032)	1,637	(52,884)
13				
14	Payroll Tax Adjustment Expense	(3)	(51,793)	(51,797)
15	CWC-Payroll Tax Factor	0.034959	0.034959	0.034959
16	CWC-Payroll Tax Amount	(0)	(1,811)	(1,811)
17				
18	Customer Deposit Interest Expense	1	20,329	20,330
19	PSC CWC-Other OM	(0.003918)	(0.003918)	(0.003918)
20	CWC-Customer Deposit Interest Expense	(0)	(80)	(80)
21				

Public Service Company of Colorado

PSCo Gas Rate Case 2016 Test Year

Return on Pension Asset

Schedule 12

12 Months Ended December 31, 2016

Line No.	Year 2 Monthly 13 months	Activity	Gas Balance	Gas-Legacy Prepaid Pension Asset	Gas-New Prepaid Pension Asset
1	Dec - 2015		55,534,094	59,641,231	(4,107,137)
2	Jan - 2016	331,340	54,048,131	58,315,870	(4,267,739)
3	Feb - 2016	331,340	53,246,610	57,984,530	(4,737,920)
4	Mar - 2016	331,340	52,714,099	57,653,190	(4,939,091)
5	Apr - 2016	331,340	51,802,321	57,321,850	(5,519,529)
6	May - 2016	331,340	51,543,765	56,990,510	(5,446,745)
7	Jun - 2016	331,340	50,799,773	56,659,169	(5,859,396)
8	Jul - 2016	331,340	49,683,937	56,327,829	(6,643,892)
9	Aug - 2016	331,340	49,390,499	55,996,489	(6,605,990)
10	Sep - 2016	331,340	48,588,641	55,665,149	(7,076,508)
11	Oct - 2016	331,340	48,027,929	55,333,809	(7,305,880)
12	Nov - 2016	331,340	48,133,700	55,002,469	(6,868,768)
13	Dec - 2016	331,340	45,280,545	54,671,128	(9,390,583)
14					
15	Year End Balance		50,676,465	56,735,633	(6,059,168)
16					
17	Cost of Debt		7.58%		
18	WACC		7.58%		
19	Difference used for Adjustment				
20					
21	Prepaid Pension Asset Difference Adjustment				

Public Service Company of Colorado
CWIP Interest Expense
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 13

Line No.	Financial Category	PSC Gas
1	CWIP Not Accruing AFUDC	21,004,324
2		
3	Total CWIP	123,061,346
4	Total CWIP Accruing AFUDC	102,057,022
5	Weighted Cost of Debt	1.97%
6	Synchronized Interest	2,010,523
7	Combined Income Tax Rate	38.01%
8	Deferred Income Tax on CWIP Interest	764,190
9	Accumulated Deferred Income Tax on CWIP	(764,190)

Public Service Company of Colorado
Calculation of NOL Carryforward Deferred Tax
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 14

Line No.	Utility	NOL CPUC
1	PSCO Gas	80,277,720
2	Combined Tax Rate	38.01%
3		
4	Total Base Revenue	456,307,446
5	Revenue Deficiency (Gross)	67,573,368
6	Total Revenue	523,880,814
7		
8	Cost of Sales	
9	Operations and Maintenance Expenses	216,346,471
10	Depreciation/Amortization	103,274,989
11	Taxes Other than Income	40,210,583
12	Gain/Loss	(26,629)
13	AFUDC	4,985,751
14	Total Expense	354,819,664
15		
16	Net Income Before Tax	169,061,151
17		
18	Interest Deduction	30,783,512
19	<u>Schedule M - Book/Tax difference</u>	<u>(55,786,095)</u>
20	Taxable Income	82,491,543
21		
22	Rider Taxable Income from Rider Tab (PSC G 903 Rider)	67,105,880
23	<u>Total Taxable Income</u>	15,385,663
24		
25	Schedule M NOL Adjustment Input	(15,385,663)
26	Taxable Income for NOL	0
27		
28	NOL Schedule M NOL Adjustment	(15,385,663)
29	NOL Deferred Tax Expense Adjustment	5,848,014
30		
31	NOL ADIT Beg Bal (Carryforward from Previous Year)	80,277,720
32	NOL Deferred Tax Expense Adjustment for ADIT	(5,848,014)
33	NOL ADIT End Bal (Carryforward to next year Beginning Bal)	74,429,706
34	IRS Proration Factor	
35	IRS Proration	
36	Prorated NOL ADIT End Bal	74,429,706

Public Service Company of Colorado
Customer Deposit Balance & Related Interest Expense
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 15

Line No.	Year 2 Monthly 13 months	Gas
1	Dec - 2015	(5,790,381)
2	Jan - 2016	(6,479,263)
3	Feb - 2016	(6,366,776)
4	Mar - 2016	(6,352,168)
5	Apr - 2016	(6,049,764)
6	May - 2016	(6,028,441)
7	Jun - 2016	(5,964,028)
8	Jul - 2016	(5,913,330)
9	Aug - 2016	(6,564,414)
10	Sep - 2016	(5,849,680)
11	Oct - 2016	(5,920,638)
12	Nov - 2016	(5,189,478)
13	Dec - 2016	(5,263,438)
14		
15	13 Month Average	(5,979,369)
16	Interest Rate	0.34%
17	Customer Deposit Interest Expense	20,330

Public Service Company of Colorado
Retiree Medical Liability / Asset - FAS 106
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 16

Line No.	Month-Year	PSCO Gas			
		Monthly Ending Balance	Utility Allocator	Ending Balance Allocated	13 Months Average
1	Dec - 2015	11,151,771	29.82%	3,325,619	
2	Jan - 2016	12,290,970	28.53%	3,507,077	
3	Feb - 2016	13,386,178	29.35%	3,929,247	
4	Mar - 2016	13,962,670	28.51%	3,980,419	
5	Apr - 2016	14,939,038	29.82%	4,454,720	
6	May - 2016	16,035,189	27.66%	4,434,770	
7	Jun - 2016	17,124,200	28.06%	4,805,746	
8	Jul - 2016	18,234,560	30.11%	5,491,020	
9	Aug - 2016	19,327,808	28.42%	5,492,202	
10	Sep - 2016	20,411,281	28.96%	5,912,003	
11	Oct - 2016	21,491,802	28.52%	6,129,598	
12	Nov - 2016	22,590,351	25.63%	5,789,741	
13	Dec - 2016	22,396,108	33.56%	7,515,225	4,982,107

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
1	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		35,941	35,941		35,941
2	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		227,581	227,581		227,581
3	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		7,286	7,286		7,286
4	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		3,823	3,823		3,823
5	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
6	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
7	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
8	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
9	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	246,770	7,403	254,173		254,173
10	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,882)	(56)	(1,939)		(1,939)
11	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)	(0)	(9)		(9)
12	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	22,863	686	23,549		23,549
13	Operations and Maintenance Expenses	Other Gas Supply			<u>267,742</u>	<u>282,665</u>	<u>550,407</u>		550,407
14									
15	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	37,557	1,127	38,684	1	38,683
16	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	68,768	2,063	70,832	2	70,830
17	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,683	170	5,854	0	5,854
18	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	68,808	2,064	70,872	1	70,872
19	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,756	83	2,839	0	2,839
20	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,386	282	9,667	0	9,667
21	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	155	5	160	0	160
22	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	71,212	2,136	73,349	1	73,348
23	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,628	79	2,707	0	2,707
24	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,833	145	4,978	0	4,978
25	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	88	3	91	0	91
26	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,731	142	4,873	0	4,873
27	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	106	3	109	0	109
28	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	813	24	837	0	837
29	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	17	1	17	0	17
30	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)	(0)	(2)	(0)	(2)
31	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	48	1	50	0	50
32	Operations and Maintenance Expenses	Gas Storage Operations			<u>277,589</u>	<u>8,328</u>	<u>285,916</u>	5	285,911
33									
34	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	23,846	715	24,561	0	24,561
35	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reservoirs&Wells	USDMD	526	16	542	0	542
36	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	183	5	189	0	189
37	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3	0	3	0	3
38	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	19,047	571	19,618	0	19,618
39	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	312	9	321	0	321
40	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD					
41	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD					
42	Operations and Maintenance Expenses	Gas Storage Maintenance			<u>43,916</u>	<u>1,317</u>	<u>45,234</u>	1	45,233
43									
44	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	9,986	300	10,286	0	10,286
45	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	191	6	196	0	196
46	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	141,247	4,237	145,484	0	145,484
47	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,804	114	3,918	0	3,918
48	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	267	8	275	275	
49	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	27	1	28	28	

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
50	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2	0	2	2	
51	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	4	0	5	5	
52	Operations and Maintenance Expenses	Gas Production and Gathering Operations			<u>155,528</u>	<u>4,666</u>	<u>160,194</u>	310	159,884
53									
54	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	55	2	57	0	57
55	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5	0	5	0	5
56	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)	(0)	(0)	(0)	(0)
57	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)	(0)	(1)	(0)	(1)
58	Operations and Maintenance Expenses	Gas Products Extraction Operations			<u>58</u>	<u>2</u>	<u>60</u>	0	60
59									
60	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	44,221	1,327	45,548	0	45,548
61	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,665	50	1,715	0	1,715
62	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			<u>45,886</u>	<u>1,377</u>	<u>47,263</u>	0	47,263
63									
64	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,118,060	33,542	1,151,602	131	1,151,471
65	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	740,403	22,212	762,615	87	762,528
66	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	23,846	715	24,562	3	24,559
67	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	123,658	3,710	127,368	15	127,353
68	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	136,322	4,090	140,411	16	140,395
69	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,673,589	50,208	1,723,797	197	1,723,601
70	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	48,094	1,443	49,537	6	49,531
71	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,099)	(93)	(3,192)	(0)	(3,191)
72	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	669,175	20,075	689,250	79	689,172
73	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	18,493	555	19,048	2	19,045
74	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,230,949	37,570	1,268,520	145	1,268,375
75	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	35,340	1,060	36,400	4	36,396
76	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD		95	95	0	95
77	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	476,922	14,386	491,308	56	491,252
78	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	12,434	373	12,807	1	12,806
79	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		12	12	0	12
80	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	18,808	564	19,372	2	19,370
81	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	837,701	25,184	862,885	98	862,787
82	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	23,389	702	24,090	3	24,087
83	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,714	81	2,795	0	2,795
84	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		8	8	0	8
85	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	24,619	739	25,357	3	25,354
86	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,729	112	3,841	0	3,840
87	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(136)	(4)	(140)	(0)	(140)
88	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,682	80	2,763	0	2,762
89	Operations and Maintenance Expenses	Gas Transmission Operations			<u>7,217,691</u>	<u>217,418</u>	<u>7,435,109</u>	848	7,434,261
90									
91	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	776,714	23,301	800,015	91	799,924
92	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	22,676	680	23,356	3	23,354
93	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	205,263	6,158	211,421	24	211,397
94	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,262	158	5,420	1	5,419
95	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	160,720	4,822	165,542	19	165,523
96	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,672	170	5,842	1	5,841
97	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	76	2	79	0	79
98	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	8,932	437	9,369	1	9,368

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
99	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	287	9	295	0	295
100	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(17)	(1)	(18)	(0)	(18)
101	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		25	25	0	25
102	Operations and Maintenance Expenses	Gas Transmission Maintenance			<u>1,185,584</u>	<u>35,762</u>	<u>1,221,346</u>	139	1,221,206
103									
104	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,384,346	161,530	5,545,876		5,545,876
105	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	1,047,695	(1,451,562)	(403,867)		(403,867)
106	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(123,572)	(3,707)	(127,279)		(127,279)
107	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	446,618	13,399	460,016		460,016
108	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	4,072	3,473		3,473
109	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC					
110	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)		(11,727)		(11,727)
111	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	94,705	2,841	97,546		97,546
112	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,633,375	49,569	1,682,944		1,682,944
113	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	43,630	1,309	44,939		44,939
114	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,115)	(63)	(2,178)		(2,178)
115	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		84	84		84
116	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	49,990	1,500	51,490		51,490
117	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,016,286	71,146	2,087,432		2,087,432
118	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	56,066	1,682	57,748		57,748
119	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,136	274	9,410		9,410
120	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		1,572	1,572		1,572
121	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,556,008	111,575	1,667,583		1,667,583
122	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	44,501	1,335	45,836		45,836
123	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		9,570	9,570		9,570
124	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	5,817	174	5,991		5,991
125	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	378	11	389		389
126	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	24,520	736	25,256		25,256
127	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	451	14	465		465
128	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	144,685	4,341	149,026		149,026
129	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	6,692,243	360,182	7,052,425		7,052,425
130	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	156,306	4,689	160,995		160,995
131	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,110	453	15,564		15,564
132	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		23,509	23,509		23,509
133	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,622,482	296,564	2,919,046		2,919,046
134	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	48,121	1,444	49,564		49,564
135	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		32,132	32,132		32,132
136	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	124,521	3,736	128,257		128,257
137	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	9,729,088	812,654	10,541,742		10,541,742
138	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	259,913	7,797	267,711		267,711
139	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,382	71	2,453		2,453
140	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	76,800	76,598		76,598
141	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)		(4,723)		(4,723)
142	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	116,994	3,510	120,504		120,504
143	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	9,769	293	10,063		10,063
144	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(886)	(27)	(912)		(912)
145	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	12,801	384	13,185		13,185
146	Operations and Maintenance Expenses	Gas Distribution Operations			<u>32,204,113</u>	<u>605,592</u>	<u>32,809,705</u>		32,809,705
147									

Public Service Company of Colorado
Labor Adjustments
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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
148	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,931	58	1,989		1,989
149	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	621,760	67,817	689,577		689,577
150	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	18,289	549	18,837		18,837
151	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	631	19	650		650
152	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		7,250	7,250		7,250
153	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	28,272	848	29,121		29,121
154	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,308,229	231,799	4,540,028		4,540,028
155	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	86,496	2,595	89,091		89,091
156	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,603	108	3,711		3,711
157	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		15,318	15,318		15,318
158	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	559,477	43,579	603,057		603,057
159	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	14,883	446	15,329		15,329
160	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		3,951	3,951		3,951
161	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	46,942	5,740	52,682		52,682
162	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	446	13	460		460
163	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		639	639		639
164	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	6,991	210	7,200		7,200
165	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	89	3	92		92
166	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,747,534	180,230	2,927,764		2,927,764
167	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	48,853	1,466	50,319		50,319
168	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		14,613	14,613		14,613
169	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC					
170	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	98,612	2,958	101,570		101,570
171	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,535,700	203,548	4,739,248		4,739,248
172	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	127,387	3,822	131,209		131,209
173	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	10,729	322	11,051		11,051
174	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		9,951	9,951		9,951
175	Operations and Maintenance Expenses	Gas Distribution Maintenance			<u>13,266,855</u>	<u>797,852</u>	<u>14,064,707</u>		14,064,707
176									
177	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	74,055	2,222	76,277	2	76,275
178	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,366	251	8,617	0	8,617
179	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	66,946	2,008	68,955		68,955
180	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,629,415	78,882	2,708,297		2,708,297
181	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	75,742	2,272	78,014		78,014
182	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,190	186	6,376		6,376
183	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	7,986,893	239,607	8,226,500	239	8,226,261
184	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,044,721	31,342	1,076,063	31	1,076,032
185	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	29,828	895	30,723	1	30,722
186	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	865,234	25,957	891,191	26	891,165
187	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS					
188	Operations and Maintenance Expenses	Customer Accounting Expense			<u>12,787,392</u>	<u>383,622</u>	<u>13,171,014</u>	299	13,170,714
189									
190	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	409,573	12,287	421,861	12	421,848
191	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	390,029	11,701	401,730	12	401,719
192	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	10,736	322	11,058	0	11,058
193	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	45,380	1,361	46,741	1	46,740
194	Operations and Maintenance Expenses	Customer Service Expense			<u>855,719</u>	<u>25,672</u>	<u>881,391</u>	26	881,365
195									
196	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,531	46	1,577	0	1,577

Public Service Company of Colorado
Labor Adjustments
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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
197	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	615,294	15,935	631,228	18	631,210
198	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	21,884	657	22,541	1	22,540
199	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(61)	(2)	(63)	(0)	(63)
200	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS					
201	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS					
202	Operations and Maintenance Expenses	Sales Expense			<u>638,648</u>	<u>16,635</u>	<u>655,283</u>	19	655,264
203									
204	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	6,706,560	201,197	6,907,757	1,052	6,906,705
205	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,864,707)	140,818	(1,723,889)	(263)	(1,723,626)
206	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	<u>3,344,324</u>		<u>3,344,324</u>	509	3,343,814
207	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	344,340	(510,246)	(165,906)	(25)	(165,881)
208	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,190,868	21,319	3,212,187	489	3,211,698
209	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		(266,504)	(266,504)	(41)	(266,464)
210	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		(2,480,251)	(2,480,251)	(378)	(2,479,874)
211	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
212	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
213	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
214	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
215	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
216	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT					
217	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)	(0)	(0)	(0)	(0)
218	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	0	71,567	71,567	11	71,556
219	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT		(122,589)	(122,589)	(19)	(122,570)
220	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT		(300)	(300)	(0)	(300)
221	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	88,352		88,352	13	88,339
222	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	(165,167)		(165,167)	(25)	(165,142)
223	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT		(20,260)	(20,260)	(3)	(20,257)
224	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,981,427		5,981,427	911	5,980,516
225	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	17,458,867		17,458,867	2,659	17,456,209
226	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT					
227	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT		(177,265)	(177,265)	(27)	(177,238)
228	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT		(125,836)	(125,836)	(19)	(125,817)
229	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT					
230	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT					
231	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	86,448	2,593	89,042	14	89,028
232	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	45,974	1,379	47,354	7	47,346
233	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(122)	(4)	(125)	(0)	(125)
234	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,487	375	12,861	2	12,859
235	Operations and Maintenance Expenses	Administrative & General Expense			<u>35,229,653</u>	<u>(3,264,008)</u>	<u>31,965,644</u>	4,868	31,960,776
236									
237	Operations and Maintenance Expenses				<u>104,176,374</u>	<u>(883,102)</u>	<u>103,293,272</u>	<u>6,516</u>	<u>103,286,756</u>
238									
239	Basis for Derived Allocators:								
240	LABOR				104,176,374	(883,102)	103,293,272	6,516	103,286,756
241	LABXAG				68,946,721	2,380,907	71,327,628	1,647	71,325,980
242									

Line No.	Financial Category	Funtional Category	Account	Record Type	Total		PSC CPUC	
					Adjustment	Adjusted	Adjustment	Adjusted
1	CWIP	Intangible Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(3,441)	(3,441)	(3,441)	(3,441)
2	CWIP	Gas Production and Gathering Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(13)	(13)	(13)	(13)
3	CWIP	Gas Products Extraction Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(218)	(218)	(218)	(218)
4	CWIP	Gas Underground Storage Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(528)	(528)	(528)	(528)
5	CWIP	Underground Storage Base Gas	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(29)	(29)	(29)	(29)
6	CWIP	Gas Transmission Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(39,985)	(39,985)	(39,981)	(39,981)
7	CWIP	Gas Distribution Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(110,581)	(110,581)	(110,581)	(110,581)
8	CWIP	General Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(17,548)	(17,548)	(17,547)	(17,547)
9	CWIP	Common Plant	CWIPRET-Contractor Retentions	Eliminate Contractor Retentions	(69,776)	(69,776)	(69,774)	(69,774)
10	CWIP			Sub-Total CWIP	(242,119)	(242,119)	(242,112)	(242,112)

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
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Line No.	LM Rollup	LM Functional Rollup	Account	Jurisdictional Allocator	PSCO Gas		
					Base	Adjustment	Adjusted
1	ADIT	Non-Plant Tax	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	918		918
2	ADIT	Non-Plant Tax	SchM-103 - Environmental Remediation	PIS-NET	608,104		608,104
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	659,877		659,877
5	ADIT	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	416,108		416,108
6	ADIT	Non-Plant Tax	SchM-113 - Retiree Medical - FAS 106	LABOR	1,792,176		1,792,176
7	ADIT	Non-Plant Tax	SchM-116 - Bad Debt Reserve - Net of RDF	PSC CPUC	3,633,960		3,633,960
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	(617,483)		(617,483)
12	ADIT	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	115,615	(115,615)	
13	ADIT	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	2,502,845		2,502,845
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	(46,831)		(46,831)
16	ADIT	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	231,955	(231,955)	
17	ADIT	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	(129,910)	129,910	
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	(257,890)	257,890	
21	ADIT	Non-Plant Tax	SchM-152 - Rate Refund	PIS-NET	3,279,866	(3,279,866)	
22	ADIT	Non-Plant Tax	SchM-174 - New Hire Retention Credit	LABOR	14,307		14,307
23	ADIT	Non-Plant Tax	SchM-176 - Regulatory Asset - Gas Safety Deferrals	PIS-NET	(1,302,602)	1,302,602	
24	ADIT	Non-Plant Tax	SchM-179 - DSM/CIP	PIS-NET	(1,475,409)	1,475,409	
25	ADIT	Non-Plant Tax	SchM-186 - Deferred Fuel Costs	PIS-NET	(3,416,068)	3,416,068	
26	ADIT	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	26,688,338	(26,688,338)	
27	ADIT	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	5,509		5,509
28	ADIT	Non-Plant Tax	SchM-241 - Reg Asset - Gas P/L Inspection	P&GDMD	(371,420)		(371,420)
29	ADIT	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	546,871	(546,871)	
30	ADIT	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(36,986,263)	36,986,263	
31	ADIT	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	2,437,969	(2,437,969)	
32	ADIT	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	4,909,282	(4,909,282)	
33	ADIT	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	206,720		206,720
34	ADIT	Non-Plant Tax	SchM-256 - OCI Related	PIS-NET	3,862,260	(3,862,260)	
35	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	10,506,920	1,495,986	12,002,905
36	ADIT			Sub-Total ADIT	10,506,920	1,495,986	12,002,905

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 19

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Line No.	LM Rollup	LM Functional Rollup	Account	Jurisdictional Allocator	PSCo Gas		
					Base	Adjustment	Adjusted
37							
38	Schedule M Temporary	Non-Plant Tax	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(829)		(829)
39	Schedule M Temporary	Non-Plant Tax	SchM-107 - Pension Expense	PIS-NET	4,804,627	(4,804,627)	
40	Schedule M Temporary	Non-Plant Tax	SchM-108 - Accrued Vacation Paid	LABOR	38,136		38,136
41	Schedule M Temporary	Non-Plant Tax	SchM-109 - Employee Incentive	LABOR	(59,761)		(59,761)
42	Schedule M Temporary	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	(159,401)		(159,401)
43	Schedule M Temporary	Non-Plant Tax	SchM-113 - Retiree Medical - FAS 106	LABOR	(3,761,439)		(3,761,439)
44	Schedule M Temporary	Non-Plant Tax	SchM-116 - Bad Debt Reserve - Net of RDF	PSC CPUC	(248,441)		(248,441)
45	Schedule M Temporary	Non-Plant Tax	SchM-127 - Litigation Reserve	PIS-NET	(309,034)		(309,034)
46	Schedule M Temporary	Non-Plant Tax	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	234,059		234,059
47	Schedule M Temporary	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	69,791	(69,791)	
48	Schedule M Temporary	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	(380,074)		(380,074)
49	Schedule M Temporary	Non-Plant Tax	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	92,640		92,640
50	Schedule M Temporary	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	362,203	(362,203)	
51	Schedule M Temporary	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	328,473	(328,473)	
52	Schedule M Temporary	Non-Plant Tax	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	3,555,175		3,555,175
53	Schedule M Temporary	Non-Plant Tax	SchM-151 - Rent Exp - Brokerage Fee	PIS-NET	80,619	(80,619)	
54	Schedule M Temporary	Non-Plant Tax	SchM-152 - Rate Refund	PIS-NET	759,870	(759,870)	
55	Schedule M Temporary	Non-Plant Tax	SchM-176 - Regulatory Asset - Gas Safety Deferrals	PIS-NET	(3,427,313)	3,427,313	
56	Schedule M Temporary	Non-Plant Tax	SchM-179 - DSM/CIP	PIS-NET	(1,363,036)	1,363,036	
57	Schedule M Temporary	Non-Plant Tax	SchM-186 - Deferred Fuel Costs	PIS-NET	(40,939,505)	40,939,505	
58	Schedule M Temporary	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	(17,882,915)	17,882,915	
59	Schedule M Temporary	Non-Plant Tax	SchM-220 - CIP/DSM Advertising - 283	PIS-NET	9,441	(9,441)	
60	Schedule M Temporary	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	5,214		5,214
61	Schedule M Temporary	Non-Plant Tax	SchM-241 - Reg Asset - Gas P/L Inspection	P&GDMD	2,633,632		2,633,632
62	Schedule M Temporary	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	6,939,476	(6,939,476)	
63	Schedule M Temporary	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	81,176	(81,176)	
64	Schedule M Temporary	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	4,076,374	(4,076,374)	
65	Schedule M Temporary	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	6,560,021	(6,560,021)	
66	Schedule M Temporary	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	962,680		962,680
67	Schedule M Temporary	Non-Plant Tax	SchM-256 - OCI Related	PIS-NET	(470,417)	470,417	
68	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant Tax	(37,408,560)	40,011,115	2,602,555
69	Schedule M Temporary			Sub-Total Schedule M Temporary	(37,408,560)	40,011,115	2,602,555
70							
71	Schedule M Permanent	Non-Plant Tax	SchM-124 - Meals and Entertainment	LABOR	105,587		105,587
72	Schedule M Permanent	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET	(723,310)		(723,310)
73	Schedule M Permanent	Non-Plant Tax		Sub-Total Non-Plant Tax	(617,723)		(617,723)
74	Schedule M Permanent			Sub-Total Schedule M Permanent	(617,723)		(617,723)

Public Service Company of Colorado
Non-Plant ADIT, Deferred Tax and Schedule M items
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 19

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Line No.	LM Rollup	LM Functional Rollup	Account	Jurisdictional Allocator	PSCO Gas		
					Base	Adjustment	Adjusted
75							
76	Deferred Taxes	Non-Plant Tax	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	315		315
77	Deferred Taxes	Non-Plant Tax	SchM-103 - Environmental Remediation	PIS-NET	(37)		(37)
78	Deferred Taxes	Non-Plant Tax	SchM-107 - Pension Expense	PIS-NET	(1,825,960)	1,825,960	
79	Deferred Taxes	Non-Plant Tax	SchM-108 - Accrued Vacation Paid	LABOR	(14,564)		(14,564)
80	Deferred Taxes	Non-Plant Tax	SchM-109 - Employee Incentive	LABOR	22,672		22,672
81	Deferred Taxes	Non-Plant Tax	SchM-112 - Post Employment Benefits FAS 112	LABOR	60,554		60,554
82	Deferred Taxes	Non-Plant Tax	SchM-113 - Retiree Medical - FAS 106	LABOR	1,429,396		1,429,396
83	Deferred Taxes	Non-Plant Tax	SchM-116 - Bad Debt Reserve - Net of RDF	PSC CPUC	94,198		94,198
84	Deferred Taxes	Non-Plant Tax	SchM-118 - Inventory Reserve	PIS-NET	(15)		(15)
85	Deferred Taxes	Non-Plant Tax	SchM-127 - Litigation Reserve	PIS-NET	117,445		117,445
86	Deferred Taxes	Non-Plant Tax	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	(88,915)		(88,915)
87	Deferred Taxes	Non-Plant Tax	SchM-130 - Deferred Compensation Plan Reserve	PIS-NET	(26,530)	26,530	
88	Deferred Taxes	Non-Plant Tax	SchM-131 - Deferred Rent	PIS-NET	144,293		144,293
89	Deferred Taxes	Non-Plant Tax	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(35,204)		(35,204)
90	Deferred Taxes	Non-Plant Tax	SchM-136 - Performance Share Plan	PIS-NET	(137,666)	137,666	
91	Deferred Taxes	Non-Plant Tax	SchM-138 - Rate Case Expense	PIS-NET	(124,826)	124,826	
92	Deferred Taxes	Non-Plant Tax	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(1,244,311)		(1,244,311)
93	Deferred Taxes	Non-Plant Tax	SchM-151 - Rent Exp - Brokerage Fee	PIS-NET	(30,623)	30,623	
94	Deferred Taxes	Non-Plant Tax	SchM-152 - Rate Refund	PIS-NET	(288,981)	288,981	
95	Deferred Taxes	Non-Plant Tax	SchM-176 - Regulatory Asset - Gas Safety Deferrals	PIS-NET	1,302,602	(1,302,602)	
96	Deferred Taxes	Non-Plant Tax	SchM-179 - DSM/CIP	PIS-NET	518,100	(518,100)	
97	Deferred Taxes	Non-Plant Tax	SchM-186 - Deferred Fuel Costs	PIS-NET	15,558,938	(15,558,938)	
98	Deferred Taxes	Non-Plant Tax	SchM-203 - Fed NOL Benefit	PIS-NET	6,259,020	(6,259,020)	
99	Deferred Taxes	Non-Plant Tax	SchM-220 - CIP/DSM Advertising - 283	PIS-NET	(3,588)	3,588	
100	Deferred Taxes	Non-Plant Tax	SchM-226 - Performance Recognition Award	LABOR	(1,982)		(1,982)
101	Deferred Taxes	Non-Plant Tax	SchM-241 - Reg Asset - Gas P/L Inspection	P&GDMD	(1,000,868)		(1,000,868)
102	Deferred Taxes	Non-Plant Tax	SchM-242 - Underground Gas Inventory Adj	PIS-NET	(2,637,325)	2,637,325	
103	Deferred Taxes	Non-Plant Tax	SchM-251 - Legacy Prepaid Pension	PIS-NET	(28,612)	28,612	
104	Deferred Taxes	Non-Plant Tax	SchM-252 - Legacy Prepaid Amortization	PIS-NET	(1,549,341)	1,549,341	
105	Deferred Taxes	Non-Plant Tax	SchM-253 - New Prepaid Pension	PIS-NET	(2,493,381)	2,493,381	
106	Deferred Taxes	Non-Plant Tax	SchM-254 - Qualified Pension Tracker	LABOR	(365,871)		(365,871)
107	Deferred Taxes	Non-Plant Tax	SchM-256 - OCI Related	PIS-NET	178,544	(178,544)	
108	Deferred Taxes	Non-Plant Tax	Sub-Total Non-Plant Tax		13,787,477	(14,670,371)	(882,895)
109	Deferred Taxes		Sub-Total Deferred Taxes		13,787,477	(14,670,371)	(882,895)
110							
111	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET	470,152		470,152
112	Tax Credits	Non-Plant Tax	Sub-Total Non-Plant Tax		470,152	-	470,152
113	Tax Credits		Sub-Total Tax Credits		470,152		470,152

Public Service Company of Colorado
FAS 112- Post Employment Benefits
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year

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Line No.	Month	2016 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-15	(4,383,248)	29.82%	(1,307,148)
2	January-16	(4,311,811)	28.53%	(1,230,322)
3	February-16	(4,242,820)	29.35%	(1,245,396)
4	March-16	(4,166,059)	28.51%	(1,187,643)
5	April-16	(4,108,814)	29.82%	(1,225,221)
6	May-16	(4,123,599)	27.66%	(1,140,443)
7	June-16	(4,085,368)	28.06%	(1,146,520)
8	July-16	(4,037,099)	30.11%	(1,215,702)
9	August-16	(3,997,549)	28.42%	(1,135,946)
10	September-16	(3,950,894)	28.96%	(1,144,352)
11	October-16	(3,906,784)	28.52%	(1,114,240)
12	November-16	(3,867,305)	25.63%	(991,162)
13	December-16	(3,826,180)	33.56%	(1,283,911)
14	13 Month Average	(4,077,502)	29.00%	(1,182,154)
PSCo Gas Retail 13 Month Average				<u>(1,182,154)</u>

Public Service Company of Colorado
Jurisdictional Allocation Factors
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 21

Line No.	Record Type	Jurisdictional Allocator	Jurisdiction FERC	Jurisdiction CPUC	FERC	CPUC	Total Company
1	Interest on CWIP DIT	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
2	Interest on CWIP ADIT	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
3	Adjust Payroll Taxes for Labor Adj	LABOR	PSC FERC	PSC CPUC	0.01%	99.99%	100.00%
4	Capitalized Materials and Supplies	PIS-SUBT	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
5	NOL Carryforward Loss BBal	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
6	Prepaid Pension Asset Debt Return	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
7	Customer Deposit Interest Expense	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
8	Customer Deposit Interest Expense	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
9							
10	Customer Deposit Interest (Jur Allocator)	PIS-NET	PSC FERC	PSC CPUC	0	1	1
11	Customer Deposit Interest Expense				20,330	20,330	20,330
12	Customer Deposit Interest Expense (Jur Allocated)				1	20,329	20,330
13							
14	Capitalized Material and Supplies (Jur Allocator)	PIS-SUBT	PSC FERC	PSC CPUC	0	100.00%	100.00%
15	Capitalized Material and Supplies Adj	0	0	0	(2,225,347)	(2,225,347)	(2,225,347)
16	Capitalized Material and Supplies (Jur Allocated)				(58)	(2,225,289)	(2,225,347)
17							
18	Interest on CWIP ADIT (Jur Allocator)	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
19	Interest on CWIP ADIT	0	0	0	(764,190)	(764,190)	(764,190)
20	Interest on CWIP ADIT (Jur Allocated)				(24)	(764,166)	(764,190)
21							
22	Interest on CWIP DIT (Jur Allocator)	PIS-NET	PSC FERC	PSC CPUC	0.00%	100.00%	100.00%
23	Interest on CWIP DIT				764,190	764,190	764,190
24	Interest on CWIP DIT (Jur Allocated)				24	764,166	764,190
25							
26	Prepaid Pension Asset Debt Return (Jur Allocator)	PSC CPUC	PSC FERC	PSC CPUC		100.00%	100.00%
27	Prepaid Pension Asset Debt Return						
28	Prepaid Pension Asset (Jur Allocated)						
29							
30	Payroll Tax Adjustment (Jur Allocator)	LABOR	PSC FERC	PSC CPUC	0	1	1
31	Payroll Tax Adjustment				(51,797)	(51,797)	(51,797)
32	Payroll Tax Adjustment (Jur Allocated)				(3)	(51,793)	(51,797)
33							

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 22

Intentionally Left Blank

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
1	Other Gas Supply	807000-Purchased gas expenses	Labor - Base	PSC CPUC	Xcel Energy Services	34,895	3.00%	1,047	35,941
2	Other Gas Supply	807000-Purchased gas expenses	Labor - Base	PSC CPUC	Public Service Company of Colorado	220,953	3.00%	6,629	227,581
3	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	7,074	3.00%	212	7,286
4	Other Gas Supply	807000-Purchased gas expenses	Labor - Incentive	PSC CPUC	Xcel Energy Services	3,712	3.00%	111	3,823
5	Other Gas Supply	80750-Purchased Gas Exp	Labor - Base	PSC CPUC	Public Service Company of Colorado		3.00%		
6	Other Gas Supply	80750-Purchased Gas Exp	Labor - Base	PSC CPUC	Xcel Energy Services		3.00%		
7	Other Gas Supply	80750-Purchased Gas Exp	Labor - Incentive	PSC CPUC	Public Service Company of Colorado		3.00%		
8	Other Gas Supply	80750-Purchased Gas Exp	Labor - Incentive	PSC CPUC	Xcel Energy Services		3.00%		
9	Other Gas Supply	81000-Gas-Compress Stat Fuel	Non-Labor	PSC CPUC	Public Service Company of Colorado	(957,509)			(957,509)
10	Other Gas Supply	81200-Gas Used for Oth Utility	Non-Labor	PSC CPUC	Public Service Company of Colorado	(30,681)			(30,681)
11	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Base	PSC CPUC	Xcel Energy Services	246,770	3.00%	7,403	254,173
12	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Base	PSC CPUC	Public Service Company of Colorado	(1,882)	3.00%	(56)	(1,939)
13	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	(9)	3.00%	(0)	(9)
14	Other Gas Supply	81300-Gas Supply Exp Steam	Labor - Incentive	PSC CPUC	Xcel Energy Services	22,863	3.00%	686	23,549
15	Other Gas Supply	81300-Gas Supply Exp Steam	Non-Labor	PSC CPUC	Xcel Energy Services	53,476			53,476
16	Other Gas Supply	81300-Gas Supply Exp Steam	Non-Labor	PSC CPUC	Public Service Company of Colorado	59,728			59,728
17	Other Gas Supply				Sub-Total Other Gas Supply	(340,610)	0	16,031	(324,579)
18									
19	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	PIS-TOT	Xcel Energy Services	37,557	3.00%	1,127	38,684
20	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Base	PIS-TOT	Public Service Company of Colorado	68,768	3.00%	2,063	70,832
21	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Labor - Incentive	PIS-TOT	Public Service Company of Colorado	5,683	3.00%	170	5,854
22	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Non-Labor	PIS-TOT	Xcel Energy Services	2,405			2,405
23	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	Non-Labor	PIS-TOT	Public Service Company of Colorado	14,638			14,638
24	Gas Storage Operations	81600-Gas Well Expense	Labor - Base	USDMD	Public Service Company of Colorado	68,808	3.00%	2,064	70,872
25	Gas Storage Operations	81600-Gas Well Expense	Labor - Incentive	USDMD	Public Service Company of Colorado	2,756	3.00%	83	2,839
26	Gas Storage Operations	81600-Gas Well Expense	Non-Labor	USDMD	Public Service Company of Colorado	156,139			156,139
27	Gas Storage Operations	81700-Storage Lines Exp	Labor - Base	USDMD	Public Service Company of Colorado	9,386	3.00%	282	9,667
28	Gas Storage Operations	81700-Storage Lines Exp	Labor - Incentive	USDMD	Public Service Company of Colorado	155	3.00%	5	160
29	Gas Storage Operations	81700-Storage Lines Exp	Non-Labor	USDMD	Public Service Company of Colorado	1,682			1,682
30	Gas Storage Operations	81800-Storage Comp Station Exp	Labor - Base	USDMD	Public Service Company of Colorado	71,212	3.00%	2,136	73,349
31	Gas Storage Operations	81800-Storage Comp Station Exp	Labor - Incentive	USDMD	Public Service Company of Colorado	2,628	3.00%	79	2,707
32	Gas Storage Operations	81800-Storage Comp Station Exp	Non-Labor	USDMD	Public Service Company of Colorado	81,773			81,773
33	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	Non-Labor	USDMD	Public Service Company of Colorado	35,123			35,123
34	Gas Storage Operations	82000-Storage Measure & Reg Stat	Labor - Base	USDMD	Public Service Company of Colorado	4,833	3.00%	145	4,978
35	Gas Storage Operations	82000-Storage Measure & Reg Stat	Labor - Incentive	USDMD	Public Service Company of Colorado	88	3.00%	3	91
36	Gas Storage Operations	82000-Storage Measure & Reg Stat	Non-Labor	USDMD	Public Service Company of Colorado	4,168			4,168
37	Gas Storage Operations	82400-Storage Other Expense	Labor - Base	USDMD	Public Service Company of Colorado	4,731	3.00%	142	4,873
38	Gas Storage Operations	82400-Storage Other Expense	Labor - Incentive	USDMD	Public Service Company of Colorado	106	3.00%	3	109
39	Gas Storage Operations	82400-Storage Other Expense	Non-Labor	USDMD	Xcel Energy Services	15			15
40	Gas Storage Operations	82400-Storage Other Expense	Non-Labor	USDMD	Public Service Company of Colorado	1,026			1,026
41	Gas Storage Operations	82600-Storage Rents	Labor - Base	PIS-TOT	Xcel Energy Services	813	3.00%	24	837
42	Gas Storage Operations	82600-Storage Rents	Labor - Base	PIS-TOT	Public Service Company of Colorado	17	3.00%	1	17
43	Gas Storage Operations	82600-Storage Rents	Labor - Incentive	PIS-TOT	Public Service Company of Colorado	(2)	3.00%	(0)	(2)
44	Gas Storage Operations	82600-Storage Rents	Labor - Incentive	PIS-TOT	Xcel Energy Services	48	3.00%	1	50
45	Gas Storage Operations	82600-Storage Rents	Non-Labor	PIS-TOT	Xcel Energy Services	33,449			33,449
46	Gas Storage Operations	82600-Storage Rents	Non-Labor	PIS-TOT	Public Service Company of Colorado	7,240			7,240
47	Gas Storage Operations				Sub-Total Gas Storage Operations	615,247	1	8,328	623,575
48									
49	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	Labor - Base	USDMD	Public Service Company of Colorado	23,846	3.00%	715	24,561
50	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	Labor - Incentive	USDMD	Public Service Company of Colorado	526	3.00%	16	542
51	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	Non-Labor	USDMD	Public Service Company of Colorado	751,779			751,779

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
52	Gas Storage Maintenance	83300-Mtce of Lines	Labor - Base	USDMD	Public Service Company of Colorado	183	3.00%	5	189
53	Gas Storage Maintenance	83300-Mtce of Lines	Labor - Incentive	USDMD	Public Service Company of Colorado	3	3.00%	0	3
54	Gas Storage Maintenance	83300-Mtce of Lines	Non-Labor	USDMD	Public Service Company of Colorado	49			49
55	Gas Storage Maintenance	83400-Mtce of Comp Station	Labor - Base	USDMD	Public Service Company of Colorado	19,047	3.00%	571	19,618
56	Gas Storage Maintenance	83400-Mtce of Comp Station	Labor - Incentive	USDMD	Public Service Company of Colorado	312	3.00%	9	321
57	Gas Storage Maintenance	83400-Mtce of Comp Station	Non-Labor	USDMD	Public Service Company of Colorado	28,979			28,979
58	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	Non-Labor	USDMD	Public Service Company of Colorado	28			28
59	Gas Storage Maintenance	83600-Mtce of Purify Equipment	Labor - Base	USDMD	Public Service Company of Colorado		3.00%		
60	Gas Storage Maintenance	83600-Mtce of Purify Equipment	Labor - Incentive	USDMD	Public Service Company of Colorado		3.00%		
61	Gas Storage Maintenance				Sub-Total Gas Storage Maintenance	824,751	0	1,317	826,069
62									
63	Gas Production and Gathering Operations	75300-Production Well Expense	Labor - Base	P&GDMD	Public Service Company of Colorado	9,986	3.00%	300	10,286
64	Gas Production and Gathering Operations	75300-Production Well Expense	Labor - Incentive	P&GDMD	Public Service Company of Colorado	191	3.00%	6	196
65	Gas Production and Gathering Operations	75300-Production Well Expense	Non-Labor	P&GDMD	Public Service Company of Colorado	3,296			3,296
66	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	Non-Labor	P&GCCOMM	Public Service Company of Colorado	211,515			211,515
67	Gas Production and Gathering Operations	75900-Production Other Expense	Labor - Base	P&GDMD	Public Service Company of Colorado	141,247	3.00%	4,237	145,484
68	Gas Production and Gathering Operations	75900-Production Other Expense	Labor - Incentive	P&GDMD	Public Service Company of Colorado	3,804	3.00%	114	3,918
69	Gas Production and Gathering Operations	75900-Production Other Expense	Non-Labor	P&GDMD	Public Service Company of Colorado	159,443			159,443
70	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Base	PSC FERC	Xcel Energy Services	267	3.00%	8	275
71	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Base	PSC FERC	Public Service Company of Colorado	27	3.00%	1	28
72	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Incentive	PSC FERC	Public Service Company of Colorado	2	3.00%	0	2
73	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Labor - Incentive	PSC FERC	Xcel Energy Services	4	3.00%	0	5
74	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Non-Labor	PSC FERC	Xcel Energy Services	11,047			11,047
75	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	Non-Labor	PSC FERC	Public Service Company of Colorado	2,564			2,564
76	Gas Production and Gathering Operations				Sub-Total Gas Production and Gathering Operations	543,393	0	4,666	548,058
77									
78	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	Non-Labor	P&GDMD	Public Service Company of Colorado				
79	Gas Production and Gathering Maintenance				Sub-Total Gas Production and Gathering Maintenance				
80									
81	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	Non-Labor	PEDMD	Public Service Company of Colorado	2,402			2,402
82	Gas Products Extraction Operations	77200-Gas Shrinkage	Non-Labor	PEDMD	Public Service Company of Colorado				
83	Gas Products Extraction Operations	77300-Gas Fuel	Non-Labor	PEDMD	Public Service Company of Colorado				
84	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Base	PEDMD	Xcel Energy Services	55	3.00%	2	57
85	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Base	PEDMD	Public Service Company of Colorado	5	3.00%	0	5
86	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Incentive	PEDMD	Public Service Company of Colorado	(0)	3.00%	(0)	(0)
87	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Labor - Incentive	PEDMD	Xcel Energy Services	(1)	3.00%	(0)	(1)
88	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Non-Labor	PEDMD	Xcel Energy Services	2,311			2,311
89	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	Non-Labor	PEDMD	Public Service Company of Colorado	472			472
90	Gas Products Extraction Operations				Sub-Total Gas Products Extraction Operations	5,243	0	2	5,245
91									
92	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Base	PEDMD	Public Service Company of Colorado	44,221	3.00%	1,327	45,548
93	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Labor - Incentive	PEDMD	Public Service Company of Colorado	1,665	3.00%	50	1,715
94	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	Non-Labor	PEDMD	Public Service Company of Colorado	75,379			75,379
95	Gas Products Extraction Maintenance				Sub-Total Gas Products Extraction Maintenance	121,265	0	1,377	122,642
96									
97	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	TRDMD	Xcel Energy Services	1,118,060	3.00%	33,542	1,151,602
98	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Base	TRDMD	Public Service Company of Colorado	740,403	3.00%	22,212	762,615
99	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	TRDMD	Public Service Company of Colorado	23,846	3.00%	715	24,562
100	Gas Transmission Operations	85000-Transm - Supervision&Eng	Labor - Incentive	TRDMD	Xcel Energy Services	123,658	3.00%	3,710	127,368
101	Gas Transmission Operations	85000-Transm - Supervision&Eng	Non-Labor	TRDMD	Xcel Energy Services	618,301			618,301
102	Gas Transmission Operations	85000-Transm - Supervision&Eng	Non-Labor	TRDMD	Public Service Company of Colorado	791,075			791,075

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
103	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Base	TRDMD	Xcel Energy Services	136,322	3.00%	4,090	140,411
104	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Base	TRDMD	Public Service Company of Colorado	1,673,589	3.00%	50,208	1,723,797
105	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	TRDMD	Public Service Company of Colorado	48,094	3.00%	1,443	49,537
106	Gas Transmission Operations	85100-Transm -Sys Control&Load	Labor - Incentive	TRDMD	Xcel Energy Services	(3,099)	3.00%	(93)	(3,192)
107	Gas Transmission Operations	85100-Transm -Sys Control&Load	Non-Labor	TRDMD	Xcel Energy Services	818,381			818,381
108	Gas Transmission Operations	85100-Transm -Sys Control&Load	Non-Labor	TRDMD	Public Service Company of Colorado	928			928
109	Gas Transmission Operations	85300-Gas Compressor Stat	Labor - Base	TRDMD	Public Service Company of Colorado	669,175	3.00%	20,075	689,250
110	Gas Transmission Operations	85300-Gas Compressor Stat	Labor - Incentive	TRDMD	Public Service Company of Colorado	18,493	3.00%	555	19,048
111	Gas Transmission Operations	85300-Gas Compressor Stat	Non-Labor	TRDMD	Xcel Energy Services	7,711			7,711
112	Gas Transmission Operations	85300-Gas Compressor Stat	Non-Labor	TRDMD	Public Service Company of Colorado	1,223,726			1,223,726
113	Gas Transmission Operations	85400-Gas for Compressor Stat Fuel	Non-Labor	TRCOMM	Public Service Company of Colorado	721,303			721,303
114	Gas Transmission Operations	85600-Transmission -Mains	Labor - Base	TRDMD	Public Service Company of Colorado	1,231,572	3.00%	36,947	1,268,520
115	Gas Transmission Operations	85600-Transmission -Mains	Labor - Incentive	TRDMD	Public Service Company of Colorado	35,340	3.00%	1,060	36,400
116	Gas Transmission Operations	85600-Transmission -Mains	Labor - Injuries & Damages	TRDMD	Public Service Company of Colorado	95			95
117	Gas Transmission Operations	85600-Transmission -Mains	Non-Labor	TRDMD	Xcel Energy Services	10,711			10,711
118	Gas Transmission Operations	85600-Transmission -Mains	Non-Labor	TRDMD	Public Service Company of Colorado	11,695,358			11,695,358
119	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Base	TRDMD	Public Service Company of Colorado	476,998	3.00%	14,310	491,308
120	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Incentive	TRDMD	Public Service Company of Colorado	12,434	3.00%	373	12,807
121	Gas Transmission Operations	85700-Transm - Meas & Reg	Labor - Injuries & Damages	TRDMD	Public Service Company of Colorado	12			12
122	Gas Transmission Operations	85700-Transm - Meas & Reg	Non-Labor	TRDMD	Public Service Company of Colorado	492,492			492,492
123	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Base	TRDMD	Xcel Energy Services	18,808	3.00%	564	19,372
124	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Base	TRDMD	Public Service Company of Colorado	837,753	3.00%	25,133	862,885
125	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	TRDMD	Public Service Company of Colorado	23,389	3.00%	702	24,090
126	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Incentive	TRDMD	Xcel Energy Services	2,714	3.00%	81	2,795
127	Gas Transmission Operations	85900-Transm - Other Equipment	Labor - Injuries & Damages	TRDMD	Public Service Company of Colorado	8			8
128	Gas Transmission Operations	85900-Transm - Other Equipment	Non-Labor	TRDMD	Xcel Energy Services	1,964			1,964
129	Gas Transmission Operations	85900-Transm - Other Equipment	Non-Labor	TRDMD	Public Service Company of Colorado	342,980			342,980
130	Gas Transmission Operations	86000-Trans - Rents	Labor - Base	TRDMD	Xcel Energy Services	24,619	3.00%	739	25,357
131	Gas Transmission Operations	86000-Trans - Rents	Labor - Base	TRDMD	Public Service Company of Colorado	3,729	3.00%	112	3,841
132	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	TRDMD	Public Service Company of Colorado	(136)	3.00%	(4)	(140)
133	Gas Transmission Operations	86000-Trans - Rents	Labor - Incentive	TRDMD	Xcel Energy Services	2,682	3.00%	80	2,763
134	Gas Transmission Operations	86000-Trans - Rents	Non-Labor	TRDMD	Xcel Energy Services	911,745			911,745
135	Gas Transmission Operations	86000-Trans - Rents	Non-Labor	TRDMD	Public Service Company of Colorado	305,444			305,444
136	Gas Transmission Operations				Sub-Total Gas Transmission Operations	25,160,674	1	216,553	25,377,228
137									
138	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	Non-Labor	TRDMD	Public Service Company of Colorado	(78)			(78)
139	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Labor - Base	TRDMD	Public Service Company of Colorado	776,714	3.00%	23,301	800,015
140	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Labor - Incentive	TRDMD	Public Service Company of Colorado	22,676	3.00%	680	23,356
141	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Non-Labor	TRDMD	Xcel Energy Services	837			837
142	Gas Transmission Maintenance	86300-Transmission Mtce Mains	Non-Labor	TRDMD	Public Service Company of Colorado	412,247			412,247
143	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Labor - Base	TRDMD	Public Service Company of Colorado	205,263	3.00%	6,158	211,421
144	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Labor - Incentive	TRDMD	Public Service Company of Colorado	5,262	3.00%	158	5,420
145	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	Non-Labor	TRDMD	Public Service Company of Colorado	309,084			309,084
146	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Labor - Base	TRDMD	Public Service Company of Colorado	160,720	3.00%	4,822	165,542
147	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Labor - Incentive	TRDMD	Public Service Company of Colorado	5,672	3.00%	170	5,842
148	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Non-Labor	TRDMD	Xcel Energy Services	7,649			7,649
149	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	Non-Labor	TRDMD	Public Service Company of Colorado	358,404			358,404
150	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Base	TRDMD	Xcel Energy Services	76	3.00%	2	79
151	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Base	TRDMD	Public Service Company of Colorado	9,096	3.00%	273	9,369
152	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	TRDMD	Public Service Company of Colorado	287	3.00%	9	295
153	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Incentive	TRDMD	Xcel Energy Services	(17)	3.00%	(1)	(18)

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
154	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Labor - Injuries & Damages	TRDMD	Public Service Company of Colorado	25			25
155	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Non-Labor	TRDMD	Xcel Energy Services	15,427			15,427
156	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	Non-Labor	TRDMD	Public Service Company of Colorado	195,038			195,038
157	Gas Transmission Maintenance				Sub-Total Gas Transmission Maintenance	2,484,381	0	35,572	2,519,954
158									
159	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	PSC CPUC	Xcel Energy Services	5,384,346	3.00%	161,530	5,545,876
160	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Base	PSC CPUC	Public Service Company of Colorado	(392,104)	3.00%	(11,763)	(403,867)
161	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	(123,572)	3.00%	(3,707)	(127,279)
162	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Incentive	PSC CPUC	Xcel Energy Services	446,618	3.00%	13,399	460,016
163	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	3,473			3,473
164	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Other Compensation	PSC CPUC	Xcel Energy Services				
165	Gas Distribution Operations	87000-Dist Oper - E&S	Labor - Pension	PSC CPUC	Public Service Company of Colorado	(11,727)			(11,727)
166	Gas Distribution Operations	87000-Dist Oper - E&S	Non-Labor	PSC CPUC	Xcel Energy Services	529,593			529,593
167	Gas Distribution Operations	87000-Dist Oper - E&S	Non-Labor	PSC CPUC	Public Service Company of Colorado	5,643,278			5,643,278
168	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Base	PSC CPUC	Xcel Energy Services	94,705	3.00%	2,841	97,546
169	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Base	PSC CPUC	Public Service Company of Colorado	1,633,926	3.00%	49,018	1,682,944
170	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	43,630	3.00%	1,309	44,939
171	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Incentive	PSC CPUC	Xcel Energy Services	(2,115)	3.00%	(63)	(2,178)
172	Gas Distribution Operations	87100-Dist Exp-Dist Load	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	84			84
173	Gas Distribution Operations	87100-Dist Exp-Dist Load	Non-Labor	PSC CPUC	Xcel Energy Services	567,450			567,450
174	Gas Distribution Operations	87100-Dist Exp-Dist Load	Non-Labor	PSC CPUC	Public Service Company of Colorado	73,247			73,247
175	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Base	PSC CPUC	Xcel Energy Services	49,990	3.00%	1,500	51,490
176	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,026,633	3.00%	60,799	2,087,432
177	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	56,066	3.00%	1,682	57,748
178	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Incentive	PSC CPUC	Xcel Energy Services	9,136	3.00%	274	9,410
179	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	1,572			1,572
180	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Non-Labor	PSC CPUC	Xcel Energy Services	6,484			6,484
181	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	Non-Labor	PSC CPUC	Public Service Company of Colorado	18,618,005			18,618,005
182	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Base	PSC CPUC	Public Service Company of Colorado	1,619,013	3.00%	48,570	1,667,583
183	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	44,501	3.00%	1,335	45,836
184	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	9,570			9,570
185	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	Non-Labor	PSC CPUC	Public Service Company of Colorado	351,788			351,788
186	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Labor - Base	PSC CPUC	Public Service Company of Colorado	5,817	3.00%	174	5,991
187	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	378	3.00%	11	389
188	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	Non-Labor	PSC CPUC	Public Service Company of Colorado	32,571			32,571
189	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Labor - Base	PSC CPUC	Public Service Company of Colorado	24,520	3.00%	736	25,256
190	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	451	3.00%	14	465
191	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	Non-Labor	PSC CPUC	Public Service Company of Colorado	12,015			12,015
192	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Base	PSC CPUC	Xcel Energy Services	144,685	3.00%	4,341	149,026
193	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Base	PSC CPUC	Public Service Company of Colorado	6,847,014	3.00%	205,410	7,052,425
194	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	156,306	3.00%	4,689	160,995
195	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Incentive	PSC CPUC	Xcel Energy Services	15,110	3.00%	453	15,564
196	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	23,509			23,509
197	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Non-Labor	PSC CPUC	Xcel Energy Services	21,344			21,344
198	Gas Distribution Operations	87800-Dist Op Meter & House Reg	Non-Labor	PSC CPUC	Public Service Company of Colorado	(10,343,829)			(10,343,829)
199	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,834,025	3.00%	85,021	2,919,046
200	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	48,121	3.00%	1,444	49,564
201	Gas Distribution Operations	87900-Dist Op Customer Install	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	32,132			32,132
202	Gas Distribution Operations	87900-Dist Op Customer Install	Non-Labor	PSC CPUC	Xcel Energy Services	13,989			13,989
203	Gas Distribution Operations	87900-Dist Op Customer Install	Non-Labor	PSC CPUC	Public Service Company of Colorado	3,652,404			3,652,404
204	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Base	PSC CPUC	Xcel Energy Services	124,521	3.00%	3,736	128,257

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
205	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Base	PSC CPUC	Public Service Company of Colorado	10,234,701	3.00%	307,041	10,541,742
206	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	259,913	3.00%	7,797	267,711
207	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Incentive	PSC CPUC	Xcel Energy Services	2,382	3.00%	71	2,453
208	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	76,598			76,598
209	Gas Distribution Operations	88000-Dist Oper -Other	Labor - Pension	PSC CPUC	Public Service Company of Colorado	(4,723)			(4,723)
210	Gas Distribution Operations	88000-Dist Oper -Other	Non-Labor	PSC CPUC	Xcel Energy Services	4,967,228			4,967,228
211	Gas Distribution Operations	88000-Dist Oper -Other	Non-Labor	PSC CPUC	Public Service Company of Colorado	6,111,522			6,111,522
212	Gas Distribution Operations	88100-Dist Op Rents	Labor - Base	PSC CPUC	Xcel Energy Services	116,994	3.00%	3,510	120,504
213	Gas Distribution Operations	88100-Dist Op Rents	Labor - Base	PSC CPUC	Public Service Company of Colorado	9,769	3.00%	293	10,063
214	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	(886)	3.00%	(27)	(912)
215	Gas Distribution Operations	88100-Dist Op Rents	Labor - Incentive	PSC CPUC	Xcel Energy Services	12,801	3.00%	384	13,185
216	Gas Distribution Operations	88100-Dist Op Rents	Non-Labor	PSC CPUC	Xcel Energy Services	4,497,118			4,497,118
217	Gas Distribution Operations	88100-Dist Op Rents	Non-Labor	PSC CPUC	Public Service Company of Colorado	908,443			908,443
218	Gas Distribution Operations				Sub-Total Gas Distribution Operations	67,520,532	1	951,822	68,472,354
219									
220	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	PSC CPUC	Xcel Energy Services	1,931	3.00%	58	1,989
221	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Base	PSC CPUC	Public Service Company of Colorado	669,492	3.00%	20,085	689,577
222	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	18,289	3.00%	549	18,837
223	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Incentive	PSC CPUC	Xcel Energy Services	631	3.00%	19	650
224	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	7,250			7,250
225	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Non-Labor	PSC CPUC	Xcel Energy Services	4,578			4,578
226	Gas Distribution Maintenance	88500-Dist - Mtce E&S	Non-Labor	PSC CPUC	Public Service Company of Colorado	302,883			302,883
227	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Base	PSC CPUC	Xcel Energy Services	28,272	3.00%	848	29,121
228	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Base	PSC CPUC	Public Service Company of Colorado	4,407,794	3.00%	132,234	4,540,028
229	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	86,496	3.00%	2,595	89,091
230	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Incentive	PSC CPUC	Xcel Energy Services	3,603	3.00%	108	3,711
231	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	15,318			15,318
232	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Non-Labor	PSC CPUC	Xcel Energy Services	5,464			5,464
233	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	Non-Labor	PSC CPUC	Public Service Company of Colorado	8,461,446			8,461,446
234	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Base	PSC CPUC	Public Service Company of Colorado	585,492	3.00%	17,565	603,057
235	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	14,883	3.00%	446	15,329
236	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	3,951			3,951
237	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	Non-Labor	PSC CPUC	Public Service Company of Colorado	733,368			733,368
238	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Base	PSC CPUC	Public Service Company of Colorado	51,148	3.00%	1,534	52,682
239	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	446	3.00%	13	460
240	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	639			639
241	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	Non-Labor	PSC CPUC	Public Service Company of Colorado	19,049			19,049
242	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Labor - Base	PSC CPUC	Public Service Company of Colorado	6,991	3.00%	210	7,200
243	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	89	3.00%	3	92
244	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	Non-Labor	PSC CPUC	Public Service Company of Colorado	2,076			2,076
245	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,842,489	3.00%	85,275	2,927,764
246	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	48,853	3.00%	1,466	50,319
247	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	14,613			14,613
248	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Labor - Other Compensation	PSC CPUC	Public Service Company of Colorado				
249	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Non-Labor	PSC CPUC	Xcel Energy Services	2,124			2,124
250	Gas Distribution Maintenance	89200-Dist-Mtce of Services	Non-Labor	PSC CPUC	Public Service Company of Colorado	2,987,235			2,987,235
251	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Base	PSC CPUC	Xcel Energy Services	98,612	3.00%	2,958	101,570
252	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Base	PSC CPUC	Public Service Company of Colorado	4,601,212	3.00%	138,036	4,739,248
253	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	127,387	3.00%	3,822	131,209
254	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Incentive	PSC CPUC	Xcel Energy Services	10,729	3.00%	322	11,051
255	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Labor - Injuries & Damages	PSC CPUC	Public Service Company of Colorado	9,951			9,951

Public Service Company of Colorado
Labor Escalation
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 23

Attachment SPB-4
Hearing Exhibit 102
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Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
256	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Non-Labor	PSC CPUC	Xcel Energy Services	6,000			6,000
257	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	Non-Labor	PSC CPUC	Public Service Company of Colorado	3,504,917			3,504,917
258	Gas Distribution Maintenance				Sub-Total Gas Distribution Maintenance	29,685,700	1	408,145	30,093,845
259									
260	Gas Manufactured Plant	73500-Gas Misc Prod Expense	Non-Labor	PSC CPUC	Public Service Company of Colorado	19,607			19,607
261	Gas Manufactured Plant				Sub-Total Gas Manufactured Plant	19,607			19,607
262									
263	Steam Production Operation	50170-Strm Gen Fuel	Non-Labor	PSC CPUC	Xcel Energy Services	2,204			2,204
264	Steam Production Operation	50170-Strm Gen Fuel	Non-Labor	PSC CPUC	Public Service Company of Colorado	(2,204)			(2,204)
265	Steam Production Operation				Sub-Total Steam Production Operation				
266									
267	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	PSC CPUC	Public Service Company of Colorado				
268	Distribution Operations				Sub-Total Distribution Operations				
269									
270	Customer Accounting Expense	90100-Cust Acct Supervise	Labor - Base	BILLS	Xcel Energy Services	74,055	3.00%	2,222	76,277
271	Customer Accounting Expense	90100-Cust Acct Supervise	Labor - Incentive	BILLS	Xcel Energy Services	8,366	3.00%	251	8,617
272	Customer Accounting Expense	90100-Cust Acct Supervise	Non-Labor	BILLS	Xcel Energy Services	20,869			20,869
273	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Base	PSC CPUC	Xcel Energy Services	66,946	3.00%	2,008	68,955
274	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Base	PSC CPUC	Public Service Company of Colorado	2,629,415	3.00%	78,882	2,708,297
275	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	PSC CPUC	Public Service Company of Colorado	75,742	3.00%	2,272	78,014
276	Customer Accounting Expense	90200-Cust Acct Meter Read	Labor - Incentive	PSC CPUC	Xcel Energy Services	6,190	3.00%	186	6,376
277	Customer Accounting Expense	90200-Cust Acct Meter Read	Non-Labor	PSC CPUC	Xcel Energy Services	1,012,954			1,012,954
278	Customer Accounting Expense	90200-Cust Acct Meter Read	Non-Labor	PSC CPUC	Public Service Company of Colorado	707,187			707,187
279	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Base	BILLS	Xcel Energy Services	7,986,893	3.00%	239,607	8,226,500
280	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Base	BILLS	Public Service Company of Colorado	1,044,721	3.00%	31,342	1,076,063
281	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Incentive	BILLS	Public Service Company of Colorado	29,828	3.00%	895	30,723
282	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Incentive	BILLS	Xcel Energy Services	865,234	3.00%	25,957	891,191
283	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Labor - Other Compensation	BILLS	Xcel Energy Services				
284	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Non-Labor	BILLS	Xcel Energy Services	3,859,460			3,859,460
285	Customer Accounting Expense	90300-Cust Acct Recrds &Coll	Non-Labor	BILLS	Public Service Company of Colorado	4,634,156			4,634,156
286	Customer Accounting Expense	90400-Cust Acct Uncollect	Non-Labor	PSC CPUC	Public Service Company of Colorado	3,338,398			3,338,398
287	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	Non-Labor	PSC CPUC	Public Service Company of Colorado	619,140			619,140
288	Customer Accounting Expense	90410-Cust Acct Uncollect	Non-Labor	PSC CPUC	Public Service Company of Colorado				
289	Customer Accounting Expense	90500-Cust Acct Misc	Non-Labor	PSC CPUC	Public Service Company of Colorado	67			67
290	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	Non-Labor	PIS-NET	Public Service Company of Colorado	20,330			20,330
291	Customer Accounting Expense				Sub-Total Customer Accounting Expense	26,999,953	0	383,622	27,383,575
292									
293	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	BILLS	Xcel Energy Services	409,573	3.00%	12,287	421,861
294	Customer Service Expense	90800-Customer Asst Expense	Labor - Base	BILLS	Public Service Company of Colorado	390,029	3.00%	11,701	401,730
295	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	BILLS	Public Service Company of Colorado	10,736	3.00%	322	11,058
296	Customer Service Expense	90800-Customer Asst Expense	Labor - Incentive	BILLS	Xcel Energy Services	45,380	3.00%	1,361	46,741
297	Customer Service Expense	90800-Customer Asst Expense	Non-Labor	BILLS	Xcel Energy Services	23,661			23,661
298	Customer Service Expense	90800-Customer Asst Expense	Non-Labor	BILLS	Public Service Company of Colorado	43,676			43,676
299	Customer Service Expense	90812-Customer Asst Expense	Non-Labor	BILLS	Public Service Company of Colorado				
300	Customer Service Expense	90812G-Customer Asst Expense Gas	Non-Labor	PSC CPUC	Public Service Company of Colorado				
301	Customer Service Expense	909000-Informational and instruction advertising expen	Non-Labor	BILLS	Xcel Energy Services	584,903			584,903
302	Customer Service Expense	909000-Informational and instruction advertising expen	Non-Labor	BILLS	Public Service Company of Colorado	360,846			360,846
303	Customer Service Expense	90910-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				
304	Customer Service Expense	90910-Cust Serv Instruct Adver	Non-Labor	BILLS	Public Service Company of Colorado				
305	Customer Service Expense	90912-Cust Program Advertising	Non-Labor	BILLS	Xcel Energy Services				
306	Customer Service Expense	90913-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
307	Customer Service Expense	90914-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				
308	Customer Service Expense	90915-Cust Serv Instruct Adver	Non-Labor	BILLS	Xcel Energy Services				
309	Customer Service Expense	90915-Cust Serv Instruct Adver	Non-Labor	BILLS	Public Service Company of Colorado				
310	Customer Service Expense				Sub-Total Customer Service Expense	1,868,805	0	25,672	1,894,477
311									
312	Sales Expense	91200-Economic Development	Labor - Base	BILLS	Xcel Energy Services	1,531	3.00%	46	1,577
313	Sales Expense	91200-Economic Development	Labor - Base	BILLS	Public Service Company of Colorado	612,843	3.00%	18,385	631,228
314	Sales Expense	91200-Economic Development	Labor - Incentive	BILLS	Public Service Company of Colorado	21,884	3.00%	657	22,541
315	Sales Expense	91200-Economic Development	Labor - Incentive	BILLS	Xcel Energy Services	(61)	3.00%	(2)	(63)
316	Sales Expense	91200-Economic Development	Non-Labor	BILLS	Xcel Energy Services	724			724
317	Sales Expense	91200-Economic Development	Non-Labor	BILLS	Public Service Company of Colorado	89,933			89,933
318	Sales Expense	91220-Economic Development	Labor - Base	BILLS	Public Service Company of Colorado		3.00%		
319	Sales Expense	91220-Economic Development	Labor - Incentive	BILLS	Public Service Company of Colorado		3.00%		
320	Sales Expense	91220-Economic Development	Non-Labor	BILLS	Xcel Energy Services				
321	Sales Expense	91220-Economic Development	Non-Labor	BILLS	Public Service Company of Colorado				
322	Sales Expense				Sub-Total Sales Expense	726,854	0	19,086	745,939
323									
324	Administrative & General Expense	92000-A&G Salaries	Labor - Base	EXP-SUBT	Xcel Energy Services	6,706,560	3.00%	201,197	6,907,757
325	Administrative & General Expense	92000-A&G Salaries	Labor - Base	EXP-SUBT	Public Service Company of Colorado	(1,771,086)	3.00%	(53,133)	(1,824,219)
326	Administrative & General Expense	92000-A&G Salaries	Labor - Base	EXP-SUBT	Public Service Company of Colorado	3,344,324	3.00%	100,330	3,444,653
327	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Public Service Company of Colorado	(153,312)	3.00%	(4,599)	(157,911)
328	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Xcel Energy Services	3,190,868	3.00%	95,726	3,286,594
329	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Public Service Company of Colorado	(266,504)	3.00%	(7,995)	(274,500)
330	Administrative & General Expense	92000-A&G Salaries	Labor - Incentive	EXP-SUBT	Xcel Energy Services	(2,480,251)	3.00%	(74,408)	(2,554,659)
331	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Public Service Company of Colorado				
332	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Xcel Energy Services				
333	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Public Service Company of Colorado				
334	Administrative & General Expense	92000-A&G Salaries	Labor - Long-Term Incentive	EXP-SUBT	Xcel Energy Services				
335	Administrative & General Expense	92000-A&G Salaries	Labor - Other Compensation	EXP-SUBT	Xcel Energy Services				
336	Administrative & General Expense	92000-A&G Salaries	Labor - Other Compensation	EXP-SUBT	Public Service Company of Colorado				
337	Administrative & General Expense	92000-A&G Salaries	Non-Labor	EXP-SUBT	Xcel Energy Services	7,814			7,814
338	Administrative & General Expense	92000-A&G Salaries	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(2,658)			(2,658)
339	Administrative & General Expense	92100-A&G Office & Supplies	Labor - Base	EXP-SUBT	Xcel Energy Services	(0)	3.00%	(0)	(0)
340	Administrative & General Expense	92100-A&G Office & Supplies	Labor - Base	EXP-SUBT	Public Service Company of Colorado	69,483	3.00%	2,084	71,567
341	Administrative & General Expense	92100-A&G Office & Supplies	Non-Labor	EXP-SUBT	Xcel Energy Services	7,293,643			7,293,643
342	Administrative & General Expense	92100-A&G Office & Supplies	Non-Labor	EXP-SUBT	Public Service Company of Colorado	1,891,373			1,891,373
343	Administrative & General Expense	92200-A&G Admn Transfer Crdt	Non-Labor	EXP-SUBT	Xcel Energy Services	(33,532)			(33,532)
344	Administrative & General Expense	92200-A&G Admn Transfer Crdt	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(7,718,105)			(7,718,105)
345	Administrative & General Expense	92300-A&G Outside Services	Labor - Base	EXP-SUBT	Public Service Company of Colorado	(119,019)	3.00%	(3,571)	(122,589)
346	Administrative & General Expense	92300-A&G Outside Services	Non-Labor	EXP-SUBT	Xcel Energy Services	3,674,690			3,674,690
347	Administrative & General Expense	92300-A&G Outside Services	Non-Labor	EXP-SUBT	Public Service Company of Colorado	1,223,835			1,223,835
348	Administrative & General Expense	92400-A&G Property Insurance	Non-Labor	EXP-SUBT	Xcel Energy Services	1,104			1,104
349	Administrative & General Expense	92400-A&G Property Insurance	Non-Labor	EXP-SUBT	Public Service Company of Colorado	1,049,048			1,049,048
350	Administrative & General Expense	92500-A&G Injuries & Damages	Labor - Base	EXP-SUBT	Public Service Company of Colorado	(300)			(300)
351	Administrative & General Expense	92500-A&G Injuries & Damages	Labor - Injuries & Damages	EXP-SUBT	Xcel Energy Services	88,352			88,352
352	Administrative & General Expense	92500-A&G Injuries & Damages	Labor - Injuries & Damages	EXP-SUBT	Public Service Company of Colorado	(165,167)			(165,167)
353	Administrative & General Expense	92500-A&G Injuries & Damages	Non-Labor	EXP-SUBT	Xcel Energy Services	2,510,196			2,510,196
354	Administrative & General Expense	92500-A&G Injuries & Damages	Non-Labor	EXP-SUBT	Public Service Company of Colorado	737,321			737,321
355	Administrative & General Expense	926000-Employee pensions and benefits	Labor - Base	EXP-SUBT	Public Service Company of Colorado	(20,260)			(20,260)
356	Administrative & General Expense	926000-Employee pensions and benefits	Labor - Pension	EXP-SUBT	Xcel Energy Services	5,981,427			5,981,427
357	Administrative & General Expense	926000-Employee pensions and benefits	Labor - Pension	EXP-SUBT	Public Service Company of Colorado	17,458,867			17,458,867

Line No.	Functional Category	FERC Account	Labor Designator	Jurisdictional Allocator*	CWC Orig Company	Adjusted Base	Escalator % to use	Escalation Amount	Total Escalated Base
358	Administrative & General Expense	926000-Employee pensions and benefits	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(157,806)			(157,806)
359	Administrative & General Expense	92601-A&G Pen & Ben	Labor - Pension	EXP-SUBT	Xcel Energy Services				
360	Administrative & General Expense	92601-A&G Pen & Ben	Labor - Pension	EXP-SUBT	Public Service Company of Colorado	(177,265)			(177,265)
361	Administrative & General Expense	92602-A&G Pen & Ben	Labor - Base	EXP-SUBT	Public Service Company of Colorado	(125,836)			(125,836)
362	Administrative & General Expense	92602-A&G Pen & Ben	Labor - Insurance	EXP-SUBT	Xcel Energy Services				
363	Administrative & General Expense	92602-A&G Pen & Ben	Labor - Insurance	EXP-SUBT	Public Service Company of Colorado				
364	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	EXP-SUBT	Xcel Energy Services				
365	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	EXP-SUBT	Public Service Company of Colorado	3,095,839			3,095,839
366	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Non-Labor	PSC CPUC	Public Service Company of Colorado	229,532			229,532
367	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(788,825)			(788,825)
368	Administrative & General Expense	93010-A&G General Advertising	Non-Labor	EXP-SUBT	Xcel Energy Services				
369	Administrative & General Expense	93010-A&G General Advertising	Non-Labor	EXP-SUBT	Public Service Company of Colorado				
370	Administrative & General Expense	93011-A&G General Advertising	Non-Labor	EXP-SUBT	Xcel Energy Services				
371	Administrative & General Expense	93011-A&G General Advertising	Non-Labor	EXP-SUBT	Public Service Company of Colorado				
372	Administrative & General Expense	93012-A&G General Advertising	Non-Labor	EXP-SUBT	Xcel Energy Services				
373	Administrative & General Expense	93012-A&G General Advertising	Non-Labor	EXP-SUBT	Public Service Company of Colorado				
374	Administrative & General Expense	93020-A&G Misc General Exp	Non-Labor	EXP-SUBT	Xcel Energy Services	642,888			642,888
375	Administrative & General Expense	93020-A&G Misc General Exp	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(287,504)			(287,504)
376	Administrative & General Expense	93100-A&G Rents	Labor - Base	EXP-SUBT	Xcel Energy Services	86,448	3.00%	2,593	89,042
377	Administrative & General Expense	93100-A&G Rents	Labor - Base	EXP-SUBT	Public Service Company of Colorado	45,974	3.00%	1,379	47,354
378	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	EXP-SUBT	Public Service Company of Colorado	(122)	3.00%	(4)	(125)
379	Administrative & General Expense	93100-A&G Rents	Labor - Incentive	EXP-SUBT	Xcel Energy Services	12,487	3.00%	375	12,861
380	Administrative & General Expense	93100-A&G Rents	Non-Labor	EXP-SUBT	Xcel Energy Services	12,205,801			12,205,801
381	Administrative & General Expense	93100-A&G Rents	Non-Labor	EXP-SUBT	Public Service Company of Colorado	334,515			334,515
382	Administrative & General Expense	93200-A&G Maint of Structures	Non-Labor	EXP-SUBT	Xcel Energy Services				
383	Administrative & General Expense	93200-A&G Maint of Structures	Non-Labor	EXP-SUBT	Public Service Company of Colorado	354,811			354,811
384	Administrative & General Expense	93500-A&G Maint of Gen PLT	Non-Labor	EXP-SUBT	Xcel Energy Services	341,681			341,681
385	Administrative & General Expense	93500-A&G Maint of Gen PLT	Non-Labor	EXP-SUBT	Public Service Company of Colorado	(499,903)			(499,903)
386	Administrative & General Expense				Sub-Total Administrative & General Expense	57,811,426	0	259,976	58,071,401
387									
388					Sub-Total Operations and Maintenance Expenses	214,047,221	5	2,332,168	216,379,389
389									
390								2,332,168	
391									

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	451,788,859	478,603	452,267,462		452,267,462
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC FERC	332,057		332,057	332,057	
3	Operating Revenue	Rate Revenue	This line is intentionally blank	PSC CPUC					
4	Operating Revenue	Rate Revenue		Sub-Total Rate Rever	452,120,916	478,603	452,599,519	332,057	452,267,462
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	55	1,733,223
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	21,969
10	Operating Revenue	Other Revenue	49010-Gas Product Extraction Revenue	PECOMM	355,964		355,964	12	355,952
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	1	40,103
14	Operating Revenue	Other Revenue	This line is intentionally blank	PSC CPUC					
15	Operating Revenue	Other Revenue		Sub-Total Other Revr	3,930,069	109,983	4,040,052	69	4,039,984
16									
17	Operating Revenue			Sub-Total Operating	456,050,985	588,586	456,639,571	332,126	456,307,446
18									
19	Debt Return on Prepaid Pension.								
20	<u>Total Revenue</u>				456,050,985	588,586	456,639,571	332,126	456,307,446
21									
22	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	10,719,734	(10,719,734)			
23	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC					
24	Cost of Sales	Other Gas Supply		Sub-Total Other Gas	10,719,734	(10,719,734)			
25									
26	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC					
27	Cost of Sales	Purchased Power		Sub-Total Purchased					
28									
29	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	308,905,492	(308,905,492)			
30	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	115,663,821	(115,663,821)			
31	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC	(30,637,068)	30,637,068			
32	Cost of Sales	Gas Purchased for Resale	80512-Deferred Gas Costs	PSC CPUC					
33	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC	1,440,915	(1,440,915)			
34	Cost of Sales	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC					
35	Cost of Sales	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC					
36	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC	111,550,745	(111,550,745)			
37	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC					
38	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC	(115,501,970)	115,501,970			
39	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC					
40	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	6,603	(6,603)			
41	Cost of Sales	Gas Purchased for Resale		Sub-Total Gas Purch	391,428,539	(391,428,539)			
42									
43	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD					
44	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD					
45	Cost of Sales	Gas Products Extraction Plant		Sub-Total Gas Produ					
46									
47	Cost of Sales			Sub-Total Cost of Sal	402,148,273	(402,148,273)			
48	Total Cost of Sales				402,148,273	(402,148,273)			
49									
50	Operations and Maintenance Exp Other Gas Supply		807000-Purchased gas expenses	PSC CPUC		274,632	274,632		274,632
51	Operations and Maintenance Exp Other Gas Supply		80750-Purchased Gas Exp	PSC CPUC					

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
52	Operations and Maintenance Exp Other Gas Supply		81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)		(957,509)		(957,509)
53	Operations and Maintenance Exp Other Gas Supply		81200-Gas Used for Oth Utility	PSC CPUC	(30,681)		(30,681)		(30,681)
54	Operations and Maintenance Exp Other Gas Supply		81300-Gas Supply Exp Steam	PSC CPUC	380,946	8,032	388,979		388,979
55	Operations and Maintenance Exp Other Gas Supply			Sub-Total Other Gas	(607,244)	282,665	(324,579)		(324,579)
56									
57	Operations and Maintenance Exp Gas Storage Operations		81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	129,052	3,360	132,413	3	132,409
58	Operations and Maintenance Exp Gas Storage Operations		81600-Gas Well Expense	USDMD	227,703	2,147	229,850	3	229,848
59	Operations and Maintenance Exp Gas Storage Operations		81700-Storage Lines Exp	USDMD	11,223	286	11,509	0	11,509
60	Operations and Maintenance Exp Gas Storage Operations		81800-Storage Comp Station Exp	USDMD	155,614	2,215	157,829	2	157,827
61	Operations and Maintenance Exp Gas Storage Operations		81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123		35,123	0	35,123
62	Operations and Maintenance Exp Gas Storage Operations		82000-Storage Measure & Reg Stat	USDMD	9,090	148	9,238	0	9,237
63	Operations and Maintenance Exp Gas Storage Operations		82400-Storage Other Expense	USDMD	5,878	145	6,023	0	6,023
64	Operations and Maintenance Exp Gas Storage Operations		82600-Storage Rents	PIS-TOT	41,565	26	41,591	1	41,590
65	Operations and Maintenance Exp Gas Storage Operations			Sub-Total Gas Storag	615,247	8,328	623,575	10	623,565
66									
67	Operations and Maintenance Exp Gas Storage Maintenance		83200-Mtce of Reserviors&Wells	USDMD	776,151	731	776,882	9	776,873
68	Operations and Maintenance Exp Gas Storage Maintenance		83300-Mtce of Lines	USDMD	235	6	240	0	240
69	Operations and Maintenance Exp Gas Storage Maintenance		83400-Mtce of Comp Station	USDMD	48,337	581	48,918	1	48,918
70	Operations and Maintenance Exp Gas Storage Maintenance		83500-Mtce of Meas & Reg Equip	USDMD	28		28	0	28
71	Operations and Maintenance Exp Gas Storage Maintenance		83600-Mtce of Purify Equipment	USDMD					
72	Operations and Maintenance Exp Gas Storage Maintenance			Sub-Total Gas Storag	824,751	1,317	826,069	9	826,059
73									
74	Tota Gas Storage				1,439,998	9,645	1,449,643	19	1,449,624
75									
76	Operations and Maintenance Exp Gas Production and Gathering Operations		75300-Production Well Expense	P&GDMD	13,473	305	13,778	0	13,778
77	Operations and Maintenance Exp Gas Production and Gathering Operations		75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515		211,515	7	211,508
78	Operations and Maintenance Exp Gas Production and Gathering Operations		75900-Production Other Expense	P&GDMD	304,493	4,352	308,845	1	308,844
79	Operations and Maintenance Exp Gas Production and Gathering Operations		76000-Natural Gas Prod Rent	PSC FERC	13,911	9	13,920	13,920	
80	Operations and Maintenance Exp Gas Production and Gathering Operations			Sub-Total Gas Produ	543,393	4,666	548,058	13,928	534,130
81									
82	Operations and Maintenance Exp Gas Production and Gathering Maintenance		84200-Oth Strg Exp - Rent	P&GDMD					
83	Operations and Maintenance Exp Gas Production and Gathering Maintenance			Sub-Total Gas Produ					
84									
85	Total Gas Production and Gather				543,393	4,666	548,058	13,928	534,130
86									
87	Operations and Maintenance Exp Gas Products Extraction Operations		77000-Gas Prod Extract Sup & Eng	PEDMD	2,402		2,402	0	2,402
88	Operations and Maintenance Exp Gas Products Extraction Operations		77200-Gas Shrinkage	PEDMD	(6,603)	6,603			
89	Operations and Maintenance Exp Gas Products Extraction Operations		77300-Gas Fuel	PEDMD					
90	Operations and Maintenance Exp Gas Products Extraction Operations		78300-Gas Prod Extract Rents	PEDMD	2,842	2	2,843	0	2,843
91	Operations and Maintenance Exp Gas Products Extraction Operations			Sub-Total Gas Produ	(1,360)	6,605	5,245	0	5,245
92									
93	Operations and Maintenance Exp Gas Products Extraction Maintenance		78600-Mtce Extract&Refine Equip	PEDMD	121,265	1,377	122,642	0	122,642
94	Operations and Maintenance Exp Gas Products Extraction Maintenance			Sub-Total Gas Produ	121,265	1,377	122,642	0	122,642
95									
96	Total Gas Products Extraction				119,905	7,982	127,887	0	127,887
97									
98	Operations and Maintenance Exp Gas Transmission Operations		85000-Transm - Supervision&Eng	TRDMD	3,415,343	60,179	3,475,522	396	3,475,126
99	Operations and Maintenance Exp Gas Transmission Operations		85100-Transm -Sys Control&Load	TRDMD	2,674,216	55,647	2,729,863	311	2,729,552
100	Operations and Maintenance Exp Gas Transmission Operations		85300-Gas Compressor Stat	TRDMD	1,919,105	20,630	1,939,735	221	1,939,513
101	Operations and Maintenance Exp Gas Transmission Operations		85400-Gas for Compresor Stat Fuel	TRCOMM	721,303		721,303	6,437	714,865
102	Operations and Maintenance Exp Gas Transmission Operations		85600-Transmission -Mains	TRDMD	12,972,354	38,729	13,011,083	1,484	13,009,599

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
103	Operations and Maintenance Exp Gas Transmission Operations		85700-Transm - Meas & Reg	TRDMD	981,848	14,771	996,619	114	996,505
104	Operations and Maintenance Exp Gas Transmission Operations		85900-Transm - Other Equipment	TRDMD	1,227,555	26,539	1,254,094	143	1,253,951
105	Operations and Maintenance Exp Gas Transmission Operations		86000-Trans - Rents	TRDMD	2,410,059	(1,161,049)	1,249,009	142	1,248,867
106	Operations and Maintenance Exp Gas Transmission Operations		Sub-Total Gas Transr		26,321,782	(944,554)	25,377,228	9,250	25,367,978
107									
108	Operations and Maintenance Exp Gas Transmission Maintenance		86100-Transm Mtce Sup & Eng	TRDMD	(78)		(78)	(0)	(78)
109	Operations and Maintenance Exp Gas Transmission Maintenance		86300-Transmission Mtce Mains	TRDMD	4,950,484	(3,714,028)	1,236,456	141	1,236,315
110	Operations and Maintenance Exp Gas Transmission Maintenance		86400-Transm Mtce Comp Stat Equip	TRDMD	519,609	6,316	525,924	60	525,864
111	Operations and Maintenance Exp Gas Transmission Maintenance		86500-Transm Mtce Meas & Reg	TRDMD	532,444	4,992	537,436	61	537,375
112	Operations and Maintenance Exp Gas Transmission Maintenance		86600-Trans Mtce Commun Equip	TRDMD	219,739	476	220,215	25	220,190
113	Operations and Maintenance Exp Gas Transmission Maintenance		Sub-Total Gas Transr		6,222,198	(3,702,244)	2,519,954	287	2,519,666
114									
115	Total Gas Transmission				32,543,980	(4,646,798)	27,897,181	9,537	27,887,644
116									
117	Operations and Maintenance Exp Gas Distribution Operations		87000-Dist Oper - E&S	PSC CPUC	12,912,812	(1,273,449)	11,639,363		11,639,363
118	Operations and Maintenance Exp Gas Distribution Operations		87100-Dist Exp-Dist Load	PSC CPUC	2,410,286	53,744	2,464,030		2,464,030
119	Operations and Maintenance Exp Gas Distribution Operations		87400-Dist Exp-Mains & Serv	PSC CPUC	20,749,686	82,454	20,832,140		20,832,140
120	Operations and Maintenance Exp Gas Distribution Operations		87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,911,643	163,134	2,074,777		2,074,777
121	Operations and Maintenance Exp Gas Distribution Operations		87600-Dist Oper Meas&Regl Stat Indust	PSC CPUC	38,641	311	38,952		38,952
122	Operations and Maintenance Exp Gas Distribution Operations		87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	36,978	758	37,736		37,736
123	Operations and Maintenance Exp Gas Distribution Operations		87800-Dist Op Meter & House Reg	PSC CPUC	(3,330,699)	409,732	(2,920,967)		(2,920,967)
124	Operations and Maintenance Exp Gas Distribution Operations		87900-Dist Op Customer Install	PSC CPUC	6,293,359	373,775	6,667,135		6,667,135
125	Operations and Maintenance Exp Gas Distribution Operations		88000-Dist Oper -Other	PSC CPUC	21,011,232	1,079,555	22,090,788		22,090,788
126	Operations and Maintenance Exp Gas Distribution Operations		88100-Dist Op Rents	PSC CPUC	5,544,240	4,160	5,548,400		5,548,400
127	Operations and Maintenance Exp Gas Distribution Operations		Sub-Total Gas Distrib		67,578,179	894,174	68,472,354		68,472,354
128									
129	Operations and Maintenance Exp Gas Distribution Maintenance		88500-Dist - Mtce E&S	PSC CPUC	945,693	80,071	1,025,763		1,025,763
130	Operations and Maintenance Exp Gas Distribution Maintenance		88700-Dist - Mtce of Mains	PSC CPUC	12,830,455	313,724	13,144,179		13,144,179
131	Operations and Maintenance Exp Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	PSC CPUC	1,276,134	79,571	1,355,705		1,355,705
132	Operations and Maintenance Exp Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Regl Indust	PSC CPUC	64,921	7,908	72,829		72,829
133	Operations and Maintenance Exp Gas Distribution Maintenance		89100-Dist-Mtce of Meas&Regl	PSC CPUC	9,079	290	9,369		9,369
134	Operations and Maintenance Exp Gas Distribution Maintenance		89200-Dist-Mtce of Services	PSC CPUC	5,761,887	220,168	5,982,054		5,982,054
135	Operations and Maintenance Exp Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	PSC CPUC	8,275,866	228,079	8,503,945		8,503,945
136	Operations and Maintenance Exp Gas Distribution Maintenance		Sub-Total Gas Distrib		29,164,034	929,811	30,093,845		30,093,845
137									
138	Total Gas Distribution				96,742,213	1,823,985	98,566,198		98,566,198
139									
140	Operations and Maintenance Exp Gas Manufactured Plant		73500-Gas Misc Prod Expense	PSC CPUC	19,607		19,607		19,607
141	Operations and Maintenance Exp Gas Manufactured Plant		Sub-Total Gas Manuf		19,607		19,607		19,607
142									
143	Operations and Maintenance Exp Customer Accounting Expense		90100-Cust Acct Supervise	BILLS	103,291	2,473	105,764	3	105,760
144	Operations and Maintenance Exp Customer Accounting Expense		90200-Cust Acct Meter Read	PSC CPUC	4,498,434	83,349	4,581,783		4,581,783
145	Operations and Maintenance Exp Customer Accounting Expense		90300-Cust Acct Recrds & Coll	BILLS	18,480,081	238,013	18,718,094	544	18,717,550
146	Operations and Maintenance Exp Customer Accounting Expense		90400-Cust Acct Uncollect	PSC CPUC	3,338,398		3,338,398		3,338,398
147	Operations and Maintenance Exp Customer Accounting Expense		904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140		619,140		619,140
148	Operations and Maintenance Exp Customer Accounting Expense		90410-Cust Acct Uncollect	PSC CPUC					
149	Operations and Maintenance Exp Customer Accounting Expense		90500-Cust Acct Misc	PSC CPUC	67		67		67
150	Operations and Maintenance Exp Customer Accounting Expense		DEPINT - Customer Deposit Interest Expense	PIS-NET					
151	Operations and Maintenance Exp Customer Accounting Expense		Sub-Total Customer		27,039,410	323,834	27,363,245	547	27,362,698
152									
153	Customer Deposit Interest					20,330	20,330	1	20,329

Public Service Company of Colorado
Net Operating Earnings - Gas Department
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 24

Attachment SPB-4
Hearing Exhibit 102
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
154	Sub-total Customer Accounting E				27,039,410	344,164	27,383,575	547	27,383,027
155									
156	Operations and Maintenance Exp Customer Service Expense		90800-Customer Asst Expense	BILLS	13,415,704	(12,466,976)	948,728	28	948,700
157	Operations and Maintenance Exp Customer Service Expense		90812-Customer Asst Expense	BILLS					
158	Operations and Maintenance Exp Customer Service Expense		90812G-Customer Asst Expense Gas	PSC CPUC					
159	Operations and Maintenance Exp Customer Service Expense		909000-Informational and Instruction advertising exp	BILLS	950,006	(4,257)	945,749	27	945,721
160	Operations and Maintenance Exp Customer Service Expense		90910-Cust Serv Instruct Adver	BILLS					
161	Operations and Maintenance Exp Customer Service Expense		90912-Cust Program Advertising	BILLS					
162	Operations and Maintenance Exp Customer Service Expense		90913-Cust Serv Instruct Adver	BILLS					
163	Operations and Maintenance Exp Customer Service Expense		90914-Cust Serv Instruct Adver	BILLS					
164	Operations and Maintenance Exp Customer Service Expense		90915-Cust Serv Instruct Adver	BILLS					
165	Operations and Maintenance Exp Customer Service Expense		Sub-Total Customer		14,365,710	(12,471,233)	1,894,477	55	1,894,422
166									
167	Sub-Total Customer Service Expe				14,365,710	(12,471,233)	1,894,477	55	1,894,422
168									
169	Operations and Maintenance Exp Sales Expense		91200-Economic Development	BILLS	729,304	16,635	745,939	22	745,918
170	Operations and Maintenance Exp Sales Expense		91220-Economic Development	BILLS					
171	Operations and Maintenance Exp Sales Expense		Sub-Total Sales Expe		729,304	16,635	745,939	22	745,918
172									
173	Total Customer Expense				42,134,425	(12,110,434)	30,023,991	624	30,023,367
174									
175	Operations and Maintenance Exp Administrative & General Expense		92000-A&G Salaries	EXP-SUBT	11,726,541	(2,893,669)	8,832,872	1,345	8,831,527
176	Operations and Maintenance Exp Administrative & General Expense		92100-A&G Office & Supplies	EXP-SUBT	9,525,566	(268,983)	9,256,583	1,410	9,255,173
177	Operations and Maintenance Exp Administrative & General Expense		92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,577,843)	(173,794)	(7,751,637)	(1,180)	(7,750,456)
178	Operations and Maintenance Exp Administrative & General Expense		92300-A&G Outside Services	EXP-SUBT	4,924,258	(148,322)	4,775,936	727	4,775,208
179	Operations and Maintenance Exp Administrative & General Expense		92400-A&G Property Insurance	EXP-SUBT	608,838	441,314	1,050,152	160	1,049,992
180	Operations and Maintenance Exp Administrative & General Expense		92500-A&G Injuries & Damages	EXP-SUBT	1,871,654	1,298,748	3,170,402	483	3,169,919
181	Operations and Maintenance Exp Administrative & General Expense		926000-Employee pensions and benefits	EXP-SUBT	23,440,294	(178,066)	23,262,228	3,543	23,258,686
182	Operations and Maintenance Exp Administrative & General Expense		92601-A&G Pen & Ben	EXP-SUBT		(177,265)	(177,265)	(27)	(177,238)
183	Operations and Maintenance Exp Administrative & General Expense		92602-A&G Pen & Ben	EXP-SUBT		(125,836)	(125,836)	(19)	(125,817)
184	Operations and Maintenance Exp Administrative & General Expense		92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839		3,095,839	471	3,095,367
185	Operations and Maintenance Exp Administrative & General Expense		92800-A&G Regulatory Comm Exp	PSC CPUC		229,532			
186	Operations and Maintenance Exp Administrative & General Expense		92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)		(788,825)	(120)	(788,705)
187	Operations and Maintenance Exp Administrative & General Expense		93010-A&G General Advertising	EXP-SUBT	962,073	(962,073)			
188	Operations and Maintenance Exp Administrative & General Expense		93011-A&G General Advertising	EXP-SUBT					
189	Operations and Maintenance Exp Administrative & General Expense		93012-A&G General Advertising	EXP-SUBT					
190	Operations and Maintenance Exp Administrative & General Expense		93020-A&G Misc General Exp	EXP-SUBT	655,042	(299,658)	355,384	54	355,330
191	Operations and Maintenance Exp Administrative & General Expense		93100-A&G Rents	EXP-SUBT	12,685,104	4,344	12,689,447	1,932	12,687,515
192	Operations and Maintenance Exp Administrative & General Expense		93200-A&G Maint of Structures	EXP-SUBT	354,811		354,811	54	354,756
193	Operations and Maintenance Exp Administrative & General Expense		93500-A&G Maint of Gen PLT	EXP-SUBT	0	(158,222)	(158,222)	(24)	(158,198)
194	Operations and Maintenance Exp Administrative & General Expense		This line is intentionally blank	PSC CPUC					
195	Operations and Maintenance Exp Administrative & General Expense		Sub-Total Administra		61,483,350	(3,411,949)	58,071,401	8,809	58,062,593
196									
197	Operations and Maintenance Expenses		Sub-Total Operation		<u>234,419,627</u>	<u>(18,060,568)</u>	<u>216,359,059</u>	<u>32,917</u>	<u>216,326,142</u>
198									
199	Total Gas Operations and Mainte				234,419,627	(18,040,238)	216,379,389	32,917	216,346,471
200									
201	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	6,255,541	(1,927,796)	4,327,745	113	4,327,632
202	Depreciation Expense	Intangible Plant	Sub-Total Intangible		6,255,541	(1,927,796)	4,327,745	113	4,327,632
203									
204	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC	33,893		33,893		33,893

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
205	Depreciation Expense	Gas Manufactured Plant		Sub-Total Gas Manuf	33,893		33,893		33,893
206									
207	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	33,369	323	33,692	0	33,692
208	Depreciation Expense	Gas Production and Gathering Plant		Sub-Total Gas Produ	33,369	323	33,692	0	33,692
209									
210	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	210,544		210,544	0	210,544
211	Depreciation Expense	Gas Products Extraction Plant		Sub-Total Gas Produ	210,544		210,544	0	210,544
212									
213	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	482,918	6,738	489,655	6	489,650
214	Depreciation Expense	Gas Underground Storage Plant		Sub-Total Gas Under	482,918	6,738	489,655	6	489,650
215									
216	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	14,852,480	(8,115,252)	6,737,227	768	6,736,459
217	Depreciation Expense	Gas Transmission Plant		Sub-Total Gas Transr	14,852,480	(8,115,252)	6,737,227	768	6,736,459
218									
219	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	63,516,811	(5,857,260)	57,659,552		57,659,552
220	Depreciation Expense	Gas Distribution Plant		Sub-Total Gas Distrib	63,516,811	(5,857,260)	57,659,552		57,659,552
221									
222	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	3,621,287	(1,573,300)	2,047,988	54	2,047,934
223	Depreciation Expense	General Plant		Sub-Total General Pl	3,621,287	(1,573,300)	2,047,988	54	2,047,934
224									
225	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	13,843,963	(2,063,261)	11,780,703	308	11,780,394
226	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC					
227	Depreciation Expense	Common Plant		Sub-Total Common F	13,843,963	(2,063,261)	11,780,703	308	11,780,394
228									
229	Depreciation Expense			Sub-Total Depreciati	<u>102,850,806</u>	<u>(19,529,808)</u>	<u>83,320,998</u>	<u>1,250</u>	<u>83,319,748</u>
230									
231	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property	PSC CPUC	8,441,199		8,441,199		8,441,199
232	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC	0		0		0
233	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	1,942,298		1,942,298		1,942,298
234	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC	(0)		(0)		(0)
235	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC	4,004,156		4,004,156		4,004,156
236	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC	949,840		949,840		949,840
237	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(1,111,748)		(1,111,748)		(1,111,748)
238	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082		3,976,082		3,976,082
239	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Management	PIS-SUBT	1,753,459		1,753,459	46	1,753,413
240	Amortization Expense	Other Regulatory Asset/Liability		Sub-Total Other Regi	19,955,287		19,955,287	46	19,955,241
241									
242	Amortization Expense			Sub-Total Amortizat	<u>19,955,287</u>		<u>19,955,287</u>	<u>46</u>	<u>19,955,241</u>
243									
244	Total Gas Depreciation and Amor				122,806,093	(19,529,808)	103,276,285	1,296	103,274,989
245									
246	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	32,140,458	2,604,427	34,744,885	908	34,743,977
247	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC					
248	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	5,491,208	(5,517)	5,485,692	346	5,485,346
249	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Oth	EXP-SUBT	33,058		33,058	5	33,053
250	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT					
251	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	LABOR					
252	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	61,154,416	(61,154,416)			
253	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC					
254	Taxes Other than Income	Taxes Other Than Income		Sub-Total Taxes Othr	98,819,140	(58,555,505)	40,263,635	1,259	40,262,376
255									

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
256	Taxes Other than Income			Sub-Total Taxes Oth	98,819,140	(58,555,505)	40,263,635	1,259	40,262,376
257									
258	Total Payroll Tax adjustment					(51,797)	(51,797)	(3)	(51,793)
259	Total Taxes Other than Income				98,819,140	(58,607,302)	40,211,838	1,256	40,210,583
260									
261	Gain on Disposition of Allowance Other Revenue		This line is intentionally blank	PSC CPUC					
262	Gain on Disposition of Allowance Other Revenue			Sub-Total Other Rev					
263									
264	Gain on Disposition of Allowances			Sub-Total Gain on Di	-	-	-	-	-
265									
266	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC		(26,629)	(26,629)		(26,629)
267	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC					
268	Gain on Sale of Utility Plant	Rate Revenue		Sub-Total Rate Rever		(26,629)	(26,629)		(26,629)
269									
270	Gain on Sale of Utility Plant			Sub-Total Gain on Sa	-	(26,629)	(26,629)	-	(26,629)
271	Total Gain/Loss					(26,629)	(26,629)		(26,629)
272									
273	Earnings before Interest and Tax				(395,183,863)	496,968,553	101,784,690	296,908	101,487,782
274									
275	Rate Base				2,023,284,920	(454,836,258)	1,568,448,662	46,719	1,562,614,839
276	Cost of Debt				0	0	0	0	0
277	Interest Expense				39,858,713	(8,960,274)	30,898,439	920	30,783,512
278									
279	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	3,000,875		3,000,875	79	3,000,796
280	Schedule M Temporary	Intangible Plant		Sub-Total Intangible	3,000,875		3,000,875	79	3,000,796
281									
282	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)		(0)		(0)
283	Schedule M Temporary	Gas Manufactured Plant		Sub-Total Gas Manuf	(0)		(0)		(0)
284									
285	Schedule M Temporary	Gas Production and Gathering Plant	Sch-M	P&GDMD	156,069		156,069	0	156,068
286	Schedule M Temporary	Gas Production and Gathering Plant		Sub-Total Gas Produ	156,069		156,069	0	156,068
287									
288	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(156,458)		(156,458)	(0)	(156,458)
289	Schedule M Temporary	Gas Products Extraction Plant		Sub-Total Gas Produ	(156,458)		(156,458)	(0)	(156,458)
290									
291	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	(213,606)		(213,606)	(2)	(213,603)
292	Schedule M Temporary	Gas Underground Storage Plant		Sub-Total Gas Under	(213,606)		(213,606)	(2)	(213,603)
293									
294	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALLOC	2,060		2,060	1	2,059
295	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	(57,131,200)	47,461,020	(9,670,180)	(1,103)	(9,669,077)
296	Schedule M Temporary	Gas Transmission Plant		Sub-Total Gas Transr	(57,129,140)	47,461,020	(9,668,120)	(1,102)	(9,667,017)
297									
298	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	(89,739,792)	51,539,412	(38,200,380)		(38,200,380)
299	Schedule M Temporary	Gas Distribution Plant		Sub-Total Gas Distrib	(89,739,792)	51,539,412	(38,200,380)		(38,200,380)
300									
301	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	(2,212,017)		(2,212,017)	(58)	(2,211,959)
302	Schedule M Temporary	General Plant		Sub-Total General Pl	(2,212,017)		(2,212,017)	(58)	(2,211,959)
303									
304	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	(4,082,452)	14,590	(4,067,862)	(106)	(4,067,755)
305	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC					
306	Schedule M Temporary	Common Plant		Sub-Total Common F	(4,082,452)	14,590	(4,067,862)	(106)	(4,067,755)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
307									
308	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	(2,881,931)		(2,881,931)	(182)	(2,881,749)
309	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD	2,633,632		2,633,632	6	2,633,626
310	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	(36,911,820)	40,011,115	3,099,296	98	3,099,198
311	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC	(248,441)		(248,441)		(248,441)
312	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
313	Schedule M Temporary	Non-Plant Tax		Sub-Total Non-Plant	(37,408,560)	40,011,115	2,602,555	(78)	2,602,633
314									
315	Schedule M Temporary			Sub-Total Schedule I	<u>(187,785,081)</u>	<u>139,026,137</u>	<u>(48,758,944)</u>	<u>(1,268)</u>	<u>(48,757,675)</u>
316									
317	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	219,156		219,156	6	219,150
318	Schedule M Permanent	Intangible Plant		Sub-Total Intangible	219,156		219,156	6	219,150
319									
320	Schedule M Permanent	Gas Production and Gathering Plant	Sch-M	P&GDMD	(1,929)		(1,929)	(0)	(1,929)
321	Schedule M Permanent	Gas Production and Gathering Plant		Sub-Total Gas Produ	(1,929)		(1,929)	(0)	(1,929)
322									
323	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	(17,501)		(17,501)	(0)	(17,500)
324	Schedule M Permanent	Gas Underground Storage Plant		Sub-Total Gas Under	(17,501)		(17,501)	(0)	(17,500)
325									
326	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	(1,533,237)		(1,533,237)	(175)	(1,533,062)
327	Schedule M Permanent	Gas Transmission Plant		Sub-Total Gas Transr	(1,533,237)		(1,533,237)	(175)	(1,533,062)
328									
329	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(3,937,394)		(3,937,394)		(3,937,394)
330	Schedule M Permanent	Gas Distribution Plant		Sub-Total Gas Distrib	(3,937,394)		(3,937,394)		(3,937,394)
331									
332	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	(414,854)		(414,854)	(11)	(414,843)
333	Schedule M Permanent	General Plant		Sub-Total General Pl	(414,854)		(414,854)	(11)	(414,843)
334									
335	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	(725,990)	836	(725,153)	(19)	(725,134)
336	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC					
337	Schedule M Permanent	Common Plant		Sub-Total Common F	(725,990)	836	(725,153)	(19)	(725,134)
338									
339	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587		105,587	7	105,580
340	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET	(723,310)		(723,310)	(23)	(723,287)
341	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
342	Schedule M Permanent	Non-Plant Tax		Sub-Total Non-Plant	(617,723)		(617,723)	(16)	(617,707)
343									
344	Schedule M Permanent			Sub-Total Schedule I	<u>(7,029,471)</u>	<u>836</u>	<u>(7,028,635)</u>	<u>(215)</u>	<u>(7,028,419)</u>
345									
346	Subtotal Schedule M				(194,814,552)	139,026,973	(55,787,579)	(1,484)	(55,786,095)
347	Schedule M NOL								(15,385,663)
348	Total Schedule M				(194,814,552)	139,026,973	(55,787,579)	(1,484)	(71,171,758)
349									
350	State Taxable Income				(629,857,128)	644,955,801	15,098,672	294,503	(467,488)
351	State Income Tax Rate				0	0	0	0	0
352	State Income Tax Expense				(29,162,385)	29,861,454	699,069	13,636	(21,645)
353									
354	Federal Taxable Income				(600,694,743)	615,094,347	14,399,604	280,868	(445,844)
355	Federal Income Tax Rate				0	0	0	0	0
356	Federal Income Tax Expense				(210,243,160)	215,283,021	5,039,861	98,304	(156,045)
357									

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
358	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(1,140,038)		(1,140,038)	(30)	(1,140,008)
359	Deferred Taxes	Intangible Plant	CWIPINT-Interest on CWIP	PIS-NET					
360	Deferred Taxes	Intangible Plant		Sub-Total Intangible	(1,140,038)		(1,140,038)	(30)	(1,140,008)
361									
362	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0		0		0
363	Deferred Taxes	Gas Manufactured Plant		Sub-Total Gas Manuf	0		0		0
364									
365	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(59,363)		(59,363)	(0)	(59,363)
366	Deferred Taxes	Gas Production and Gathering Plant	CWIPINT-Interest on CWIP	PIS-NET					
367	Deferred Taxes	Gas Production and Gathering Plant		Sub-Total Gas Produ	(59,363)		(59,363)	(0)	(59,363)
368									
369	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	59,464		59,464	0	59,464
370	Deferred Taxes	Gas Products Extraction Plant	CWIPINT-Interest on CWIP	PIS-NET					
371	Deferred Taxes	Gas Products Extraction Plant		Sub-Total Gas Produ	59,464		59,464	0	59,464
372									
373	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	81,192		81,192	1	81,191
374	Deferred Taxes	Gas Underground Storage Plant	CWIPINT-Interest on CWIP	PIS-NET					
375	Deferred Taxes	Gas Underground Storage Plant		Sub-Total Gas Under	81,192		81,192	1	81,191
376									
377	Deferred Taxes	Underground Storage Base Gas	CWIPINT-Interest on CWIP	PIS-NET					
378	Deferred Taxes	Underground Storage Base Gas		Sub-Total Undergrol					
379									
380	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALOC	(783)		(783)	(0)	(783)
381	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	21,710,653	(18,039,931)	3,670,722	419	3,670,304
382	Deferred Taxes	Gas Transmission Plant	CWIPINT-Interest on CWIP	PIS-NET					
383	Deferred Taxes	Gas Transmission Plant		Sub-Total Gas Transr	21,709,870	(18,039,931)	3,669,939	418	3,669,521
384									
385	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	34,004,804	(19,590,134)	14,414,670		14,414,670
386	Deferred Taxes	Gas Distribution Plant	CWIPINT-Interest on CWIP	PIS-NET					
387	Deferred Taxes	Gas Distribution Plant		Sub-Total Gas Distrib	34,004,804	(19,590,134)	14,414,670		14,414,670
388									
389	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	841,301		841,301	22	841,279
390	Deferred Taxes	General Plant	CWIPINT-Interest on CWIP	PIS-NET					
391	Deferred Taxes	General Plant		Sub-Total General Pl	841,301		841,301	22	841,279
392									
393	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	1,550,616	5,692	1,556,308	41	1,556,268
394	Deferred Taxes	Common Plant	CWIPINT-Interest on CWIP	PIS-NET					
395	Deferred Taxes	Common Plant		Sub-Total Common F	1,550,616	5,692	1,556,308	41	1,556,268
396									
397	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	1,095,001		1,095,001	69	1,094,932
398	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD	(1,000,868)		(1,000,868)	(2)	(1,000,866)
399	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	13,599,146	(14,670,371)	(1,071,225)	(34)	(1,071,191)
400	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC	94,198		94,198		94,198
401	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
402	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Plant	13,787,477	(14,670,371)	(882,895)	33	(882,928)
403									
404	Deferred Taxes			Sub-Total Deferred T	<u>70,835,324</u>	<u>(52,294,744)</u>	<u>18,540,580</u>	<u>485</u>	<u>18,540,095</u>
405									
406	Interest on CWIP DIT					764,190	764,190	24	764,166
407									
408	Sub-Total Deferred Taxes				70,835,324	(51,530,554)	19,304,770	509	19,304,261

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
409									
410	Deferred Income Tax NOL								5,848,014
411									
412	Total Deferred Tax Expense				70,835,324	(51,530,554)	19,304,770	509	25,152,275
413									
414	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC					
415	ITC Amortized	Other Tax		Sub-Total Other Tax					
416									
417	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(514,075)		(514,075)		(514,075)
418	ITC Amortized	Gas Distribution Plant		Sub-Total Gas Distrib	(514,075)		(514,075)		(514,075)
419									
420	ITC Amortized			Sub-Total ITC Amort	<u>(514,075)</u>	-	<u>(514,075)</u>	-	<u>(514,075)</u>
421	Total ITC				(514,075)		(514,075)		(514,075)
422									
423	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET	470,152		470,152	15	470,137
424	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC					
425	Tax Credits	Non-Plant Tax		Sub-Total Non-Plant	470,152		470,152	15	470,137
426									
427	Tax Credits			Sub-Total Tax Credit	<u>470,152</u>	-	<u>470,152</u>	<u>15</u>	<u>470,137</u>
428	Total Tax Credit				470,152		470,152	15	470,137
429									
430	Total Income Tax Expense				(168,614,144)	193,613,921	24,999,777	112,463	24,930,646
431									
432	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	8,403	17,218	25,621	1	25,620
433	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	22,202	45,802	68,004	2	68,002
434	AFUDC	Intangible Plant		Sub-Total Intangible	30,605	63,020	93,624	2	93,622
435									
436	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD	10	(10)			
437	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD	27	(27)			
438	AFUDC	Gas Production and Gathering Plant		Sub-Total Gas Produ	37	(37)			
439									
440	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	211	1,283	1,494	0	1,494
441	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	560	3,405	3,966	0	3,966
442	AFUDC	Gas Products Extraction Plant		Sub-Total Gas Produ	771	4,688	5,460	0	5,460
443									
444	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	2,736	3,263	5,999	0	5,999
445	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	7,225	8,697	15,922	0	15,922
446	AFUDC	Gas Underground Storage Plant		Sub-Total Gas Under	9,961	11,960	21,921	0	21,921
447									
448	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	459,399	(83,426)	375,973	43	375,930
449	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,212,024	(214,106)	997,918	114	997,804
450	AFUDC	Gas Transmission Plant		Sub-Total Gas Transr	1,671,423	(297,532)	1,373,891	157	1,373,734
451									
452	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	661,720	(663,836)	(2,116)		(2,116)
453	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,742,595	(1,741,204)	1,390		1,390
454	AFUDC	Gas Distribution Plant		Sub-Total Gas Distrib	2,404,315	(2,405,040)	(726)		(726)
455									
456	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	382,407	85,686	468,093	12	468,081
457	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	1,006,948	235,480	1,242,428	33	1,242,395
458	AFUDC	General Plant		Sub-Total General Pl	1,389,354	321,167	1,710,521	45	1,710,476
459									

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Adjusted Total Utility	Adjusted Total FERC	Adjusted Total CPUC
460	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	399,471	87,995	487,466	13	487,453
461	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	1,052,348	241,496	1,293,844	34	1,293,810
462	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC					
463	AFUDC	Common Plant		Sub-Total Common F	1,451,818	329,492	1,781,310	47	1,781,263
464									
465	AFUDC			Sub-Total AFUDC	<u>6,958,285</u>	<u>(1,972,283)</u>	<u>4,986,001</u>	<u>251</u>	<u>4,985,751</u>
466									
467	Total Gas AFUDC Additions				6,958,285	(1,972,283)	4,986,001	251	4,985,751
468									
469	Total Gas Operating Deductions				689,578,989	(304,738,329)	384,840,660	147,932	384,736,061
470									
471	Total Net Operating Earnings	This line is intentionally blank	This line is intentionally blank	PSC CPUC					
472	Total Net Operating Earnings	This line is intentionally blank		Sub-Total This line is					
473									
474	Total Net Operating Earnings			Sub-Total Total Net	-	-	-	-	-
475									
476	Net Operating Earnings				(233,528,004)	305,326,915	71,798,912	184,193	71,571,385
477	Total Net Operating Earnings				(226,569,719)	303,354,632	76,784,913	184,444	76,557,136
478									
479									
480	Basis for Derived Allocators:								
481	EXP-SUBT				172,936,277	(14,628,290)	158,307,987	24,109	158,283,879
482									
483	Base Revenue				452,120,916	478,603	452,599,519	332,057	452,267,462
484	Other Revenue				3,930,069	109,983	4,040,052	69	4,039,984
485									

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	451,788,859	478,603			478,603	452,267,462
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSC FERC	332,057					332,057
3	Operating Revenue	Rate Revenue	This line is intentionally blank	PSC CPUC						
4	Operating Revenue	Rate Revenue			452,120,916	478,603			478,603	452,599,519
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				456,050,985	588,586			588,586	456,639,571
19										
20	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	34,895	(34,895)			(34,895)	
21	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	220,953					220,953
22	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		(220,953)			(220,953)	(220,953)
23	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	7,074					7,074
24	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	3,712	(3,712)			(3,712)	
25	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		(7,074)			(7,074)	(7,074)
26	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC	10,453,101					10,453,101
27	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		(10,453,101)			(10,453,101)	(10,453,101)
28	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
29	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
30	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
31	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
32	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
33	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
34	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
35	Cost of Sales	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
36	Cost of Sales	Other Gas Supply			10,719,734	(10,719,734)			(10,719,734)	
37										
38	Cost of Sales	Purchased Power	This line is intentionally blank	PSC CPUC						
39	Cost of Sales	Purchased Power								
40										
41	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC						
42	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC						
43	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC	308,905,492					308,905,492
44	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	PSC CPUC		(308,905,492)			(308,905,492)	(308,905,492)
45	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC						
46	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC						
47	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC	115,663,821					115,663,821
48	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	PSC CPUC		(115,663,821)			(115,663,821)	(115,663,821)
49	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC		(30,637,068)				(30,637,068)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
50	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	PSC CPUC		30,637,068			30,637,068	30,637,068
51	Cost of Sales	Gas Purchased for Resale	80512-Deferred Gas Costs	PSC CPUC						
52	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC	1,440,915					1,440,915
53	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	PSC CPUC		(1,440,915)			(1,440,915)	(1,440,915)
54	Cost of Sales	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC						
55	Cost of Sales	Gas Purchased for Resale	80750-Purchased Gas Exp	PSC CPUC						
56	Cost of Sales	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC						
57	Cost of Sales	Gas Purchased for Resale	80751-KS Storage Tax NL G	PSC CPUC						
58	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC	111,550,745					111,550,745
59	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	PSC CPUC		(111,550,745)			(111,550,745)	(111,550,745)
60	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC						
61	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC						
62	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC						
63	Cost of Sales	Gas Purchased for Resale	80812-Gas From Storage Commodity	PSC CPUC						
64	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC	(115,501,970)					(115,501,970)
65	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	PSC CPUC		115,501,970			115,501,970	115,501,970
66	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC						
67	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC						
68	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC						
69	Cost of Sales	Gas Purchased for Resale	80822-Gas to Storage Commodity	PSC CPUC						
70	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC						
71	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC						
72	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	6,603					6,603
73	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC		(6,603)			(6,603)	(6,603)
74	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	PSC CPUC	391,428,539	(391,428,539)			(391,428,539)	
75										
76	Cost of Sales	Gas Products Extraction Plant	77200-Gas Shrinkage	PEDMD						
77	Cost of Sales	Gas Products Extraction Plant	77300-Gas Fuel	PEDMD						
78	Cost of Sales	Gas Products Extraction Plant								
79										
80	Cost of Sales				402,148,273	(402,148,273)			(402,148,273)	
81										
82	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		34,895	1,047		35,941	35,941
83	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		220,953	6,629		227,581	227,581
84	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		7,074	212		7,286	7,286
85	Operations and Maintenance Expenses	Other Gas Supply	807000-Purchased gas expenses	PSC CPUC		3,712	111		3,823	3,823
86	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
87	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
88	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
89	Operations and Maintenance Expenses	Other Gas Supply	80750-Purchased Gas Exp	PSC CPUC						
90	Operations and Maintenance Expenses	Other Gas Supply	81000-Gas-Compress Stat Fuel	PSC CPUC	(957,509)					(957,509)
91	Operations and Maintenance Expenses	Other Gas Supply	81200-Gas Used for Oth Utility	PSC CPUC	(30,681)					(30,681)
92	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	246,770		7,403		7,403	254,173
93	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(1,882)		(56)		(56)	(1,939)
94	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	(9)		(0)		(0)	(9)
95	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	22,863		686		686	23,549
96	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	53,476					53,476
97	Operations and Maintenance Expenses	Other Gas Supply	81300-Gas Supply Exp Steam	PSC CPUC	59,728					59,728
98	Operations and Maintenance Expenses	Other Gas Supply			(607,244)	266,633	16,031		282,665	(324,579)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
99										
100	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	37,557		1,127		1,127	38,684
101	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	68,768		2,063		2,063	70,832
102	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	5,683		170		170	5,854
103	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	2,405					2,405
104	Operations and Maintenance Expenses	Gas Storage Operations	81400-UG Strg Oper Exp Sup&Eng	PIS-TOT	14,638					14,638
105	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	68,808		2,064		2,064	70,872
106	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	2,756		83		83	2,839
107	Operations and Maintenance Expenses	Gas Storage Operations	81600-Gas Well Expense	USDMD	156,139					156,139
108	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	9,386		282		282	9,667
109	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	155		5		5	160
110	Operations and Maintenance Expenses	Gas Storage Operations	81700-Storage Lines Exp	USDMD	1,682					1,682
111	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	71,212		2,136		2,136	73,349
112	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	2,628		79		79	2,707
113	Operations and Maintenance Expenses	Gas Storage Operations	81800-Storage Comp Station Exp	USDMD	81,773					81,773
114	Operations and Maintenance Expenses	Gas Storage Operations	81900-Storage Comp Stat Fuel&Pwr	USDMD	35,123					35,123
115	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,833		145		145	4,978
116	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	88		3		3	91
117	Operations and Maintenance Expenses	Gas Storage Operations	82000-Storage Measure & Reg Stat	USDMD	4,168					4,168
118	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	4,731		142		142	4,873
119	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	106		3		3	109
120	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	15					15
121	Operations and Maintenance Expenses	Gas Storage Operations	82400-Storage Other Expense	USDMD	1,026					1,026
122	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	813		24		24	837
123	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	17		1		1	17
124	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	(2)		(0)		(0)	(2)
125	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	48		1		1	50
126	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	33,449					33,449
127	Operations and Maintenance Expenses	Gas Storage Operations	82600-Storage Rents	PIS-TOT	7,240					7,240
128	Operations and Maintenance Expenses	Gas Storage Operations			615,247		8,328		8,328	623,575
129										
130	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	23,846		715		715	24,561
131	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	526		16		16	542
132	Operations and Maintenance Expenses	Gas Storage Maintenance	83200-Mtce of Reserviors&Wells	USDMD	751,779					751,779
133	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	183		5		5	189
134	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	3		0		0	3
135	Operations and Maintenance Expenses	Gas Storage Maintenance	83300-Mtce of Lines	USDMD	49					49
136	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	19,047		571		571	19,618
137	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	312		9		9	321
138	Operations and Maintenance Expenses	Gas Storage Maintenance	83400-Mtce of Comp Station	USDMD	28,979					28,979
139	Operations and Maintenance Expenses	Gas Storage Maintenance	83500-Mtce of Meas & Reg Equip	USDMD	28					28
140	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD						
141	Operations and Maintenance Expenses	Gas Storage Maintenance	83600-Mtce of Purify Equipment	USDMD						
142	Operations and Maintenance Expenses	Gas Storage Maintenance			824,751		1,317		1,317	826,069
143										
144	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	9,986		300		300	10,286
145	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	191		6		6	196
146	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75300-Production Well Expense	P&GDMD	3,296					3,296
147	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75500-Prod Comp Stat Fuel&Pwr	P&GCOMM	211,515					211,515

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
148	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	141,247		4,237		4,237	145,484
149	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	3,804		114		114	3,918
150	Operations and Maintenance Expenses	Gas Production and Gathering Operations	75900-Production Other Expense	P&GDMD	159,443					159,443
151	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	267		8		8	275
152	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	27		1		1	28
153	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2		0		0	2
154	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	4		0		0	5
155	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	11,047					11,047
156	Operations and Maintenance Expenses	Gas Production and Gathering Operations	76000-Natural Gas Prod Rent	PSC FERC	2,564					2,564
157	Operations and Maintenance Expenses	Gas Production and Gathering Operations			543,393		4,666		4,666	548,058
158										
159	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance	84200-Oth Strg Exp - Rent	P&GDMD						
160	Operations and Maintenance Expenses	Gas Production and Gathering Maintenance								
161										
162	Operations and Maintenance Expenses	Gas Products Extraction Operations	77000-Gas Prod Extract Sup & Eng	PEDMD	2,402					2,402
163	Operations and Maintenance Expenses	Gas Products Extraction Operations	77200-Gas Shrinkage	PEDMD	(6,603)	6,603			6,603	
164	Operations and Maintenance Expenses	Gas Products Extraction Operations	77300-Gas Fuel	PEDMD						
165	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	55		2		2	57
166	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	5		0		0	5
167	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(0)		(0)		(0)	(0)
168	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	(1)		(0)		(0)	(1)
169	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	2,311					2,311
170	Operations and Maintenance Expenses	Gas Products Extraction Operations	78300-Gas Prod Extract Rents	PEDMD	472					472
171	Operations and Maintenance Expenses	Gas Products Extraction Operations			(1,360)	6,603	2		6,605	5,245
172										
173	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	44,221		1,327		1,327	45,548
174	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	1,665		50		50	1,715
175	Operations and Maintenance Expenses	Gas Products Extraction Maintenance	78600-Mtce Extract&Refine Equip	PEDMD	75,379					75,379
176	Operations and Maintenance Expenses	Gas Products Extraction Maintenance			121,265		1,377		1,377	122,642
177										
178	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	1,118,060		33,542		33,542	1,151,602
179	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	740,403		22,212		22,212	762,615
180	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	23,846		715		715	24,562
181	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	123,658		3,710		3,710	127,368
182	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	618,301					618,301
183	Operations and Maintenance Expenses	Gas Transmission Operations	85000-Transm - Supervision&Eng	TRDMD	791,075					791,075
184	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	136,322		4,090		4,090	140,411
185	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	1,673,589		50,208		50,208	1,723,797
186	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	48,094		1,443		1,443	49,537
187	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	(3,099)		(93)		(93)	(3,192)
188	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	818,381					818,381
189	Operations and Maintenance Expenses	Gas Transmission Operations	85100-Transm -Sys Control&Load	TRDMD	928					928
190	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	669,175		20,075		20,075	689,250
191	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	18,493		555		555	19,048
192	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	7,711					7,711
193	Operations and Maintenance Expenses	Gas Transmission Operations	85300-Gas Compressor Stat	TRDMD	1,223,726					1,223,726
194	Operations and Maintenance Expenses	Gas Transmission Operations	85400-Gas for Compressor Stat Fuel	TRCOMM	721,303					721,303
195	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	1,230,949	623	36,947		37,570	1,268,520
196	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	35,340		1,060		1,060	36,400

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
						95			95	95
197	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD						
198	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	10,711					10,711
199	Operations and Maintenance Expenses	Gas Transmission Operations	85600-Transmission -Mains	TRDMD	11,695,355	4			4	11,695,358
200	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	476,922	76	14,310		14,386	491,308
201	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	12,434		373		373	12,807
202	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD		12			12	12
203	Operations and Maintenance Expenses	Gas Transmission Operations	85700-Transm - Meas & Reg	TRDMD	492,492					492,492
204	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	18,808		564		564	19,372
205	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	837,701	51	25,133		25,184	862,885
206	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	23,389		702		702	24,090
207	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	2,714		81		81	2,795
208	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD		8			8	8
209	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	1,964					1,964
210	Operations and Maintenance Expenses	Gas Transmission Operations	85900-Transm - Other Equipment	TRDMD	342,980	0			0	342,980
211	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	24,619		739		739	25,357
212	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	3,729		112		112	3,841
213	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	(136)		(4)		(4)	(140)
214	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	2,682		80		80	2,763
215	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	911,745					911,745
216	Operations and Maintenance Expenses	Gas Transmission Operations	86000-Trans - Rents	TRDMD	1,467,420	(1,161,976)			(1,161,976)	305,444
217	Operations and Maintenance Expenses	Gas Transmission Operations			26,321,782	(1,161,108)	216,553		(944,554)	25,377,228
218										
219	Operations and Maintenance Expenses	Gas Transmission Maintenance	86100-Transm Mtce Sup & Eng	TRDMD	(78)					(78)
220	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	776,714		23,301		23,301	800,015
221	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	22,676		680		680	23,356
222	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	837					837
223	Operations and Maintenance Expenses	Gas Transmission Maintenance	86300-Transmission Mtce Mains	TRDMD	4,150,257	(3,738,009)			(3,738,009)	412,247
224	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	205,263		6,158		6,158	211,421
225	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	5,262		158		158	5,420
226	Operations and Maintenance Expenses	Gas Transmission Maintenance	86400-Transm Mtce Comp Stat Equip	TRDMD	309,084					309,084
227	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	160,720		4,822		4,822	165,542
228	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	5,672		170		170	5,842
229	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	7,649					7,649
230	Operations and Maintenance Expenses	Gas Transmission Maintenance	86500-Transm Mtce Meas & Reg	TRDMD	358,404					358,404
231	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	76		2		2	79
232	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	8,932	164	273		437	9,369
233	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	287		9		9	295
234	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	(17)		(1)		(1)	(18)
235	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD		25			25	25
236	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	15,427					15,427
237	Operations and Maintenance Expenses	Gas Transmission Maintenance	86600-Trans Mtce Commun Equip	TRDMD	195,035	4			4	195,038
238	Operations and Maintenance Expenses	Gas Transmission Maintenance			6,222,198	(3,737,816)	35,572		(3,702,244)	2,519,954
239										
240	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,384,346		161,530		161,530	5,545,876
241	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	1,047,695	(1,439,799)	(11,763)		(1,451,562)	(403,867)
242	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(123,572)		(3,707)		(3,707)	(127,279)
243	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	446,618		13,399		13,399	460,016
244	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(599)	4,072			4,072	3,473
245	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC						

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
246	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	(11,727)					(11,727)
247	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	529,593					529,593
248	Operations and Maintenance Expenses	Gas Distribution Operations	87000-Dist Oper - E&S	PSC CPUC	5,640,459	2,819			2,819	5,643,278
249	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	94,705		2,841		2,841	97,546
250	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	1,633,375	551	49,018		49,569	1,682,944
251	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	43,630		1,309		1,309	44,939
252	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	(2,115)		(63)		(63)	(2,178)
253	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC		84			84	84
254	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	567,450					567,450
255	Operations and Maintenance Expenses	Gas Distribution Operations	87100-Dist Exp-Dist Load	PSC CPUC	73,242	5			5	73,247
256	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	49,990		1,500		1,500	51,490
257	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	2,016,286	10,347	60,799		71,146	2,087,432
258	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	56,066		1,682		1,682	57,748
259	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	9,136		274		274	9,410
260	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC		1,572			1,572	1,572
261	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	6,484					6,484
262	Operations and Maintenance Expenses	Gas Distribution Operations	87400-Dist Exp-Mains & Serv	PSC CPUC	18,611,724	6,280			6,280	18,618,005
263	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	1,556,008	63,005	48,570		111,575	1,667,583
264	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	44,501		1,335		1,335	45,836
265	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC		9,570			9,570	9,570
266	Operations and Maintenance Expenses	Gas Distribution Operations	87500-Dist Op Meas&Regl Stat Gnl	PSC CPUC	311,135	40,653			40,653	351,788
267	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	5,817		174		174	5,991
268	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	378		11		11	389
269	Operations and Maintenance Expenses	Gas Distribution Operations	87600-Dist Oper Meas&Reg Stat Indust	PSC CPUC	32,446	125			125	32,571
270	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	24,520		736		736	25,256
271	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	451		14		14	465
272	Operations and Maintenance Expenses	Gas Distribution Operations	87700-Dist Op Meas&Regl Stat Cty Gt	PSC CPUC	12,007	8			8	12,015
273	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	144,685		4,341		4,341	149,026
274	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	6,692,243	154,771	205,410		360,182	7,052,425
275	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	156,306		4,689		4,689	160,995
276	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	15,110		453		453	15,564
277	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC		23,509			23,509	23,509
278	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	21,344					21,344
279	Operations and Maintenance Expenses	Gas Distribution Operations	87800-Dist Op Meter & House Reg	PSC CPUC	(10,360,388)	16,559			16,559	(10,343,829)
280	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	2,622,482	211,543	85,021		296,564	2,919,046
281	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	48,121		1,444		1,444	49,564
282	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC		32,132			32,132	32,132
283	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	13,989					13,989
284	Operations and Maintenance Expenses	Gas Distribution Operations	87900-Dist Op Customer Install	PSC CPUC	3,608,768	43,635			43,635	3,652,404
285	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	124,521		3,736		3,736	128,257
286	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	9,729,088	505,613	307,041		812,654	10,541,742
287	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	259,913		7,797		7,797	267,711
288	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	2,382		71		71	2,453
289	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(202)	76,800			76,800	76,598
290	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	(4,723)					(4,723)
291	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	4,967,228					4,967,228
292	Operations and Maintenance Expenses	Gas Distribution Operations	88000-Dist Oper -Other	PSC CPUC	5,933,025	178,497			178,497	6,111,522
293	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	116,994		3,510		3,510	120,504
294	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	9,769		293		293	10,063

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
295	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	(886)		(27)		(27)	(912)
296	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	12,801		384		384	13,185
297	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	4,497,118					4,497,118
298	Operations and Maintenance Expenses	Gas Distribution Operations	88100-Dist Op Rents	PSC CPUC	908,443					908,443
299	Operations and Maintenance Expenses	Gas Distribution Operations			67,578,179	(57,648)	951,822		894,174	68,472,354
300										
301	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	1,931		58		58	1,989
302	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	621,760	47,732	20,085		67,817	689,577
303	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	18,289		549		549	18,837
304	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	631		19		19	650
305	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC		7,250			7,250	7,250
306	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	4,578					4,578
307	Operations and Maintenance Expenses	Gas Distribution Maintenance	88500-Dist - Mtce E&S	PSC CPUC	298,505	4,378			4,378	302,883
308	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	28,272		848		848	29,121
309	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	4,308,229	99,566	132,234		231,799	4,540,028
310	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	86,496		2,595		2,595	89,091
311	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	3,603		108		108	3,711
312	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC		15,318			15,318	15,318
313	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	5,464					5,464
314	Operations and Maintenance Expenses	Gas Distribution Maintenance	88700-Dist - Mtce of Mains	PSC CPUC	8,398,391	63,055			63,055	8,461,446
315	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	559,477	26,015	17,565		43,579	603,057
316	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	14,883		446		446	15,329
317	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC		3,951			3,951	3,951
318	Operations and Maintenance Expenses	Gas Distribution Maintenance	88900-Dist-Mtce of Meas&Regl	PSC CPUC	701,774	31,594			31,594	733,368
319	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	46,942	4,205	1,534		5,740	52,682
320	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	446		13		13	460
321	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC		639			639	639
322	Operations and Maintenance Expenses	Gas Distribution Maintenance	89000-Dist-Mtce of Meas&Reg Indust	PSC CPUC	17,532	1,516			1,516	19,049
323	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	6,991		210		210	7,200
324	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	89		3		3	92
325	Operations and Maintenance Expenses	Gas Distribution Maintenance	89100-Dist-Mtce of Meas&Regl	PSC CPUC	1,999	77			77	2,076
326	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,747,534	94,955	85,275		180,230	2,927,764
327	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	48,853		1,466		1,466	50,319
328	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC		14,613			14,613	14,613
329	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC						
330	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,124					2,124
331	Operations and Maintenance Expenses	Gas Distribution Maintenance	89200-Dist-Mtce of Services	PSC CPUC	2,963,375	23,860			23,860	2,987,235
332	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	98,612		2,958		2,958	101,570
333	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	4,535,700	65,512	138,036		203,548	4,739,248
334	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	127,387		3,822		3,822	131,209
335	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	10,729		322		322	11,051
336	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC		9,951			9,951	9,951
337	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	6,000					6,000
338	Operations and Maintenance Expenses	Gas Distribution Maintenance	89300-Dist-Mtce of Meters&Hou	PSC CPUC	3,497,439	7,478			7,478	3,504,917
339	Operations and Maintenance Expenses	Gas Distribution Maintenance			29,164,034	521,666	408,145		929,811	30,093,845
340										
341	Operations and Maintenance Expenses	Gas Manufactured Plant	73500-Gas Misc Prod Expense	PSC CPUC	19,607					19,607
342	Operations and Maintenance Expenses	Gas Manufactured Plant			19,607					19,607
343										

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
344	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC		2,204			2,204	2,204
345	Operations and Maintenance Expenses	Steam Production Operation	50170-Stm Gen Fuel	PSC CPUC		(2,204)			(2,204)	(2,204)
346	Operations and Maintenance Expenses	Steam Production Operation								
347										
348	Operations and Maintenance Expenses	Distribution Operations	58700-Dist Oper Cust Install	PSC CPUC						
349	Operations and Maintenance Expenses	Distribution Operations								
350										
351	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	74,055		2,222		2,222	76,277
352	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	8,366		251		251	8,617
353	Operations and Maintenance Expenses	Customer Accounting Expense	90100-Cust Acct Supervise	BILLS	20,869					20,869
354	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	66,946		2,008		2,008	68,955
355	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	2,629,415		78,882		78,882	2,708,297
356	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	75,742		2,272		2,272	78,014
357	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	6,190		186		186	6,376
358	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	1,012,954					1,012,954
359	Operations and Maintenance Expenses	Customer Accounting Expense	90200-Cust Acct Meter Read	PSC CPUC	707,187					707,187
360	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	7,986,893		239,607		239,607	8,226,500
361	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	1,044,721		31,342		31,342	1,076,063
362	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	29,828		895		895	30,723
363	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	865,234		25,957		25,957	891,191
364	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS						
365	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	3,859,460					3,859,460
366	Operations and Maintenance Expenses	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	BILLS	4,693,944	(59,787)			(59,787)	4,634,156
367	Operations and Maintenance Expenses	Customer Accounting Expense	90400-Cust Acct Uncollect	PSC CPUC	3,338,398					3,338,398
368	Operations and Maintenance Expenses	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	PSC CPUC	619,140					619,140
369	Operations and Maintenance Expenses	Customer Accounting Expense	90410-Cust Acct Uncollect	PSC CPUC						
370	Operations and Maintenance Expenses	Customer Accounting Expense	90500-Cust Acct Misc	PSC CPUC	67					67
371	Operations and Maintenance Expenses	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	PIS-NET						
372	Operations and Maintenance Expenses	Customer Accounting Expense			27,039,410	(59,787)	383,622		323,834	27,363,245
373										
374	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	409,573		12,287		12,287	421,861
375	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	390,029		11,701		11,701	401,730
376	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	10,736		322		322	11,058
377	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	45,380		1,361		1,361	46,741
378	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	23,661					23,661
379	Operations and Maintenance Expenses	Customer Service Expense	90800-Customer Asst Expense	BILLS	12,536,324	(12,492,648)			(12,492,648)	43,676
380	Operations and Maintenance Expenses	Customer Service Expense	90812-Customer Asst Expense	BILLS						
381	Operations and Maintenance Expenses	Customer Service Expense	90812G-Customer Asst Expense Gas	PSC CPUC						
382	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and Instruction advertising expense	BILLS	584,903					584,903
383	Operations and Maintenance Expenses	Customer Service Expense	909000-Informational and Instruction advertising expense	BILLS	365,103	(4,257)			(4,257)	360,846
384	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS						
385	Operations and Maintenance Expenses	Customer Service Expense	90910-Cust Serv Instruct Adver	BILLS						
386	Operations and Maintenance Expenses	Customer Service Expense	90912-Cust Program Advertising	BILLS						
387	Operations and Maintenance Expenses	Customer Service Expense	90913-Cust Serv Instruct Adver	BILLS						
388	Operations and Maintenance Expenses	Customer Service Expense	90914-Cust Serv Instruct Adver	BILLS						
389	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS						
390	Operations and Maintenance Expenses	Customer Service Expense	90915-Cust Serv Instruct Adver	BILLS						
391	Operations and Maintenance Expenses	Customer Service Expense			14,365,710	(12,496,905)	25,672		(12,471,233)	1,894,477
392										

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
393	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	1,531		46		46	1,577
394	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	615,294	(2,451)	18,385		15,935	631,228
395	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	21,884		657		657	22,541
396	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	(61)		(2)		(2)	(63)
397	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	724					724
398	Operations and Maintenance Expenses	Sales Expense	91200-Economic Development	BILLS	89,933					89,933
399	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
400	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
401	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
402	Operations and Maintenance Expenses	Sales Expense	91220-Economic Development	BILLS						
403	Operations and Maintenance Expenses	Sales Expense			729,304	(2,451)	19,086		16,635	745,939
404										
405	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	6,706,560		201,197		201,197	6,907,757
406	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(1,864,707)	93,621	47,197		140,818	(1,723,889)
407	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,344,324					3,344,324
408	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	344,340	(497,652)	(12,594)		(510,246)	(165,906)
409	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	3,190,868		21,319		21,319	3,212,187
410	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		(266,504)			(266,504)	(266,504)
411	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT		(2,480,251)			(2,480,251)	(2,480,251)
412	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
413	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
414	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
415	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
416	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
417	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT						
418	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	7,814					7,814
419	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	EXP-SUBT	(2,658)					(2,658)
420	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	(0)		(0)		(0)	(0)
421	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	0	69,483	2,084		71,567	71,567
422	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	7,293,643					7,293,643
423	Operations and Maintenance Expenses	Administrative & General Expense	92100-A&G Office & Supplies	EXP-SUBT	2,231,923	(340,550)			(340,550)	1,891,373
424	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(33,532)					(33,532)
425	Operations and Maintenance Expenses	Administrative & General Expense	92200-A&G Admn Transfer Crdt	EXP-SUBT	(7,544,311)	(173,794)			(173,794)	(7,718,105)
426	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT		(119,019)	(3,571)		(122,589)	(122,589)
427	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	3,674,690					3,674,690
428	Operations and Maintenance Expenses	Administrative & General Expense	92300-A&G Outside Services	EXP-SUBT	1,249,568	(25,733)			(25,733)	1,223,835
429	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	1,104					1,104
430	Operations and Maintenance Expenses	Administrative & General Expense	92400-A&G Property Insurance	EXP-SUBT	607,734	441,314			441,314	1,049,048
431	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT		(300)			(300)	(300)
432	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	88,352					88,352
433	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	(165,167)					(165,167)
434	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	2,510,196					2,510,196
435	Operations and Maintenance Expenses	Administrative & General Expense	92500-A&G Injuries & Damages	EXP-SUBT	(561,727)	1,299,048			1,299,048	737,321
436	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT		(20,260)			(20,260)	(20,260)
437	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	5,981,427					5,981,427
438	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT	17,458,867					17,458,867
439	Operations and Maintenance Expenses	Administrative & General Expense	926000-Employee pensions and benefits	EXP-SUBT		(157,806)			(157,806)	(157,806)
440	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT						
441	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	EXP-SUBT		(177,265)			(177,265)	(177,265)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
442	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT		(125,836)			(125,836)	(125,836)
443	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT						
444	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	EXP-SUBT						
445	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT						
446	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	EXP-SUBT	3,095,839					3,095,839
447	Operations and Maintenance Expenses	Administrative & General Expense	92800-A&G Regulatory Comm Exp	PSC CPUC		229,532			229,532	229,532
448	Operations and Maintenance Expenses	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	EXP-SUBT	(788,825)					(788,825)
449	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT	498,823	(498,823)			(498,823)	
450	Operations and Maintenance Expenses	Administrative & General Expense	93010-A&G General Advertising	EXP-SUBT	463,250	(463,250)			(463,250)	
451	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT						
452	Operations and Maintenance Expenses	Administrative & General Expense	93011-A&G General Advertising	EXP-SUBT						
453	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT						
454	Operations and Maintenance Expenses	Administrative & General Expense	93012-A&G General Advertising	EXP-SUBT						
455	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	642,888					642,888
456	Operations and Maintenance Expenses	Administrative & General Expense	93020-A&G Misc General Exp	EXP-SUBT	12,154	(299,658)			(299,658)	(287,504)
457	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	86,448		2,593		2,593	89,042
458	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	45,974		1,379		1,379	47,354
459	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	(122)		(4)		(4)	(125)
460	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,487		375		375	12,861
461	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	12,205,801					12,205,801
462	Operations and Maintenance Expenses	Administrative & General Expense	93100-A&G Rents	EXP-SUBT	334,515					334,515
463	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT						
464	Operations and Maintenance Expenses	Administrative & General Expense	93200-A&G Maint of Structures	EXP-SUBT	354,811					354,811
465	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	341,681					341,681
466	Operations and Maintenance Expenses	Administrative & General Expense	93500-A&G Maint of Gen PLT	EXP-SUBT	(341,681)	(158,222)			(158,222)	(499,903)
467	Operations and Maintenance Expenses	Administrative & General Expense	This line is intentionally blank	PSC CPUC						
468	Operations and Maintenance Expenses	Administrative & General Expense			61,483,350	(3,671,924)	259,976		(3,411,949)	58,071,401
469										
470	Operations and Maintenance Expenses				234,419,627	(20,392,736)	2,332,168		(18,060,568)	216,359,059
471										
472	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT		(1,504,720)			(1,504,720)	(1,504,720)
473	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	PIS-SUBT	6,255,541	(423,076)			(423,076)	5,832,465
474	Depreciation Expense	Intangible Plant			6,255,541	(1,927,796)			(1,927,796)	4,327,745
475										
476	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	PSC CPUC	33,893					33,893
477	Depreciation Expense	Gas Manufactured Plant			33,893					33,893
478										
479	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	P&GDMD	33,369	323			323	33,692
480	Depreciation Expense	Gas Production and Gathering Plant			33,369	323			323	33,692
481										
482	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	PEDMD	210,544					210,544
483	Depreciation Expense	Gas Products Extraction Plant			210,544					210,544
484										
485	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	USDMD	482,918	6,738			6,738	489,655
486	Depreciation Expense	Gas Underground Storage Plant			482,918	6,738			6,738	489,655
487										
488	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD		(8,733,326)			(8,733,326)	(8,733,326)
489	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	TRDMD	14,852,480	618,074			618,074	15,470,554
490	Depreciation Expense	Gas Transmission Plant			14,852,480	(8,115,252)			(8,115,252)	6,737,227

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
491										
492	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC		(8,551,814)			(8,551,814)	(8,551,814)
493	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	PSC CPUC	63,516,811	2,694,555			2,694,555	66,211,366
494	Depreciation Expense	Gas Distribution Plant			63,516,811	(5,857,260)			(5,857,260)	57,659,552
495										
496	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT		(1,767,530)			(1,767,530)	(1,767,530)
497	Depreciation Expense	General Plant	40300-Gas Depreciation	PIS-SUBT	3,621,287	194,231			194,231	3,815,518
498	Depreciation Expense	General Plant			3,621,287	(1,573,300)			(1,573,300)	2,047,988
499										
500	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT		(3,370,694)			(3,370,694)	(3,370,694)
501	Depreciation Expense	Common Plant	40300-Gas Depreciation	PIS-SUBT	13,843,963	1,307,434			1,307,434	15,151,397
502	Depreciation Expense	Common Plant	This line is intentionally blank	PSC CPUC						
503	Depreciation Expense	Common Plant			13,843,963	(2,063,261)			(2,063,261)	11,780,703
504										
505	Depreciation Expense				102,850,806	(19,529,808)			(19,529,808)	83,320,998
506										
507	Amortization Expense	Other Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property Taxes	PSC CPUC	8,441,199					8,441,199
508	Amortization Expense	Other Regulatory Asset/Liability	40730DP-Damage Prevention Deferral	PSC CPUC	0					0
509	Amortization Expense	Other Regulatory Asset/Liability	40730DPA-Damage Prevention Amortization	PSC CPUC	1,942,298					1,942,298
510	Amortization Expense	Other Regulatory Asset/Liability	40730ER-Emergency Response Deferral	PSC CPUC	{0}				{0}	{0}
511	Amortization Expense	Other Regulatory Asset/Liability	40730ERA-Emergency Response Amortization	PSC CPUC	4,004,156					4,004,156
512	Amortization Expense	Other Regulatory Asset/Liability	40730PED-Pension Expense Deferral	PSC CPUC	949,840					949,840
513	Amortization Expense	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	PSC CPUC	(1,111,748)					(1,111,748)
514	Amortization Expense	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	PSC CPUC	3,976,082					3,976,082
515	Amortization Expense	Other Regulatory Asset/Liability	40740WAMA-Amortization of Work Asset Management Cap	PIS-SUBT	1,753,459					1,753,459
516	Amortization Expense	Other Regulatory Asset/Liability			19,955,287					19,955,287
517										
518	Amortization Expense				19,955,287					19,955,287
519										
520	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT		2,723,627			2,723,627	2,723,627
521	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC						
522	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-TOT	32,140,458	(119,200)			(119,200)	32,021,258
523	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PSC CPUC						
524	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR		(5,517)			(5,517)	(5,517)
525	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
526	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
527	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
528	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
529	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
530	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR						
531	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	3,859,569					3,859,569
532	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	1,631,639					1,631,639
533	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other	EXP-SUBT	43,821					43,821
534	Taxes Other than Income	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Other	EXP-SUBT	{10,762}				{10,762}	{10,762}
535	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	22,070,634					22,070,634
536	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC	39,083,782					39,083,782
537	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	PSC CPUC		(61,154,416)			(61,154,416)	(61,154,416)
538	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
539	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	LABOR						

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
540	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	LABOR						
541	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
542	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
543	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
544	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
545	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	EXP-SUBT						
546	Taxes Other than Income	Taxes Other Than Income	This line is intentionally blank	PSC CPUC	98,819,140	(58,555,505)			(58,555,505)	40,263,635
547										
548	Taxes Other than Income				98,819,140	(58,555,505)			(58,555,505)	40,263,635
549										
550	Gain on Disposition of Allowances	Other Revenue	This line is intentionally blank	PSC CPUC						
551	Gain on Disposition of Allowances	Other Revenue								
552										
553	Gain on Disposition of Allowances									
554										
555	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	PSC CPUC		(26,629)			(26,629)	(26,629)
556	Gain on Sale of Utility Plant	Rate Revenue	This line is intentionally blank	PSC CPUC						
557	Gain on Sale of Utility Plant	Rate Revenue				(26,629)			(26,629)	(26,629)
558										
559	Gain on Sale of Utility Plant					(26,629)			(26,629)	(26,629)
560										
561	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT						
562	Schedule M Temporary	Intangible Plant	Sch-M	PIS-SUBT	3,000,875					3,000,875
563	Schedule M Temporary	Intangible Plant			3,000,875					3,000,875
564										
565	Schedule M Temporary	Gas Manufactured Plant	Sch-M	PSC CPUC	(0)					(0)
566	Schedule M Temporary	Gas Manufactured Plant			(0)					(0)
567										
568	Schedule M Temporary	Gas Production and Gathering Plant	Sch-M	P&GDMD	156,069					156,069
569	Schedule M Temporary	Gas Production and Gathering Plant			156,069					156,069
570										
571	Schedule M Temporary	Gas Products Extraction Plant	Sch-M	PEDMD	(156,458)					(156,458)
572	Schedule M Temporary	Gas Products Extraction Plant			(156,458)					(156,458)
573										
574	Schedule M Temporary	Gas Underground Storage Plant	Sch-M	USDMD	(213,606)					(213,606)
575	Schedule M Temporary	Gas Underground Storage Plant			(213,606)					(213,606)
576										
577	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD		47,461,020			47,461,020	47,461,020
578	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRALLOC	2,060					2,060
579	Schedule M Temporary	Gas Transmission Plant	Sch-M	TRDMD	(57,131,200)					(57,131,200)
580	Schedule M Temporary	Gas Transmission Plant			(57,129,140)	47,461,020			47,461,020	(9,668,120)
581										
582	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC		51,539,412			51,539,412	51,539,412
583	Schedule M Temporary	Gas Distribution Plant	Sch-M	PSC CPUC	(89,739,792)					(89,739,792)
584	Schedule M Temporary	Gas Distribution Plant			(89,739,792)	51,539,412			51,539,412	(38,200,380)
585										
586	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT						
587	Schedule M Temporary	General Plant	Sch-M	PIS-SUBT	(2,212,017)					(2,212,017)
588	Schedule M Temporary	General Plant			(2,212,017)					(2,212,017)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
589										
590	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT						
591	Schedule M Temporary	Common Plant	Sch-M	PIS-SUBT	(4,082,452)	14,590			14,590	(4,067,862)
592	Schedule M Temporary	Common Plant	This line is intentionally blank	PSC CPUC						
593	Schedule M Temporary	Common Plant			(4,082,452)	14,590			14,590	(4,067,862)
594										
595	Schedule M Temporary	Non-Plant Tax	Sch-M	LABOR	(2,881,931)					(2,881,931)
596	Schedule M Temporary	Non-Plant Tax	Sch-M	P&GDMD	2,633,632					2,633,632
597	Schedule M Temporary	Non-Plant Tax	Sch-M	PIS-NET	(36,911,820)	40,011,115			40,011,115	3,099,296
598	Schedule M Temporary	Non-Plant Tax	Sch-M	PSC CPUC	(248,441)					(248,441)
599	Schedule M Temporary	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
600	Schedule M Temporary	Non-Plant Tax			(37,408,560)	40,011,115			40,011,115	2,602,555
601										
602	Schedule M Temporary				(187,785,081)	139,026,137			139,026,137	(48,758,944)
603										
604	Schedule M Permanent	Intangible Plant	Sch-M	PIS-SUBT	219,156					219,156
605	Schedule M Permanent	Intangible Plant			219,156					219,156
606										
607	Schedule M Permanent	Gas Production and Gathering Plant	Sch-M	P&GDMD	(1,929)					(1,929)
608	Schedule M Permanent	Gas Production and Gathering Plant			(1,929)					(1,929)
609										
610	Schedule M Permanent	Gas Underground Storage Plant	Sch-M	USDMD	(17,501)					(17,501)
611	Schedule M Permanent	Gas Underground Storage Plant			(17,501)					(17,501)
612										
613	Schedule M Permanent	Gas Transmission Plant	Sch-M	TRDMD	(1,533,237)					(1,533,237)
614	Schedule M Permanent	Gas Transmission Plant			(1,533,237)					(1,533,237)
615										
616	Schedule M Permanent	Gas Distribution Plant	Sch-M	PSC CPUC	(3,937,394)					(3,937,394)
617	Schedule M Permanent	Gas Distribution Plant			(3,937,394)					(3,937,394)
618										
619	Schedule M Permanent	General Plant	Sch-M	PIS-SUBT	(414,854)					(414,854)
620	Schedule M Permanent	General Plant			(414,854)					(414,854)
621										
622	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT						
623	Schedule M Permanent	Common Plant	Sch-M	PIS-SUBT	(725,990)	836			836	(725,153)
624	Schedule M Permanent	Common Plant	This line is intentionally blank	PSC CPUC						
625	Schedule M Permanent	Common Plant			(725,990)	836			836	(725,153)
626										
627	Schedule M Permanent	Non-Plant Tax	Sch-M	LABOR	105,587					105,587
628	Schedule M Permanent	Non-Plant Tax	Sch-M	PIS-NET	(723,310)					(723,310)
629	Schedule M Permanent	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
630	Schedule M Permanent	Non-Plant Tax			(617,723)					(617,723)
631										
632	Schedule M Permanent				(7,029,471)	836			836	(7,028,635)
633										
634	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT						
635	Deferred Taxes	Intangible Plant	410100-Deferred Income Tax	PIS-SUBT	(1,140,038)					(1,140,038)
636	Deferred Taxes	Intangible Plant	CWIPINT-Interest on CWIP	PIS-NET						
637	Deferred Taxes	Intangible Plant			(1,140,038)					(1,140,038)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
638										
639	Deferred Taxes	Gas Manufactured Plant	410100-Deferred Income Tax	PSC CPUC	0					0
640	Deferred Taxes	Gas Manufactured Plant			0					0
641										
642	Deferred Taxes	Gas Production and Gathering Plant	410100-Deferred Income Tax	P&GDMD	(59,363)					(59,363)
643	Deferred Taxes	Gas Production and Gathering Plant	CWIPINT-Interest on CWIP	PIS-NET						
644	Deferred Taxes	Gas Production and Gathering Plant			(59,363)					(59,363)
645										
646	Deferred Taxes	Gas Products Extraction Plant	410100-Deferred Income Tax	PEDMD	59,464					59,464
647	Deferred Taxes	Gas Products Extraction Plant	CWIPINT-Interest on CWIP	PIS-NET						
648	Deferred Taxes	Gas Products Extraction Plant			59,464					59,464
649										
650	Deferred Taxes	Gas Underground Storage Plant	410100-Deferred Income Tax	USDMD	81,192					81,192
651	Deferred Taxes	Gas Underground Storage Plant	CWIPINT-Interest on CWIP	PIS-NET						
652	Deferred Taxes	Gas Underground Storage Plant			81,192					81,192
653										
654	Deferred Taxes	Underground Storage Base Gas	CWIPINT-Interest on CWIP	PIS-NET						
655	Deferred Taxes	Underground Storage Base Gas								
656										
657	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD		(18,039,931)			(18,039,931)	(18,039,931)
658	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRALLOC	(783)				(783)	(783)
659	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	TRDMD	21,710,653					21,710,653
660	Deferred Taxes	Gas Transmission Plant	CWIPINT-Interest on CWIP	PIS-NET						
661	Deferred Taxes	Gas Transmission Plant			21,709,870	(18,039,931)			(18,039,931)	3,669,939
662										
663	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC		(19,590,134)			(19,590,134)	(19,590,134)
664	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	PSC CPUC	34,004,804					34,004,804
665	Deferred Taxes	Gas Distribution Plant	CWIPINT-Interest on CWIP	PIS-NET						
666	Deferred Taxes	Gas Distribution Plant			34,004,804	(19,590,134)			(19,590,134)	14,414,670
667										
668	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT						
669	Deferred Taxes	General Plant	410100-Deferred Income Tax	PIS-SUBT	841,301					841,301
670	Deferred Taxes	General Plant	CWIPINT-Interest on CWIP	PIS-NET						
671	Deferred Taxes	General Plant			841,301					841,301
672										
673	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT						
674	Deferred Taxes	Common Plant	410100-Deferred Income Tax	PIS-SUBT	1,550,616	5,692			5,692	1,556,308
675	Deferred Taxes	Common Plant	CWIPINT-Interest on CWIP	PIS-NET						
676	Deferred Taxes	Common Plant			1,550,616	5,692			5,692	1,556,308
677										
678	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	LABOR	1,095,001					1,095,001
679	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	P&GDMD	(1,000,868)					(1,000,868)
680	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PIS-NET	13,599,146	(14,670,371)			(14,670,371)	(1,071,225)
681	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	PSC CPUC	94,198					94,198
682	Deferred Taxes	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
683	Deferred Taxes	Non-Plant Tax			13,787,477	(14,670,371)			(14,670,371)	(882,895)
684										
685	Deferred Taxes				70,835,324	(52,294,744)			(52,294,744)	18,540,580
686										

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
687	ITC Amortized	Other Tax	This line is intentionally blank	PSC CPUC						
688	ITC Amortized	Other Tax								
689										
690	ITC Amortized	Gas Distribution Plant	375000-Distribution Str & Improve	PSC CPUC	(514,075)					(514,075)
691	ITC Amortized	Gas Distribution Plant			(514,075)					(514,075)
692										
693	ITC Amortized				(514,075)					(514,075)
694										
695	Tax Credits	Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	PIS-NET	470,152					470,152
696	Tax Credits	Non-Plant Tax	This line is intentionally blank	PSC CPUC						
697	Tax Credits	Non-Plant Tax			470,152					470,152
698										
699	Tax Credits				470,152					470,152
700										
701	AFUDC	Intangible Plant	419100-AFUDC Debt	PIS-SUBT	8,403	17,218			17,218	25,621
702	AFUDC	Intangible Plant	432000-AFUDC Equity	PIS-SUBT	22,202	45,802			45,802	68,004
703	AFUDC	Intangible Plant			30,605	63,020			63,020	93,624
704										
705	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	P&GDMD	10	(10)			(10)	
706	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	P&GDMD	27	(27)			(27)	
707	AFUDC	Gas Production and Gathering Plant			37	(37)			(37)	
708										
709	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	PEDMD	211	1,283			1,283	1,494
710	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	PEDMD	560	3,405			3,405	3,966
711	AFUDC	Gas Products Extraction Plant	-		771	4,688			4,688	5,460
712										
713	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	USDMD	2,736	3,263			3,263	5,999
714	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	USDMD	7,225	8,697			8,697	15,922
715	AFUDC	Gas Underground Storage Plant			9,961	11,960			11,960	21,921
716										
717	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	TRDMD	459,399	(83,426)			(83,426)	375,973
718	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	TRDMD	1,212,024	(214,106)			(214,106)	997,918
719	AFUDC	Gas Transmission Plant			1,671,423	(297,532)			(297,532)	1,373,891
720										
721	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	PSC CPUC	661,720	(663,836)			(663,836)	(2,116)
722	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	PSC CPUC	1,742,595	(1,741,204)			(1,741,204)	1,390
723	AFUDC	Gas Distribution Plant			2,404,315	(2,405,040)			(2,405,040)	(726)
724										
725	AFUDC	General Plant	419100-AFUDC Debt	PIS-SUBT	382,407	85,686			85,686	468,093
726	AFUDC	General Plant	432000-AFUDC Equity	PIS-SUBT	1,006,948	235,480			235,480	1,242,428
727	AFUDC	General Plant			1,389,354	321,167			321,167	1,710,521
728										
729	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT						
730	AFUDC	Common Plant	419100-AFUDC Debt	PIS-SUBT	399,471	87,995			87,995	487,466
731	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT						
732	AFUDC	Common Plant	432000-AFUDC Equity	PIS-SUBT	1,052,348	241,496			241,496	1,293,844
733	AFUDC	Common Plant	This line is intentionally blank	PSC CPUC						
734	AFUDC	Common Plant			1,451,818	329,492			329,492	1,781,310
735										

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	Total Utility	Adjustments	Escalate	Intervenor Adjustments	Total Adjustments	Adjusted Total Utility
736	AFUDC				6,958,285	(1,972,283)			(1,972,283)	4,986,001
737										

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	Customer Count Annualization	PSC CPUC	4,742,583
2	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Eliminate PSIA Revenue	PSC CPUC	(57,202,130)
3	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	PSIA Revenue	PSC CPUC	57,202,130
4	Operating Revenue	Rate Revenue	48001-Rev Gas Res Sales Billed NL G	Remove PSIA Revenue in Base	PSC CPUC	(4,263,980)
5	Operating Revenue	Rate Revenue				478,603
6						
7	Operating Revenue	Other Revenue	48801-Gas Connection Charges	Adjust Charges for Rendering Services	PIS-NET	109,983
8	Operating Revenue	Other Revenue				109,983
9						
10	Operating Revenue					588,586
11						
12	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	(34,895)
13	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	(220,953)
14	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	(3,712)
15	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	(7,074)
16	Cost of Sales	Other Gas Supply	807000-Purchased gas expenses	Eliminate Gas Costs	PSC CPUC	(10,453,101)
17	Cost of Sales	Other Gas Supply				(10,719,734)
18						
19	Cost of Sales	Gas Purchased for Resale	80200-Nat Gas Plant Outlet Pch	Eliminate Gas Costs	PSC CPUC	(308,905,492)
20	Cost of Sales	Gas Purchased for Resale	80300-Nat Gas Transm Line Pch	Eliminate Gas Costs	PSC CPUC	(115,663,821)
21	Cost of Sales	Gas Purchased for Resale	80510-Purchased Gas Constr Adj	Eliminate Gas Costs	PSC CPUC	30,637,068
22	Cost of Sales	Gas Purchased for Resale	80600-Exchange Gas	Eliminate Gas Costs	PSC CPUC	(1,440,915)
23	Cost of Sales	Gas Purchased for Resale	808100-Gas withdrawn from storage-Debit	Eliminate Gas Costs	PSC CPUC	(111,550,745)
24	Cost of Sales	Gas Purchased for Resale	808200-Gas delivered to storage-Credit	Eliminate Gas Costs	PSC CPUC	115,501,970
25	Cost of Sales	Gas Purchased for Resale	81100-Gas Used for Prod Extract Cr	Eliminate Gas Costs	PSC CPUC	(6,603)
26	Cost of Sales	Gas Purchased for Resale				(391,428,539)
27						
28	Cost of Sales					(402,148,273)
29						
30	Operations and Maintenance E Other Gas Supply		807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	34,895
31	Operations and Maintenance E Other Gas Supply		807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	220,953
32	Operations and Maintenance E Other Gas Supply		807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	7,074
33	Operations and Maintenance E Other Gas Supply		807000-Purchased gas expenses	Reclassify Cost of Sales Labor	PSC CPUC	3,712
34	Operations and Maintenance E Other Gas Supply					266,633
35						
36	Operations and Maintenance E Gas Products Extraction Operations		77200-Gas Shrinkage	Eliminate Gas Costs	PEDMD	6,603
37	Operations and Maintenance E Gas Products Extraction Operations					6,603
38						
39	Operations and Maintenance E Gas Transmission Operations		85600-Transmission -Mains	Adjust Emergency Response Expense	TRDMD	623
40	Operations and Maintenance E Gas Transmission Operations		85600-Transmission -Mains	Adjust Emergency Response 2.0 Expense	TRDMD	95
41	Operations and Maintenance E Gas Transmission Operations		85600-Transmission -Mains	Adjust Emergency Response 2.0 Expense	TRDMD	0
42	Operations and Maintenance E Gas Transmission Operations		85600-Transmission -Mains	Adjust Emergency Response Expense	TRDMD	3
43	Operations and Maintenance E Gas Transmission Operations		85700-Transm - Meas & Reg	Adjust Emergency Response Expense	TRDMD	76
44	Operations and Maintenance E Gas Transmission Operations		85700-Transm - Meas & Reg	Adjust Emergency Response 2.0 Expense	TRDMD	12
45	Operations and Maintenance E Gas Transmission Operations		85900-Transm - Other Equipment	Adjust Emergency Response Expense	TRDMD	51
46	Operations and Maintenance E Gas Transmission Operations		85900-Transm - Other Equipment	Adjust Emergency Response 2.0 Expense	TRDMD	8
47	Operations and Maintenance E Gas Transmission Operations		85900-Transm - Other Equipment	Adjust Emergency Response 2.0 Expense	TRDMD	0
48	Operations and Maintenance E Gas Transmission Operations		85900-Transm - Other Equipment	Adjust Emergency Response Expense	TRDMD	0
49	Operations and Maintenance E Gas Transmission Operations		86000-Trans - Rents	Eliminate Front Range Pipeline Lease Payments	TRDMD	(1,275,824)
50	Operations and Maintenance E Gas Transmission Operations		86000-Trans - Rents	WYCO Lease Payment	TRDMD	113,848

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
51	Operations and Maintenance E Gas Transmission Operations					(1,161,108)
52						
53	Operations and Maintenance E Gas Transmission Maintenance		86300-Transmission Mtce Mains	Eliminate Front Range Pipeline Expenses	TRDMD	(127,124)
54	Operations and Maintenance E Gas Transmission Maintenance		86300-Transmission Mtce Mains	Eliminate TIMP Amortization	TRDMD	(3,610,886)
55	Operations and Maintenance E Gas Transmission Maintenance		86600-Trans Mtce Commun Equip	Adjust Emergency Response Expense	TRDMD	164
56	Operations and Maintenance E Gas Transmission Maintenance		86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.0 Expense	TRDMD	25
57	Operations and Maintenance E Gas Transmission Maintenance		86600-Trans Mtce Commun Equip	Adjust Emergency Response 2.0 Expense	TRDMD	0
58	Operations and Maintenance E Gas Transmission Maintenance		86600-Trans Mtce Commun Equip	Adjust Emergency Response Expense	TRDMD	3
59	Operations and Maintenance E Gas Transmission Maintenance					(3,737,816)
60						
61	Operations and Maintenance E Gas Distribution Operations		87000-Dist Oper - E&S	Accounting Reclassifications	PSC CPUC	(1,466,605)
62	Operations and Maintenance E Gas Distribution Operations		87000-Dist Oper - E&S	Adjust Emergency Response Expense	PSC CPUC	26,806
63	Operations and Maintenance E Gas Distribution Operations		87000-Dist Oper - E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	4,072
64	Operations and Maintenance E Gas Distribution Operations		87000-Dist Oper - E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	372
65	Operations and Maintenance E Gas Distribution Operations		87000-Dist Oper - E&S	Adjust Emergency Response Expense	PSC CPUC	2,448
66	Operations and Maintenance E Gas Distribution Operations		87100-Dist Exp-Dist Load	Adjust Emergency Response Expense	PSC CPUC	551
67	Operations and Maintenance E Gas Distribution Operations		87100-Dist Exp-Dist Load	Adjust Emergency Response 2.0 Expense	PSC CPUC	84
68	Operations and Maintenance E Gas Distribution Operations		87100-Dist Exp-Dist Load	Adjust Emergency Response 2.0 Expense	PSC CPUC	1
69	Operations and Maintenance E Gas Distribution Operations		87100-Dist Exp-Dist Load	Adjust Emergency Response Expense	PSC CPUC	4
70	Operations and Maintenance E Gas Distribution Operations		87400-Dist Exp-Mains & Serv	Adjust Emergency Response Expense	PSC CPUC	10,347
71	Operations and Maintenance E Gas Distribution Operations		87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.0 Expense	PSC CPUC	1,572
72	Operations and Maintenance E Gas Distribution Operations		87400-Dist Exp-Mains & Serv	Adjust Emergency Response 2.0 Expense	PSC CPUC	828
73	Operations and Maintenance E Gas Distribution Operations		87400-Dist Exp-Mains & Serv	Adjust Emergency Response Expense	PSC CPUC	5,452
74	Operations and Maintenance E Gas Distribution Operations		87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response Expense	PSC CPUC	63,005
75	Operations and Maintenance E Gas Distribution Operations		87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.0 Expense	PSC CPUC	9,570
76	Operations and Maintenance E Gas Distribution Operations		87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response 2.0 Expense	PSC CPUC	5,361
77	Operations and Maintenance E Gas Distribution Operations		87500-Dist Op Meas&Regl Stat Gnl	Adjust Emergency Response Expense	PSC CPUC	35,292
78	Operations and Maintenance E Gas Distribution Operations		87600-Dist Oper Meas&Reg Stat Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	17
79	Operations and Maintenance E Gas Distribution Operations		87600-Dist Oper Meas&Reg Stat Indust	Adjust Emergency Response Expense	PSC CPUC	109
80	Operations and Maintenance E Gas Distribution Operations		87700-Dist Op Meas&Regl Stat Cty Gt	Adjust Emergency Response 2.0 Expense	PSC CPUC	1
81	Operations and Maintenance E Gas Distribution Operations		87700-Dist Op Meas&Regl Stat Cty Gt	Adjust Emergency Response Expense	PSC CPUC	7
82	Operations and Maintenance E Gas Distribution Operations		87800-Dist Op Meter & House Reg	Adjust Emergency Response Expense	PSC CPUC	154,771
83	Operations and Maintenance E Gas Distribution Operations		87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.0 Expense	PSC CPUC	23,509
84	Operations and Maintenance E Gas Distribution Operations		87800-Dist Op Meter & House Reg	Adjust Emergency Response 2.0 Expense	PSC CPUC	2,184
85	Operations and Maintenance E Gas Distribution Operations		87800-Dist Op Meter & House Reg	Adjust Emergency Response Expense	PSC CPUC	14,375
86	Operations and Maintenance E Gas Distribution Operations		87900-Dist Op Customer Install	Adjust Emergency Response Expense	PSC CPUC	211,543
87	Operations and Maintenance E Gas Distribution Operations		87900-Dist Op Customer Install	Adjust Emergency Response 2.0 Expense	PSC CPUC	32,132
88	Operations and Maintenance E Gas Distribution Operations		87900-Dist Op Customer Install	Adjust Charges for Rendering Services	PSC CPUC	(3,459)
89	Operations and Maintenance E Gas Distribution Operations		87900-Dist Op Customer Install	Adjust Emergency Response 2.0 Expense	PSC CPUC	6,210
90	Operations and Maintenance E Gas Distribution Operations		87900-Dist Op Customer Install	Adjust Emergency Response Expense	PSC CPUC	40,884
91	Operations and Maintenance E Gas Distribution Operations		88000-Dist Oper -Other	Adjust Emergency Response Expense	PSC CPUC	505,613
92	Operations and Maintenance E Gas Distribution Operations		88000-Dist Oper -Other	Adjust Emergency Response 2.0 Expense	PSC CPUC	76,800
93	Operations and Maintenance E Gas Distribution Operations		88000-Dist Oper -Other	Adjust Emergency Response 2.0 Expense	PSC CPUC	23,537
94	Operations and Maintenance E Gas Distribution Operations		88000-Dist Oper -Other	Adjust Emergency Response Expense	PSC CPUC	154,959
95	Operations and Maintenance E Gas Distribution Operations					(57,648)
96						
97	Operations and Maintenance E Gas Distribution Maintenance		88500-Dist - Mtce E&S	Adjust Emergency Response Expense	PSC CPUC	47,732
98	Operations and Maintenance E Gas Distribution Maintenance		88500-Dist - Mtce E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	7,250
99	Operations and Maintenance E Gas Distribution Maintenance		88500-Dist - Mtce E&S	Adjust Emergency Response 2.0 Expense	PSC CPUC	577
100	Operations and Maintenance E Gas Distribution Maintenance		88500-Dist - Mtce E&S	Adjust Emergency Response Expense	PSC CPUC	3,801

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
101	Operations and Maintenance E Gas Distribution Maintenance		88700-Dist - Mtce of Mains	Accounting Reclassifications	PSC CPUC	(1,284)
102	Operations and Maintenance E Gas Distribution Maintenance		88700-Dist - Mtce of Mains	Adjust Emergency Response Expense	PSC CPUC	100,850
103	Operations and Maintenance E Gas Distribution Maintenance		88700-Dist - Mtce of Mains	Adjust Emergency Response 2.0 Expense	PSC CPUC	15,318
104	Operations and Maintenance E Gas Distribution Maintenance		88700-Dist - Mtce of Mains	Adjust Emergency Response 2.0 Expense	PSC CPUC	8,315
105	Operations and Maintenance E Gas Distribution Maintenance		88700-Dist - Mtce of Mains	Adjust Emergency Response Expense	PSC CPUC	54,740
106	Operations and Maintenance E Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response Expense	PSC CPUC	26,015
107	Operations and Maintenance E Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	3,951
108	Operations and Maintenance E Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	4,166
109	Operations and Maintenance E Gas Distribution Maintenance		88900-Dist-Mtce of Meas&Regl	Adjust Emergency Response Expense	PSC CPUC	27,428
110	Operations and Maintenance E Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response Expense	PSC CPUC	4,205
111	Operations and Maintenance E Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	639
112	Operations and Maintenance E Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response 2.0 Expense	PSC CPUC	200
113	Operations and Maintenance E Gas Distribution Maintenance		89000-Dist-Mtce of Meas&Reg Indust	Adjust Emergency Response Expense	PSC CPUC	1,316
114	Operations and Maintenance E Gas Distribution Maintenance		89100-Dist-Mtce of Meas&Regl	Adjust Emergency Response 2.0 Expense	PSC CPUC	10
115	Operations and Maintenance E Gas Distribution Maintenance		89100-Dist-Mtce of Meas&Regl	Adjust Emergency Response Expense	PSC CPUC	67
116	Operations and Maintenance E Gas Distribution Maintenance		89200-Dist-Mtce of Services	Accounting Reclassifications	PSC CPUC	(1,247)
117	Operations and Maintenance E Gas Distribution Maintenance		89200-Dist-Mtce of Services	Adjust Emergency Response Expense	PSC CPUC	96,202
118	Operations and Maintenance E Gas Distribution Maintenance		89200-Dist-Mtce of Services	Adjust Emergency Response 2.0 Expense	PSC CPUC	14,613
119	Operations and Maintenance E Gas Distribution Maintenance		89200-Dist-Mtce of Services	Adjust Emergency Response 2.0 Expense	PSC CPUC	3,146
120	Operations and Maintenance E Gas Distribution Maintenance		89200-Dist-Mtce of Services	Adjust Emergency Response Expense	PSC CPUC	20,714
121	Operations and Maintenance E Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response Expense	PSC CPUC	65,512
122	Operations and Maintenance E Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.0 Expense	PSC CPUC	9,951
123	Operations and Maintenance E Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response 2.0 Expense	PSC CPUC	986
124	Operations and Maintenance E Gas Distribution Maintenance		89300-Dist-Mtce of Meters&Hou	Adjust Emergency Response Expense	PSC CPUC	6,492
125	Operations and Maintenance E Gas Distribution Maintenance					521,666
126						
127	Operations and Maintenance E Steam Production Operation		50170-Stm Gen Fuel	Reclass/Functionalize Accounts	PSC CPUC	2,204
128	Operations and Maintenance E Steam Production Operation		50170-Stm Gen Fuel	Reclass/Functionalize Accounts	PSC CPUC	(2,204)
129	Operations and Maintenance E Steam Production Operation					
130						
131	Operations and Maintenance E Customer Accounting Expense		90300-Cust Acct Recrds & Coll	Eliminate expense for nonregulated products and services	BILLS	(59,787)
132	Operations and Maintenance E Customer Accounting Expense					(59,787)
133						
134	Operations and Maintenance E Customer Service Expense		90800-Customer Asst Expense	Reclass/Functionalize Accounts	BILLS	(12,492,648)
135	Operations and Maintenance E Customer Service Expense		90812G-Customer Asst Expense Gas	Eliminate DSM Amortization	PSC CPUC	(12,492,648)
136	Operations and Maintenance E Customer Service Expense		90812G-Customer Asst Expense Gas	Reclass/Functionalize Accounts	PSC CPUC	12,492,648
137	Operations and Maintenance E Customer Service Expense		909000-Informational and instruction advertising expense	Recoverable Advertising Expense Adjustment	BILLS	(4,257)
138	Operations and Maintenance E Customer Service Expense					(12,496,905)
139						
140	Operations and Maintenance E Sales Expense		91200-Economic Development	Accounting Reclassifications	BILLS	(2,451)
141	Operations and Maintenance E Sales Expense					(2,451)
142						
143	Operations and Maintenance E Administrative & General Expense		92000-A&G Salaries	Eliminate Aviation Expenses	EXP-SUBT	(77,845)
144	Operations and Maintenance E Administrative & General Expense		92000-A&G Salaries	Eliminate Discretionary Incentive Pay	EXP-SUBT	(44,590)
145	Operations and Maintenance E Administrative & General Expense		92000-A&G Salaries	Enterprise Security Services Adjustment	EXP-SUBT	216,056
146	Operations and Maintenance E Administrative & General Expense		92000-A&G Salaries	Cap AIP at 15%	EXP-SUBT	(497,652)
147	Operations and Maintenance E Administrative & General Expense		92000-A&G Salaries	Eliminate Executive Long-term Incentive	EXP-SUBT	(266,504)
148	Operations and Maintenance E Administrative & General Expense		92000-A&G Salaries	Eliminate Executive Long-term Incentive	EXP-SUBT	(2,480,251)
149	Operations and Maintenance E Administrative & General Expense		92100-A&G Office & Supplies	Enterprise Security Services Adjustment	EXP-SUBT	69,483
150	Operations and Maintenance E Administrative & General Expense		92100-A&G Office & Supplies	Eliminate Aviation Expenses	EXP-SUBT	(292,204)

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
151	Operations and Maintenance Expense	Administrative & General Expense	92100-A&G Office & Supplies	Eliminate Food and Beverage Expenses	EXP-SUBT	(48,347)
152	Operations and Maintenance Expense	Administrative & General Expense	92200-A&G Admn Transfer Crdt	Eliminate expense for nonregulated products and services	EXP-SUBT	(173,794)
153	Operations and Maintenance Expense	Administrative & General Expense	92300-A&G Outside Services	Enterprise Security Services Adjustment	EXP-SUBT	(119,019)
154	Operations and Maintenance Expense	Administrative & General Expense	92300-A&G Outside Services	Eliminate Aviation Expenses	EXP-SUBT	(25,733)
155	Operations and Maintenance Expense	Administrative & General Expense	92400-A&G Property Insurance	Captive Insurance Dividend	EXP-SUBT	442,656
156	Operations and Maintenance Expense	Administrative & General Expense	92400-A&G Property Insurance	Eliminate Aviation Expenses	EXP-SUBT	(1,342)
157	Operations and Maintenance Expense	Administrative & General Expense	92500-A&G Injuries & Damages	Eliminate Aviation Expenses	EXP-SUBT	(300)
158	Operations and Maintenance Expense	Administrative & General Expense	92500-A&G Injuries & Damages	Captive Insurance Dividend	EXP-SUBT	1,299,048
159	Operations and Maintenance Expense	Administrative & General Expense	926000-Employee pensions and benefits	Eliminate Aviation Expenses	EXP-SUBT	(20,260)
160	Operations and Maintenance Expense	Administrative & General Expense	926000-Employee pensions and benefits	Active Healthcare IBNR	EXP-SUBT	(157,806)
161	Operations and Maintenance Expense	Administrative & General Expense	92601-A&G Pen & Ben	Adjust Pension/ Benefits Expense	EXP-SUBT	(177,265)
162	Operations and Maintenance Expense	Administrative & General Expense	92602-A&G Pen & Ben	Eliminate costs for FAS 88 Non Qualified Settlement Expense	EXP-SUBT	(125,836)
163	Operations and Maintenance Expense	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Rate Case Expense Amortization	PSC CPUC	381,368
164	Operations and Maintenance Expense	Administrative & General Expense	92800-A&G Regulatory Comm Exp	Regulatory Fee Adjustment	PSC CPUC	(151,835)
165	Operations and Maintenance Expense	Administrative & General Expense	93010-A&G General Advertising	Eliminate Advertising Expense	EXP-SUBT	(498,823)
166	Operations and Maintenance Expense	Administrative & General Expense	93010-A&G General Advertising	Eliminate Advertising Expense	EXP-SUBT	(463,250)
167	Operations and Maintenance Expense	Administrative & General Expense	93020-A&G Misc General Exp	EEL Reclass to Electric	EXP-SUBT	(299,658)
168	Operations and Maintenance Expense	Administrative & General Expense	93500-A&G Maint of Gen PLT	Eliminate Aviation Expenses	EXP-SUBT	(158,222)
169	Operations and Maintenance Expense	Administrative & General Expense				(3,671,924)
170						
171	Operations and Maintenance Expenses					(20,392,736)
172						
173	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	Annualize Depreciation	PIS-SUBT	118,070
174	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(1,622,790)
175	Depreciation Expense	Intangible Plant	40300-Gas Depreciation	Annualize Depreciation	PIS-SUBT	(423,076)
176	Depreciation Expense	Intangible Plant				(1,927,796)
177						
178	Depreciation Expense	Gas Manufactured Plant	40300-Gas Depreciation	Annualize Depreciation	PSC CPUC	
179	Depreciation Expense	Gas Manufactured Plant				
180						
181	Depreciation Expense	Gas Production and Gathering Plant	40300-Gas Depreciation	Annualize Depreciation	P&GDMD	323
182	Depreciation Expense	Gas Production and Gathering Plant				323
183						
184	Depreciation Expense	Gas Products Extraction Plant	40300-Gas Depreciation	Annualize Depreciation	PEDMD	
185	Depreciation Expense	Gas Products Extraction Plant				
186						
187	Depreciation Expense	Gas Underground Storage Plant	40300-Gas Depreciation	Annualize Depreciation	USDMD	6,738
188	Depreciation Expense	Gas Underground Storage Plant				6,738
189						
190	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Annualize Depreciation	TRDMD	(412,971)
191	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (T)	TRDMD	(7,061,453)
192	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Eliminate PSIA-West Main	TRDMD	(2,139,903)
193	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	TRDMD	881,000
194	Depreciation Expense	Gas Transmission Plant	40300-Gas Depreciation	Annualize Depreciation	TRDMD	618,074
195	Depreciation Expense	Gas Transmission Plant				(8,115,252)
196						
197	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Annualize Depreciation	PSC CPUC	(634,113)
198	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-AMRP	PSC CPUC	(3,358,711)
199	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-DIMP	PSC CPUC	(2,185,182)
200	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Eliminate PSIA-TIMP (D)	PSC CPUC	(1,720,366)

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
201	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PSC CPUC	(653,442)
202	Depreciation Expense	Gas Distribution Plant	40300-Gas Depreciation	Annualize Depreciation	PSC CPUC	2,694,555
203	Depreciation Expense	Gas Distribution Plant				(5,857,260)
204						
205	Depreciation Expense	General Plant	40300-Gas Depreciation	Annualize Depreciation	PIS-SUBT	34,855
206	Depreciation Expense	General Plant	40300-Gas Depreciation	Proposed Gas Depreciation Rate Adjustment	PIS-SUBT	(1,802,385)
207	Depreciation Expense	General Plant	40300-Gas Depreciation	Annualize Depreciation	PIS-SUBT	194,231
208	Depreciation Expense	General Plant				(1,573,300)
209						
210	Depreciation Expense	Common Plant	40300-Gas Depreciation	Annualize Depreciation	PIS-SUBT	(383,138)
211	Depreciation Expense	Common Plant	40300-Gas Depreciation	Approved Electric Depreciation Rate Adjustment	PIS-SUBT	(2,987,557)
212	Depreciation Expense	Common Plant	40300-Gas Depreciation	Annualize Depreciation	PIS-SUBT	1,322,941
213	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate SAP General Ledger	PIS-SUBT	(457,111)
214	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate Smart Grid City	PIS-SUBT	(15,507)
215	Depreciation Expense	Common Plant	40300-Gas Depreciation	Eliminate Work and Asset Management	PIS-SUBT	(39,155)
216	Depreciation Expense	Common Plant	40300-Gas Depreciation	SAP General Ledger	PIS-SUBT	457,111
217	Depreciation Expense	Common Plant	40300-Gas Depreciation	Work and Asset Mangement	PIS-SUBT	39,155
218	Depreciation Expense	Common Plant				(2,063,261)
219						
220	Depreciation Expense					(19,529,808)
221						
222	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	Adjust Property Tax True Up	PIS-TOT	2,723,627
223	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)
224	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	Eliminate Aviation Expenses	LABOR	(5,517)
225	Taxes Other than Income	Taxes Other Than Income	40833-Other Taxes	Eliminate Tax Paid	PSC CPUC	(61,154,416)
226	Taxes Other than Income	Taxes Other Than Income				(58,555,505)
227						
228	Taxes Other than Income					(58,555,505)
229						
230	Gain on Sale of Utility Plant	Rate Revenue	42110-Gain from Disposition of Utility Plant	Gain on Sale of Asset	PSC CPUC	(26,629)
231	Gain on Sale of Utility Plant	Rate Revenue				(26,629)
232						
233	Gain on Sale of Utility Plant					(26,629)
234						
235	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-TIMP (T)	TRDMD	18,413,424
236	Schedule M Temporary	Gas Transmission Plant	Sch-M	Eliminate PSIA-West Main	TRDMD	29,047,596
237	Schedule M Temporary	Gas Transmission Plant				47,461,020
238						
239	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-AMRP	PSC CPUC	9,542,460
240	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-DIMP	PSC CPUC	41,110,248
241	Schedule M Temporary	Gas Distribution Plant	Sch-M	Eliminate PSIA-TIMP (D)	PSC CPUC	886,704
242	Schedule M Temporary	Gas Distribution Plant				51,539,412
243						
244	Schedule M Temporary	Common Plant	Sch-M	Eliminate AGIS -- FAN	PIS-SUBT	(324)
245	Schedule M Temporary	Common Plant	Sch-M	Eliminate SAP General Ledger	PIS-SUBT	897,701
246	Schedule M Temporary	Common Plant	Sch-M	Eliminate Work and Asset Management	PIS-SUBT	2,320,288
247	Schedule M Temporary	Common Plant	Sch-M	SAP General Ledger	PIS-SUBT	(897,701)
248	Schedule M Temporary	Common Plant	Sch-M	Work and Asset Mangement	PIS-SUBT	(2,320,288)
249	Schedule M Temporary	Common Plant	Sch-M	Eliminate Smart Grid City	PIS-SUBT	14,889
250	Schedule M Temporary	Common Plant	Sch-M	Business Systems CIP Adjustment	PIS-SUBT	25

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
251	Schedule M Temporary	Common Plant				14,590
252						
253	Schedule M Temporary	Non-Plant Tax	Sch-M	Eliminate Schedule Ms	PIS-NET	40,011,115
254	Schedule M Temporary	Non-Plant Tax				40,011,115
255						
256	Schedule M Temporary					139,026,137
257						
258	Schedule M Permanent	Common Plant	Sch-M	Eliminate AGIS - FAN	PIS-SUBT	771
259	Schedule M Permanent	Common Plant	Sch-M	Business Systems CIP Adjustment	PIS-SUBT	65
260	Schedule M Permanent	Common Plant				836
261						
262	Schedule M Permanent					836
263						
264	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (T)	TRDMD	(6,998,941)
265	Deferred Taxes	Gas Transmission Plant	410100-Deferred Income Tax	Eliminate PSIA-West Main	TRDMD	(11,040,990)
266	Deferred Taxes	Gas Transmission Plant				(18,039,931)
267						
268	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-AMRP	PSC CPUC	(3,627,091)
269	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-DIMP	PSC CPUC	(15,626,006)
270	Deferred Taxes	Gas Distribution Plant	410100-Deferred Income Tax	Eliminate PSIA-TIMP (D)	PSC CPUC	(337,036)
271	Deferred Taxes	Gas Distribution Plant				(19,590,134)
272						
273	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate AGIS - FAN	PIS-SUBT	42
274	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate SAP General Ledger	PIS-SUBT	(341,217)
275	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Smart Grid City	PIS-SUBT	5,659
276	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Eliminate Work and Asset Management	PIS-SUBT	(881,941)
277	Deferred Taxes	Common Plant	410100-Deferred Income Tax	SAP General Ledger	PIS-SUBT	341,217
278	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Work and Asset Mangement	PIS-SUBT	881,941
279	Deferred Taxes	Common Plant	410100-Deferred Income Tax	Business Systems CIP Adjustment	PIS-SUBT	(9)
280	Deferred Taxes	Common Plant				5,692
281						
282	Deferred Taxes	Non-Plant Tax	410100-Deferred Income Tax	Eliminate Schedule Ms	PIS-NET	(14,670,371)
283	Deferred Taxes	Non-Plant Tax				(14,670,371)
284						
285	Deferred Taxes					(52,294,744)
286						
287	AFUDC	Intangible Plant	419100-AFUDC Debt	Annualize AFUDC	PIS-SUBT	17,218
288	AFUDC	Intangible Plant	432000-AFUDC Equity	Annualize AFUDC	PIS-SUBT	45,802
289	AFUDC	Intangible Plant				63,020
290						
291	AFUDC	Gas Production and Gathering Plant	419100-AFUDC Debt	Annualize AFUDC	P&GDMD	(10)
292	AFUDC	Gas Production and Gathering Plant	432000-AFUDC Equity	Annualize AFUDC	P&GDMD	(27)
293	AFUDC	Gas Production and Gathering Plant				(37)
294						
295	AFUDC	Gas Products Extraction Plant	419100-AFUDC Debt	Annualize AFUDC	PEDMD	1,283
296	AFUDC	Gas Products Extraction Plant	432000-AFUDC Equity	Annualize AFUDC	PEDMD	3,405
297	AFUDC	Gas Products Extraction Plant				4,688
298						
299	AFUDC	Gas Underground Storage Plant	419100-AFUDC Debt	Annualize AFUDC	USDMD	3,263
300	AFUDC	Gas Underground Storage Plant	432000-AFUDC Equity	Annualize AFUDC	USDMD	8,697

Line No.	Financial Category	Functional Category	FERC Account	Record Type	Jurisdictional Allocator	Adjustments
301	AFUDC	Gas Underground Storage Plant				11,960
302						
303	AFUDC	Gas Transmission Plant	419100-AFUDC Debt	Annualize AFUDC	TRDMD	(83,426)
304	AFUDC	Gas Transmission Plant	432000-AFUDC Equity	Annualize AFUDC	TRDMD	(214,106)
305	AFUDC	Gas Transmission Plant				(297,532)
306						
307	AFUDC	Gas Distribution Plant	419100-AFUDC Debt	Annualize AFUDC	PSC CPUC	(663,836)
308	AFUDC	Gas Distribution Plant	432000-AFUDC Equity	Annualize AFUDC	PSC CPUC	(1,741,204)
309	AFUDC	Gas Distribution Plant				(2,405,040)
310						
311	AFUDC	General Plant	419100-AFUDC Debt	Annualize AFUDC	PIS-SUBT	85,686
312	AFUDC	General Plant	432000-AFUDC Equity	Annualize AFUDC	PIS-SUBT	235,480
313	AFUDC	General Plant				321,167
314						
315	AFUDC	Common Plant	419100-AFUDC Debt	Annualize AFUDC	PIS-SUBT	88,286
316	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate AGIS - FAN	PIS-SUBT	(290)
317	AFUDC	Common Plant	419100-AFUDC Debt	Eliminate Work and Asset Management	PIS-SUBT	(305,275)
318	AFUDC	Common Plant	419100-AFUDC Debt	Work and Asset Mangement	PIS-SUBT	305,275
319	AFUDC	Common Plant	432000-AFUDC Equity	Annualize AFUDC	PIS-SUBT	242,267
320	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate AGIS - FAN	PIS-SUBT	(771)
321	AFUDC	Common Plant	432000-AFUDC Equity	Eliminate Work and Asset Management	PIS-SUBT	(803,972)
322	AFUDC	Common Plant	432000-AFUDC Equity	Work and Asset Mangement	PIS-SUBT	803,972
323	AFUDC	Common Plant				329,492
324						
325	AFUDC					(1,972,283)
326						

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	(44,590)	6.79%	(3,030)
2							
3	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive	(266,504)	6.79%	(18,109)
4	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive	(2,480,251)	6.79%	(168,532)
5							
6	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive		6.79%	
7	Operations and Maintenance Expenses	Administrative & General Expense	92000-A&G Salaries	Eliminate Executive Long-term Incentive		6.79%	
8							
9	Operations and Maintenance Expenses	Administrative & General Expense	92601-A&G Pen & Ben	Adjust Pension/ Benefits Expense	(177,265)	6.79%	(12,045)
10							
11	Operations and Maintenance Expenses	Administrative & General Expense	92602-A&G Pen & Ben	Eliminate costs for FAS 88 Non Qualified Settlement Expense	(125,836)	6.79%	(8,551)
12							
13					(3,094,447)	0	(210,267)
14							
15	Labor-Base Escalation Adjustment						2,332,168
16							
17	Payroll Tax Rate						6.79%
18	Labor-Base Escalation-Payroll tax adj						158,470
19							
20	Total Payroll Tax Adjustment						(51,797)

This adjustment does not occur in HTY

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**Public Service Company of Colorado
Customer Advances for Construction
12 Months Ended December 31, 2016**

**PSCo Gas Rate Case 2016 Test Year
Schedule 31**

Line No.	Month	Month End Balance
1	December-15	(55,794,969)
2	January-16	(54,627,554)
3	February-16	(53,702,243)
4	March-16	(52,855,075)
5	April-16	(52,324,943)
6	May-16	(51,875,991)
7	June-16	(50,357,375)
8	July-16	(50,086,244)
9	August-16	(49,739,361)
10	September-16	(52,850,045)
11	October-16	(53,026,850)
12	November-16	(50,915,844)
13	December-16	(36,565,177)
14	13-month Average	(51,132,436)

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PSCo Gas Rate Case 2016 Test Year
Schedule 32

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Public Service Company of Colorado
Smart Grid City - Direct Assignments
12 Months Ended December 31, 2016

Line No.	Description	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M
1	Common General						
2	December-15	416,351	361,862	(5,279)			
3	January-16	416,351	367,517	(7,520)	5,654	(1,657)	(4,360)
4	February-16	416,351	373,171	(9,177)	5,654	(1,657)	(4,360)
5	March-16	416,351	378,825	(10,835)	5,654	(1,657)	(4,360)
6	April-16	416,351	384,480	(12,492)	5,654	(1,657)	(4,360)
7	May-16	416,351	390,134	(14,149)	5,654	(1,657)	(4,360)
8	June-16	416,351	395,788	(15,806)	5,654	(1,657)	(4,360)
9	July-16	416,351	401,443	(17,463)	5,654	(1,657)	(4,360)
10	August-16	416,351	407,097	(19,120)	5,654	(1,657)	(4,360)
11	September-16	416,351	412,751	(20,777)	5,654	(1,657)	(4,360)
12	October-16	416,351	416,351	(22,434)	3,600	(1,657)	(4,360)
13	November-16	416,351	416,351	(24,091)	0	(1,657)	(4,360)
14	December-16	416,351	416,351	(25,749)	0	(1,657)	(4,360)
15							
16							
17	Total Year				54,489	(19,885)	(52,316)
18							
19	Gas Allocation	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
20							
21	Gas Elimination	(118,491)	118,491	(7,328)	(15,507)	5,659	14,889

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PSCo Gas Rate Case 2016 Test Year
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12 Months Ended December 31, 2016

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Public Service Company of Colorado
Non-Qualified Pension
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year

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Line No.	Month	2016 Ending Balance	Labor Utility Allocation	PSCo Gas
1	December-15	458,058	29.82%	136,599
2	January-16	560,545	28.53%	159,945
3	February-16	540,031	29.35%	158,515
4	March-16	396,518	28.51%	113,038
5	April-16	376,004	29.82%	112,122
6	May-16	355,491	27.66%	98,316
7	June-16	334,977	28.06%	94,008
8	July-16	315,111	30.11%	94,890
9	August-16	294,598	28.42%	83,713
10	September-16	274,084	28.96%	79,387
11	October-16	253,571	28.52%	72,320
12	November-16	233,057	25.63%	59,731
13	December-16	212,544	33.56%	71,321
14	13 Month Average	354,199	29.00%	102,608
PSCo Gas Retail 13 Month Average				<u><u>102,608</u></u>

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No.	Description	Months	Units	Rate	Revenue	GAP
51	Transportation Service:					
52	Firm Service(Small)					
53	TFS:					
54	Customer Months	66,016		\$ 43.50	\$ 14,122,187	
55	Volumes - Therms		96,355,695	\$ 0.11676		
56						
57	Transportation Service:					
58	Firm Service (Large):					
59	TF					
60	Full Tariff Rates					
61	Customer Months	20,385		\$ 72.00	\$ 24,444,934	
62	Demand Capacity - Therms		27,458,472	\$ 0.6750		
63	Volumes - Therms		239,630,274	\$ 0.01854		
64	Electric Power Plants - FSV				\$ 1,213,558	
65	Electric Power Plants				\$ 40,148	
66						
67	Discounted					
68	Discounted Customers				\$ 2,356,003	
69	Electric Power Plants:					
70	Total All Plants				\$ 8,565,020	
71						
72						
73	Total TF				\$ 50,741,850	
74						
75	Interruptible Service:					
76	TI					
77	Full Tariff Rates					
78	Customer Months	1,978		\$ 72.00	\$ 4,226,355	
79	Volumes - Therms		132,940,711	\$ 0.03072		
80	Specific Facility Revenue - All Facilities		12	\$ 5,120.36	\$ 61,444	
81	Electric Power Plants				\$ 1,215,045	
82						
83	Discounted					
84	Electric Power Plants:					
85	Total All Plants				\$ 864	
86						
87						
88	Total TI				\$ 5,503,707	
89						
90	FERC:				\$ 332,057	
91						
92	Total Sales and Transportation Revenue				\$ 387,675,098	\$ 3,010,920
93						
94	Less: FERC				\$ 332,057	
95	Less: Transportation Discounts				\$ 10,921,887	
96						
97	Total Sales & Transport Revenue Subject to GRSA Calculation				\$ 376,421,154	\$ 3,010,920
98	Add: S&F Revenue for TF Discounted Customers				\$ 11,232	
99	Add: S&F Revenue for TF Electric Power Plant Customers				\$ 2,592	
100	Add: S&F Revenue for TI Electric Power Plant Customers				\$ 864	
101	Total Revenue Subject to GRSA Calculation				\$ 376,435,842	\$ 3,010,920
102						
103	Annualize GRSA Revenue (17.12%)				\$ 64,445,816	
104						
105	Total Pro Forma Retail Revenue (In 92 - In 90 + In 103)				\$ 451,788,858	\$ 3,010,920
106						
107	Book Revenue				\$ (921,087,172)	
108						
109	Pro Forma Adjustment				\$ (469,298,314)	\$ 3,010,920

No.	Description	Months	Units	Rate	Revenue	GAP
1	Firm Sales:					
2	RG:				\$ 247,853,948	
3	Customer Months	15,115,735		\$ 11.00		\$ 2,267,360
4	Commodity - Therms		966,597,903	0.0844		
5						
6	RGL:					
7	1-2 Mantle Months		275	\$ 12.45	\$ 3,797	
8	ADDL Mantle Months		60	\$ 6.22		
9	Commodity - Therms		5,782			
10						
11	CSG:				\$ 76,931,339	
12	Customer Months	1,207,224		\$ 31.50		\$ 700,190
13	Commodity - Therms		333,194,444	\$ 0.11676		
14						
15	CLG				\$ 5,965,777	
16	Customer Months	8,211		\$ 60.00		\$ 42,040
17	Demand		6,587,463	\$ 0.675		
18	Commodity - Therms		55,371,030	\$ 0.01854		
19						
20	CGL:					
21	1-2 Mantle Months		24	\$ 12.45	\$ 821	
22	ADDL Mantle Months		84	\$ 6.22		
23	Commodity - Therms		1,252			
24						
25	CSG-IDS				\$ 5,598	
26	Customer Months	72		\$ 31.50		\$ 42
27	Commodity - Therms		28,520	\$ 0.11676		
28						
29	CLG-IDS				\$ 3,816	
30	Customer Months			\$ 60.00		\$ -
31	Commodity - Therms		205,816	\$ 0.01854		
32						
33	TF - BACKUP SUPPLY				\$ 69,386	
34	Demand			\$ -		
35	Commodity - Therms		3,742,528	\$ 0.01854		
36						
37	TFS - BACKUP SUPPLY				\$ 91,951	
38	Demand			\$ -		
39	Commodity - Therms		787,520	\$ 0.11676		
40						
41	Interruptible Sales:					
42	IG				\$ 155,733	
43	Customer Months	163		\$ 31.00		\$ 1,288
44	Demand Capacity - per DTH		132	\$ 6.75		
45	Commodity - per DTH		498,134	\$ 0.3007		
46						
47	TI - BACKUP SUPPLY				\$ 15,318	
48	Demand		2,160	\$ 0.675		
49	Commodity - Therms		747,578	\$ 0.01854		
50						

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PSCo Gas Rate Case 2016 Test Year
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Public Service Company of Colorado
Charges for Rendering Service Adjustments
12 Months Ended December 31, 2016

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Line No.	FERC Account	Description	Existing Charge	Total Calls	Total Hours	Total Charge	Proposed Charge	Total Calls	Total Hours	Total Charge	Proforma Adjustments
1	0488	Institute / Reinstitute Gas Service 24 hours- premise visit	\$ 85.00	3,469		\$ 294,865	\$ 94.00	3,469		\$ 326,086	\$ 31,221
2	0488	Institute / Reinstitute Gas Service 12 hours- premise visit	\$ 112.00	2,758		\$ 308,896	\$ 126.00	2,758		\$ 347,508	\$ 38,612
3	0488	Institute / Reinstitute Gas & Electric Service- premise visit 24 hours	\$ 96.00	2,000		\$ 192,000	\$ 107.00	2,000		\$ 214,000	\$ 22,000
4	0488	Institute / Reinstitute Gas & Electric Service- premise visit 12 hours	\$ 132.00	1,000		\$ 132,000	\$ 150.00	1,000		\$ 150,000	\$ 18,000
5	0488	Institute/Reinstitute Gas Service -no premise visit	\$ 8.00	59,255		\$ 474,040	\$ 8.00	59,255		\$ 474,040	\$ -
6	0488	Institute / Reinstitute Gas & Electric Service (includes transfers)- no premise visit	\$ 8.00	85,831		\$ 686,648	\$ 8.00	85,831		\$ 686,648	\$ -
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
9											
10		Perform non-gratuitous labor for service work (not including appliance repair and premium power). In addition to charges for materials as follows:									
11	0879	Trip Charge	\$ 46.00	74		\$ 3,404	\$ 51.00	74		\$ 3,774	\$ (370)
12	0879	Service Work- Performed during normal working hours: per man-hour. The minimum charge is one hour.	\$ 82.00		491	\$ 40,262	\$ 87.00		491	\$ 42,717	\$ (2,455)
13	0879	Overtime Rate- Applicable to non-gratuitous labor performed before or after normal working hours of 8:00 a.m. to 5 p.m. Monday through Saturday, per man-hour. The minimum charge is one hour.	\$ 94.00		43	\$ 3,999	\$ 108.00		43	\$ 4,594	\$ (596)
14	0879	When Performed on Sundays and holidays: per man-hour. The minimum charge is one hour.	\$ 111.00		2	\$ 222	\$ 130.00		2	\$ 260	\$ (38)
15		Customer checks returned as non-payable.	\$ 15.00	17,765		\$ 266,468	\$ 15.00	17,765		\$ 266,468	\$ -
16		Total FERC Account 0879				\$ 314,354				\$ 317,813	\$ (3,459)

Notes:

1. No change in \$8 for no premise visit.
2. Non-Scheduled Meter Read from Electric.
3. No change in \$15 for a returned check.
4. Assumed more hours for \$40,262
5. Assumed more hours for \$4,000
6. Assumed some of G&E turn-ons were coded as electric.
7. Assumed some of electric transfer charge is both.
8. Assumed 150 for final meter reading with a visit,

Public Service Company of Colorado
Other Revenues
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
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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, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 44

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Public Service Company of Colorado
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12 Months Ended December 31, 2016

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Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 46

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Line No.	PSC-Schedule XX PSIA	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
1	Eliminate PSIA-AMRP						
2	Dec - 2015	(146,421,433)	(266,182)	(266,670)	6,091,230	30,954,404	701,579
3	Jan - 2016	(146,902,871)	(268,538)	(302,258)	6,340,812	31,256,662	795,205
4	Feb - 2016	(148,405,566)	(270,355)	(302,258)	6,547,115	31,558,920	795,205
5	Mar - 2016	(151,033,982)	(274,137)	(302,258)	6,644,703	31,861,177	795,205
6	Apr - 2016	(151,246,587)	(276,738)	(302,258)	6,822,653	32,163,435	795,205
7	May - 2016	(151,447,335)	(277,116)	(302,258)	7,035,863	32,465,692	795,205
8	Jun - 2016	(151,746,007)	(277,574)	(302,258)	7,284,252	32,767,950	795,205
9	Jul - 2016	(151,874,822)	(277,965)	(302,258)	7,538,461	33,070,208	795,205
10	Aug - 2016	(151,769,803)	(277,987)	(302,258)	7,816,447	33,372,465	795,205
11	Sep - 2016	(156,833,350)	(282,526)	(302,258)	7,915,952	33,674,723	795,205
12	Oct - 2016	(158,423,822)	(288,618)	(302,258)	8,145,498	33,976,980	795,205
13	Nov - 2016	(160,031,894)	(291,546)	(302,258)	8,375,604	34,279,238	795,205
14	Dec - 2016	(162,864,503)	(295,612)	(302,258)	8,634,199	34,581,496	795,205
15	End of Period	(162,864,503)	(3,358,711)	(3,627,091)	8,634,199	34,581,496	9,542,460
16	13 Months Average	(153,000,152)	(3,358,711)	(3,627,091)	7,322,522	32,767,950	9,542,460
17	Adjustment	(162,864,503)	(3,358,711)	(3,627,091)	8,634,199	34,581,496	9,542,460

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 46

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Line No.	PSC-Schedule XX PSIA	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
18	Eliminate PSIA-DIMP						
19	Dec - 2015	(58,386,495)	(124,316)	(522,400)	946,139	12,020,312	1,374,376
20	Jan - 2016	(59,191,583)	(144,193)	(1,302,167)	1,072,029	13,322,479	3,425,854
21	Feb - 2016	(61,346,138)	(146,946)	(1,302,167)	1,180,641	14,624,646	3,425,854
22	Mar - 2016	(65,762,046)	(152,993)	(1,302,167)	951,285	15,926,814	3,425,854
23	Apr - 2016	(66,932,606)	(158,108)	(1,302,167)	1,073,911	17,228,981	3,425,854
24	May - 2016	(68,538,964)	(160,651)	(1,302,167)	1,200,211	18,531,148	3,425,854
25	Jun - 2016	(77,089,941)	(169,950)	(1,302,167)	(622,151)	19,833,315	3,425,854
26	Jul - 2016	(80,282,521)	(180,701)	(1,302,167)	(1,017,264)	21,135,482	3,425,854
27	Aug - 2016	(81,498,251)	(184,737)	(1,302,167)	(1,357,297)	22,437,650	3,425,854
28	Sep - 2016	(93,932,667)	(197,234)	(1,302,167)	(1,640,846)	23,739,817	3,425,854
29	Oct - 2016	(99,439,560)	(213,659)	(1,302,167)	(1,644,699)	25,041,984	3,425,854
30	Nov - 2016	(105,295,208)	(225,005)	(1,302,167)	(1,631,888)	26,344,151	3,425,854
31	Dec - 2016	(126,729,721)	(251,005)	(1,302,167)	(2,119,885)	27,646,318	3,425,854
32	End of Period	(126,729,721)	(2,185,182)	(15,626,006)	(2,119,885)	27,646,318	41,110,248
33	13 Months Average	(80,340,438)	(2,185,182)	(15,626,006)	(277,678)	19,833,315	41,110,248
34	Adjustment	(126,729,721)	(2,185,182)	(15,626,006)	(2,119,885)	27,646,318	41,110,248

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 46

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Line No.	PSC-Schedule XX PSIA	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
35	Eliminate PSIA-TIMP (D)						
36	Dec - 2015	(59,521,009)	(147,962)	(140,060)	4,807,647	14,376,435	368,483
37	Jan - 2016	(59,692,988)	(148,999)	(28,086)	4,956,647	14,404,521	73,892
38	Feb - 2016	(61,353,368)	(150,677)	(28,086)	5,107,323	14,432,608	73,892
39	Mar - 2016	(61,502,194)	(152,333)	(28,086)	5,259,657	14,460,694	73,892
40	Apr - 2016	(61,496,685)	(152,464)	(28,086)	5,412,121	14,488,781	73,892
41	May - 2016	(61,777,791)	(152,717)	(28,086)	5,564,838	14,516,867	73,892
42	Jun - 2016	(62,201,327)	(153,362)	(28,086)	5,718,199	14,544,953	73,892
43	Jul - 2016	(62,219,708)	(153,766)	(28,086)	5,871,966	14,573,040	73,892
44	Aug - 2016	(62,167,403)	(153,735)	(28,086)	6,025,701	14,601,126	73,892
45	Sep - 2016	(62,185,259)	(153,704)	(28,086)	6,179,405	14,629,212	73,892
46	Oct - 2016	(62,037,583)	(131,171)	(28,086)	6,310,576	14,657,299	73,892
47	Nov - 2016	(62,046,869)	(108,680)	(28,086)	6,419,256	14,685,385	73,892
48	Dec - 2016	(62,130,921)	(108,758)	(28,086)	6,528,014	14,713,471	73,892
49	End of Period	(62,130,921)	(1,720,366)	(337,036)	6,528,014	14,713,471	886,704
50	13 Months Average	(61,564,085)	(1,720,366)	(337,036)	5,704,719	14,544,953	886,704
51	Adjustment	(62,130,921)	(1,720,366)	(337,036)	6,528,014	14,713,471	886,704

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
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Line No.	PSC-Schedule XX PSIA	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
52	Eliminate PSIA-TIMP (T)						
53	Dec - 2015	(122,336,672)	(570,740)	(428,248)	15,187,012	29,256,764	1,126,673
54	Jan - 2016	(122,618,537)	(573,284)	(583,245)	15,760,296	29,840,009	1,534,452
55	Feb - 2016	(123,445,639)	(574,246)	(583,245)	16,334,543	30,423,254	1,534,452
56	Mar - 2016	(123,606,539)	(575,042)	(583,245)	16,909,585	31,006,499	1,534,452
57	Apr - 2016	(123,889,753)	(575,383)	(583,245)	17,484,968	31,589,744	1,534,452
58	May - 2016	(127,268,466)	(578,081)	(583,245)	18,063,050	32,172,989	1,534,452
59	Jun - 2016	(129,077,240)	(581,903)	(583,245)	18,644,953	32,756,234	1,534,452
60	Jul - 2016	(130,825,615)	(584,524)	(583,245)	19,229,476	33,339,479	1,534,452
61	Aug - 2016	(132,156,534)	(586,790)	(583,245)	19,806,055	33,922,724	1,534,452
62	Sep - 2016	(143,398,611)	(596,097)	(583,245)	20,376,444	34,505,969	1,534,452
63	Oct - 2016	(147,234,108)	(607,252)	(583,245)	20,983,696	35,089,214	1,534,452
64	Nov - 2016	(150,195,901)	(612,270)	(583,245)	21,553,303	35,672,460	1,534,452
65	Dec - 2016	(153,065,619)	(616,579)	(583,245)	22,155,278	36,255,705	1,534,452
66	End of Period	(153,065,619)	(7,061,453)	(6,998,941)	22,155,278	36,255,705	18,413,424
67	13 Months Average	(133,009,172)	(7,061,453)	(6,998,941)	18,652,974	32,756,234	18,413,424
68	Adjustment	(153,065,619)	(7,061,453)	(6,998,941)	22,155,278	36,255,705	18,413,424

Public Service Company of Colorado
Pipeline System Integrity Adjustment
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 46

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Line No.	PSC-Schedule XX PSIA	Plant in Service	Depreciation Expense	Deferred Taxes	Reserve for Depr	ADIT	Schedule M Temporary
69	Eliminate PSIA-West Main						
70	Dec - 2015	(94,915,693)	(143,199)	(208,982)	2,618,276	19,514,752	549,807
71	Jan - 2016	(95,059,129)	(141,181)	(920,083)	2,759,457	20,434,835	2,420,633
72	Feb - 2016	(120,470,821)	(160,056)	(920,083)	2,918,455	21,354,917	2,420,633
73	Mar - 2016	(120,848,595)	(179,125)	(920,083)	3,097,580	22,275,000	2,420,633
74	Apr - 2016	(121,387,518)	(179,795)	(920,083)	3,275,784	23,195,083	2,420,633
75	May - 2016	(122,072,647)	(180,716)	(920,083)	3,456,500	24,115,165	2,420,633
76	Jun - 2016	(122,559,679)	(181,627)	(920,083)	3,634,739	25,035,248	2,420,633
77	Jul - 2016	(122,910,529)	(182,278)	(920,083)	3,817,017	25,955,330	2,420,633
78	Aug - 2016	(125,110,720)	(184,158)	(920,083)	3,996,841	26,875,413	2,420,633
79	Sep - 2016	(125,502,628)	(186,086)	(920,083)	4,182,231	27,795,495	2,420,633
80	Oct - 2016	(126,428,721)	(187,089)	(920,083)	4,369,320	28,715,578	2,420,633
81	Nov - 2016	(127,176,659)	(188,415)	(920,083)	4,358,479	29,635,660	2,420,633
82	Dec - 2016	(127,619,766)	(189,377)	(920,083)	4,547,856	30,555,743	2,420,633
83	End of Period	(127,619,766)	(2,139,903)	(11,040,990)	4,547,856	30,555,743	29,047,596
84	13 Months Average	(119,389,470)	(2,139,903)	(11,040,990)	3,617,887	25,035,248	29,047,596
85	Adjustment	(127,619,766)	(2,139,903)	(11,040,990)	4,547,856	30,555,743	29,047,596

Public Service Company of Colorado
Aviation Expense Elimination
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 47

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Line No.	FERC Account	Account Description	Labor	Non-Labor	Total
1	9408101	Tax Other Than Income Tax - Payroll	(6,032)	-	(6,032)
2	9920000	Administrative and general salaries	(85,123)	-	(85,123)
3	9921000	Office supplies and expenses	-	(319,523)	(319,523)
4	9923000	Outside services employed	-	(28,139)	(28,139)
5	9924000	Property insurance	-	(1,467)	(1,467)
6	9925000	Injuries and damages	(328)	-	(328)
7	9926000	Employee pensions and benefits	(22,154)	-	(22,154)
8	9935000	Maintenance of general plant		(173,014)	(173,014)
9					
10		Total	(113,638)	(522,143)	(635,781)
11					
12		Removing expense	91.45%	91.45%	91.45%
13					
14	9408101	Tax Other Than Income Tax - Payroll	(5,517)	-	(5,517)
15	9920000	Administrative and general salaries	(77,845)	-	(77,845)
16	9921000	Office supplies and expenses	-	(292,204)	(292,204)
17	9923000	Outside services employed	-	(25,733)	(25,733)
18	9924000	Property insurance	-	(1,342)	(1,342)
19	9925000	Injuries and damages	(300)	-	(300)
20	9926000	Employee pensions and benefits	(20,260)	-	(20,260)
21	9935000	Maintenance of general plant		(158,222)	(158,222)
22					
23		Total Adjustment	(103,922)	(477,500)	(581,422)

Public Service Company of Colorado
Discretionary Incentive Pay Elimination
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 48

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Line No.	Description	Gas
1	Discretionary Incentive Pay	
2	Recorded in 2016	\$ 44,590
3		
4	Adjustment to Cost of Service (1)	(44,590)
5		
(1) Payroll Tax Adjustment is made in Schedule 27		

**Public Service Company of Colorado
Food and Beverage Employee Expenses
12 Months Ended December 31, 2016**

PSCo Gas Rate Case 2016 Test Year
Schedule 49

Attachment SPB-4

Exhibits

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Line No.	Description	Gas
1	PSCo Direct Charges in FERC Account 921	48,347
2		
3	Sub-total	48,347
4		
5	Elimination of Employee Expenses not in compliance	(48,347)

Line No.	Description	Gas
1	FAS 88 Non Qualified Settlement Expense	
2		
3	Recorded in 2016	\$ 125,836
4		
5	Total	<u>125,836</u>
6		
7	Adjustment to Cost of Service (1)	(125,836)
8		
(1) Payroll Tax Adjustment is made in Schedule 27		

Public Service Company of Colorado
Pension and Benefit Adjustment
12 Months Ended December 31, 2016

Line No.	Description	Total PSCo O&M	Gas
1	2016 Actuals:		
2	FAS 87 PSCo	22,280,377	7,044,360
3	FAS 87 XS to PSCo	7,485,908	1,808,174
4	PSCo FAS 87 Deferral/	3,364,331	1,298,927
5	Pension impact of incentive costs above Target Base Salary (1)	(110,145)	(27,157)
6	Net FAS 87	33,020,470	10,151,461
7			
8	Non-qualified FAS 87 PSCo	382,075	120,827
9	Non-qualified FAS 87 XS to PSCo	1,232,104	297,610
10	Non-qualified FAS 87 Deferral	7,060	188,648
11	Pension impact of incentive costs above Target Base Salary (1)	(355,306)	(150,107)
12	Net Non-qualified FAS 87	1,265,932	607,086
13			
14	Active Healthcare PSCo	26,746,904	8,679,369
15	Active Healthcare XS to PSCo	12,838,138	3,069,349
16			
17	FAS 106 PSCo	(5,075,305)	(1,607,038)
18	FAS 106 XS to PSCo	374,385	90,636
19			
20	Additional FAS 106 Amort PSCo	-	
21			
22	FAS 112 PSCo	196,162	62,340
23	FAS 112 XS to PSCo	(155,569)	(37,330)
24			
25	Total 2016 Actuals	69,211,118	21,015,872
26			
27	Adjustment to Cost of Service Model (1)		(177,265)
28			
29	(1) The deferral is adjusted in the subsequent year to true-up the previous year's actual costs to the baseline after the final gas retail percentages are known.		

Public Service Company of Colorado
Gain on Sale of Other Property
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 52

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

Public Service Company of Colorado
Enterprise Security Services Adjustment
12 Months Ended December 31, 2016

Line No.	Account	Projected 2017 Spend	2016 Actuals	Proforma Adjustment	Utility Allocation Factor	Adjustment
1	920 A&G Salaries	2,023,881	1,268,818	755,064	28.61%	216,056
2	921 A&G Office & Supplies	616,101	373,276	242,825	28.61%	69,483
3	923 A&G Outside Services	1,383,522	1,799,463	(415,941)	28.61%	(119,019)
4						
5	Total	4,023,504	3,441,556	581,948		166,520

Public Service Company of Colorado
 Captive Insurance Dividend
 12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
 Schedule 54

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Line No.	FERC Account	Description	Total Gas	Common Allocation	Adjustment
1		Captive Insurance Dividends			
2					
3	924	Property Insurance - Common	1,995,149	22.19% (1)	442,656
4		Subtotal	1,995,149		442,656
5					
6	925	Injuries and Damages - Common	2,631,668	28.61% (2)	753,033
7	925	Captive distribution to gas - 2016 Actual	546,015		546,015
8		Subtotal	3,177,683		1,299,048
9					
10					
11		Total Captive Insurance Dividend Adjustment	5,172,832		1,741,704

(1) Utility PSCo 3 Factor

(2) Utility PSCo Labor Factor

Line No.	Year	Total	Common	Common-Intangible	Gas Distribution	Gas Manufactured Plant	Gas Prod & Gathering	Gas Products Extraction	Gas Storage	Gas Transmission	General	Intangible Plant
1	Jan - 2016	6,568,027	518,341	402,248	4,521,359	2,824	2,759	17,545	39,864	531,288	137,518	394,281
2	Feb - 2016	6,591,189	528,968	396,671	4,532,241	2,824	2,759	17,545	39,898	537,258	138,579	394,444
3	Mar - 2016	6,490,335	522,706	271,271	4,553,905	2,824	2,759	17,545	39,932	541,200	143,847	394,344
4	Apr - 2016	6,623,689	523,883	379,870	4,573,453	2,824	2,759	17,545	39,932	541,770	146,711	394,941
5	May - 2016	6,620,402	519,497	375,412	4,576,283	2,824	2,759	17,545	39,995	542,441	149,310	394,334
6	Jun - 2016	6,610,883	514,161	365,944	4,582,308	2,824	2,768	17,545	40,013	542,841	148,687	393,791
7	Jul - 2016	6,629,947	521,205	362,675	4,592,234	2,824	2,779	17,545	40,014	542,873	153,359	394,439
8	Aug - 2016	6,663,585	525,784	357,794	4,628,400	2,824	2,794	17,545	40,231	543,777	149,827	394,608
9	Sep - 2016	6,744,041	533,632	361,766	4,687,709	2,824	2,808	17,545	40,620	545,610	156,816	394,711
10	Oct - 2016	6,818,836	544,334	376,251	4,753,201	2,824	2,808	17,545	40,802	548,824	159,945	372,301
11	Nov - 2016	6,880,158	555,266	401,494	4,793,053	2,824	2,808	17,545	40,812	552,805	163,638	349,912
12	Dec - 2016	6,943,417	564,295	417,430	4,804,963	2,824	2,808	17,545	40,805	561,436	170,666	360,645
13	Total-2016	80,184,509	6,372,072	4,468,827	55,599,110	33,893	33,369	210,544	482,918	6,532,124	1,818,902	4,632,751
14	Annualized Depreciation	83,320,998	6,771,542	5,009,161	57,659,552	33,893	33,692	210,544	489,655	6,737,227	2,047,988	4,327,745
15	Depreciation Annualization Adjustment	3,136,489	399,469	540,334	2,060,442		323		6,738	205,103	229,086	(305,006)

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12 Months Ended December 31, 2016

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PSCo Gas Rate Case 2016 Test Year
Schedule 56

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Public Service Company of Colorado
Rate Case Expenses
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 57

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Line No.	Description	Gas
1	Estimated Rate Case Expenses	2016 HTY
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	One Year Amortization (1)	715,788
13	Less: Per Book Amortization Expense for Proceeding No. 15AL-0135G	334,420
14		
15	Adjustment	381,368

(1) One Year Amortization:

Amount proposed to Amortize over 18 Mo Beginning 7/1/2018	1,073,682
Monthly Amount (Line 10 / 18 Months)	59,649
Annual Amortization (Monthly amount * 12)	715,788

Line No.	Year	Total	Common	Common-Intangible	Gas Distribution	Gas Prod & Gathering	Gas Products Extraction	Gas Storage	Gas Transmission	General	Intangible Plant
1	Jan - 2016	276,276	3,997	33,292	73,669			134	117,609	46,939	637
2	Feb - 2016	908,736	13,816	123,852	275,102			314	329,462	163,991	2,199
3	Mar - 2016	469,820	8,602	83,523	177,640			(7)	94,758	103,940	1,363
4	Apr - 2016	472,107	8,291	88,705	166,104			253	106,451	100,992	1,310
5	May - 2016	483,631	5,011	87,645	175,326			707	118,224	95,511	1,207
6	Jun - 2016	564,674	3,470	103,539	200,198	36		513	148,445	107,168	1,305
7	Jul - 2016	643,437	4,428	118,069	221,646	1		651	181,105	116,130	1,406
8	Aug - 2016	701,562	6,060	135,157	262,194	0		1,111	169,529	125,888	1,625
9	Sep - 2016	635,915	8,287	141,520	268,513		39	1,127	90,272	124,319	1,838
10	Oct - 2016	675,580	10,246	150,206	280,338		85	1,660	100,663	128,595	3,787
11	Nov - 2016	709,987	12,480	152,120	303,644		192	1,671	100,415	133,337	6,127
12	Dec - 2016	415,500	10,025	138,418	(60)		455	1,827	114,491	142,543	7,802
13	2016	6,957,224	94,712	1,356,045	2,404,315	37	771	9,961	1,671,423	1,389,354	30,605
14	Annualized Depreciation	4,986,001	120,298	1,661,012	(726)		5,460	21,921	1,373,891	1,710,521	93,624
15	Depreciation Annualization Adjustment	(1,971,222)	25,586	304,966	(2,405,040)	(37)	4,688	11,960	(297,532)	321,167	63,020

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PSCo Gas Rate Case 2016 Test Year
Schedule 59

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12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 60

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12 Months Ended December 31, 2016

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PSCo Gas Rate Case 2016 Test Year
Schedule 61

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Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 62

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Line No.	Description	Gas
1		Monthly Amortization
2	Boulder MGP - 18 Months Amortization beginning 1/1/2016	
3	Beginning Balance	\$50,839
4	Jan-16	\$2,824
5	Feb-16	2,824
6	Mar-16	2,824
7	Apr-16	2,824
8	May-16	2,824
9	Jun-16	2,824
10	Jul-16	2,824
11	Aug-16	2,824
12	Sep-16	2,824
13	Oct-16	2,824
14	Nov-16	2,824
15	Dec-16	2,824
16	Annual Total	33,893
17		Monthly Amortization
18	Emergency Response - 18 Months Amortization beginning 1/1/2016	
19	Beginning Balance	\$6,006,234
20	Jan-16	\$333,680
21	Feb-16	333,680
22	Mar-16	333,680
23	Apr-16	333,680
24	May-16	333,680
25	Jun-16	333,680
26	Jul-16	333,680
27	Aug-16	333,680
28	Sep-16	333,680
29	Oct-16	333,680
30	Nov-16	333,680
31	Dec-16	333,680
32	Annual Total	4,004,156
33		Monthly Amortization
34	Damage Prevention - 18 Months Amortization beginning 1/1/2016	
35	Beginning Balance	\$2,913,447
36	Jan-16	\$161,858
37	Feb-16	161,858
38	Mar-16	161,858
39	Apr-16	161,858
40	May-16	161,858
41	Jun-16	161,858
42	Jul-16	161,858
43	Aug-16	161,858
44	Sep-16	161,858
45	Oct-16	161,858
46	Nov-16	161,858
47	Dec-16	161,858
48	Annual Total	1,942,298

Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 62

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Line No.	Description	Gas
49		Monthly Amortization
50	Work and Asset Management - 18 Months Amortization beginning 1/1/2016	
51	Beginning Balance	\$2,630,188
52	Jan-16	\$146,122
53	Feb-16	146,122
54	Mar-16	146,122
55	Apr-16	146,122
56	May-16	146,122
57	Jun-16	146,122
58	Jul-16	146,122
59	Aug-16	146,122
60	Sep-16	146,122
61	Oct-16	146,122
62	Nov-16	146,122
63	Dec-16	146,122
64	Annual Total	1,753,459
65		Monthly Amortization
66	Pension Expense - 18 Months Amortization beginning 1/1/2016	
67	Beginning Balance	(\$1,667,621)
68	Jan-16	(\$92,646)
69	Feb-16	(92,646)
70	Mar-16	(92,646)
71	Apr-16	(92,646)
72	May-16	(92,646)
73	Jun-16	(92,646)
74	Jul-16	(92,646)
75	Aug-16	(92,646)
76	Sep-16	(92,646)
77	Oct-16	(92,646)
78	Nov-16	(92,646)
79	Dec-16	(92,646)
80	Annual Total	(1,111,748)
81		Monthly Amortization
82	Property Tax - 18 Months Amortization beginning 1/1/2016	
83	Beginning Balance	\$12,661,799
84	Jan-16	\$703,433
85	Feb-16	703,433
86	Mar-16	703,433
87	Apr-16	703,433
88	May-16	703,433
89	Jun-16	703,433
90	Jul-16	703,433
91	Aug-16	703,433
92	Sep-16	703,433
93	Oct-16	703,433
94	Nov-16	703,433
95	Dec-16	703,433
96	Annual Total	8,441,199

Public Service Company of Colorado
Amortizations
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 62

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Line No.	Description	Gas
97		Monthly Amortization
98	Rate Case Expense - 18 Months Amortization beginning 1/1/2016	
99	Beginning Balance	\$1,073,682
100	Jan-16	\$59,649
101	Feb-16	59,649
102	Mar-16	59,649
103	Apr-16	59,649
104	May-16	59,649
105	Jun-16	59,649
106	Jul-16	59,649
107	Aug-16	59,649
108	Sep-16	59,649
109	Oct-16	59,649
110	Nov-16	59,649
111	Dec-16	59,649
112	Annual Total	715,788
	Total Amortizations	15,779,045

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PSCo Gas Rate Case 2016 Test Year
Schedule 63

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Schedule 64

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Line No.	Annual Incentive amounts above 15% in 2016 Actuals					
1		All Utilities Recorded in labor load account				
2			Gas	Gas	Total	
3	PSC	700,471				
4	O&M %	62%				
5	O&M \$	431,604	130,693	22,711	75,001	
6				30%		
7	XS	9,205,908				
8	O&M %	26%				
9	O&M \$	2,354,033	366,959	17,739	113,797	
10				16%		
11		2,785,637	497,652			
12						
13						
14						
15						
16		Discretionary Annual Incentive in 2016 Actuals				
17		Various Recorded in labor load account	Common Recorded in Non-loading account			
18			Total	Common	Gas	Gas
19	PSC	57,000	64,241			
20	O&M %	62%	62%			22.1866%
21	O&M \$	35,121	39,880	43,883	12,975	9,736
22						
23	XS	659,000	(206,191)			
24	O&M %	26%	27%			22.1866%
25	O&M \$	168,512	(54,715)	20,530	13,184	4,555
26						
27			188,799	64,413	26,159	
28						
29						
30				Adjustment to PSCo Gas		(497,652)

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Schedule 66

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12 Months Ended December 31, 2016

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Schedule 71

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Public Service Company of Colorado
Non-Recoverable Advertising Adjustment
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 72
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<u>Line No.</u>	<u>FERC Account</u>	<u>Description</u>	<u>Non Labor</u>
1	909	Eliminate Non-Recoverable Advertising	(8,732)
2			
3		Total 909	<u>(8,732)</u>
4			
5		Allocation Factor: PSCo Customer Count	48.75%
6			
7		Gas Adjustment	(4,257)

Public Service Company of Colorado
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12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 73

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Schedule 75

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12 Months Ended December 31, 2016

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Schedule 76

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Public Service Company of Colorado
Gas Lead Lag Factors
12 Months Ended December 31, 2016

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Schedule 77

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Gas Department

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

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Schedule 78

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Public Service Company of Colorado
Regulatory Fee Adjustment
12 Months Ended December 31, 2016

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Schedule 79

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Line No.	Description	Gas Amounts
1	Total Regulatory Fees	2,549,553
2		
3	Regulatory Fees	2,701,389
4		
5	Adjustment	(151,835)

Public Service Company of Colorado
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12 Months Ended December 31, 2016

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Schedule 80
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Public Service Company of Colorado
Amortization of Environmental Cleanup Costs - Boulder Site
12 Months Ended December 31, 2016

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Deferred Costs through December 2016	50,839
2		
3	Total Costs	50,839
4		
5	One year amortization (1)	33,893
6		
7	Adjustment	33,893

(1) Eighteen Month amortization period.

Public Service Company of Colorado
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12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 82

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**Public Service Company of Colorado
Eliminate Front Range Pipeline Costs
12 Months Ended December 31, 2016**

Line No.	Description	Amount
1	FERC Acct 863 O&M	4,950,484
2		
3	Gross Transmission Plant Mains Acct 367	\$ 605,248,114
4		
5	Percent Acct 863 of Gross Trans Mains Plant	0.82%
6		
7	Front Range Pipeline Gross Plant	\$ 15,542,209
8		
9	Calculated O&M (Line 8 x 10)	(1) \$ (127,123.83)
10		
11	Eliminate Front Range Pipeline Lease Payment	(1) \$ (1,275,824)
12		
13	Eliminate Front Range Pipeline Property Taxes	(1) (119,200)

(1) Signs reflect the Adjustment to the Cost of Service

Public Service Company of Colorado
EEI Reclass to Electric
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 84

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Line No.	Description	Gas Amounts
1	EEI dues posted to common FERC 930.2	(1,350,624)
2		
3	PSCo Gas Allocation Factor	22.19%
4		
5	Gas Adjustment to Per book	(299,658)

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12 Months Ended December 31, 2016

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Schedule 85

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Line No.	Description	Gas Amounts
1	Non-Labor Emergency Response	55,912
2		
3	Labor Emergency Response	199,599
4		
5	Adjustment to Per book to remove Emergency Response 2.0 Adjustment	255,511

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Public Service Company of Colorado
Amortization of Deferral of Excess Property Taxes
12 Months Ended December 31, 2016

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Schedule 88
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<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Deferred Costs through December 2017	12,661,799
2		
4	Total Costs	<u>12,661,799</u>
5		
6	One year amortization (1)	8,441,199
6		
7	Adjustment	8,441,199

(1) Eighteen Month amortization period.

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12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 89

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This adjustment does not occur in 2016

Public Service Company of Colorado
Adjust Approved Electric Depreciation Rates
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 1
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Line No.	Description	Depr. Expense
1	Common General	
2	December-15	
3	January-16	(346,656)
4	February-16	(346,656)
5	March-16	(346,656)
6	April-16	(346,656)
7	May-16	(346,656)
8	June-16	(346,656)
9	July-16	(346,656)
10	August-16	(346,656)
11	September-16	(346,656)
12	October-16	(346,656)
13	November-16	(346,656)
14	December-16	(391,027)
15		
16	Total Year	(4,204,242)
17		
18	Common Allocator	28.46%
19		
20	PSCo Gas	(1,196,498)
21		
22		
23		
24		
25	Common Intangible	
26	December-15	
27	January-16	(517,949)
28	February-16	(517,949)
29	March-16	(517,949)
30	April-16	(517,949)
31	May-16	(517,949)
32	June-16	(517,949)
33	July-16	(517,949)
34	August-16	(517,949)
35	September-16	(517,949)
36	October-16	(517,949)
37	November-16	(517,949)
38	December-16	(595,965)
39		
40	Total Year	(6,293,404)
41		
42	Common Allocator	28.46%
43		
44	PSCo Gas	(1,791,059)
45		
46	Total PSCo Gas	(2,987,557)

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12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 91

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Line No.	Description	CWIP Amount	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Schedule M	Schedule M Permanent
1	Common General Electric								
2	December-15	0	0	0	0				
3	January-16	0	0	0	3	0	3	(7)	(19)
4	February-16	0	0	0	5	0	3	(7)	(19)
5	March-16	0	0	0	8	0	3	(7)	(19)
6	April-16	0	0	0	11	0	3	(7)	(19)
7	May-16	0	0	0	14	0	3	(7)	(19)
8	June-16	0	0	0	16	0	3	(7)	(19)
9	July-16	0	0	0	19	0	3	(7)	(19)
10	August-16	0	0	0	22	0	3	(7)	(19)
11	September-16	0	0	0	25	0	3	(7)	(19)
12	October-16	0	0	0	27	0	3	(7)	(19)
13	November-16	0	0	0	30	0	3	(7)	(19)
14	December-16	113,873	0	0	33	0	3	(7)	(19)
15									
16									
17	Total Year					0	33	(87)	(230)
18									
19	Gas Allocation	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%	28.4593%
20									
21	Gas Adjustment	(32,407)	-	-	9	-	(9)	25	65

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PSCo Gas Rate Case 2016 Test Year
Schedule 93

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This adjustment does not occur in 2016

Public Service Company of Colorado
Eliminate Expense for Nonregulated Products and Services
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
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Line No.	FERC Account	Description	Total Company	Gas Allocation Factor	Adjustment
1	922	Eliminate Operating Co Overhead - A&G Expense	(783,327)	22.19% (1)	(173,794)
2					
3	903	Eliminate Opearting Co Overhead - Customer Accounting	(122,635)	48.75% (2)	(59,787)
4					
5		Total Elimination	(905,962)		(233,581)
6					

(1) PSCo Factor
(2) PSCo Customer Count

Line No.	FERC Account	Description	Amount	Allocation Factor	Adjustment
1	108	Accum Depr End Bal	(120,736)	100.00% (1)	(120,736)
2					
3	108	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, 2016

Attachment SPB-4
PSCo Gas Rate Case 2016 Test Year
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Line No.	Month	2016 Ending Balance	Labor Utility Allocation	Excluding ADIT (1)	PSCo Gas
1	December-15	(22,215,928)	29.82%	61.99%	(4,107,137)
2	January-16	(24,126,401)	28.53%	61.99%	(4,267,739)
3	February-16	(26,036,874)	29.35%	61.99%	(4,737,920)
4	March-16	(27,947,346)	28.51%	61.99%	(4,939,091)
5	April-16	(29,857,819)	29.82%	61.99%	(5,519,529)
6	May-16	(31,768,292)	27.66%	61.99%	(5,446,745)
7	June-16	(33,678,765)	28.06%	61.99%	(5,859,396)
8	July-16	(35,589,237)	30.11%	61.99%	(6,643,892)
9	August-16	(37,499,710)	28.42%	61.99%	(6,605,990)
10	September-16	(39,410,183)	28.96%	61.99%	(7,076,508)
11	October-16	(41,320,656)	28.52%	61.99%	(7,305,880)
12	November-16	(43,231,128)	25.63%	61.99%	(6,868,768)
13	December-16	(45,141,601)	33.56%	61.99%	(9,390,583)
14	13 Month Average	(33,678,765)	29.00%	61.99%	(6,059,168)

(1) 1 minus Composite Tax Rate

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2016

Line No.	Description	Depr. Expense
1	Gas Distribution	
2		
3	January-16	(54,197)
4	February-16	(54,197)
5	March-16	(54,197)
6	April-16	(54,197)
7	May-16	(54,197)
8	June-16	(54,197)
9	July-16	(54,197)
10	August-16	(54,197)
11	September-16	(54,197)
12	October-16	(54,197)
13	November-16	(54,197)
14	December-16	(57,276)
15	13 Month Average	
16		
17	Total Year	(653,442)
18		
19		
20		
21		
22		
23	Gas Software	
24	January-00	
25	January-16	(136,127)
26	February-16	(136,127)
27	March-16	(136,127)
28	April-16	(136,127)
29	May-16	(136,127)
30	June-16	(136,127)
31	July-16	(136,127)
32	August-16	(136,127)
33	September-16	(136,127)
34	October-16	(136,127)
35	November-16	(136,127)
36	December-16	(125,393)
37	13 Month Average	
38		
39	Total Year	(1,622,790)
40		
41		

Public Service Company of Colorado
Adjust Gas Depreciation Rates
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 97
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Line No.	Description	Depr. Expense
42		
43		
44		
45	Gas Transmission	
46	January-00	
47	January-16	72,984
48	February-16	72,984
49	March-16	72,984
50	April-16	72,984
51	May-16	72,984
52	June-16	72,984
53	July-16	72,984
54	August-16	72,984
55	September-16	72,984
56	October-16	72,984
57	November-16	72,984
58	December-16	78,179
59	13 Month Average	
60		
61	Total Year	881,000
62		
63		
64		
65		
66		
67	Gas Transportation	
68	January-00	
69	January-16	(150,463)
70	February-16	(150,463)
71	March-16	(150,463)
72	April-16	(150,463)
73	May-16	(150,463)
74	June-16	(150,463)
75	July-16	(150,463)
76	August-16	(150,463)
77	September-16	(150,463)
78	October-16	(150,463)
79	November-16	(150,463)
80	December-16	(147,294)
81	13 Month Average	
82		
83	Total Year	(1,802,385)

Public Service Company of Colorado
Intentionally Left Blank
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 98

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This adjustment does not occur in 2016

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-15	- 0	-	-	-	-	-	-	-	-	-	-
4	January-16	- 0	-	-	-	-	-	12	-	12	(95)	226
5	February-16	- 0	-	-	-	-	-	25	-	12	(95)	226
6	March-16	- 0	-	-	-	-	-	37	-	12	(95)	226
7	April-16	- 0	-	-	-	-	-	49	-	12	(95)	226
8	May-16	- 0	-	-	-	-	-	62	-	12	(95)	226
9	June-16	(37,553) 0	-	-	-	-	-	74	-	12	(95)	226
10	July-16	(268,326) 0	-	-	-	-	-	87	-	12	(95)	226
11	August-16	(491,322) 0	-	-	-	-	-	99	-	12	(95)	226
12	September-16	(1,157,269) 0	-	-	-	-	-	111	-	12	(95)	226
13	October-16	(2,655,811) 0	(3)	(8)	-	-	-	124	-	12	(95)	226
14	November-16	(3,279,403) 0	(11)	(30)	-	-	-	136	-	12	(95)	226
15	December-16	(5,202,468) 0	(1,006)	(2,670)	(747)	-	-	148	-	12	(95)	226
16	13 month average	(1,007,089)			(57)	-	-					
17	BOY/EOY											
18	Year End Total	(5,202,468)	(1,020)	(2,708)	(747)			148	-	148	(1,137)	2,708
19		28.46%	28.46%	28.46%	28.46%	28.46%	28.46%	28%	28.46%	28.46%	28.46%	28.46%
20	Adjustment	(1,480,586)	(286)	(760)	(213)	-	-	42	-	42	(324)	771
21												
22												
23	Description	CWIP Amount	AFUDC Debt	AFUDC Equity	RWIP Amount	Plant Amount	Depr. Reserve	Accum. Deferred Taxes	Depr. Expense	Deferred Tax Expense	Temporary Schedule M	Permanent Schedule M
24												
25	Common General Plant											
26	105 Held for Future Use											
27	December-15	-	-	-	-	-	-	-	-	-	-	-
28	January-16	-	-	-	-	-	-	-	-	-	-	-
29	February-16	-	-	-	-	-	-	-	-	-	-	-
30	March-16	-	-	-	-	-	-	-	-	-	-	-
31	April-16	-	-	-	-	-	-	-	-	-	-	-
32	May-16	-	-	-	-	-	-	-	-	-	-	-
33	June-16	-	-	-	-	-	-	-	-	-	-	-
34	July-16	-	-	-	-	-	-	-	-	-	-	-
35	August-16	-	-	-	-	-	-	-	-	-	-	-
36	September-16	-	-	-	-	-	-	-	-	-	-	-
37	October-16	-	-	-	-	-	-	-	-	-	-	-
38	November-16	-	-	-	-	-	-	-	-	-	-	-
39	December-16	-	-	-	-	-	-	-	-	-	-	-
40	13 month average	-			-	-	-					
41	BOY/EOY											
42	Year End Total				28.4593%	28.4593%	28.4593%	28.4593%	-	-	-	-
43					-	-	-	-	28.4593%	28.4593%	28.4593%	28.4593%
44									-	-	-	-
45												
46	Total Adjustments				0	0	0	0	-	42	(324)	771

Public Service Company of Colorado
Regulatory Assets
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 100
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Line No.	Description		Gas	
			Monthly Amortization	Balance
1	Boulder MGP - 18 Months Amortization			
2				
3	Jan-16 Beginning Balance	\$50,839	2,824	48,014
4	Feb-16		2,824	45,190
5	Mar-16		2,824	42,366
6	Apr-16		2,824	39,541
7	May-16		2,824	36,717
8	Jun-16		2,824	33,893
9	Jul-16		2,824	31,068
10	Aug-16		2,824	28,244
11	Sep-16		2,824	25,419
12	Oct-16		2,824	22,595
13	Nov-16		2,824	19,771
14	Dec-16		2,824	16,946
15	Year End Balance			16,946
16	Emergency Response - 18 Months Amortization			
17				
18	Jan-16 Beginning Balance	\$6,006,234	333,680	5,672,554
19	Feb-16		333,680	5,338,874
20	Mar-16		333,680	5,005,195
21	Apr-16		333,680	4,671,515
22	May-16		333,680	4,337,835
23	Jun-16		333,680	4,004,156
24	Jul-16		333,680	3,670,476
25	Aug-16		333,680	3,336,797
26	Sep-16		333,680	3,003,117
27	Oct-16		333,680	2,669,437
28	Nov-16		333,680	2,335,758
29	Dec-16		333,680	2,002,078
30	Year End Balance			2,002,078
31	Damage Prevention - 18 Months Amortization			
32				
33	Jan-16 Beginning Balance	\$2,913,447	161,858	2,751,589
34	Feb-16		161,858	2,589,731
35	Mar-16		161,858	2,427,873
36	Apr-16		161,858	2,266,015
37	May-16		161,858	2,104,156
38	Jun-16		161,858	1,942,298
39	Jul-16		161,858	1,780,440
40	Aug-16		161,858	1,618,582
41	Sep-16		161,858	1,456,724
42	Oct-16		161,858	1,294,866
43	Nov-16		161,858	1,133,007
44	Dec-16		161,858	971,149
45	Year End Balance			971,149

Public Service Company of Colorado
Regulatory Assets
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 100
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Line No.	Description		Gas	
			Monthly Amortization	Balance
46	Rate Case Expenses - 18 Months Amortization			
47				
48	Jan-16 Beginning Balance	\$1,073,682	59,649	1,014,033
49	Feb-16		59,649	954,384
50	Mar-16		59,649	894,735
51	Apr-16		59,649	835,086
52	May-16		59,649	775,437
53	Jun-16		59,649	715,788
54	Jul-16		59,649	656,139
55	Aug-16		59,649	596,490
56	Sep-16		59,649	536,841
57	Oct-16		59,649	477,192
58	Nov-16		59,649	417,543
59	Dec-16		59,649	357,894
60	Year End Balance			357,894
61	Property Tax Expense - 18 Months Amortization			
62				
63	Jan-16 Beginning Balance	12,661,799	703,433	11,958,366
64	Feb-16		703,433	11,254,932
65	Mar-16		703,433	10,551,499
66	Apr-16		703,433	9,848,066
67	May-16		703,433	9,144,633
68	Jun-16		703,433	8,441,199
69	Jul-16		703,433	7,737,766
70	Aug-16		703,433	7,034,333
71	Sep-16		703,433	6,330,899
72	Oct-16		703,433	5,627,466
73	Nov-16		703,433	4,924,033
74	Dec-16		703,433	4,220,600
75	Year End Balance			4,220,600
76	Total - 2016 Reg Asset Balance			
77				
78	Jan-16 Beginning Balance	\$43,496	1,261,444	21,444,556
79	Feb-16		1,261,444	20,183,111
80	Mar-16		1,261,444	18,921,667
81	Apr-16		1,261,444	17,660,223
82	May-16		1,261,444	16,398,778
83	Jun-16		1,261,444	15,137,334
84	Jul-16		1,261,444	13,875,889
85	Aug-16		1,261,444	12,614,445
86	Sep-16		1,261,444	11,353,000
87	Oct-16		1,261,444	10,091,556
88	Nov-16		1,261,444	8,830,111
89	Dec-16		1,261,444	7,568,667
90	Year End Balance			7,568,667

Public Service Company of Colorado
Adjust Active Healthcare IBNR
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 101

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Line No.	FERC Account	Description	Gas
1			
2	926	Active Healthcare IBNR - PSCo	
3		Medical Claims	(208,664)
4		Pharmacy Claims	3,508
5		Dental	5,135
6		Total PSCo Adjustment	(200,022)
7			
8		Active Healthcare IBNR - Service Company	
9		Medical Claims	45,489
10		Pharmacy Claims	(7,134)
11		Dental	3,861
12		Total Service Company Adjustment	42,216
13			
14		Total Active Healthcare IBNR Adjustment	(157,806)

Public Service Company of Colorado
Remove PSIA Revenue in Base
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 102
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Line No.	Description	Amount
1	PSIA Amount in Base (1)	(4,263,980)
	(1) Approved in Proceeding 15AL-0135G	

Public Service Company of Colorado
Customer Annualization
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 103

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Line No.	Description	Base Rate Revenue per Customer	Demand Units per Customer	Dec-16 Active Counts	Dec-15 Active Counts	Difference	Adjusted Base Rate Revenue
1	Firm Sales:						
2	RG:	\$230		1,269,338	1,254,056	15,282	3,521,754
3							
4	CSG:	\$896		100,018	99,712	306	274,066
5							
6	CLG	\$10,218	9,627	687	664	23	235,011
7							
8	Interruptible Sales:						
9	IG	\$13,428	97	13	13	0	-
10							
11	Transportation Service:						
12	Firm Service(Small)						
13	TFS:	\$3,007		5,755	5,414	341	1,025,226
14							
15	Transportation Service:						
16	Firm Service (Large):						
17	TF						
18	Full Tariff Rates	\$16,854	16,164	1,335	1,334	1	16,854
19							
20	Interruptible Service:						
21	TI	\$30,030		151	162	(11)	(330,327)
22	Full Tariff Rates						
23							
24	Total						<u>4,742,583</u>

Public Service Company of Colorado
Adjust Emergency Response Expense
12 Months Ended December 31, 2016

Line No.	FERC Account	Labor	Non Labor	Total
1	8560	623	3	626
2	8570	76	-	76
3	8590	51	0	52
4	8660	164	3	168
5	8700	26,806	2,448	29,254
6	8710	551	4	555
7	8740	10,347	5,452	15,800
8	8750	63,005	35,292	98,297
9	8760	-	109	109
10	8770	-	7	7
11	8780	154,771	14,375	169,147
12	8790	211,543	40,884	252,427
13	8800	505,613	154,959	660,573
14	8850	47,732	3,801	51,533
15	8870	100,850	54,740	155,590
16	8890	26,015	27,428	53,442
17	8900	4,205	1,316	5,522
18	8910	-	67	67
19	8920	96,202	20,714	116,916
20	8930	65,512	6,492	72,004
21				
22	Adjustment For Emergency Response	1,314,068	368,095	1,682,164

Public Service Company of Colorado
2010 TAMP Amortization Expense
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
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Schedule 105
Exhibits
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Line	Description	Amount
1	TAMP O&M as of 12/31/2010 (Approved in Proceeding No. 10AL-963G)	27,081,642
2	Amortization Period (years) (1)	5
3	Annual Amortization	5,416,328
4	Monthly Amortization	451,361
5		
6	Months of Amortization in 2016 Test Year to Eliminate	8
7		
8	Prorated Amount to Eliminate (Line 4 x Line 6)	3,610,886

(1) Amortization Period From 09/05/2011 through 09/04/2016

Public Service Company of Colorado
Accounting Reclassification
12 Months Ended December 31, 2016

PSCo Gas Rate Case 2016 Test Year
Schedule 106

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Hearing Exhibit 102
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Line No.	FERC Account	Description	Gas
1			
2		Energy Supply Labor Costs - Gas Utility	
3	870	Distribution Operations	1,466,605
4	887	Distribution Operations	1,284
5	892	Distribution Operations	1,247
6	912	Gas Systems	2,451
7		Net Energy Supply Labor Costs - Gas Utility	1,471,587
8			
9		Adjustment to Cost of Service	-1,471,587