

Public Service Company of Colorado
 Compare Analysis - 2018 Test Year to 2019 Test Year

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
1	Plant in Service	Intangible Plan	302000-Intg Franch	PIS-SUBT	1,274,435	1,314,761	40,326
2	Plant in Service	Intangible Plan	303004-Intg Misc C	PIS-SUBT	44,998,182	51,687,856	6,689,674
3	Plant in Service	Intangible Plant		Sub-Total Intangible Plant	46,272,617	53,002,617	6,730,000
4							
5	Plant in Service	Gas Manufact	325400-Natrl Prod I	PSC CPUC	0	0	-
6	Plant in Service	Gas Manufact	327000-Natrl Prod C	PSC CPUC	0	0	0
7	Plant in Service	Gas Manufact	328000-Natrl Prod I	PSC CPUC	0	0	0
8	Plant in Service	Gas Manufact	329000-Natrl Prod C	PSC CPUC	0	0	0
9	Plant in Service	Gas Manufact	332000G-Natrl Gs P	PSC CPUC	0	0	0
10	Plant in Service	Gas Manufact	333000G-Natrl Gs P	PSC CPUC	0	0	0
11	Plant in Service	Gas Manufact	334000G-Natrl Gs P	PSC CPUC	0	0	0
12	Plant in Service	Gas Manufact	Sub-Total Gas Manufactured Plant		0	0	0
13							
14	Plant in Service	Gas Productio	325400-Natrl Prod I	P&GDMD	99,047	99,049	1
15	Plant in Service	Gas Productio	327000-Natrl Prod C	P&GDMD	17,294	17,713	419
16	Plant in Service	Gas Productio	328000-Natrl Prod I	P&GDMD	105,504	108,060	2,556
17	Plant in Service	Gas Productio	329000-Natrl Prod C	P&GDMD	9,056	9,275	219
18	Plant in Service	Gas Productio	332000G-Natrl Gs P	P&GDMD	3,680,161	3,769,323	89,162
19	Plant in Service	Gas Productio	333000G-Natrl Gs P	P&GDMD	313,742	321,343	7,601
20	Plant in Service	Gas Productio	334000G-Natrl Gs P	P&GDMD	965,353	988,741	23,388
21	Plant in Service	Gas Productio	Sub-Total Gas Production and Gathering Plant		5,190,158	5,313,505	123,347
22							
23	Plant in Service	Gas Products E	340001G-Gs Prod E:	PEDMD	49,448	49,449	1
24	Plant in Service	Gas Products E	341000G-Gs Prod E:	PEDMD	463,360	474,586	11,226
25	Plant in Service	Gas Products E	342000G-Gs Prod E:	PEDMD	7,491,224	7,672,719	181,495
26	Plant in Service	Gas Products E	344000G-Gs Prod E:	PEDMD	212,337	217,481	5,144
27	Plant in Service	Gas Products E	345000G-Gs Prod E:	PEDMD	466,086	477,379	11,292
28	Plant in Service	Gas Products E	346000G-Gs Prod E:	PEDMD	86,808	88,911	2,103
29	Plant in Service	Gas Products Extra	Sub-Total Gas Products Extraction Plant		8,769,264	8,980,525	211,261
30							
31	Plant in Service	Gas Undergrou	350100-UG Storage	USDMD	985,086	985,086	(0)
32	Plant in Service	Gas Undergrou	351000-UG Storage	USDMD	1,569,914	1,604,713	34,799
33	Plant in Service	Gas Undergrou	352100-UG Storage	USDMD	436,725	436,725	(0)
34	Plant in Service	Gas Undergrou	352103-UG Stor Lhl	USDMD	251,493	251,493	(0)
35	Plant in Service	Gas Undergrou	352200-UG Storage	USDMD	10,932,160	11,174,481	242,321
36	Plant in Service	Gas Undergrou	352300-UG Storage	USDMD	133,465	133,474	9
37	Plant in Service	Gas Undergrou	353000G-UG Storag	USDMD	4,357,928	4,454,526	96,597
38	Plant in Service	Gas Undergrou	354000G-UG Storag	USDMD	10,283,322	10,511,261	227,939
39	Plant in Service	Gas Undergrou	355000G-UG Storag	USDMD	771,738	788,844	17,106
40	Plant in Service	Gas Undergrou	356000G-UG Storag	USDMD	4,327,216	4,423,133	95,917
41	Plant in Service	Gas Undergrou	357000G-UG Storag	USDMD	63,621	65,032	1,410
42	Plant in Service	Gas Undergrou	360001G-Other Sto	USDMD	441,778	441,778	(0)
43	Plant in Service	Gas Undergrou	363200-Other Stor '	USDMD	411,002	420,112	9,110
44	Plant in Service	Gas Underground	Sub-Total Gas Underground Storage Plant		34,965,448	35,690,656	725,208
45							
46	Plant in Service	Underground S	117100-Gas Stored-	USDMD	9,174,767	9,174,766	(1)
47	Plant in Service	Underground S	Sub-Total Gas Underground Storage Base Gas		9,174,767	9,174,766	(1)
48							

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49	Plant in Service	Gas Transmiss	365100-Tran Land C	TRDMD	4,438,585	4,438,581	(4)
50	Plant in Service	Gas Transmiss	365200-Transmissic	TRDMD	38,179,808	39,572,080	1,392,272
51	Plant in Service	Gas Transmiss	366000G-Gs Transr	TRDMD	23,570,224	25,184,082	1,613,858
52	Plant in Service	Gas Transmiss	366096-Gs Tran Off	TRDMD	1,663,269	1,777,153	113,884
53	Plant in Service	Gas Transmiss	367000G-Gs Transr	TRDMD	334,425,360	707,344,051	372,918,691
54	Plant in Service	Gas Transmiss	368000G-Gs Tran C	TRDMD	143,906,257	153,759,547	9,853,290
55	Plant in Service	Gas Transmiss	369000G-Gs Tran M	TRDMD	91,669,454	108,025,368	16,355,914
56	Plant in Service	Gas Transmiss	370000G-Gs Tran C	TRDMD	1,939,841	1,912,747	(27,093)
57	Plant in Service	Gas Transmission Plant	Sub-Total Gas Transmission Plant		639,792,798	1,042,013,610	402,220,813
58							
59	Plant in Service	Gas Distributic	374001-Dist Land O	PSC CPUC	1,929,654	2,170,241	240,586
60	Plant in Service	Gas Distributic	374002-Distributor	PSC CPUC	18,352,527	19,113,040	760,514
61	Plant in Service	Gas Distributic	375000-Distributor	PSC CPUC	6,696,733	7,497,792	801,058
62	Plant in Service	Gas Distributic	376000G-Gs Distrib	PSC CPUC	7,395,193	8,279,801	884,608
63	Plant in Service	Gas Distributic	376010-Distributor	PSC CPUC	142,443,308	702,757,585	560,314,277
64	Plant in Service	Gas Distributic	376020-Distributor	PSC CPUC	729,356,660	909,937,678	180,581,018
65	Plant in Service	Gas Distributic	377000-Dist Compr	PSC CPUC	9,340,971	10,152,388	811,417
66	Plant in Service	Gas Distributic	378000G-Dist Meas	PSC CPUC	34,910,038	37,942,550	3,032,513
67	Plant in Service	Gas Distributic	379000-Dist M & R	PSC CPUC	8,442,490	9,175,860	733,370
68	Plant in Service	Gas Distributic	380000G-Distributic	PSC CPUC	213,304	218,424	5,120
69	Plant in Service	Gas Distributic	380010-Distributor	PSC CPUC	82,457,471	84,436,669	1,979,198
70	Plant in Service	Gas Distributic	380020-Distribut Se	PSC CPUC	622,458,384	637,399,034	14,940,650
71	Plant in Service	Gas Distributic	381000G-Distributic	PSC CPUC	238,725,161	244,455,197	5,730,036
72	Plant in Service	Gas Distributic	381065-Distr Meter	PSC CPUC	65,743,313	65,743,313	-
73	Plant in Service	Gas Distributic	381066-Distributor	PSC CPUC	87,830	89,938	2,108
74	Plant in Service	Gas Distributic	382000G-Dist Mete	PSC CPUC	103,325,085	105,805,161	2,480,076
75	Plant in Service	Gas Distributic	383000-Dist House	PSC CPUC	55,148,073	56,471,772	1,323,700
76	Plant in Service	Gas Distributic	387000-Dist Other I	PSC CPUC	318	326	8
77	Plant in Service	Gas Distribution Plant	Sub-Total Gas Distribution Plant		2,127,026,512	2,901,646,769	774,620,257
78							
79	Plant in Service	General Plant	302000-Intg Franch	PIS-SUBT	0	0	(0)
80	Plant in Service	General Plant	370000G-Gs Tran C	PIS-SUBT	0	0	(0)
81	Plant in Service	General Plant	389001-General Lar	PIS-SUBT	191,332	191,331	(1)
82	Plant in Service	General Plant	389002-General Lar	PIS-SUBT	8,533	8,533	(0)
83	Plant in Service	General Plant	390000-Genl Struct	PIS-SUBT	1,995,057	1,995,047	(10)
84	Plant in Service	General Plant	390007-Genl Str & I	PIS-SUBT	2,301,660	2,301,649	(11)
85	Plant in Service	General Plant	390060-Genl Str & I	PIS-SUBT	432,555	432,553	(2)
86	Plant in Service	General Plant	391000-General Off	PIS-SUBT	2,857,759	3,323,134	465,375
87	Plant in Service	General Plant	391004-General Infr	PIS-SUBT	58,721	468,687	409,967
88	Plant in Service	General Plant	391009-Genl Off Eq	PIS-SUBT	0	0	0
89	Plant in Service	General Plant	392000-General Tra	PIS-SUBT	16,238,470	18,199,845	1,961,375
90	Plant in Service	General Plant	392010-General Tra	PIS-SUBT	685,127	767,880	82,754
91	Plant in Service	General Plant	392020-General Tra	PIS-SUBT	10,608,270	11,889,598	1,281,328
92	Plant in Service	General Plant	392030-General Tra	PIS-SUBT	445,810	499,658	53,848
93	Plant in Service	General Plant	392040-General Tra	PIS-SUBT	3,692,591	4,138,603	446,012
94	Plant in Service	General Plant	394000-General Tox	PIS-SUBT	27,518,768	29,422,667	1,903,899
95	Plant in Service	General Plant	395000-General Lat	PIS-SUBT	1,103,631	1,179,986	76,355
96	Plant in Service	General Plant	396000-General Po	PIS-SUBT	5,616,444	6,294,830	678,386
97	Plant in Service	General Plant	397000-General Co	PIS-SUBT	12,558,774	16,905,950	4,347,176
98	Plant in Service	General Plant	397010-General Co	PIS-SUBT	4,441,457	5,978,851	1,537,395
99	Plant in Service	General Plant	397020-General Co	PIS-SUBT	31,286,293	42,115,934	10,829,641
100	Plant in Service	General Plant	397030-General Co	PIS-SUBT	611,466	823,123	211,657
101	Plant in Service	General Plant	398000-General Mi	PIS-SUBT	7,288	7,792	504
102	Plant in Service	General Plant	Sub-Total General Plant		122,660,006	146,945,654	24,285,648

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
103							
104	Plant in Service	Common Plant 302000-Intg Franch		PIS-SUBT	962,867	962,863	(5)
105	Plant in Service	Common Plant 303004-Intg Misc C		PIS-SUBT	60,883,473	64,461,553	3,578,080
106	Plant in Service	Common Plant 303005-Intg Misc C		PIS-SUBT	44,394,539	44,394,328	(211)
107	Plant in Service	Common Plant 303014-Intg CRS Co		PIS-SUBT	20,567,256	20,567,158	(98)
108	Plant in Service	Common Plant 389001-General Lar		PIS-SUBT	1,719,116	1,719,108	(8)
109	Plant in Service	Common Plant 390000-Genl Struct		PIS-SUBT	22,272,297	23,728,649	1,456,352
110	Plant in Service	Common Plant 390006-Genl Str & I		PIS-SUBT	25,336,034	26,992,720	1,656,686
111	Plant in Service	Common Plant 390007-Genl Str & I		PIS-SUBT	605,398	605,395	(3)
112	Plant in Service	Common Plant 390008-Genl Str & I		PIS-SUBT	261,160	278,237	17,077
113	Plant in Service	Common Plant 390085-GS&I-1800		PIS-SUBT	4,379,335	4,379,314	(21)
114	Plant in Service	Common Plant 391000-General Off		PIS-SUBT	11,710,825	(3,589,104)	(15,299,929)
115	Plant in Service	Common Plant 391004-General Infi		PIS-SUBT	45,865,378	48,850,184	2,984,806
116	Plant in Service	Common Plant 391005-Genl Off Eq		PIS-SUBT	378,230	402,844	24,614
117	Plant in Service	Common Plant 391007-Genl Office		PIS-SUBT	0	0	0
118	Plant in Service	Common Plant 391009-Genl Off Eq		PIS-SUBT	229,980	231,229	1,249
119	Plant in Service	Common Plant 392000-General Tra		PIS-SUBT	4,105,181	4,414,457	309,276
120	Plant in Service	Common Plant 392010-General Tra		PIS-SUBT	598,126	643,187	45,062
121	Plant in Service	Common Plant 392020-General Tra		PIS-SUBT	1,015,780	1,092,307	76,527
122	Plant in Service	Common Plant 392030-General Tra		PIS-SUBT	74,162	79,749	5,587
123	Plant in Service	Common Plant 392040-General Tra		PIS-SUBT	404,601	435,083	30,482
124	Plant in Service	Common Plant 393000-General Stc		PIS-SUBT	266,883	282,580	15,698
125	Plant in Service	Common Plant 394000-General Tor		PIS-SUBT	3,425,616	3,627,109	201,492
126	Plant in Service	Common Plant 395000-General Lak		PIS-SUBT	133,626	141,486	7,860
127	Plant in Service	Common Plant 396000-General Po		PIS-SUBT	1,194,891	1,284,912	90,021
128	Plant in Service	Common Plant 397000-General Coi		PIS-SUBT	7,315,799	22,626,758	15,310,959
129	Plant in Service	Common Plant 397010-General Coi		PIS-SUBT	2,065	2,065	(0)
130	Plant in Service	Common Plant 398000-General Mi:		PIS-SUBT	323,681	342,719	19,039
131	Plant in Service	Common Plant This line is intentior		PSC CPUC			-
132	Plant in Service	Common Plant		Sub-Total Common Plant	258,426,297	268,956,889	10,530,591
133							
134	Plant in Service			Sub-Total Plant in Service	3,252,277,867	4,471,724,991	1,219,447,124
135							

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
136	Reserve for Depr anc Intangible Plar	108-Accumulated p		PIS-SUBT	(31,911,501)	(36,876,116)	(4,964,615)
137	Reserve for Depr anc Intangible Plant			Sub-Total Intangible Plant	(31,911,501)	(36,876,116)	(4,964,615)
138							
139	Reserve for Depr anc Gas Productio	108-Accumulated p		P&GDMD	(4,577,502)	(4,711,445)	(133,943)
140	Reserve for Depr anc Gas Production	108-Accumulated p		Sub-Total Gas Production and Gathering Plant	(4,577,502)	(4,711,445)	(133,943)
141							
142	Reserve for Depr anc Gas Products E	108-Accumulated p		PEDMD	(3,774,795)	(3,886,423)	(111,628)
143	Reserve for Depr anc Gas Products Extrac	108-Accumulated p		Sub-Total Gas Products Extraction Plant	(3,774,795)	(3,886,423)	(111,628)
144							
145	Reserve for Depr anc Gas Undergrou	108-Accumulated p		USDMD	(17,463,669)	(17,916,347)	(452,678)
146	Reserve for Depr anc Gas Underground	108-Accumulated p		Sub-Total Gas Underground Storage Plant	(17,463,669)	(17,916,347)	(452,678)
147							
148	Reserve for Depr anc Underground	108-Accumulated p		USDMD	68,331	68,331	(0)
149	Reserve for Depr anc Underground Stora	108-Accumulated p		Sub-Total Gas Underground Storage Base Gas	68,331	68,331	(0)
150							
151	Reserve for Depr anc Gas Transmiss	108-Accumulated p		TRDMD	(141,852,205)	(180,224,241)	(38,372,036)
152	Reserve for Depr anc Gas Transmission Plant			Sub-Total Gas Transmission Plant	(141,852,205)	(180,224,241)	(38,372,036)
153							
154	Reserve for Depr anc Gas Distributic	108-Accumulated p		PSC CPUC	(860,349,522)	(935,804,240)	(75,454,718)
155	Reserve for Depr anc Gas Distribution Plant			Sub-Total Gas Distribution Plant	(860,349,522)	(935,804,240)	(75,454,718)
156							
157	Reserve for Depr anc General Plant	108-Accumulated p		PIS-SUBT	(45,109,028)	(51,895,901)	(6,786,873)
158	Reserve for Depr anc General Plant			Sub-Total General Plant	(45,109,028)	(51,895,901)	(6,786,873)
159							
160	Reserve for Depr anc Common Plant	108-Accumulated p		PIS-SUBT	(125,535,848)	(136,120,841)	(10,584,993)
161	Reserve for Depr anc Common Plant This line is intentio			PSC CPUC			-
162	Reserve for Depr anc Common Plant			Sub-Total Common Plant	(125,535,848)	(136,120,841)	(10,584,993)
163							
164	Reserve for Depr and Amort			Sub-Total Reserve for Depr and Amort	(1,230,505,740)	(1,367,367,223)	(136,861,483)
165							
166	Net Plant in Service:						
167	Net Gas Productic				612,656	602,061	(10,596)
168	Net Gas Products				4,994,469	5,094,102	99,633
169	Net Gas Undergro				17,501,779	17,774,309	272,530
170	Net Underground				9,243,098	9,243,097	(1)
171	Net Gas Transmis:				497,940,593	861,789,370	363,848,777
172	Net Gas Distributi				1,266,676,990	1,965,842,528	699,165,538
173	Net General Plant				77,550,978	95,049,753	17,498,775
174	Net Gas Common				147,251,565	148,962,549	1,710,984
175	Total Net Plant in Se				2,021,772,128	3,104,357,768	1,082,585,640
176							
177	Plant in Service: HFU Gas Transmiss This line is intentio			PSC CPUC			
178	Plant in Service: HFU Gas Transmission Operatio			Sub-Total Gas Transmission Operations			-
179							
180	Plant in Service: HFU Gas Transmiss 105000-Held for Fu			TRALLOC	655,403	655,403	-
181	Plant in Service: HFU Gas Transmission Plant			Sub-Total Gas Transmission Plant	655,403	655,403	-
182							
183	Plant in Service: HFU Gas Distributic 105000-Held for Fu			PSC CPUC	196,460		(196,460)
184	Plant in Service: HFU Gas Distribution Plant			Sub-Total Gas Distribution Plant	196,460		(196,460)
185							
186	Plant in Service: HFU Common Plant 105000-Held for Fu			PIS-SUBT	0	0	(0)
187	Plant in Service: HFU Common Plant			Sub-Total Common Plant	0	0	(0)
188							
189	Plant in Service: HFU			Sub-Total Plant in Service: HFU	851,863	655,403	(196,460)
190							

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					CPUC	CPUC	
191	CWIP	Intangible Plant	107-CWIP	PIS-SUBT			
192	CWIP	Intangible Plant		Sub-Total Intangible Plant			-
193							
194	CWIP	Gas Production	107-CWIP	P&GDMD			
195	CWIP	Gas Production	Other Rate Base	Production and Gathering Plant			-
196							
197	CWIP	Gas Products E	107-CWIP	PEMDM			
198	CWIP	Gas Products Extraction	Other Rate Base	Gas Products Extraction Plant			-
199							
200	CWIP	Gas Underground	107-CWIP	USDMD			
201	CWIP	Gas Underground	Other Rate Base	Underground Storage Plant			-
202							
203	CWIP	Underground	107-CWIP	USDMD			
204	CWIP	Underground Storage	Other Rate Base	Underground Storage Base Gas			-
205							
206	CWIP	Gas Transmiss	107-CWIP	TRDMD			
207	CWIP	Gas Transmission Plant		Sub-Total Gas Transmission Plant			-
208							
209	CWIP	Gas Distributi	107-CWIP	PSC CPUC			
210	CWIP	Gas Distribution Plant		Sub-Total Gas Distribution Plant			-
211							
212	CWIP	General Plant	107-CWIP	PIS-SUBT			
213	CWIP	General Plant		Sub-Total General Plant			-
214							
215	CWIP	Common Plant	107-CWIP	PIS-SUBT			
216	CWIP	Common Plant	This line is intentior	PSC CPUC			
217	CWIP	Common Plant		Sub-Total Common Plant			-
218							
219	CWIP			Sub-Total CWIP			-
220							
221	Total Gas Constructi						-
222							
223	Materials and Suppli	Other Rate Ba: 15400-Plant Materi		PIS-SUBT	8,698,576	8,698,535	(41)
224	Materials and Suppli	Other Rate Ba: 16300-M & S Distrik		PIS-SUBT	(129,689)	(129,689)	1
225	Materials and Suppli	Other Rate Ba: This line is intentior		PSC CPUC			-
226	Materials and Suppli	Other Rate Base		Sub-Total Other Rate Base	8,568,887	8,568,846	(41)
227							
228	Materials and Supplies			Sub-Total Materials and Supplies	8,568,887	8,568,846	(41)
229							
230	Materials and Suppli				(2,258,759)	(2,258,748)	11
231	Total Gas Materials :				6,310,128	6,310,098	(30)
232							
233	Fuel Inventory	Other Rate Ba: 16410-Gas Stored ir		PSC CPUC			-
234	Fuel Inventory	Other Rate Ba: This line is intentior		PSC CPUC			-
235	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base			-
236							
237	Fuel Inventory			Sub-Total Fuel Inventory			-
238							
239	Cash Working Capita				(36,319,436)	(40,908,963)	(4,589,527)
240							
241	Prepaid Assets	Other Rate Ba: 25440-Legacy Prep		PSC CPUC	37,728,298	33,335,180	(4,393,118)
242	Prepaid Assets	Other Rate Ba: This line is intentior		PSC CPUC			-
243	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	37,728,298	33,335,180	(4,393,118)
244							
245	Prepaid Assets			Sub-Total Prepaid Assets	37,728,298	33,335,180	(4,393,118)

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246							
247	ADIT	Intangible Plar	282-ADIT: Other Prc	PIS-SUBT	(135,570)	(458,044)	(322,474)
248	ADIT	Intangible Plar	283-ADIT: Other	PIS-SUBT	(3,841,225)	(3,463,463)	377,762
249	ADIT	Intangible Plant		Sub-Total Intangible Plant	(3,976,795)	(3,921,507)	55,288
250							
251	ADIT	Gas Manufact	190-ADIT	PSC CPUC	0	0	-
252	ADIT	Gas Manufact	282-ADIT: Other Prc	PSC CPUC	(0)	(0)	(0)
253	ADIT	Gas Manufactured Plan		Sub-Total Gas Manufactured Plant	(0)	(0)	(0)
254							
255	ADIT	Gas Productio	190-ADIT	P&GDMD	868	1,161	294
256	ADIT	Gas Productio	282-ADIT: Other Prc	P&GDMD	(76,099)	(38,320)	37,779
257	ADIT	Gas Productio		Sub-Total Gas Production and Gathering Plant	(75,231)	(37,158)	38,073
258							
259	ADIT	Gas Products E	190-ADIT	PEDMD	57,304	57,304	1
260	ADIT	Gas Products E	282-ADIT: Other Prc	PEDMD	(1,629,879)	(1,668,461)	(38,582)
261	ADIT	Gas Products Extra		Sub-Total Gas Products Extraction Plant	(1,572,576)	(1,611,156)	(38,581)
262							
263	ADIT	Gas Undergrou	190-ADIT	USDMD	109,730	107,869	(1,861)
264	ADIT	Gas Undergrou	282-ADIT: Other Prc	USDMD	(4,379,326)	(4,485,154)	(105,828)
265	ADIT	Gas Undergroun		Sub-Total Gas Underground Storage Plant	(4,269,596)	(4,377,286)	(107,689)
266							
267	ADIT	Gas Transmiss	190-ADIT	TRALLOC	173	173	-
268	ADIT	Gas Transmiss	190-ADIT	TRDMD	8,205,420	8,501,150	295,731
269	ADIT	Gas Transmiss	282-ADIT: Other Prc	TRALLOC	(250,390)	(249,607)	783
270	ADIT	Gas Transmiss	282-ADIT: Other Prc	TRDMD	(145,113,677)	(235,170,207)	(90,056,529)
271	ADIT	Gas Transmission Plant		Sub-Total Gas Transmission Plant	(137,158,475)	(226,918,491)	(89,760,016)
272							
273	ADIT	Gas Distributic	190-ADIT	PSC CPUC	107,854,761	109,047,739	1,192,978
274	ADIT	Gas Distributic	282-ADIT: Other Prc	PSC CPUC	(461,338,947)	(616,182,821)	(154,843,874)
275	ADIT	Gas Distribution Plant		Sub-Total Gas Distribution Plant	(353,484,186)	(507,135,082)	(153,650,896)
276							
277	ADIT	General Plant	190-ADIT	PIS-SUBT	761,146	742,651	(18,496)
278	ADIT	General Plant	282-ADIT: Other Prc	PIS-SUBT	(25,757,862)	(28,801,092)	(3,043,230)
279	ADIT	General Plant		Sub-Total General Plant	(24,996,715)	(28,058,442)	(3,061,726)
280							
281	ADIT	Common Plant	190-ADIT	PIS-SUBT	396,727	457,969	61,241
282	ADIT	Common Plant	282-ADIT: Other Prc	PIS-SUBT	(16,423,106)	(16,904,542)	(481,435)
283	ADIT	Common Plant	283-ADIT: Other	PIS-SUBT	(15,193,978)	(16,396,557)	(1,202,579)
284	ADIT	Common Plant		Sub-Total Common Plant	(31,220,356)	(32,843,130)	(1,622,773)
285							
286	ADIT	Non-Plant Tax	190-ADIT	LABOR	2,248,479	2,203,856	(44,623)
287	ADIT	Non-Plant Tax	190-ADIT	PIS-NET	4,851,715	4,589,019	(262,696)
288	ADIT	Non-Plant Tax	190-ADIT	PSC CPUC	3,613,954	3,613,954	-
289	ADIT	Non-Plant Tax	282-ADIT: Other Prc	PIS-NET	-	-	-
290	ADIT	Non-Plant Tax	283-ADIT: Other	LABOR	(2,819,146)	(4,224,502)	(1,405,356)
291	ADIT	Non-Plant Tax	283-ADIT: Other	P&GDMD	-	-	-
292	ADIT	Non-Plant Tax	283-ADIT: Other	PIS-NET	(573,062)	(471,601)	101,461
293	ADIT	Non-Plant Tax		Sub-Total Non-Plant Tax	7,321,940	5,710,726	(1,611,214)
294							
295	ADIT			Sub-Total ADIT	(549,431,992)	(799,191,527)	(249,759,535)
296							
297	Interest on CWIP AD						
298							
299	Total Accumulated D				(549,431,992)	(799,191,527)	(249,759,535)
300	Accumulated Deferre				68,413,675	44,914,366	(23,499,309)
301	Total Accumulated E				(481,018,317)	(754,277,161)	(273,258,844)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
302							
303	Customer Advances	Other Rate Ba: 25200-Customer Ac		PSC CPUC	(49,653,222)	(49,653,222)	-
304	Customer Advances	Other Rate Ba: This line is intention		PSC CPUC			
305	Customer Advances	Other Rate Base		Sub-Total Other Rate Base	(49,653,222)	(49,653,222)	-
306							
307	Customer Advances for Construction			Sub-Total Customer Advances for Construction	(49,653,222)	(49,653,222)	-
308							
309	Customer Deposits	Other Rate Ba: 23500-Customer De		PSC CPUC	(5,891,842)	(5,891,842)	-
310	Customer Deposits	Other Rate Ba: This line is intention		PSC CPUC			
311	Customer Deposits	Other Rate Base		Sub-Total Other Rate Base	(5,891,842)	(5,891,842)	-
312							
313	Customer Deposits			Sub-Total Customer Deposits	(5,891,842)	(5,891,842)	-
314							
315	Regulatory Liability	Other Rate Ba: 254000-PTO Expens		LABOR	(904,833)	(800,681)	104,151
316	Regulatory Liability	Other Rate Ba: 25410-Reg Liability		LABOR	11,074,576	14,054,528	2,979,952
317	Regulatory Liability	Other Rate Ba: This line is intention		PSC CPUC			-
318	Regulatory Liability	Other Rate Base		Sub-Total Other Rate Base	10,169,743	13,253,847	3,084,103
319							
320	Regulatory Liability			Sub-Total Regulatory Liability	10,169,743	13,253,847	3,084,103
321							
322	Regulatory Assets	Other Rate Ba: 182360-Unamortize		PSC CPUC	31,683,128	29,172,078	(2,511,050)
323	Regulatory Assets	Other Rate Base		Sub-Total Other Rate Base	31,683,128	29,172,078	(2,511,050)
324							
325	Regulatory Assets			Sub-Total Regulatory Assets	31,683,128	29,172,078	(2,511,050)
326							
327		This line is intention		This line is intention			-
328	Rate Base	This line is intention		Sub-Total This line is intentionally blank			-
329							-
330	Rate Base			Sub-Total Rate Base	1,535,632,472	2,336,353,187	800,720,715
331							-
332	Net Original Cost Ra				1,535,632,472	2,336,353,187	800,720,715

Public Service Company of Colorado
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
333							
334	Operating Revenue	Rate Revenue	48001-Rev Gas Res	PSC CPUC	456,412,831	463,554,376	7,141,545
335	Operating Revenue	Rate Revenue	48001-Rev Gas Res	PSC FERC			-
336	Operating Revenue	Rate Revenue	This line is intentior	PSC CPUC			-
337	Operating Revenue	Rate Revenue	Sub-Total Rate Revenue		456,412,831	463,554,376	7,141,545
338							
339	Operating Revenue	Other Revenue	48710-Gas Late Pay	PSC CPUC	804,219	804,219	-
340	Operating Revenue	Other Revenue	48801-Gas Connect	PIS-NET	1,733,212	1,733,205	(7)
341	Operating Revenue	Other Revenue	48802-Gas NSF Che	PSC CPUC	138,966	138,966	-
342	Operating Revenue	Other Revenue	48806-Rev Gas Oth	PIS-NET	21,968	21,968	(0)
343	Operating Revenue	Other Revenue	49010-Gas Product	PECOMM	355,889	355,950	62
344	Operating Revenue	Other Revenue	49300-Rev Gas Reni	PSC CPUC	335,413	335,413	-
345	Operating Revenue	Other Revenue	49508-Gas Other Oj	PSC CPUC	610,139	610,139	-
346	Operating Revenue	Other Revenue	49512-Gas Locating	PIS-NET	40,102	40,102	(0)
347	Operating Revenue	Other Revenue	This line is intentior	PSC CPUC			-
348	Operating Revenue	Other Revenue	Sub-Total Other Revenue		4,039,909	4,039,964	55
349							
350	Operating Revenue		Sub-Total Operating Revenue		460,452,740	467,594,340	7,141,600
351							
352	Debt Return on Prep						
353	Total Revenue				460,452,740	467,594,340	7,141,600
354							
355	Cost of Sales	Other Gas Sup	807000-Purchased	PSC CPUC			-
356	Cost of Sales	Other Gas Sup	80750-Purchased G	PSC CPUC			-
357	Cost of Sales	Other Gas Supply	Sub-Total Other Gas Supply				-
358							
359	Cost of Sales	Purchased Pov	This line is intentior	PSC CPUC			-
360	Cost of Sales	Purchased Power	Sub-Total Purchased Power				-
361							
362	Cost of Sales	Gas Purchased	80200-Nat Gas Plan	PSC CPUC			-
363	Cost of Sales	Gas Purchased	80300-Nat Gas Tran	PSC CPUC			-
364	Cost of Sales	Gas Purchased	80510-Purchased G	PSC CPUC			-
365	Cost of Sales	Gas Purchased	80600-Exchange Ga	PSC CPUC			-
366	Cost of Sales	Gas Purchased	808100-Gas withdr	PSC CPUC			-
367	Cost of Sales	Gas Purchased	80812-Gas From Stc	PSC CPUC			-
368	Cost of Sales	Gas Purchased	808200-Gas deliver	PSC CPUC			-
369	Cost of Sales	Gas Purchased	80822-Gas to Stora	PSC CPUC			-
370	Cost of Sales	Gas Purchased	81100-Gas Used for	PSC CPUC			-
371	Cost of Sales	Gas Purchased for Resale	Sub-Total Gas Purchased for Resale				-
372							
373	Cost of Sales	Gas Products E	77200-Gas Shrinkag	PEDMD			-
374	Cost of Sales	Gas Products E	77300-Gas Fuel	PEDMD			-
375	Cost of Sales	Gas Products Extrac	Sub-Total Gas Products Extraction Plant				-
376							
377	Cost of Sales		Sub-Total Cost of Sales				-
378	Total Cost of Sales						-

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
379							
380	Operations and Mair	Other Gas Sup	807000-Purchased	PSC CPUC	280,125	285,727	5,602
381	Operations and Mair	Other Gas Sup	81000-Gas-Compre:	PSC CPUC	(957,509)	(957,509)	-
382	Operations and Mair	Other Gas Sup	81200-Gas Used for	PSC CPUC	(30,681)	(30,681)	-
383	Operations and Mair	Other Gas Sup	81300-Gas Supply E	PSC CPUC	394,494	400,120	5,626
384	Operations and Mair	Other Gas Supply	Sub-Total Other Gas Supply		(313,571)	(302,342)	11,228
385							
386	Operations and Mair	Gas Storage Oj	81400-UG Strg Ope	PIS-TOT	134,716	137,069	2,353
387	Operations and Mair	Gas Storage Oj	81600-Gas Well Exp	USDMD	231,321	232,825	1,504
388	Operations and Mair	Gas Storage Oj	81700-Storage Line:	USDMD	11,705	11,906	200
389	Operations and Mair	Gas Storage Oj	81800-Storage Com	USDMD	159,348	160,899	1,552
390	Operations and Mair	Gas Storage Oj	81900-Storage Comp	USDMD	35,123	35,123	(0)
391	Operations and Mair	Gas Storage Oj	82000-Storage Meas	USDMD	9,339	9,442	103
392	Operations and Mair	Gas Storage Oj	82400-Storage Othe	USDMD	6,122	6,224	102
393	Operations and Mair	Gas Storage Oj	82600-Storage Rent	PIS-TOT	41,608	41,626	18
394	Operations and Mair	Gas Storage Operations	Sub-Total Gas Storage Operations		629,281	635,113	5,832
395							
396	Operations and Mair	Gas Storage M	83200-Mtce of Rese	USDMD	777,373	777,885	512
397	Operations and Mair	Gas Storage M	83300-Mtce of Line:	USDMD	244	248	4
398	Operations and Mair	Gas Storage M	83400-Mtce of Com	USDMD	49,316	49,723	407
399	Operations and Mair	Gas Storage M	83500-Mtce of Mea	USDMD	28	28	(0)
400	Operations and Mair	Gas Storage Maintenance	Sub-Total Gas Storage Maintenance		826,962	827,885	923
401							
402	Total Gas Storage				1,456,243	1,462,998	6,754
403							
404	Operations and Mair	Gas Production	75300-Production V	P&GDMD	13,987	14,201	214
405	Operations and Mair	Gas Production	75500-Prod Comp S	P&GCOMM	211,470	211,507	37
406	Operations and Mair	Gas Production	75900-Production C	P&GDMD	311,828	314,880	3,052
407	Operations and Mair	Gas Production	76000-Natural Gas l	PSC FERC			-
408	Operations and Mair	Gas Production	Gas Production and Gathering Operations		537,285	540,588	3,303
409							
410	Operations and Mair	Gas Products E	77000-Gas Prod Ext	PEDMD	2,402	2,402	0
411	Operations and Mair	Gas Products E	77200-Gas Shrinkag	PEDMD			-
412	Operations and Mair	Gas Products E	78300-Gas Prod Ext	PEDMD	2,845	2,846	1
413	Operations and Mair	Gas Products Extraction	Sub-Total Gas Products Extraction Operations		5,246	5,247	1
414							
415	Operations and Mair	Gas Products E	78600-Mtce Extract	PEDMD	123,585	124,551	966
416	Operations and Mair	Gas Products Extraction	Sub-Total Gas Products Extraction Maintenance		123,585	124,551	966
417							
418	Total Gas Products E				128,831	129,798	967

Public Service Company of Colorado
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
419							
420	Operations and Mair Gas Transmiss	85000-Transm - Sup		TRDMD	3,516,357	3,558,498	42,141
421	Operations and Mair Gas Transmiss	85100-Transm -Sys		TRDMD	2,767,690	2,806,658	38,968
422	Operations and Mair Gas Transmiss	85300-Gas Commpr		TRDMD	1,953,630	1,968,075	14,446
423	Operations and Mair Gas Transmiss	85400-Gas for Comj		TRCOMM	714,222	714,211	(11)
424	Operations and Mair Gas Transmiss	85600-Transmissior		TRDMD	13,035,410	13,062,179	26,770
425	Operations and Mair Gas Transmiss	85700-Transm - Me		TRDMD	1,006,566	1,016,868	10,302
426	Operations and Mair Gas Transmiss	85900-Transm - Ott		TRDMD	1,272,104	1,290,660	18,556
427	Operations and Mair Gas Transmiss	86000-Trans - Rents		TRDMD	1,249,472	1,250,121	648
428	Operations and Mair Gas Transmission	Sub-Total Gas Transmission Operations			25,515,451	25,667,269	151,819
429							
430	Operations and Mair Gas Transmiss	86100-Transm Mtce		TRDMD	(78)	(78)	0
431	Operations and Mair Gas Transmiss	86300-Transmissior		TRDMD	1,252,750	1,269,543	16,793
432	Operations and Mair Gas Transmiss	86400-Transm Mtce		TRDMD	530,188	534,610	4,423
433	Operations and Mair Gas Transmiss	86500-Transm Mtce		TRDMD	540,789	544,284	3,495
434	Operations and Mair Gas Transmiss	86600-Trans Mtce C		TRDMD	220,389	220,631	242
435	Operations and Mair Gas Transmission	Sub-Total Gas Transmission Maintenance			2,544,037	2,568,990	24,953
436							
437	Total Gas Transmissi				28,059,488	28,236,260	176,772
438							
439	Operations and Mair Gas Distributic	87000-Dist Oper - E		PSC CPUC	11,750,621	11,869,939	
440	Operations and Mair Gas Distributic	87100-Dist Exp-Dist		PSC CPUC	2,500,529	2,537,868	37,339
441	Operations and Mair Gas Distributic	87400-Dist Exp-Mai		PSC CPUC	20,877,214	20,926,341	49,127
442	Operations and Mair Gas Distributic	87500-Dist Op Mea		PSC CPUC	2,114,970	2,175,574	60,604
443	Operations and Mair Gas Distributic	87600-Dist Oper Mt		PSC CPUC	39,086	39,244	159
444	Operations and Mair Gas Distributic	87700-Dist Op Mea		PSC CPUC	38,251	38,777	527
445	Operations and Mair Gas Distributic	87800-Dist Op Met		PSC CPUC	(2,763,212)	(2,568,563)	194,649
446	Operations and Mair Gas Distributic	87900-Dist Op Cust		PSC CPUC	6,741,720	6,868,150	126,429
447	Operations and Mair Gas Distributic	88000-Dist Oper -C		PSC CPUC	22,349,403	22,744,956	395,553
448	Operations and Mair Gas Distributic	88100-Dist Op Rent		PSC CPUC	5,551,257	5,554,171	2,914
449	Operations and Mair Gas Distribution	Sub-Total Gas Distribution Operations			69,199,838	70,186,457	986,620
450							
451	Operations and Mair Gas Distributic	88500-Dist - Mtce E		PSC CPUC	1,043,090	1,071,043	27,953
452	Operations and Mair Gas Distributic	88700-Dist - Mtce o		PSC CPUC	13,246,795	13,382,499	135,704
453	Operations and Mair Gas Distributic	88900-Dist-Mtce of		PSC CPUC	1,371,294	1,397,854	26,561
454	Operations and Mair Gas Distributic	89000-Dist-Mtce of		PSC CPUC	74,225	76,750	2,525
455	Operations and Mair Gas Distributic	89100-Dist-Mtce of		PSC CPUC	9,519	9,685	166
456	Operations and Mair Gas Distributic	89200-Dist-Mtce of		PSC CPUC	6,048,663	6,139,924	91,262
457	Operations and Mair Gas Distributic	89300-Dist-Mtce of		PSC CPUC	8,607,947	8,728,391	120,444
458	Operations and Mair Gas Distribution	Sub-Total Gas Distribution Maintenance			30,401,531	30,806,146	404,615
459							
460	Total Gas Distributio				99,601,369	100,992,603	1,391,234
461							
462	Operations and Mair Gas Manufact	73500-Gas Misc Pro		PSC CPUC	19,607	19,607	-
463	Operations and Mair Gas Manufactured Plant	Sub-Total Gas Manufactured Plant			19,607	19,607	-

Public Service Company of Colorado
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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
464							
465	Operations and Mair Customer Acc	90100-Cust Acct Suj		BILLS	107,458	109,190	1,732
466	Operations and Mair Customer Acc	90200-Cust Acct Me		PSC CPUC	4,639,016	4,697,393	58,377
467	Operations and Mair Customer Acc	90300-Cust Acct Re		BILLS	18,922,039	19,130,615	208,576
468	Operations and Mair Customer Acc	90400-Cust Acct Un		PSC CPUC	3,338,398	3,338,398	-
469	Operations and Mair Customer Acc	904001-Uncollectat		PSC CPUC	619,140	619,140	-
470	Operations and Mair Customer Acc	90500-Cust Acct Mi		PSC CPUC	67	67	-
471	Operations and Mair Customer Acc	DEPINT - Customer		PIS-NET			-
472	Operations and Mair Customer Acc	Sub-Total Customer Accounting Expense			27,626,118	27,894,803	268,685
473							
474	Customer Deposit In				20,032	20,031	(0)
475		Sub-Total Customer Accounting Expense			27,646,149	27,914,835	268,685
476							
477	Operations and Mair Customer Serv	90800-Customer As		BILLS	966,328	984,308	17,980
478	Operations and Mair Customer Serv	90812G-Customer /		PSC CPUC			-
479	Operations and Mair Customer Serv	909000-Informatior		BILLS	945,722	945,722	0
480	Operations and Mair Customer Service Exp	Sub-Total Customer Service Expense			1,912,049	1,930,030	17,980
481							
482		Sub-Total Customer Service Expense			1,912,049	1,930,030	17,980
483							
484	Operations and Mair Sales Expense	91200-Economic De		BILLS	759,023	772,391	13,367
485	Operations and Mair Sales Expense			Sub-Total Sales Expense	759,023	772,391	13,367
486							
487	Total Customer Expe				30,317,222	30,617,255	300,033
488							
489	Operations and Mair Administrative	92000-A&G Salaries		EXP-SUBT	9,007,989	9,188,061	180,072
490	Operations and Mair Administrative	92100-A&G Office &		EXP-SUBT	9,256,537	9,258,013	1,476
491	Operations and Mair Administrative	92200-A&G Admn T		EXP-SUBT	(7,750,400)	(7,750,413)	(13)
492	Operations and Mair Administrative	92300-A&G Outside		EXP-SUBT	4,772,722	4,770,230	(2,492)
493	Operations and Mair Administrative	92400-A&G Propert		EXP-SUBT	1,049,984	1,049,986	2
494	Operations and Mair Administrative	92500-A&G Injuries		EXP-SUBT	3,129,109	3,204,335	75,226
495	Operations and Mair Administrative	92600-Employee p		EXP-SUBT	24,396,599	25,028,544	631,945
496	Operations and Mair Administrative	92601-A&G Pen & E		EXP-SUBT	(177,236)	(177,237)	(0)
497	Operations and Mair Administrative	92602-A&G Pen & E		EXP-SUBT	(0)	(0)	(0)
498	Operations and Mair Administrative	92800-A&G Regulat		EXP-SUBT	3,095,345	3,095,350	5
499	Operations and Mair Administrative	92800-A&G Regulat		PSC CPUC	(151,835)	385,005	536,841
500	Operations and Mair Administrative	92900-A&G Duplica		EXP-SUBT	(788,699)	(788,701)	(1)
501	Operations and Mair Administrative	93010-A&G Genera		EXP-SUBT			-
502	Operations and Mair Administrative	93020-A&G Misc G		EXP-SUBT	355,328	355,328	1
503	Operations and Mair Administrative	93100-A&G Rents		EXP-SUBT	12,690,405	12,693,468	3,063
504	Operations and Mair Administrative	93200-A&G Maint c		EXP-SUBT	354,754	354,755	1
505	Operations and Mair Administrative	93500-A&G Maint c		EXP-SUBT	(158,196)	(158,197)	(0)
506	Operations and Mair Administrative	This line is interior		PSC CPUC			-
507	Operations and Mair Administrative	Sub-Total Administrative & General Expense			59,082,404	60,508,528	1,426,124
508							
509	Operations and Maintenance	Sub-Total Operations and Maintenance Expenses			218,888,879	222,205,295	3,316,416
510							
511	Total Gas Operation				218,888,879	222,205,295	3,316,416

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Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
512							
513	Depreciation Expens	Intangible Plar	40300-Gas Depreci	PIS-SUBT	5,059,081	4,138,393	(920,688)
514	Depreciation Expens	Intangible Plant		Sub-Total Intangible Plant	5,059,081	4,138,393	(920,688)
515							
516	Depreciation Expens	Gas Manufact	40300-Gas Depreci	PSC CPUC		25,419	25,419
517	Depreciation Expens	Gas Manufactured Plan		Sub-Total Gas Manufactured Plant		25,419	25,419
518							
519	Depreciation Expens	Gas Productio	40300-Gas Depreci	P&GDMD	136,864	140,226	3,362
520	Depreciation Expens	Gas Production		Production and Gathering Plant	136,864	140,226	3,362
521							
522	Depreciation Expens	Gas Products E	40300-Gas Depreci	PEDMD	114,461	117,272	2,812
523	Depreciation Expens	Gas Products Extrac		Sub-Total Gas Products Extraction Plant	114,461	117,272	2,812
524							
525	Depreciation Expens	Gas Undergrou	40300-Gas Depreci	USDMD	524,906	536,325	11,419
526	Depreciation Expens	Gas Underground		Sub-Total Gas Underground Storage Plant	524,906	536,325	11,419
527							
528	Depreciation Expens	Gas Transmiss	40300-Gas Depreci	TRDMD	8,498,945	19,588,734	11,089,789
529	Depreciation Expens	Gas Transmission Plant		Sub-Total Gas Transmission Plant	8,498,945	19,588,734	11,089,789
530							
531	Depreciation Expens	Gas Distributi	40300-Gas Depreci	PSC CPUC	62,106,183	79,323,064	17,216,881
532	Depreciation Expens	Gas Distribution Plant		Sub-Total Gas Distribution Plant	62,106,183	79,323,064	17,216,881
533							
534	Depreciation Expens	General Plant	40300-Gas Depreci	PIS-SUBT	2,690,068	4,136,610	1,446,542
535	Depreciation Expens	General Plant		Sub-Total General Plant	2,690,068	4,136,610	1,446,542
536							
537	Depreciation Expens	Common Plant	40300-Gas Depreci	PIS-SUBT	17,422,538	17,634,537	211,999
538	Depreciation Expens	Common Plant		This line is interior PSC CPUC			-
539	Depreciation Expens	Common Plant		Sub-Total Common Plant	17,422,538	17,634,537	211,999
540							
541	Depreciation Expense			Sub-Total Depreciation Expense	96,553,045	125,640,581	29,087,536
542							
543	Amortization Expens	Other Regulat	40730C-Amortizati	PSC CPUC			-
544	Amortization Expens	Other Regulat	40730DP-Damage P	PSC CPUC			-
545	Amortization Expens	Other Regulat	40730DPA-Damage	PSC CPUC		1,456,724	1,456,724
546	Amortization Expens	Other Regulat	40730ER-Emergenc	PSC CPUC			-
547	Amortization Expens	Other Regulat	40730ERA-Emergen	PSC CPUC		3,003,117	3,003,117
548	Amortization Expens	Other Regulat	40730PED-Pension	PSC CPUC			-
549	Amortization Expens	Other Regulat	40730PEDA-Pensior	PSC CPUC	(524,110)	(571,756)	(47,646)
550	Amortization Expens	Other Regulat	40730PPA-Prepaid I	PSC CPUC	3,976,082		
551	Amortization Expens	Other Regulat	40740WAMA-Amor	PIS-SUBT		1,315,046	1,315,046
552	Amortization Expens	Other Regulat		Sub-Total Other Regulatory Asset/Liability	3,451,973	9,179,213	5,727,240
553							
554	Amortization Expense			Sub-Total Amortization Expense	3,451,973	9,179,213	5,727,240
555							
556	Total Gas Depreciati				100,005,018	134,819,794	34,814,776

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
557							
558	Taxes Other than Inc Taxes Other Than Income		408100-Tax Other T	PIS-TOT	(119,196)	(119,196)	1
559	Taxes Other than Inc Taxes Other Than Income		408100-Tax Other T	PSC CPUC	34,863,053	42,980,524	8,117,471
560	Taxes Other than Inc Taxes Other Than Income		408101-Tax Other T	LABOR	5,442,594	5,551,319	108,725
561	Taxes Other than Inc Taxes Other Than Income		408102-Tax Other T	EXP-SUBT			-
562	Taxes Other than Inc Taxes Other Than Income		40833-Other Taxes	EXP-SUBT	3,934	4,033	99
563	Taxes Other than Inc Taxes Other Than Income		40833-Other Taxes	PSC CPUC			-
564	Taxes Other than Inc Taxes Other Than Income		This line is intentional	PSC CPUC			-
565	Taxes Other than Inc Taxes Other Than Income		Sub-Total Taxes Other Than Income		40,190,385	48,416,681	8,226,296
566							
567	Taxes Other than Income		Sub-Total Taxes Other than Income				-
568							
569	Total Payroll Tax adjt				108,809	110,985	2,176
570	Total Taxes Other than Income				40,299,193	48,527,666	8,228,472
571							
572	Gain on Disposition of Other Revenue		This line is intentional	PSC CPUC			-
573	Gain on Disposition of Other Revenue		Sub-Total Other Revenue				-
574							
575	Gain on Disposition of Allowances		Sub-Total Gain on Disposition of Allowances				
576							
577	Gain on Sale of Utility Rate Revenue		42110-Gain from Disposition	PSC CPUC	(26,629)		26,629
578	Gain on Sale of Utility Rate Revenue		This line is intentional	PSC CPUC			-
579	Gain on Sale of Utility Rate Revenue		Sub-Total Rate Revenue		(26,629)		26,629
580							
581	Gain on Sale of Utility Plant		Sub-Total Gain on Sale of Utility Plant				
582	Total Gain/Loss				(26,629)		26,629

Public Service Company of Colorado
 Compare Analysis - 2018 Test Year to 2019 Test Year

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
583							
584	Earnings before Inter				101,286,278	62,041,585	(39,244,693)
585							-
586	Rate Base				1,535,632,472	2,336,353,187	
587	Cost of Debt				0	0	(0)
588	Interest Expense				30,098,396	45,325,252	15,226,855
589							
590	Schedule M Tempora Intangible Plant Sch-M			PIS-SUBT	(994,924)	1,469,118	2,464,042
591	Schedule M Tempora Intangible Plant			Sub-Total Intangible Plant	(994,924)	1,469,118	2,464,042
592							
593	Schedule M Tempora Gas Manufact Sch-M			PSC CPUC	(0)	(0)	0
594	Schedule M Tempora Gas Manufactured Plant			Sub-Total Gas Manufactured Plant	(0)	(0)	0
595							
596	Schedule M Tempora Gas Production Sch-M			P&GDMD	72,694	132,127	59,433
597	Schedule M Tempora Gas Production Plant			Sub-Total Gas Production and Gathering Plant	72,694	132,127	59,433
598							
599	Schedule M Tempora Gas Products E Sch-M			PEDMD	(106,715)	(95,355)	11,360
600	Schedule M Tempora Gas Products Extraction Plant			Sub-Total Gas Products Extraction Plant	(106,715)	(95,355)	11,360
601							
602	Schedule M Tempora Gas Underground Sch-M			USDMD	(451,958)	(87,932)	364,026
603	Schedule M Tempora Gas Underground Storage Plant			Sub-Total Gas Underground Storage Plant	(451,958)	(87,932)	364,026
604							
605	Schedule M Tempora Gas Transmiss Sch-M			TRALOC	2,059	2,059	-
606	Schedule M Tempora Gas Transmiss Sch-M			TRDMD	(21,379,211)	(26,825,575)	(5,446,364)
607	Schedule M Tempora Gas Transmission Plant			Sub-Total Gas Transmission Plant	(21,377,152)	(26,823,516)	-
608							
609	Schedule M Tempora Gas Distributic Sch-M			PSC CPUC	(36,887,432)	(71,392,537)	
610	Schedule M Tempora Gas Distribution Plant			Sub-Total Gas Distribution Plant	(36,887,432)	(71,392,537)	(34,505,105)
611							
612	Schedule M Tempora General Plant Sch-M			PIS-SUBT	(6,484,457)	(9,876,129)	(3,391,672)
613	Schedule M Tempora General Plant			Sub-Total General Plant	(6,484,457)	(9,876,129)	
614							
615	Schedule M Tempora Common Plant Sch-M			PIS-SUBT	(7,068,614)	(951,793)	6,116,821
616	Schedule M Tempora Common Plant This line is interior			PSC CPUC			-
617	Schedule M Tempora Common Plant			Sub-Total Common Plant	(7,068,614)	(951,793)	
618							
619	Schedule M Tempora Non-Plant Tax Sch-M			LABOR	(3,934,481)	(3,695,679)	238,802
620	Schedule M Tempora Non-Plant Tax Sch-M			P&GDMD			-
621	Schedule M Tempora Non-Plant Tax Sch-M			PIS-NET	(424,189)	(424,187)	
622	Schedule M Tempora Non-Plant Tax Sch-M			PSC CPUC			-
623	Schedule M Tempora Non-Plant Tax This line is interior			PSC CPUC			-
624	Schedule M Tempora Non-Plant Tax			Sub-Total Non-Plant Tax	(4,358,670)	(4,119,866)	
625							
626	Schedule M Temporary			Sub-Total Schedule M Temporary	(77,657,228)	(111,745,882)	(34,088,654)

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
627							
628	Schedule M Permane Intangible Plar	Sch-M		PIS-SUBT	106,918	106,028	(890)
629	Schedule M Permane Intangible Plant			Sub-Total Intangible Plant	106,918	106,028	(890)
630							
631	Schedule M Permane Gas Productior	Sch-M		P&GDMD	473	(82)	(555)
632	Schedule M Permane Gas Productior	ba Total Gas Production and Gathering Plant			473	(82)	(555)
633							
634	Schedule M Permane Gas Undergrot	Sch-M		USDMD	457	3,732	3,274
635	Schedule M Permane Gas Underground	Sub-Total Gas Underground Storage Plant			457	3,732	3,274
636							
637	Schedule M Permane Gas Transmiss	Sch-M		TRDMD	(1,219,361)	(659,846)	559,515
638	Schedule M Permane Gas Transmission Plant			Sub-Total Gas Transmission Plant	(1,219,361)	(659,846)	559,515
639							
640	Schedule M Permane Gas Distributic	Sch-M		PSC CPUC	(1,707,166)	(66,450)	1,640,716
641	Schedule M Permane Gas Distribution Plant			Sub-Total Gas Distribution Plant	(1,707,166)	(66,450)	1,640,716
642							
643	Schedule M Permane General Plant	Sch-M		PIS-SUBT	80,675	(767,100)	(847,775)
644	Schedule M Permane General Plant			Sub-Total General Plant	80,675	(767,100)	(847,775)
645							
646	Schedule M Permane Common Plant	Sch-M		PIS-SUBT	99,600	157,126	57,526
647	Schedule M Permane Common Plant	This line is intentior		PSC CPUC	-	-	-
648	Schedule M Permane Common Plant			Sub-Total Common Plant	99,600	157,126	57,526
649							
650	Schedule M Permane Non-Plant Tax	Sch-M		LABOR	105,580	105,580	0
651	Schedule M Permane Non-Plant Tax	Sch-M		PIS-NET	-	-	-
652	Schedule M Permane Non-Plant Tax	This line is intentior		PSC CPUC	-	-	-
653	Schedule M Permane Non-Plant Tax			Sub-Total Non-Plant Tax	105,580	105,580	0
654							
655	Schedule M Permanent			Sub-Total Schedule M Permanent	(2,532,823)	(1,121,012)	1,411,811
656							
657	Subtotal Schedule M				(80,190,051)	(112,866,894)	(32,676,843)
658	Schedule M NOL				(34,167,249)	(93,871,636)	(59,704,387)
659	Total Schedule M				(114,357,301)	(206,738,530)	(92,381,230)
660							
661	State Taxable Income				(43,169,419)	(190,022,197)	(146,852,778)
662	State Income Tax Rat				0	0	-
663	State Income Tax Exp				(1,998,744)	(8,798,028)	(6,799,284)
664							
665	Federal Taxable Inco				(41,170,675)	(181,224,169)	(140,053,495)
666	Federal Income Tax F				0	0	-
667	Federal Income Tax E				(14,409,736)	(63,428,459)	(49,018,723)
668							

Public Service Company of Colorado
 Compare Analysis - 2018 Test Year to 2019 Test Year

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
669	Deferred Taxes	Intangible Plant	410100-Deferred In	PIS-SUBT	378,680	(558,082)	(936,762)
670	Deferred Taxes	Intangible Plant		Sub-Total Intangible Plant	378,680	(558,082)	(936,762)
671							
672	Deferred Taxes	Gas Manufact	410100-Deferred In	PSC CPUC	0	0	(0)
673	Deferred Taxes	Gas Manufactured Plant		Sub-Total Gas Manufactured Plant	0	0	(0)
674							
675	Deferred Taxes	Gas Production	410100-Deferred In	P&GDMD	(27,617)	(50,189)	(22,572)
676	Deferred Taxes	Gas Production		Sub-Total Gas Production and Gathering Plant	(27,617)	(50,189)	(22,572)
677							
678	Deferred Taxes	Gas Products E	410100-Deferred In	PEDMD	40,559	36,241	(4,317)
679	Deferred Taxes	Gas Products Extrac		Sub-Total Gas Products Extraction Plant	40,559	36,241	(4,317)
680							
681	Deferred Taxes	Gas Undergrou	410100-Deferred In	USDMD	171,777	33,430	(138,347)
682	Deferred Taxes	Gas Underground		Sub-Total Gas Underground Storage Plant	171,777	33,430	(138,347)
683							
684	Deferred Taxes	Gas Transmiss	410100-Deferred In	TRALOC	(783)	(783)	-
685	Deferred Taxes	Gas Transmiss	410100-Deferred In	TRDMD	8,124,399	10,194,894	2,070,495
686	Deferred Taxes	Gas Transmission Plant		Sub-Total Gas Transmission Plant	8,123,616	10,194,111	2,070,495
687							
688	Deferred Taxes	Gas Distributic	410100-Deferred In	PSC CPUC	13,881,592	26,996,024	13,114,432
689	Deferred Taxes	Gas Distribution Plant		Sub-Total Gas Distribution Plant	13,881,592	26,996,024	13,114,432
690							
691	Deferred Taxes	General Plant	410100-Deferred In	PIS-SUBT	2,464,663	3,753,814	1,289,151
692	Deferred Taxes	General Plant		Sub-Total General Plant	2,464,663	3,753,814	1,289,151
693							
694	Deferred Taxes	Common Plant	410100-Deferred In	PIS-SUBT	2,685,995	391,155	(2,294,840)
695	Deferred Taxes	Common Plant		Sub-Total Common Plant	2,685,995	391,155	(2,294,840)
696							
697	Deferred Taxes	Non-Plant Tax	410100-Deferred In	LABOR	1,495,359	1,404,598	(90,760)
698	Deferred Taxes	Non-Plant Tax	410100-Deferred In	P&GDMD			-
699	Deferred Taxes	Non-Plant Tax	410100-Deferred In	PIS-NET	161,219	161,219	(1)
700	Deferred Taxes	Non-Plant Tax	410100-Deferred In	PSC CPUC			-
701	Deferred Taxes	Non-Plant Tax	This line is intentional				-
702	Deferred Taxes	Non-Plant Tax		Sub-Total Non-Plant Tax	1,656,578	1,565,817	(90,761)
703							
704	Deferred Taxes			Sub-Total Deferred Taxes	29,375,843	42,362,322	12,986,479
705							
706	Interest on CWIP DIT						
707							
708	Sub-Total Deferred 1				29,375,843	42,362,322	12,986,479
709							
710	Deferred Income Tax				12,986,801	35,680,140	22,693,339
711							
712	Total Deferred Tax E				42,362,644	78,042,461	35,679,818

Public Service Company of Colorado
 Compare Analysis - 2018 Test Year to 2019 Test Year

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
713							
714	ITC Amortized	Other Tax	This line is intentior	PSC CPUC			-
715	ITC Amortized	Other Tax		Sub-Total Other Tax			-
716							
717	ITC Amortized	Gas Distributic	375000-Distributor	PSC CPUC	(511,699)	(504,262)	7,437
718	ITC Amortized	Gas Distribution Plant	Sub-Total Gas Distribution Plant		(511,699)	(504,262)	7,437
719							
720	ITC Amortized			Sub-Total ITC Amortized			-
721	Total ITC				(511,699)	(504,262)	7,437
722							
723	Tax Credits	Non-Plant Tax	SchM-145 - State Cr	PIS-NET			-
724	Tax Credits	Non-Plant Tax	This line is intentior	PSC CPUC			-
725	Tax Credits	Non-Plant Tax		Sub-Total Non-Plant Tax			-
726							
727	Tax Credits			Sub-Total Tax Credits			-
728	Total Tax Credit						-
729							
730	Total Income Tax Exp				25,442,464	5,311,712	(20,130,752)
731							
732	AFUDC	Intangible Plar	419100-AFUDC Deb	PIS-SUBT			-
733	AFUDC	Intangible Plar	432000-AFUDC Equ	PIS-SUBT			-
734	AFUDC	Intangible Plant		Sub-Total Intangible Plant			-
735							
736	AFUDC	Gas Productior	419100-AFUDC Deb	P&GDMD			-
737	AFUDC	Gas Productior	432000-AFUDC Equ	P&GDMD			-
738	AFUDC	Gas Production	Sub-Total Gas Production and Gathering Plant				-
739							
740	AFUDC	Gas Products E	419100-AFUDC Deb	PEDMD			-
741	AFUDC	Gas Products E	432000-AFUDC Equ	PEDMD			-
742	AFUDC	Gas Products Extrac	Sub-Total Gas Products Extraction Plant				-
743							
744	AFUDC	Gas Undergro	419100-AFUDC Deb	USDMD			-
745	AFUDC	Gas Undergro	432000-AFUDC Equ	USDMD			-
746	AFUDC	Gas Underground	Sub-Total Gas Underground Storage Plant				-
747							
748	AFUDC	Gas Transmiss	419100-AFUDC Deb	TRDMD			-
749	AFUDC	Gas Transmiss	432000-AFUDC Equ	TRDMD			-
750	AFUDC	Gas Transmission Plant	Sub-Total Gas Transmission Plant				-

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
751							
752	AFUDC	Gas Distributic	419100-AFUDC Deb	PSC CPUC			-
753	AFUDC	Gas Distributic	432000-AFUDC Equ	PSC CPUC			-
754	AFUDC	Gas Distribution Plant	Sub-Total Gas Distribution Plant				-
755							
756	AFUDC	General Plant	419100-AFUDC Deb	PIS-SUBT			-
757	AFUDC	General Plant	432000-AFUDC Equ	PIS-SUBT			-
758	AFUDC	General Plant	Sub-Total General Plant				-
759							
760	AFUDC	Common Plant	419100-AFUDC Deb	PIS-SUBT			-
761	AFUDC	Common Plant	432000-AFUDC Equ	PIS-SUBT			-
762	AFUDC	Common Plant	This line is interior	PSC CPUC			-
763	AFUDC	Common Plant	Sub-Total Common Plant				-
764							
765	AFUDC		Sub-Total AFUDC				-
766							
767	Total Gas AFUDC Ad						-
768							
769	Total Gas Operating				384,608,926	410,864,467	26,255,541
770							
771	Total Net Operating	This line is inte	This line is interior	PSC CPUC			-
772	Total Net Operating	This line is interior	Sub-Total This line is intentionally blank				-
773							
774	Total Net Operating Earnings		Sub-Total Total Net Operating Earnings				-
775							
776	Net Operating Earnir				75,843,814	56,729,873	(19,113,941)
777	Total Net Operating				75,843,814	56,729,873	(19,113,941)
778							
779							
780							

Line No.	Financial Category	Functional Category	FERC Account	Jurisdictional Allocator	2018 Rate Case Proposed	2019 Rate Case Proposed	Delta
					CPUC	CPUC	
781	Calculation of Total Revenue Requirements						
782							
783	Rate Base				1,535,632,472	2,336,353,187	800,720,715
784	Return on Rate Base				7.49%	7.47%	-0.02%
785	Earnings on Rate Base				115,018,872	174,525,583	59,506,711
786							
787	Rate Base				1,535,632,472	2,336,353,187	800,720,715
788	Cost of Debt				1.96%	1.94%	-0.02%
789	Interest Expense				30,098,396	45,325,252	15,226,855
790							
791	State Tax Expense				(1,362,925)	(3,590,019)	(2,227,094)
792	Federal Tax Expense				(9,825,865)	(25,881,863)	(16,055,998)
793	Total Deferred Income Taxes				42,362,644	78,042,461	35,679,818
794	Tax Credits				0	0	0
795	ITC				(511,699)	(504,262)	7,437
796	Total Tax before Gross up				30,662,155	48,066,317	17,404,163
797	Tax Gross up Factor				1.6132	1.6132	1.6132
798	Total Taxes				49,462,667	77,538,199	28,075,532
799							
800	Total O&M				218,888,879	222,205,295	3,316,416
801	Taxes Other Than Income				40,299,193	48,527,666	8,228,472
802	Total Depreciation Expense				100,005,018	134,819,794	34,814,776
803	Gains on Sale of Utility Property				(26,629)	0	26,629
804	AFUDC Addition				-	-	-
805	Total Net Operating Earnings Including AFUDC				359,166,461	405,552,755	46,386,293
806							
807	Total Revenue Requirements				523,648,000	657,616,537	133,968,536
808	(Rate Base Earnings + Net Operating Earnings + Revenue Credits)						
809	Base Revenues				<u>460,452,740</u>	<u>467,594,340</u>	<u>7,141,600</u>
810	Revenue Increase / (Decrease)				<u>63,195,261</u>	<u>190,022,197</u>	<u>126,826,936</u>

Check Above:

Rate Base	59,506,711
O&M	3,316,416
TOTI	8,228,472
Depreciation Exp	34,814,776
Gains	26,629
Tax Expense	28,075,532
Revenues	(7,141,600)
(Deficiency)/Excess	126,826,936
Check	-