

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 2 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
1	Intangible:						
2	Organization	301	N/A	0	0	0	0
3	Franchises and Consents	302	N/A	0	0	0	0
4	Misc. Intangible Plant	303	N/A	0	0	0	0
5	Misc. Computer Software - Smart Grid City	3034SG	N/A	0	0	0	0
6	Misc. Computer Software	303.4	N/A	0	0	0	0
7	Total Intangible			0	0	0	0
8							
9	Steam Production:						
10	Land Owned in Fee	310.1	PRODSTM	0	0	0	0
11	Land and Land Rights	310.2	PRODSTM	0	0	0	0
12	Steam Prod Water Rights	310.3	PRODSTM	0	0	0	0
13	Structures & Improvements	311	PRODSTM	0	0	0	0
14	Boiler Plant Equipment	312	PRODSTM	0	0	0	0
15	Boiler Plant - AQIR	312.13	PRODSTM	0	0	0	0
16	Boiler Plant - Coal Cars	312.61	PRODSTM	0	0	0	0
17	Turbo-Generator Units	314	PRODSTM	0	0	0	0
18	Accessory Electric Equipment	315	PRODSTM	0	0	0	0
19	Info System Computers	315.4	PRODSTM	0	0	0	0
20	Boiler Controls	315.14	PRODSTM	0	0	0	0
21	Misc. Power Plant Equipment	316	PRODSTM	0	0	0	0
22	Intangible - Franchises & Consents (Licenses)	302S	PRODSTM	0	0	0	0
23	Intangible - Miscellaneous	303S	PRODSTM	0	0	0	0
24	Total Steam Production			0	0	0	0
25							
26	Hydraulic Production:						
27	Land Owned in Fee	330.1	PRODHYP	0	0	0	0
28	Structures & Improvements	331	PRODHYP	0	0	0	0
29	Reservoirs, Dams and Water Ways	332	PRODHYP	0	0	0	0
30	Water Wheel, Turbine and Generator	333	PRODHYP	0	0	0	0
31	Accessory Electric Equipment	334	PRODHYP	0	0	0	0
32	Accessory Electric Equipment	334.4	PRODHYP	0	0	0	0
33	Misc. Power Plant Equipment	335	PRODHYP	0	0	0	0
34	Recreation Facilities	335.62	PRODHYP	0	0	0	0
35	Roads, Railroads and Bridges	336	PRODHYP	0	0	0	0
36	Intangible - Franchises & Consents (Licenses)	302H	PRODHYP	0	0	0	0
37	Total Hydraulic Production			0	0	0	0
38							
39	Other Production:						
40	Land Owned in Fee	340.1	PRODOP	0	0	0	0
41	Land and Land Rights	340.2	PRODOP	0	0	0	0
42	Structures & Improvements	341	PRODOP	0	0	0	0
43	Structures & Improvements - Wind	341.45	PRODOP	0	0	0	0
44	Fuel Holders, Prod & Acc	342	PRODOP	0	0	0	0
45	Prime Movers	343	PRODOP	0	0	0	0
46	Generators	344	PRODOP	0	0	0	0
47	Generators - Wind	344.45	PRODOP	0	0	0	0
48	Accessory Electric Equipment	345	PRODOP	0	0	0	0
49	Info System Computers	345.4	PRODOP	0	0	0	0
50	Other Prod Acc El Eq-Wind	345.45	PRODOP	0	0	0	0
51	Misc. Power Plant Equipment	346	PRODOP	0	0	0	0
52	Total Other Production			0	0	0	0
53							
54	Total Production Plant			0	0	0	0
55							

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 4 of 32

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
1	Intangible:					
2	Organization	301	N/A	0	0	0
3	Franchises and Consents	302	N/A	0	0	0
4	Misc. Intangible Plant	303	N/A	0	0	0
5	Misc. Computer Software - Smart Grid City	3034SG	N/A	0	0	0
6	Misc. Computer Software	303.4	N/A	0	0	0
7	Total Intangible			0	0	0
8						
9	Steam Production:					
10	Land Owned in Fee	310.1	PRODSTM	0	0	0
11	Land and Land Rights	310.2	PRODSTM	0	0	0
12	Steam Prod Water Rights	310.3	PRODSTM	0	0	0
13	Structures & Improvements	311	PRODSTM	0	0	0
14	Boiler Plant Equipment	312	PRODSTM	0	0	0
15	Boiler Plant - AQIR	312.13	PRODSTM	0	0	0
16	Boiler Plant - Coal Cars	312.61	PRODSTM	0	0	0
17	Turbo-Generator Units	314	PRODSTM	0	0	0
18	Accessory Electric Equipment	315	PRODSTM	0	0	0
19	Info System Computers	315.4	PRODSTM	0	0	0
20	Boiler Controls	315.14	PRODSTM	0	0	0
21	Misc. Power Plant Equipment	316	PRODSTM	0	0	0
22	Intangible - Franchises & Consents (Licenses)	302S	PRODSTM	0	0	0
23	Intangible - Miscellaneous	303S	PRODSTM	0	0	0
24	Total Steam Production			0	0	0
25						
26	Hydraulic Production:					
27	Land Owned in Fee	330.1	PRODHYP	0	0	0
28	Structures & Improvements	331	PRODHYP	0	0	0
29	Reservoirs, Dams and Water Ways	332	PRODHYP	0	0	0
30	Water Wheel, Turbine and Generator	333	PRODHYP	0	0	0
31	Accessory Electric Equipment	334	PRODHYP	0	0	0
32	Accessory Electric Equipment	334.4	PRODHYP	0	0	0
33	Misc. Power Plant Equipment	335	PRODHYP	0	0	0
34	Recreation Facilities	335.62	PRODHYP	0	0	0
35	Roads, Railroads and Bridges	336	PRODHYP	0	0	0
36	Intangible - Franchises & Consents (Licenses)	302H	PRODHYP	0	0	0
37	Total Hydraulic Production			0	0	0
38						
39	Other Production:					
40	Land Owned in Fee	340.1	PRODOP	0	0	0
41	Land and Land Rights	340.2	PRODOP	0	0	0
42	Structures & Improvements	341	PRODOP	0	0	0
43	Structures & Improvements - Wind	341.45	PRODOP	0	0	0
44	Fuel Holders, Prod & Acc	342	PRODOP	0	0	0
45	Prime Movers	343	PRODOP	0	0	0
46	Generators	344	PRODOP	0	0	0
47	Generators - Wind	344.45	PRODOP	0	0	0
48	Accessory Electric Equipment	345	PRODOP	0	0	0
49	Info System Computers	345.4	PRODOP	0	0	0
50	Other Prod Acc El Eq-Wind	345.45	PRODOP	0	0	0
51	Misc. Power Plant Equipment	346	PRODOP	0	0	0
52	Total Other Production			0	0	0
53						
54	Total Production Plant			0	0	0
55						

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 5 of 32

Line No.	Description	Account	Allocator	Production Capacity Cost						Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect		
56	Transmission Plant:									
57	Land Owned in Fee	350.1	TRANSYS	0	0	0	0	0	0	0
58	Land Rights	350.2	TRANSYS	0	0	0	0	0	0	0
59	Structures & Improvements - System	352	TRANSYS	0	0	0	0	0	0	0
60	Structures & Improvements - Interconnect	352.10	TRANINC	0	0	0	0	2,578,568	0	0
61	Station Equipment - System	353	TRANSYS	0	0	0	0	0	0	0
62	Station Equipment - Interconnect	353.10	TRANINC	0	0	0	0	51,041,937	0	0
63	Station Equipment - Wind	353.45	TRANSYS	0	0	0	0	0	0	0
64	Towers and Fixtures	354	TRANSYS	0	0	0	0	0	0	0
65	Poles and Fixtures	355	TRANSYS	0	0	0	0	0	0	0
66	Poles and Fixtures - Wind	355.45	TRANSYS	0	0	0	0	0	0	0
67	Overhead Conductor	356	TRANSYS	0	0	0	0	0	0	0
68	Overhead Conductor - Wind	356.45	TRANSYS	0	0	0	0	0	0	0
69	Underground Conductor	357	TRANSYS	0	0	0	0	0	0	0
70	Underground Conduit	358	TRANSYS	0	0	0	0	0	0	0
71	Roads and Trails	359	TRANSYS	0	0	0	0	0	0	0
72	Intangible	303T	TRANSYS	0	0	0	0	0	0	0
73	Total Transmission Plant			0	0	0	0	53,620,505		0
74										
75	Distribution Plant:									
76	Land Owned in Fee	360.1	DISTSUB	0	0	0	0	0	0	0
77	Land Owned in Fee - FERC Assignment	360.1F	DISTSUB	0	0	0	0	0	0	0
78	Land Owned in Fee - CPUC Assignment	360.1C	DISTSUB	0	0	0	0	0	0	0
79	Land and Land Rights	360.2	DISTPRI	0	0	0	0	0	0	0
80	Structures & Improvements	361	DISTSUB	0	0	0	0	0	0	0
81	Structures & Improvements - FERC Assignment	361F	DISTSUB	0	0	0	0	0	0	0
82	Structures & Improvements - CPUC Assignment	361C	DISTSUB	0	0	0	0	0	0	0
83	Structures & Improvements - Interconnect	361.10	TRANINC	0	0	0	0	2,040	0	0
84	Station Equipment	362	DISTSUB	0	0	0	0	0	0	0
85	Station Equipment - FERC Assigned	362F	DISTSUB	0	0	0	0	0	0	0
86	Station Equipment - CPUC Assigned	362C	DISTSUB	0	0	0	0	0	0	0
87	Station Equipment - Smart Grid City	362SG	DISTSUB	0	0	0	0	0	0	0
88	Station Equipment - Interconnect	362.10	TRANINC	0	0	0	0	170,603	0	0
89	Station Equipment - Wind	362.45	TRANINC	0	0	0	0	0	0	0
90	Towers and Fixtures	364	DISTPRI	0	0	0	0	0	0	0
91	Overhead Conductor - Primary	365	DISTPRI	0	0	0	0	0	0	0
92	Overhead Conductor - Secondary	365	DISTSEC	0	0	0	0	0	0	0
93	Underground Conduit	366	DISTPRI	0	0	0	0	0	0	0
94	Underground Conduit - Smart Grid City	366SG	DISTPRI	0	0	0	0	0	0	0
95	Underground Conductor - Primary	367	DISTPRI	0	0	0	0	0	0	0
96	Underground Conductor - Secondary	367	DISTSEC	0	0	0	0	0	0	0
97	Line Transformers	368	DISTSEC	0	0	0	0	0	0	0
98	Distribution Services	369	DISTSRTC	0	0	0	0	0	0	0
99	Distribution Services - Overhead	369.1	DISTSRTC	0	0	0	0	0	0	0
100	Distribution Services - Underground	369.2	DISTSRTC	0	0	0	0	0	0	0
101	Meters	370	DISTMET	0	0	0	0	0	0	0
102	Meters - FERC Assignment	370F	DISTMET	0	0	0	0	0	0	0
103	Meters - Smart Grid City	370SG	DISTMET	0	0	0	0	0	0	0
104	Meters - AMR	370.65	DISTMET	0	0	0	0	0	0	0
105	Inst. on Customer Premises	371	DISTLIT	0	0	0	0	0	0	0
106	Street Light / Signal Systems	373	DISTLIT	0	0	0	0	0	0	0
107	Intangible - Miscellaneous	303D	PIS-P/S	0	0	0	0	0	0	0
108	Total Distribution Plant			0	0	0	0	172,643		0
109										

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 6 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
56	Transmission Plant:						
57	Land Owned in Fee	350.1	TRANSYS	12,547,777	0	0	0
58	Land Rights	350.2	TRANSYS	52,286,120	0	0	0
59	Structures & Improvements - System	352	TRANSYS	39,662,012	0	0	0
60	Structures & Improvements - Interconnect	352.10	TRANINC	0	0	0	0
61	Station Equipment - System	353	TRANSYS	557,924,243	0	0	0
62	Station Equipment - Interconnect	353.10	TRANINC	0	0	0	0
63	Station Equipment - Wind	353.45	TRANSYS	0	0	0	0
64	Towers and Fixtures	354	TRANSYS	127,878,608	0	0	0
65	Poles and Fixtures	355	TRANSYS	262,878,795	0	0	0
66	Poles and Fixtures - Wind	355.45	TRANSYS	0	0	0	0
67	Overhead Conductor	356	TRANSYS	190,425,475	0	0	0
68	Overhead Conductor - Wind	356.45	TRANSYS	0	0	0	0
69	Underground Conductor	357	TRANSYS	23,326,149	0	0	0
70	Underground Conduit	358	TRANSYS	43,295,114	0	0	0
71	Roads and Trails	359	TRANSYS	2,917,702	0	0	0
72	Intangible	303T	TRANSYS	6,686,110	0	0	0
73	Total Transmission Plant			1,319,828,105	0	0	0
74							
75	Distribution Plant:						
76	Land Owned in Fee	360.1	DISTSUB	0	0	0	0
77	Land Owned in Fee - FERC Assignment	360.1F	DISTSUB	0	0	0	0
78	Land Owned in Fee - CPUC Assignment	360.1C	DISTSUB	0	0	0	0
79	Land and Land Rights	360.2	DISTPRI	0	0	0	0
80	Structures & Improvements	361	DISTSUB	0	0	0	0
81	Structures & Improvements - FERC Assignment	361F	DISTSUB	0	0	0	0
82	Structures & Improvements - CPUC Assignment	361C	DISTSUB	0	0	0	0
83	Structures & Improvements - Interconnect	361.10	TRANINC	0	0	0	0
84	Station Equipment	362	DISTSUB	0	0	0	0
85	Station Equipment - FERC Assigned	362F	DISTSUB	0	0	0	0
86	Station Equipment - CPUC Assigned	362C	DISTSUB	0	0	0	0
87	Station Equipment - Smart Grid City	362SG	DISTSUB	0	0	0	0
88	Station Equipment - Interconnect	362.10	TRANINC	0	0	0	0
89	Station Equipment - Wind	362.45	TRANINC	0	0	0	0
90	Towers and Fixtures	364	DISTPRI	0	0	0	0
91	Overhead Conductor - Primary	365	DISTPRI	0	0	0	0
92	Overhead Conductor - Secondary	365	DISTSEC	0	0	0	0
93	Underground Conduit	366	DISTPRI	0	0	0	0
94	Underground Conduit - Smart Grid City	366SG	DISTPRI	0	0	0	0
95	Underground Conductor - Primary	367	DISTPRI	0	0	0	0
96	Underground Conductor - Secondary	367	DISTSEC	0	0	0	0
97	Line Transformers	368	DISTSEC	0	0	0	0
98	Distribution Services	369	DISTSRVC	0	0	0	0
99	Distribution Services - Overhead	369.1	DISTSRVC	0	0	0	0
100	Distribution Services - Underground	369.2	DISTSRVC	0	0	0	0
101	Meters	370	DISTMET	0	0	0	0
102	Meters - FERC Assignment	370F	DISTMET	0	0	0	0
103	Meters - Smart Grid City	370SG	DISTMET	0	0	0	0
104	Meters - AMR	370.65	DISTMET	0	0	0	0
105	Inst. on Customer Premises	371	DISTLIT	0	0	0	0
106	Street Light / Signal Systems	373	DISTLIT	0	0	0	0
107	Intangible - Miscellaneous	303D	PIS-P/S	0	0	0	0
108	Total Distribution Plant			0	0	0	0
109							

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 7 of 32

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 7 of 32

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 8 of 32

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
56	Transmission Plant:					
57	Land Owned in Fee	350.1	TRANSYS	0	0	0
58	Land Rights	350.2	TRANSYS	0	0	0
59	Structures & Improvements - System	352	TRANSYS	0	0	0
60	Structures & Improvements - Interconnect	352.10	TRANINC	0	0	0
61	Station Equipment - System	353	TRANSYS	0	0	0
62	Station Equipment - Interconnect	353.10	TRANINC	0	0	0
63	Station Equipment - Wind	353.45	TRANSYS	0	0	0
64	Towers and Fixtures	354	TRANSYS	0	0	0
65	Poles and Fixtures	355	TRANSYS	0	0	0
66	Poles and Fixtures - Wind	355.45	TRANSYS	0	0	0
67	Overhead Conductor	356	TRANSYS	0	0	0
68	Overhead Conductor - Wind	356.45	TRANSYS	0	0	0
69	Underground Conductor	357	TRANSYS	0	0	0
70	Underground Conduit	358	TRANSYS	0	0	0
71	Roads and Trails	359	TRANSYS	0	0	0
72	Intangible	303T	TRANSYS	0	0	0
73	Total Transmission Plant			0	0	0
74						
75	Distribution Plant:					
76	Land Owned in Fee	360.1	DISTSUB	0	0	0
77	Land Owned in Fee - FERC Assignment	360.1F	DISTSUB	0	0	0
78	Land Owned in Fee - CPUC Assignment	360.1C	DISTSUB	0	0	0
79	Land and Land Rights	360.2	DISTPRI	0	0	0
80	Structures & Improvements	361	DISTSUB	0	0	0
81	Structures & Improvements - FERC Assignment	361F	DISTSUB	0	0	0
82	Structures & Improvements - CPUC Assignment	361C	DISTSUB	0	0	0
83	Structures & Improvements - Interconnect	361.10	TRANINC	0	0	0
84	Station Equipment	362	DISTSUB	0	0	0
85	Station Equipment - FERC Assigned	362F	DISTSUB	0	0	0
86	Station Equipment - CPUC Assigned	362C	DISTSUB	0	0	0
87	Station Equipment - Smart Grid City	362SG	DISTSUB	0	0	0
88	Station Equipment - Interconnect	362.10	TRANINC	0	0	0
89	Station Equipment - Wind	362.45	TRANINC	0	0	0
90	Towers and Fixtures	364	DISTPRI	0	0	0
91	Overhead Conductor - Primary	365	DISTPRI	0	0	0
92	Overhead Conductor - Secondary	365	DISTSEC	0	0	0
93	Underground Conduit	366	DISTPRI	0	0	0
94	Underground Conduit - Smart Grid City	366SG	DISTPRI	0	0	0
95	Underground Conductor - Primary	367	DISTPRI	0	0	0
96	Underground Conductor - Secondary	367	DISTSEC	0	0	0
97	Line Transformers	368	DISTSEC	0	0	0
98	Distribution Services	369	DISTSRVC	0	0	0
99	Distribution Services - Overhead	369.1	DISTSRVC	0	0	0
100	Distribution Services - Underground	369.2	DISTSRVC	0	0	0
101	Meters	370	DISTMET	0	0	0
102	Meters - FERC Assignment	370F	DISTMET	0	0	0
103	Meters - Smart Grid City	370SG	DISTMET	0	0	0
104	Meters - AMR	370.65	DISTMET	0	0	0
105	Inst. on Customer Premises	371	DISTLIT	0	0	0
106	Street Light / Signal Systems	373	DISTLIT	0	0	0
107	Intangible - Miscellaneous	303D	PIS-P/S	0	0	0
108	Total Distribution Plant			0	0	0
109						

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 9 of 32

Line No.	Description	Account	Allocator	Production Capacity Cost						Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect		
110	General Plant:									
111	Land Owned in Fee	389.1	PIS-SUBT	29,852	1,369	14,635	0	605	0	
112	Land and Land Rights	389.2	PIS-SUBT	0	0	0	0	0	0	
113	Structures & Improvements	390	PIS-SUBT	819,895	37,607	401,962	0	16,627	0	
114	Structures & Improvements - Owned Bldg	390.6	PIS-SUBT	568,666	26,083	278,794	0	11,532	0	
115	Structures & Improvements - Leased Bldg	390.7	PIS-SUBT	0	0	0	0	0	0	
116	Structures & Improvements - Partitions	390.8	PIS-SUBT	32,760	1,503	16,061	0	664	0	
117	Structures & Improvements - Wind	390.45	PIS-SUBT	0	0	0	0	0	0	
118	Office Furniture & Equipment	391	PIS-SUBT	1,320,231	60,556	647,257	0	26,773	0	
119	Info System Computers	391.4	PIS-SUBT	888,269	40,743	435,483	0	18,013	0	
120	Genl Off Eq-Comp 3 Yr Life	391.5	PIS-SUBT	0	0	0	0	0	0	
121	Office Equipment - Part Lease Facilities	391.9	PIS-SUBT	0	0	0	0	0	0	
122	Transportation Equipment	392	PIS-SUBT	10,031,529	460,121	4,918,061	0	203,429	0	
123	General Transp Eq-Grp 1-2-3	392.2	PIS-SUBT	848,667	38,926	416,068	0	17,210	0	
124	General Transp Eq-Grp 4-8	392.4	PIS-SUBT	1,581,510	72,540	775,352	0	32,071	0	
125	Stores Equipment	393	PIS-SUBT	84,204	3,862	41,282	0	1,708	0	
126	Tools, Shop & Garage Equip.	394	PIS-SUBT	6,996,869	320,928	3,430,288	0	141,889	0	
127	Laboratory Equipment	395	PIS-SUBT	1,654,106	75,870	810,943	0	33,544	0	
128	Power Operated Equipment	396	PIS-SUBT	1,800,124	82,567	882,529	0	36,505	0	
129	Communication Equipment	397	PIS-SUBT	9,572,937	439,086	4,693,232	0	194,129	0	
130	Communication Equipment - Smart Grid City	397SG	PIS-SUBT	4,698,346	215,501	2,303,413	0	95,278	0	
131	General Comm Eq-EMS	397.3	PIS-SUBT	1,013,031	46,465	496,649	0	20,543	0	
132	Communication Equipment - Wind	397.45	PIS-SUBT	0	0	0	0	0	0	
133	Miscellaneous Equipment	398	PIS-SUBT	331,611	15,210	162,576	0	6,725	0	
134	Intangible - Organizational Costs	301G	PIS-SUBT	0	0	0	0	0	0	
135	Intangible - Franchises & Consents	302G	PIS-SUBT	352,090	16,149	172,616	0	7,140	0	
136	Intangible - Miscellaneous	303GM	PIS-SUBT	0	0	0	0	0	0	
137	Intangible Misc Computer Equip - Smart Grid City	303.4SG	PIS-SUBT	2,672,362	122,574	1,310,153	0	54,193	0	
138	Intangible - Miscellaneous Computer Software	303GMS	PIS-SUBT	6,868,462	315,039	3,367,335	0	139,285	0	
139	Total General Plant			52,165,521	2,392,699	25,574,689	0	1,057,863	0	
140										
141	Acquisition Adjustments									
142	Acquisition Adjustment - Other Production	114OP	PRODOP	0	0	191,781,009	0	0	0	
143	Acquisition Adjustment - Transmission Serving Productic	114 TSP	TRANSYS	0	0	0	0	0	0	
144	Acquisition Adjustment - Transmission	114T	TRANSYS	0	0	0	0	0	0	
145	Total Acquisition Adjustments			0	0	191,781,009	0	0	0	
146										
147	Pre-funded AFUDC									
148		182.3	PRODSTM	0	0	0	0	0	0	
149	Pre-Funded AFUDC - Steam Production - CPUC	253SC	PRODSTM	(66,390,548)	0	0	0	0	0	
150	Pre-Funded AFUDC - Steam Production - FERC	253SF	PRODSTM	0	0	0	0	0	0	
151	Pre-Funded AFUDC - Other Production	253O	PRODOP	0	0	0	0	0	0	
152	Pre-Funded AFUDC - Transmission	253T	TRANSYS	0	0	0	0	0	0	
153	Total Pre-funded AFUDC			(66,390,548)	0	0	0	0	0	
154										

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 10 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
110	General Plant:						
111	Land Owned in Fee	389.1	PIS-SUBT	14,872	0	0	0
112	Land and Land Rights	389.2	PIS-SUBT	0	0	0	0
113	Structures & Improvements	390	PIS-SUBT	408,463	0	0	0
114	Structures & Improvements - Owned Bldg	390.6	PIS-SUBT	283,303	0	0	0
115	Structures & Improvements - Leased Bldg	390.7	PIS-SUBT	0	0	0	0
116	Structures & Improvements - Partitions	390.8	PIS-SUBT	16,320	0	0	0
117	Structures & Improvements - Wind	390.45	PIS-SUBT	0	0	0	0
118	Office Furniture & Equipment	391	PIS-SUBT	657,724	0	0	0
119	Info System Computers	391.4	PIS-SUBT	442,526	0	0	0
120	Genl Off Eq-Comp 3 Yr Life	391.5	PIS-SUBT	0	0	0	0
121	Office Equipment - Part Lease Facilities	391.9	PIS-SUBT	0	0	0	0
122	Transportation Equipment	392	PIS-SUBT	4,997,595	0	0	0
123	General Transp Eq-Grp 1-2-3	392.2	PIS-SUBT	422,796	0	0	0
124	General Transp Eq-Grp 4-8	392.4	PIS-SUBT	787,891	0	0	0
125	Stores Equipment	393	PIS-SUBT	41,950	0	0	0
126	Tools, Shop & Garage Equip.	394	PIS-SUBT	3,485,762	0	0	0
127	Laboratory Equipment	395	PIS-SUBT	824,057	0	0	0
128	Power Operated Equipment	396	PIS-SUBT	896,801	0	0	0
129	Communication Equipment	397	PIS-SUBT	4,769,130	0	0	0
130	Communication Equipment - Smart Grid City	397SG	PIS-SUBT	2,340,663	0	0	0
131	General Comm Eq-EMS	397.3	PIS-SUBT	504,681	0	0	0
132	Communication Equipment - Wind	397.45	PIS-SUBT	0	0	0	0
133	Miscellaneous Equipment	398	PIS-SUBT	165,205	0	0	0
134	Intangible - Organizational Costs	301G	PIS-SUBT	0	0	0	0
135	Intangible - Franchises & Consents	302G	PIS-SUBT	175,407	0	0	0
136	Intangible - Miscellaneous	303GM	PIS-SUBT	0	0	0	0
137	Intangible Misc Computer Equip - Smart Grid City	303.4SG	PIS-SUBT	1,331,341	0	0	0
138	Intangible - Miscellaneous Computer Software	303GMS	PIS-SUBT	3,421,791	0	0	0
139	Total General Plant			25,988,278	0	0	0
140							
141	Acquisition Adjustments						
142	Acquisition Adjustment - Other Production	114OP	PRODOP	0	0	0	0
143	Acquisition Adjustment - Transmission Serving Productic	114 TSP	TRANSYS	4,844,397	0	0	0
144	Acquisition Adjustment - Transmission	114T	TRANSYS	7,848,441	0	0	0
145	Total Acquisition Adjustments			12,692,838	0	0	0
146							
147	Pre-funded AFUDC						
148		182.3	PRODSTM	0	0	0	0
149	Pre-Funded AFUDC - Steam Production - CPUC	253SC	PRODSTM	0	0	0	0
150	Pre-Funded AFUDC - Steam Production - FERC	253SF	PRODSTM	0	0	0	0
151	Pre-Funded AFUDC - Other Production	253O	PRODOP	0	0	0	0
152	Pre-Funded AFUDC - Transmission	253T	TRANSYS	(10,996,700)	0	0	0
153	Total Pre-funded AFUDC			(10,996,700)	0	0	0
154							

Line No.	Description	Account	Allocator	Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
110	General Plant:								
111	Land Owned in Fee	389.1	PIS-SUBT	6,293	23,804	7,198	3,031	2,188	1,848
112	Land and Land Rights	389.2	PIS-SUBT	0	0	0	0	0	0
113	Structures & Improvements	390	PIS-SUBT	172,844	653,776	197,709	83,257	60,095	50,749
114	Structures & Improvements - Owned Bldg	390.6	PIS-SUBT	119,882	453,448	137,128	57,746	41,681	35,199
115	Structures & Improvements - Leased Bldg	390.7	PIS-SUBT	0	0	0	0	0	0
116	Structures & Improvements - Partitions	390.8	PIS-SUBT	6,906	26,122	7,900	3,327	2,401	2,028
117	Structures & Improvements - Wind	390.45	PIS-SUBT	0	0	0	0	0	0
118	Office Furniture & Equipment	391	PIS-SUBT	278,321	1,052,739	318,360	134,064	96,768	81,718
119	Info System Computers	391.4	PIS-SUBT	187,258	708,297	214,197	90,200	65,107	54,981
120	Genl Off Eq-Comp 3 Yr Life	391.5	PIS-SUBT	0	0	0	0	0	0
121	Office Equipment - Part Lease Facilities	391.9	PIS-SUBT	0	0	0	0	0	0
122	Transportation Equipment	392	PIS-SUBT	2,114,768	7,999,039	2,418,999	1,018,659	735,273	620,919
123	General Transp Eq-Grp 1-2-3	392.2	PIS-SUBT	178,909	676,718	204,647	86,179	62,204	52,530
124	General Transp Eq-Grp 4-8	392.4	PIS-SUBT	333,402	1,261,080	381,365	160,596	115,919	97,890
125	Stores Equipment	393	PIS-SUBT	17,751	67,144	20,305	8,551	6,172	5,212
126	Tools, Shop & Garage Equip.	394	PIS-SUBT	1,475,025	5,579,232	1,687,223	710,502	512,844	433,084
127	Laboratory Equipment	395	PIS-SUBT	348,706	1,318,968	398,871	167,967	121,240	102,384
128	Power Operated Equipment	396	PIS-SUBT	379,488	1,435,400	434,081	182,795	131,942	111,422
129	Communication Equipment	397	PIS-SUBT	2,018,091	7,633,363	2,308,415	972,091	701,660	592,534
130	Communication Equipment - Smart Grid City	397SG	PIS-SUBT	990,468	3,746,413	1,132,957	477,097	344,371	290,813
131	General Comm Eq-EMS	397.3	PIS-SUBT	213,559	807,780	244,282	102,869	74,251	62,703
132	Communication Equipment - Wind	397.45	PIS-SUBT	0	0	0	0	0	0
133	Miscellaneous Equipment	398	PIS-SUBT	69,908	264,423	79,965	33,674	24,306	20,526
134	Intangible - Organizational Costs	301G	PIS-SUBT	0	0	0	0	0	0
135	Intangible - Franchises & Consents	302G	PIS-SUBT	74,225	280,753	84,903	35,753	25,807	21,793
136	Intangible - Miscellaneous	303GM	PIS-SUBT	0	0	0	0	0	0
137	Intangible Misc Computer Equip - Smart Grid City	303.SG	PIS-SUBT	563,366	2,130,914	644,413	271,367	195,874	165,411
138	Intangible - Miscellaneous Computer Software	303GMS	PIS-SUBT	1,447,955	5,476,842	1,656,259	697,463	503,432	425,136
139	Total General Plant			10,997,125	41,596,255	12,579,177	5,297,188	3,823,535	3,228,880
140									
141	Acquisition Adjustments								
142	Acquisition Adjustment - Other Production	114OP	PRODOP	0	0	0	0	0	0
143	Acquisition Adjustment - Transmission Serving Productio	114 TSP	TRANSYS	0	0	0	0	0	0
144	Acquisition Adjustment - Transmission	114T	TRANSYS	0	0	0	0	0	0
145	Total Acquisition Adjustments			0	0	0	0	0	0
146									
147	Pre-funded AFUDC								
148		182.3	PRODSTM	0	0	0	0	0	0
149	Pre-Funded AFUDC - Steam Production - CPUC	253SC	PRODSTM	0	0	0	0	0	0
150	Pre-Funded AFUDC - Steam Production - FERC	253SF	PRODSTM	0	0	0	0	0	0
151	Pre-Funded AFUDC - Other Production	253O	PRODOP	0	0	0	0	0	0
152	Pre-Funded AFUDC - Transmission	253T	TRANSYS	0	0				

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 12 of 32

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
110	General Plant:					
111	Land Owned in Fee	389.1	PIS-SUBT	0	0	0
112	Land and Land Rights	389.2	PIS-SUBT	0	0	0
113	Structures & Improvements	390	PIS-SUBT	0	0	0
114	Structures & Improvements - Owned Bldg	390.6	PIS-SUBT	0	0	0
115	Structures & Improvements - Leased Bldg	390.7	PIS-SUBT	0	0	0
116	Structures & Improvements - Partitions	390.8	PIS-SUBT	0	0	0
117	Structures & Improvements - Wind	390.45	PIS-SUBT	0	0	0
118	Office Furniture & Equipment	391	PIS-SUBT	0	0	0
119	Info System Computers	391.4	PIS-SUBT	0	0	0
120	Genl Off Eq-Comp 3 Yr Life	391.5	PIS-SUBT	0	0	0
121	Office Equipment - Part Lease Facilities	391.9	PIS-SUBT	0	0	0
122	Transportation Equipment	392	PIS-SUBT	0	0	0
123	General Transp Eq-Grp 1-2-3	392.2	PIS-SUBT	0	0	0
124	General Transp Eq-Grp 4-8	392.4	PIS-SUBT	0	0	0
125	Stores Equipment	393	PIS-SUBT	0	0	0
126	Tools, Shop & Garage Equip.	394	PIS-SUBT	0	0	0
127	Laboratory Equipment	395	PIS-SUBT	0	0	0
128	Power Operated Equipment	396	PIS-SUBT	0	0	0
129	Communication Equipment	397	PIS-SUBT	0	0	0
130	Communication Equipment - Smart Grid City	397SG	PIS-SUBT	0	0	0
131	General Comm Eq-EMS	397.3	PIS-SUBT	0	0	0
132	Communication Equipment - Wind	397.45	PIS-SUBT	0	0	0
133	Miscellaneous Equipment	398	PIS-SUBT	0	0	0
134	Intangible - Organizational Costs	301G	PIS-SUBT	0	0	0
135	Intangible - Franchises & Consents	302G	PIS-SUBT	0	0	0
136	Intangible - Miscellaneous	303GM	PIS-SUBT	0	0	0
137	Intangible Misc Computer Equip - Smart Grid City	303.4SG	PIS-SUBT	0	0	0
138	Intangible - Miscellaneous Computer Software	303GMS	PIS-SUBT	0	0	0
139	Total General Plant			0	0	0
140						
141	Acquisition Adjustments					
142	Acquisition Adjustment - Other Production	114OP	PRODOP	0	0	0
143	Acquisition Adjustment - Transmission Serving Productio	114 TSP	TRANSYS	0	0	0
144	Acquisition Adjustment - Transmission	114T	TRANSYS	0	0	0
145	Total Acquisition Adjustments			0	0	0
146						
147	Pre-funded AFUDC					
148		182.3	PRODSTM	0	0	0
149	Pre-Funded AFUDC - Steam Production - CPUC	253SC	PRODSTM	0	0	0
150	Pre-Funded AFUDC - Steam Production - FERC	253SF	PRODSTM	0	0	0
151	Pre-Funded AFUDC - Other Production	253O	PRODOP	0	0	0
152	Pre-Funded AFUDC - Transmission	253T	TRANSYS	0	0	0
153	Total Pre-funded AFUDC			0	0	0
154						

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 14 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
155	Common Plant						
156	Common Plant	101	PIS-SUBT	49,363,962	0	0	0
157	Common Plant - CRS	101CRS	PIS-SUBT	7,238,301	0	0	0
158	Common Plant - OMS	101OMS	PIS-SUBT	1,820,332	0	0	0
159	Common Plant - Smart Grid City	101SGC	PIS-SUBT	58,582	0	0	0
160	Common Plant Allocated			58,481,177	0	0	0
161							
162	Total Electric Plant and Acquisition Adjustment			1,405,993,698	0	0	0
163							
164							
165							
166	Reserve for Depreciation & Amortization :						
167	Steam Production	108 S	PIS-STM	0	0	0	0
168	Steam Production - Excess AFUDC	108ES	PIS-STM	0	0	0	0
169	Steam Production - Pre-funded AFUDC CPUC	108 PF C	PIS-STM	0	0	0	0
170	Steam Production - Pre-funded AFUDC FERC	108 PF F	PIS-STM	0	0	0	0
171	Hydro Production	108 H	PIS-HYD	0	0	0	0
172	Other Production	108 O	PIS-OP	0	0	0	0
173	Acquisition Adjustment - Other Production	115	PRODOP	0	0	0	0
174	Total Production			0	0	0	0
175	Transmission	108 T	PIS-TRAN	(290,283,268)	0	0	0
176	Transmission - Pre-funded AFUDC	108 PF T	PIS-TRAN	544,423	0	0	0
177	Acquisition Adjustment - Transmission serving Productio	115 P	PIS-TRAN	(253,925)	0	0	0
178	Acquisition Adjustment - Transmission serving Transmis	115 T	PIS-TRAN	(411,386)	0	0	0
179	Distribution	108 D	PIS-DIST	0	0	0	0
180	Distribution - Smart Grid City	108DSGC	PIS-DIST	0	0	0	0
181	General	108 G	PIS-GEN	(11,578,867)	0	0	0
182	General - Smart Grid City	108GSGC	PIS-GEN	(1,696,877)	0	0	0
183	Common	108 C	PIS-CMN	(28,881,848)	0	0	0
184	Common Plant - CRS	108C CRS	PIS-CMN	(6,708,293)	0	0	0
185	Common Plant - OMS	108C OMS	PIS-CMN	(1,361,455)	0	0	0
186	Common Plant - Smart Grid City	108C SGC	PIS-CMN	(31,821)	0	0	0
187	Total Reserve for Depreciation & Amortization			(340,663,317)	0	0	0
188							
189	Plant Related Regulatory Assets & Liabilities						
190	Early Plant Retirement	182.2 E	PRODSTM	0	0	0	0
191	Cost of Removal Regulatory Asset	182.2 Cor	PRODSTM	0	0	0	0
192	Cost of Removal Regulatory Liability	254	PRODSTM	0	0	0	0
193	Total Plant Related Regulatory Assets & Liabilities			0	0	0	0
194							
195	Reserve for Depr & Amort Net of Reg Assets & Liabilities			(340,663,317)	0	0	0
196							

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 16 of 32

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
155	Common Plant					
156	Common Plant	101	PIS-SUBT	0	0	0
157	Common Plant - CRS	101CRS	PIS-SUBT	0	0	0
158	Common Plant - OMS	101OMS	PIS-SUBT	0	0	0
159	Common Plant - Smart Grid City	101SGC	PIS-SUBT	0	0	0
160	Common Plant Allocated			0	0	0
161						
162	Total Electric Plant and Acquisition Adjustment			0	0	0
163						
164						
165						
166	Reserve for Depreciation & Amortization :					
167	Steam Production	108 S	PIS-STM	0	0	0
168	Steam Production - Excess AFUDC	108ES	PIS-STM	0	0	0
169	Steam Production - Pre-funded AFUDC CPUC	108 PF C	PIS-STM	0	0	0
170	Steam Production - Pre-funded AFUDC FERC	108 PF F	PIS-STM	0	0	0
171	Hydro Production	108 H	PIS-HYD	0	0	0
172	Other Production	108 O	PIS-OP	0	0	0
173	Acquisition Adjustment - Other Production	115	PRODOP	0	0	0
174	Total Production			0	0	0
175	Transmission	108 T	PIS-TRAN	0	0	0
176	Transmission - Pre-funded AFUDC	108 PF T	PIS-TRAN	0	0	0
177	Acquisition Adjustment - Transmission serving Productio	115 P	PIS-TRAN	0	0	0
178	Acquisition Adjustment - Transmission serving Transmis	115 T	PIS-TRAN	0	0	0
179	Distribution	108 D	PIS-DIST	0	0	0
180	Distribution - Smart Grid City	108DSGC	PIS-DIST	0	0	0
181	General	108 G	PIS-GEN	0	0	0
182	General - Smart Grid City	108GSGC	PIS-GEN	0	0	0
183	Common	108 C	PIS-CMN	0	0	0
184	Common Plant - CRS	108C CRS	PIS-CMN	0	0	0
185	Common Plant - OMS	108C OMS	PIS-CMN	0	0	0
186	Common Plant - Smart Grid City	108C SGC	PIS-CMN	0	0	0
187	Total Reserve for Depreciation & Amortization			0	0	0
188						
189	Plant Related Regulatory Assets & Liabilities					
190	Early Plant Retirement	182.2 E	PRODSTM	0	0	0
191	Cost of Removal Regulatory Asset	182.2 Cor	PRODSTM	0	0	0
192	Cost of Removal Regulatory Liability	254	PRODSTM	0	0	0
193	Total Plant Related Regulatory Assets & Liabilities			0	0	0
194						
195	Reserve for Depr & Amort Net of Reg Assets & Liabilities			0	0	0
196						

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 17 of 32

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
197	Net Plant in Service:								
198	Net Steam Production Plant			1,670,127,926	0	0	0	0	0
199	Net Hydro Production Plant			0	80,893,700	0	0	0	0
200	Net Other Production Plant			0	0	995,481,385	0	0	0
201	Total Net Production Plant			1,670,127,926	80,893,700	995,481,385	0	0	0
202	Net Transmission Plant			0	0	0	0	41,822,289	0
203	Net Distribution Plant			0	0	0	0	121,361	0
204	Net General & Intangible Plant			25,517,503	1,170,422	12,510,221	0	517,469	0
205	Net Common Plant			43,151,832	1,979,264	21,155,634	0	875,074	0
206	Total Net Plant in Service			1,738,797,261	84,043,386	1,029,147,240	0	43,336,193	0
207									
208	Plant Held for Future Use:								
209	Steam Production	105 S	PRODSTM	0	0	0	0	0	0
210	Hydro Production	105 H	PRODHYP	0	0	0	0	0	0
211	Other Production	105 O	PRODOP	0	0	0	0	0	0
212	Total Production			0	0	0	0	0	0
213	Transmission - System	105 TS	TRANSYS	0	0	0	0	0	0
214	Transmission - Interconnect	105 TI	TRANINC	0	0	0	0	0	0
215	Distribution	105 D	DISTSUB	0	0	0	0	0	0
216	General	105 G	PIS-SUBT	0	0	0	0	0	0
217	Total Plant Held for Future Use			0	0	0	0	0	0
218									
219	Construction Work in Progress:								
220	Steam Production	107-S	PRODSTM	(279,806,268)	0	0	0	0	0
221	Steam Production - Excess CACJA AFUDC	107-ES	PRODSTM	0	0	0	0	0	0
222	Hydro Production	107-H	PRODHYP	0	3,839,399	0	0	0	0
223	Other Production	107-O	PRODOP	0	0	304,258,774	0	0	0
224	Total Production			(279,806,268)	3,839,399	304,258,774	0	0	0
225	Transmission - System	107-TS	TRANSYS	0	0	0	0	0	0
226	Transmission PREFUNDED CWIP	107-TPF	TRANSYS	0	0	0	0	0	0
227	Transmission - Interconnect	107-TI	TRANINC	0	0	0	0	0	0
228	Land Owned in Fee	107-360.1	DISTSUB	0	0	0	0	0	0
229	Land and Land Rights	107-360.2	DISTPRI	0	0	0	0	0	0
230	Structures & Improvements	107-361	DISTSUB	0	0	0	0	0	0
231	Station Equipment	107-362	DISTSUB	0	0	0	0	0	0
232	Towers and Fixtures	107-364	DISTPRI	0	0	0	0	0	0
233	Overhead Conductor - Primary	107-365	DISTOH	0	0	0	0	0	0
234	Overhead Conductor - Secondary	107-365	DISTOH	0	0	0	0	0	0
235	Underground Conduit	107-366	DISTPRI	0	0	0	0	0	0
236	Underground Conductor - Primary	107-367	DISTUG	0	0	0	0	0	0
237	Underground Conductor - Secondary	107-367	DISTUG	0	0	0	0	0	0
238	Line Transformers	107-368	DISTSEC	0	0	0	0	0	0
239	Line Capacitors	107-368.1	DISTSEC	0	0	0	0	0	0
240	Services	107-369	DISTSRVC	0	0	0	0	0	0
241	Distribution Services - Overhead	107-369.1	DISTSRVC	0	0	0	0	0	0
242	Distribution Services - Underground	107-369.2	DISTSRVC	0	0	0	0	0	0
243	Meters	107-370	DISTSRVC	0	0	0	0	0	0
244	Meters - AMR	107-370.5	DISTMET	0	0	0	0	0	0
245	Inst. on Customer Premises	107-371	DISTLIT	0	0	0	0	0	0
246	Dist Street Light & Sg Sys	107-371.9	DISTLIT	0	0	0	0	0	0
247	Street Light / Signal Systems	107-373	DISTLIT	0	0	0	0	0	0
248	Total Distribution			0	0	0	0	0	0
249	General and Intangible	107-G&I	PIS-SUBT	7,783,070	356,990	3,815,731	0	157,833	0
250	Common	107-C	PIS-SUBT	11,429,726	524,252	5,603,542	0	231,783	0
251	Total Construction Work in Progress			(260,593,472)	4,720,641	313,678,047	0	389,616	0
252									
253	Total Plant			1,478,203,789	88,764,027	1,342,825,287	0	43,725,809	0

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 18 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
197	Net Plant in Service:						
198	Net Steam Production Plant			0	0	0	0
199	Net Hydro Production Plant			0	0	0	0
200	Net Other Production Plant			0	0	0	0
201	Total Net Production Plant			0	0	0	0
202	Net Transmission Plant			1,031,120,087	0	0	0
203	Net Distribution Plant			0	0	0	0
204	Net General & Intangible Plant			12,712,534	0	0	0
205	Net Common Plant			21,497,760	0	0	0
206	Total Net Plant in Service			1,065,330,381	0	0	0
207							
208	Plant Held for Future Use:						
209	Steam Production	105 S	PRODSTM	0	0	0	0
210	Hydro Production	105 H	PRODHYP	0	0	0	0
211	Other Production	105 O	PRODOP	0	0	0	0
212	Total Production			0	0	0	0
213	Transmission - System	105 TS	TRANSYS	0	0	0	0
214	Transmission - Interconnect	105 TI	TRANINC	0	0	0	0
215	Distribution	105 D	DISTSUB	0	0	0	0
216	General	105 G	PIS-SUBT	0	0	0	0
217	Total Plant Held for Future Use			0	0	0	0
218							
219	Construction Work in Progress:						
220	Steam Production	107-S	PRODSTM	0	0	0	0
221	Steam Production - Excess CACJA AFUDC	107-ES	PRODSTM	0	0	0	0
222	Hydro Production	107-H	PRODHYP	0	0	0	0
223	Other Production	107-O	PRODOP	0	0	0	0
224	Total Production			0	0	0	0
225	Transmission - System	107-TS	TRANSYS	70,195,028	0	0	0
226	Transmission PREFUNDED CWIP	107-TPF	TRANSYS	0	0	0	0
227	Transmission - Interconnect	107-TI	TRANINC	0	0	0	0
228	Land Owned in Fee	107-360.1	DISTSUB	0	0	0	0
229	Land and Land Rights	107-360.2	DISTPRI	0	0	0	0
230	Structures & Improvements	107-361	DISTSUB	0	0	0	0
231	Station Equipment	107-362	DISTSUB	0	0	0	0
232	Towers and Fixtures	107-364	DISTPRI	0	0	0	0
233	Overhead Conductor - Primary	107-365	DISTOH	0	0	0	0
234	Overhead Conductor - Secondary	107-365	DISTOH	0	0	0	0
235	Underground Conduit	107-366	DISTPRI	0	0	0	0
236	Underground Conductor - Primary	107-367	DISTUG	0	0	0	0
237	Underground Conductor - Secondary	107-367	DISTUG	0	0	0	0
238	Line Transformers	107-368	DISTSEC	0	0	0	0
239	Line Capacitors	107-368.1	DISTSEC	0	0	0	0
240	Services	107-369	DISTSRVC	0	0	0	0
241	Distribution Services - Overhead	107-369.1	DISTSRVC	0	0	0	0
242	Distribution Services - Underground	107-369.2	DISTSRVC	0	0	0	0
243	Meters	107-370	DISTSRVC	0	0	0	0
244	Meters - AMR	107-370.5	DISTMET	0	0	0	0
245	Inst. on Customer Premises	107-371	DISTLIT	0	0	0	0
246	Dist Street Light & Sg Sys	107-371.9	DISTLIT	0	0	0	0
247	Street Light / Signal Systems	107-373	DISTLIT	0	0	0	0
248	Total Distribution			0	0	0	0
249	General and Intangible	107-G&I	PIS-SUBT	3,877,438	0	0	0
250	Common	107-C	PIS-SUBT	5,694,161	0	0	0
251	Total Construction Work in Progress			79,766,627	0	0	0
252							
253	Total Plant			1,145,097,008	0	0	0

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 19 of 32

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
197	Net Plant in Service:								
198	Net Steam Production Plant			0	0	0	0	0	0
199	Net Hydro Production Plant			0	0	0	0	0	0
200	Net Other Production Plant			0	0	0	0	0	0
201	Total Net Production Plant			0	0	0	0	0	0
202	Net Transmission Plant			0	0	0	0	0	0
203	Net Distribution Plant			393,102,793	1,486,898,346	449,654,795	189,353,026	136,675,903	115,419,371
204	Net General & Intangible Plant			5,379,399	20,347,397	6,153,283	2,591,195	1,870,336	1,579,453
205	Net Common Plant			9,096,930	34,408,832	10,405,617	4,381,884	3,162,864	2,670,960
206	Total Net Plant in Service			407,579,122	1,541,654,575	466,213,695	196,326,105	141,709,103	119,669,784
207									
208	Plant Held for Future Use:								
209	Steam Production	105 S	PRODSTM	0	0	0	0	0	0
210	Hydro Production	105 H	PRODHYD	0	0	0	0	0	0
211	Other Production	105 O	PRODOP	0	0	0	0	0	0
212	Total Production			0	0	0	0	0	0
213	Transmission - System	105 TS	TRANSYS	0	0	0	0	0	0
214	Transmission - Interconnect	105 TI	TRANINC	0	0	0	0	0	0
215	Distribution	105 D	DISTSUB	0	0	0	0	0	0
216	General	105 G	PIS-SUBT	0	0	0	0	0	0
217	Total Plant Held for Future Use			0	0	0	0	0	0
218									
219	Construction Work in Progress:								
220	Steam Production	107-S	PRODSTM	0	0	0	0	0	0
221	Steam Production - Excess CACJA AFUDC	107-ES	PRODSTM	0	0	0	0	0	0
222	Hydro Production	107-H	PRODHYD	0	0	0	0	0	0
223	Other Production	107-O	PRODOP	0	0	0	0	0	0
224	Total Production			0	0	0	0	0	0
225	Transmission - System	107-TS	TRANSYS	0	0	0	0	0	0
226	Transmission PREFUNDED CWIP	107-TPF	TRANSYS	0	0	0	0	0	0
227	Transmission - Interconnect	107-TI	TRANINC	0	0	0	0	0	0
228	Land Owned in Fee	107-360.1	DISTSUB	4,039,410	0	0	0	0	0
229	Land and Land Rights	107-360.2	DISTPRI	0	754,229	0	0	0	0
230	Structures & Improvements	107-361	DISTSUB	2,707,980	0	0	0	0	0
231	Station Equipment	107-362	DISTSUB	26,046,789	0	0	0	0	0
232	Towers and Fixtures	107-364	DISTPRI	0	1,854,931	0	0	0	0
233	Overhead Conductor - Primary	107-365	DISTOH	0	1,786,415	320,923	0	0	0
234	Overhead Conductor - Secondary	107-365	DISTOH	0	303,546	54,531	0	0	0
235	Underground Conduit	107-366	DISTPRI	0	2,724,932	0	0	0	0
236	Underground Conductor - Primary	107-367	DISTUG	0	12,035,814	2,677,073	0	0	0
237	Underground Conductor - Secondary	107-367	DISTUG	0	1,427,851	317,591	0	0	0
238	Line Transformers	107-368	DISTSEC	0	0	(26,768)	0	0	0
239	Line Capacitors	107-368.1	DISTSEC	0	0	0	0	0	0
240	Services	107-369	DISTSRVC	0	0	0	2,905	0	0
241	Distribution Services - Overhead	107-369.1	DISTSRVC	0	0	0	524,626	0	0
242	Distribution Services - Underground	107-369.2	DISTSRVC	0	0	0	(56,189)	0	0
243	Meters	107-370	DISTSRVC	0	0	0	0	0	0
244	Meters - AMR	107-370.5	DISTMET	0	0	0	0	0	0
245	Inst. on Customer Premises	107-371	DISTLIT	0	0	0	0	0	2,372
246	Dist Street Light & Sg Sys	107-371.9	DISTLIT	0	0	0	0	0	0
247	Street Light / Signal Systems	107-373	DISTLIT	0	0	0	0	0	(230,862)
248	Total Distribution			32,794,179	20,887,718	3,343,350	471,342	0	(228,490)
249	General and Intangible	107-G&I	PIS-SUBT	1,640,765	6,206,141	1,876,807	790,338	570,469	481,747
250	Common	107-C	PIS-SUBT	2,409,525	9,113,947	2,756,160	1,160,640	837,755	707,463
251	Total Construction Work in Progress			36,844,469	36,207,806	7,976,317	2,422,320	1,408,224	960,720
252									
253	Total Plant			444,423,591	1,577,862,381	474,190,012	198,748,425	143,117,327	120,630,504

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 20 of 32

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
197	Net Plant in Service:					
198	Net Steam Production Plant			0	0	0
199	Net Hydro Production Plant			0	0	0
200	Net Other Production Plant			0	0	0
201	Total Net Production Plant			0	0	0
202	Net Transmission Plant			0	0	0
203	Net Distribution Plant			0	0	0
204	Net General & Intangible Plant			0	0	0
205	Net Common Plant			0	0	0
206	Total Net Plant in Service			0	0	0
207						
208	Plant Held for Future Use:					
209	Steam Production	105 S	PRODSTM	0	0	0
210	Hydro Production	105 H	PRODHYP	0	0	0
211	Other Production	105 O	PRODOP	0	0	0
212	Total Production			0	0	0
213	Transmission - System	105 TS	TRANSYS	0	0	0
214	Transmission - Interconnect	105 TI	TRANINC	0	0	0
215	Distribution	105 D	DISTSUB	0	0	0
216	General	105 G	PIS-SUBT	0	0	0
217	Total Plant Held for Future Use			0	0	0
218						
219	Construction Work in Progress:					
220	Steam Production	107-S	PRODSTM	0	0	0
221	Steam Production - Excess CACJA AFUDC	107-ES	PRODSTM	0	0	0
222	Hydro Production	107-H	PRODHYP	0	0	0
223	Other Production	107-O	PRODOP	0	0	0
224	Total Production			0	0	0
225	Transmission - System	107-TS	TRANSYS	0	0	0
226	Transmission PREFUNDED CWIP	107-TPF	TRANSYS	0	0	0
227	Transmission - Interconnect	107-TI	TRANINC	0	0	0
228	Land Owned in Fee	107-360.1	DISTSUB	0	0	0
229	Land and Land Rights	107-360.2	DISTPRI	0	0	0
230	Structures & Improvements	107-361	DISTSUB	0	0	0
231	Station Equipment	107-362	DISTSUB	0	0	0
232	Towers and Fixtures	107-364	DISTPRI	0	0	0
233	Overhead Conductor - Primary	107-365	DISTOH	0	0	0
234	Overhead Conductor - Secondary	107-365	DISTOH	0	0	0
235	Underground Conduit	107-366	DISTPRI	0	0	0
236	Underground Conductor - Primary	107-367	DISTUG	0	0	0
237	Underground Conductor - Secondary	107-367	DISTUG	0	0	0
238	Line Transformers	107-368	DISTSEC	0	0	0
239	Line Capacitors	107-368.1	DISTSEC	0	0	0
240	Services	107-369	DISTSRVC	0	0	0
241	Distribution Services - Overhead	107-369.1	DISTSRVC	0	0	0
242	Distribution Services - Underground	107-369.2	DISTSRVC	0	0	0
243	Meters	107-370	DISTSRVC	0	0	0
244	Meters - AMR	107-370.5	DISTMET	0	0	0
245	Inst. on Customer Premises	107-371	DISTLIT	0	0	0
246	Dist Street Light & Sg Sys	107-371.9	DISTLIT	0	0	0
247	Street Light / Signal Systems	107-373	DISTLIT	0	0	0
248	Total Distribution			0	0	0
249	General and Intangible	107-G&I	PIS-SUBT	0	0	0
250	Common	107-C	PIS-SUBT	0	0	0
251	Total Construction Work in Progress			0	0	0
252						
253	Total Plant			0	0	0

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 21 of 32

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
254									
255	Utility Materials & Supplies	154 & 163	PIS-SUBT	8,928,020	409,505	4,377,054	0	181,051	0
256									
257	Fuel Inventory								
258	Coal	151 C	PRODSTM	57,553,215	0	0	0	0	0
259	Oil	151 O	PRODOP	0	0	5,347,369	0	0	0
260	Gas	151 & 164.1	PRODOP	0	0	14,219,550	0	0	0
261	Total Fuel Inventory		PRODSTM	57,553,215	0	19,566,919	0	0	0
262									
263									
264									
265									
266									
267	Cash Working Capital - Direct:								
268	Fuel & Purchased Power Costs:								
269	Energy		ENERGY	0	0	0	0	0	1,061,691,464
270	Capacity		PRODPUR	0	0	0	144,880,090	0	0
271	Total			0	0	0	144,880,090	0	1,061,691,464
272	Factor			0.015867	0.015867	0.015867	0.015867	0.015867	0.015867
273	Working Capital Amount			0	0	0	2,298,812	0	16,845,858
274									
275	O&M Expense:								
276	Expense			90,479,892	7,605,578	47,185,320	0	1,768,625	122,557,348
277	Factor			0.012285	0.012285	0.012285	0.012285	0.012285	0.012285
278	Working Capital Amount			1,111,545	93,435	579,672	0	21,728	1,505,617
279									
280	Taxes Other than Income:								
281	Expense			41,717,960	1,989,629	19,904,913	0	818,730	1,869,580
282	Factor			(0.643867)	(0.643867)	(0.643867)	(0.643867)	(0.643867)	(0.643867)
283	Working Capital Amount			(26,860,818)	(1,281,056)	(12,816,117)	0	(527,153)	(1,203,761)
284									
285	Federal Income Tax:								
286	Expense			15,231,979	1,796,374	36,814,986	1,650,647	166,409	3,910,105
287	Factor			0.006000	0.006000	0.006000	0.006000	0.006000	0.006000
288	Working Capital Amount			91,392	10,778	220,890	9,904	998	23,461
289									
290	State Income Tax:								
291	Expense			2,321,753	273,815	5,611,570	228,958	25,365	596,003
292	Factor			0.006000	0.006000	0.006000	0.006000	0.006000	0.006000
293	Working Capital Amount			13,931	1,643	33,669	1,374	152	3,576
294									
295	Franchise Tax:								
296	Expense		PIS-NET	15,958,467	771,340	9,445,387	0	397,734	0
297	Factor			(0.015562)	(0.015562)	(0.015562)	(0.015562)	(0.015562)	(0.015562)
298	Working Capital Amount			(248,346)	(12,004)	(146,989)	0	(6,190)	0
299									
300	Sales Tax:								
301	Expense		PIS-NET	26,089,100	1,260,996	15,441,435	0	650,221	0
302	Factor			0.012575	0.012575	0.012575	0.012575	0.012575	0.012575
303	Working Capital Amount			328,070	15,857	194,176	0	8,177	0
304									
305	Total Cash Working Capital - Direct			(25,564,226)	(1,171,347)	(11,934,699)	2,310,090	(502,288)	17,174,751

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 22 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
254							
255	Utility Materials & Supplies	154 & 163	PIS-SUBT	4,447,839	0	0	0
256							
257	Fuel Inventory						
258	Coal	151 C	PRODSTM	0	0	0	0
259	Oil	151 O	PRODOP	0	0	0	0
260	Gas	151 & 164.1	PRODOP	0	0	0	0
261	Total Fuel Inventory		PRODSTM	0	0	0	0
262							
263							
264							
265							
266							
267	Cash Working Capital - Direct:						
268	Fuel & Purchased Power Costs:						
269	Energy		ENERGY	0	0	0	0
270	Capacity		PRODPUR	0	0	0	0
271	Total			0	0	0	0
272	Factor			0.015867	0.015867	0.015867	0.015867
273	Working Capital Amount			0	0	0	0
274							
275	O&M Expense:						
276	Expense			45,194,526	0	0	6,422,450
277	Factor			0.012285	0.012285	0.012285	0.012285
278	Working Capital Amount			555,215	0	0	78,900
279							
280	Taxes Other than Income:						
281	Expense			20,378,771	0	0	0
282	Factor			(0.643867)	(0.643867)	(0.643867)	(0.643867)
283	Working Capital Amount			(13,121,218)	0	0	0
284							
285	Federal Income Tax:						
286	Expense			3,922,428	0	0	201,655
287	Factor			0.006000	0.006000	0.006000	0.006000
288	Working Capital Amount			23,535	0	0	1,210
289							
290	State Income Tax:						
291	Expense			544,072	0	0	27,971
292	Factor			0.006000	0.006000	0.006000	0.006000
293	Working Capital Amount			3,264	0	0	168
294							
295	Franchise Tax:						
296	Expense		PIS-NET	9,777,471	0	0	0
297	Factor			(0.015562)	(0.015562)	(0.015562)	(0.015562)
298	Working Capital Amount			(152,157)	0	0	0
299							
300	Sales Tax:						
301	Expense		PIS-NET	15,984,331	0	0	0
302	Factor			0.012575	0.012575	0.012575	0.012575
303	Working Capital Amount			201,003	0	0	0
304							
305	Total Cash Working Capital - Direct			(12,490,358)	0	0	80,278

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 23 of 32

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
254									
255	Utility Materials & Supplies	154 & 163	PIS-SUBT	1,882,135	7,119,112	2,152,900	906,602	654,390	552,616
256									
257	Fuel Inventory								
258	Coal	151 C	PRODSTM	0	0	0	0	0	0
259	Oil	151 O	PRODOP	0	0	0	0	0	0
260	Gas	151 & 164.1	PRODOP	0	0	0	0	0	0
261	Total Fuel Inventory		PRODSTM	0	0	0	0	0	0
262									
263									
264									
265									
266									
267	Cash Working Capital - Direct:								
268	Fuel & Purchased Power Costs:								
269	Energy		ENERGY	0	0	0	0	0	0
270	Capacity		PRODPUR	0	0	0	0	0	0
271	Total			0	0	0	0	0	0
272	Factor			0.015867	0.015867	0.015867	0.015867	0.015867	0.015867
273	Working Capital Amount			0	0	0	0	0	0
274									
275	O&M Expense:								
276	Expense			31,145,494	67,269,742	20,343,126	8,566,641	7,152,826	15,108,286
277	Factor			0.012285	0.012285	0.012285	0.012285	0.012285	0.012285
278	Working Capital Amount			382,622	826,409	249,915	105,241	87,872	185,605
279									
280	Taxes Other than Income:								
281	Expense			9,100,503	32,409,080	9,800,871	4,127,221	3,172,403	2,651,876
282	Factor			(0.643867)	(0.643867)	(0.643867)	(0.643867)	(0.643867)	(0.643867)
283	Working Capital Amount			(5,859,514)	(20,867,137)	(6,310,457)	(2,657,381)	(2,042,606)	(1,707,455)
284									
285	Federal Income Tax:								
286	Expense			5,095,348	8,065,427	2,258,474	894,172	966,006	1,078,698
287	Factor			0.006000	0.006000	0.006000	0.006000	0.006000	0.006000
288	Working Capital Amount			30,572	48,393	13,551	5,365	5,796	6,472
289									
290	State Income Tax:								
291	Expense			706,765	1,118,738	313,268	124,029	133,993	149,624
292	Factor			0.006000	0.006000	0.006000	0.006000	0.006000	0.006000
293	Working Capital Amount			4,241	6,712	1,880	744	804	898
294									
295	Franchise Tax:								
296	Expense		PIS-NET	3,740,711	14,149,116	4,278,852	1,801,857	1,300,589	1,098,315
297	Factor			(0.015562)	(0.015562)	(0.015562)	(0.015562)	(0.015562)	(0.015562)
298	Working Capital Amount			(58,213)	(220,189)	(66,587)	(28,040)	(20,240)	(17,092)
299									
300	Sales Tax:								
301	Expense		PIS-NET	6,115,361	23,131,150	6,995,120	2,945,698	2,126,219	1,795,538
302	Factor			0.012575	0.012575	0.012575	0.012575	0.012575	0.012575
303	Working Capital Amount			76,901	290,874	87,964	37,042	26,737	22,579
304									
305	Total Cash Working Capital - Direct			(5,423,391)	(19,914,938)	(6,023,734)	(2,537,029)	(1,941,637)	(1,508,993)

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 24 of 32

Line No.	Description	Account	Locator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
254						
255	Utility Materials & Supplies	154 & 163	PIS-SUBT	0	0	0
256						
257	Fuel Inventory					
258	Coal	151 C	PRODSTM	0	0	0
259	Oil	151 O	PRODOP	0	0	0
260	Gas	151 & 164.1	PRODOP	0	0	0
261	Total Fuel Inventory		PRODSTM	0	0	0
262						
263						
264						
265						
266						
267	Cash Working Capital - Direct:					
268	Fuel & Purchased Power Costs:					
269	Energy		ENERGY	0	0	0
270	Capacity		PRODPUR	0	0	0
271	Total			0	0	0
272	Factor			0.015867	0.015867	0.015867
273	Working Capital Amount			0	0	0
274						
275	O&M Expense:					
276	Expense			7,683,602	33,509,566	89,263,631
277	Factor			0.012285	0.012285	0.012285
278	Working Capital Amount			94,393	411,665	1,096,604
279						
280	Taxes Other than Income:					
281	Expense			277,562	1,124,997	0
282	Factor			(0.643867)	(0.643867)	(0.643867)
283	Working Capital Amount			(178,713)	(724,348)	0
284						
285	Federal Income Tax:					
286	Expense			322,138	1,379,984	2,802,731
287	Factor			0.006000	0.006000	0.006000
288	Working Capital Amount			1,933	8,280	16,816
289						
290	State Income Tax:					
291	Expense			44,683	191,415	388,761
292	Factor			0.006000	0.006000	0.006000
293	Working Capital Amount			268	1,148	2,333
294						
295	Franchise Tax:					
296	Expense		PIS-NET	0	0	0
297	Factor			(0.015562)	(0.015562)	(0.015562)
298	Working Capital Amount			0	0	0
299						
300	Sales Tax:					
301	Expense		PIS-NET	0	0	0
302	Factor			0.012575	0.012575	0.012575
303	Working Capital Amount			0	0	0
304						
305	Total Cash Working Capital - Direct			(82,119)	(303,255)	1,115,753

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 25 of 32

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
306									
307	Cash Working Capital - Service Company Charges:								
308	O&M Expense:								
309	Expense		TOMXFP	22,404,800	1,883,307	11,684,117	0	437,950	30,347,880
310	Factor			0.044665	0.044665	0.044665	0.044665	0.044665	0.044665
311	Total O&M Expense			1,000,710	84,118	521,871	0	19,561	1,355,488
312									
313	Total Cash Working Capital - Service Company Charges			1,000,710	84,118	521,871	0	19,561	1,355,488
314									
315	Regulatory Asset		PIS-NET	0	0	0	0	0	0
316									
317	Prepaid Pension Asset	PPA	LABOR	33,929,925	2,443,228	10,239,784	0	369,780	21,787,705
318									
319	Accumulated Deferred Income Taxes:								
320	1/2 Pre - 1971 ITC	ITC 1971	PIS-NET	(421)	(20)	(249)	0	(10)	0
321	Interest on CWIP	ICWIP	PIS-NET	(341,004)	(16,482)	(201,831)	0	(8,499)	0
322	FAS 109 Related	282F109	PIS-NET	0	0	0	0	0	0
323	ITC Related	190ITC	PIS-NET	0	0	0	0	0	0
324	FIN 48 Related	190FIN48	PIS-NET	0	0	0	0	0	0
325	ADIT - Accelerated Amortization Property	281	PRODSTM	(67,259,802)	0	0	0	0	0
326	ADIT - Other Property								
327	Intangible	282I	PIS-SUBT	(457,041)	(20,963)	(224,069)	0	(9,268)	0
328	Production	282P	PIS-PROD	(337,667,151)	(15,109,763)	(137,686,272)	0	0	0
329	Excess AFUDC - Production CPUC	282EPC	PIS-STM	386,584	0	0	0	0	0
330	Pre-funded AFUDC - Production - CPUC	282PFP	PRODSTM	8,567,457	0	0	0	0	0
331	Pre-funded AFUDC - Production - FERC	282PFF	PRODSTM	0	0	0	0	0	0
332	Transmission	282T	TRANSYS	0	0	0	0	0	0
333	Pre-funded AFUDC - Transmission	282PFT	TRANSYS	0	0	0	0	0	0
334	Distribution	282D	PIS-DIST	0	0	0	0	(39,250)	0
335	Distribution Plant - Smart Grid City	282D SGC	PIS-DIST	0	0	0	0	(12)	0
336	General Plant	282G	PIS-GEN	(6,466,934)	(296,622)	(3,170,482)	0	(131,143)	0
337	General Plant - Smart Grid City	282G SGC	PIS-GEN	(1,335,246)	(61,244)	(654,618)	0	(27,077)	0
338	Plant NOL Carry forward	282 NOL	PIS-TOT	0	0	0	0	0	0
339	Common Plant	282C	PIS-CMN	(7,844,114)	(359,790)	(3,845,659)	0	(159,071)	0
340	Common Plant - CRS	282CRS	PIS-CMN	(323,621)	(14,844)	(158,658)	0	(6,563)	0
341	Common Plant - OMS	282OMS	PIS-CMN	(246,953)	(11,327)	(121,071)	0	(5,008)	0
342	Common Plant - Smart Grid City	282CSGC	PIS-CMN	(14,567)	(668)	(7,142)	0	(295)	0
343	Total ADIT - Other Property			(345,401,586)	(15,875,221)	(145,867,971)	0	(377,687)	0
344	ADIT - Other								
345	Intangible	283I	PIS-SUBT	(589,793)	(27,052)	(289,152)	0	(11,960)	0
346	Production	283P	PIS-PROD	(572)	(26)	(233)	0	0	0
347	Transmission	283T	TRANSYS	0	0	0	0	0	0
348	Distribution	283D	PIS-DIST	0	0	0	0	0	0
349	General Plant	283G	PIS-GEN	(250,260)	(11,479)	(122,692)	0	(5,075)	0
350	Common Plant	283C	PIS-CMN	(2,466,813)	(113,146)	(1,209,381)	0	(50,024)	0
351	Plant Sub Total			(3,307,438)	(151,703)	(1,621,458)	0	(67,059)	0
352									
353	12CP-PROD Allocated Items	283NPR	PIS-PROD	0	0	0	0	0	0
354	PIS-NET Allocated Items	283NP	PIS-NET	(813,686)	(39,329)	(481,599)	0	(20,280)	0
355	Labor Allocated Items	283NL	LABOR	0	0	0	0	0	0
356	FERC Allocated items	283NF	PIS-CMN	0	0	0	0	0	0
357	CPUC Allocated items	283NC	PIS-CMN	0	0	0	0	0	0
358	Non-Plant Sub Total			(813,686)	(39,329)	(481,599)	0	(20,280)	0
359									
360	Total ADIT - Other			(4,121,124)	(191,032)	(2,103,057)	0	(87,339)	0

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 26 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
306							
307	Cash Working Capital - Service Company Charges:						
308	O&M Expense:						
309	Expense		TOMXFP	11,191,153	0	0	1,590,339
310	Factor			0.044665	0.044665	0.044665	0.044665
311	Total O&M Expense			499,853	0	0	71,032
312							
313	Total Cash Working Capital - Service Company Charges			499,853	0	0	71,032
314							
315	Regulatory Asset		PIS-NET	0	0	0	0
316							
317	Prepaid Pension Asset	PPA	LABOR	12,175,052	0	0	0
318							
319	Accumulated Deferred Income Taxes:						
320	1/2 Pre - 1971 ITC	ITC 1971	PIS-NET	(258)	0	0	0
321	Interest on CWIP	ICWIP	PIS-NET	(208,927)	0	0	0
322	FAS 109 Related	282F109	PIS-NET	0	0	0	0
323	ITC Related	190ITC	PIS-NET	0	0	0	0
324	FIN 48 Related	190FIN48	PIS-NET	0	0	0	0
325	ADIT - Accelerated Amortization Property	281	PRODSTM	0	0	0	0
326	ADIT - Other Property						
327	Intangible	282I	PIS-SUBT	(227,693)	0	0	0
328	Production	282P	PIS-PROD	0	0	0	0
329	Excess AFUDC - Production CPUC	282EPC	PIS-STM	0	0	0	0
330	Pre-funded AFUDC - Production - CPUC	282PFP	PRODSTM	0	0	0	0
331	Pre-funded AFUDC - Production - FERC	282PFF	PRODSTM	0	0	0	0
332	Transmission	282T	TRANSYS	(283,062,439)	0	0	0
333	Pre-funded AFUDC - Transmission	282PFT	TRANSYS	1,348,184	0	0	0
334	Distribution	282D	PIS-DIST	0	0	0	0
335	Distribution Plant - Smart Grid City	282D SGC	PIS-DIST	0	0	0	0
336	General Plant	282G	PIS-GEN	(3,221,754)	0	0	0
337	General Plant - Smart Grid City	282G SGC	PIS-GEN	(665,205)	0	0	0
338	Plant NOL Carry forward	282 NOL	PIS-TOT	0	0	0	0
339	Common Plant	282C	PIS-CMN	(3,907,850)	0	0	0
340	Common Plant - CRS	282CRS	PIS-CMN	(161,224)	0	0	0
341	Common Plant - OMS	282OMS	PIS-CMN	(123,029)	0	0	0
342	Common Plant - Smart Grid City	282CSGC	PIS-CMN	(7,257)	0	0	0
343	Total ADIT - Other Property			(290,028,267)	0	0	0
344	ADIT - Other						
345	Intangible	283I	PIS-SUBT	(293,828)	0	0	0
346	Production	283P	PIS-PROD	0	0	0	0
347	Transmission	283T	TRANSYS	0	0	0	0
348	Distribution	283D	PIS-DIST	0	0	0	0
349	General Plant	283G	PIS-GEN	(124,677)	0	0	0
350	Common Plant	283C	PIS-CMN	(1,228,939)	0	0	0
351	Plant Sub Total			(1,647,444)	0	0	0
352							
353	12CP-PROD Allocated Items	283NPR	PIS-PROD	0	0	0	0
354	PIS-NET Allocated Items	283NP	PIS-NET	(498,531)	0	0	0
355	Labor Allocated Items	283NL	LABOR	0	0	0	0
356	FERC Allocated items	283NF	PIS-CMN	0	0	0	0
357	CPUC Allocated items	283NC	PIS-CMN	0	0	0	0
358	Non-Plant Sub Total			(498,531)	0	0	0
359							
360	Total ADIT - Other			(2,145,975)	0	0	0

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 27 of 32

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
306									
307	Cash Working Capital - Service Company Charges:								
308	O&M Expense:								
309	Expense		TOMXFP	7,712,305	16,657,459	5,037,403	2,121,288	1,771,196	3,741,142
310	Factor			0.044665	0.044665	0.044665	0.044665	0.044665	0.044665
311	Total O&M Expense			344,470	744,005	224,996	94,747	79,110	167,098
312									
313	Total Cash Working Capital - Service Company Charges			344,470	744,005	224,996	94,747	79,110	167,098
314									
315	Regulatory Asset		PIS-NET	0	0	0	0	0	0
316									
317	Prepaid Pension Asset	PPA	LABOR	10,714,551	17,065,131	5,160,689	2,173,204	3,821,971	2,911,286
318									
319	Accumulated Deferred Income Taxes:								
320	1/2 Pre - 1971 ITC	ITC 1971	PIS-NET	(99)	(373)	(113)	(48)	(34)	(29)
321	Interest on CWIP	ICWIP	PIS-NET	(79,932)	(302,341)	(91,431)	(38,502)	(27,791)	(23,469)
322	FAS 109 Related	282F109	PIS-NET	0	0	0	0	0	0
323	ITC Related	190ITC	PIS-NET	0	0	0	0	0	0
324	FIN 48 Related	190FIN48	PIS-NET	0	0	0	0	0	0
325	ADIT - Accelerated Amortization Property	281	PRODSTM	0	281	0	0	0	0
326	ADIT - Other Property								
327	Intangible	282I	PIS-SUBT	(96,350)	(364,440)	(110,211)	(46,411)	(33,499)	(28,289)
328	Production	282P	PIS-PROD	0	0	0	0	0	0
329	Excess AFUDC - Production CPUC	282EPC	PIS-STM	0	0	0	0	0	0
330	Pre-funded AFUDC - Production - CPUC	282PFP	PRODSTM	0	0	0	0	0	0
331	Pre-funded AFUDC - Production - FERC	282PFF	PRODSTM	0	0	0	0	0	0
332	Transmission	282T	TRANSYS	0	0	0	0	0	0
333	Pre-funded AFUDC - Transmission	282PFT	TRANSYS	0	0	0	0	0	0
334	Distribution	282D	PIS-DIST	(127,136,036)	(480,887,861)	(145,425,902)	(61,239,944)	(44,203,279)	(37,328,560)
335	Distribution Plant - Smart Grid City	282D SGC	PIS-DIST	(39,887)	(150,872)	(45,625)	(19,213)	(13,868)	(11,711)
336	General Plant	282G	PIS-GEN	(1,363,308)	(5,156,667)	(1,559,434)	(656,690)	(474,002)	(400,283)
337	General Plant - Smart Grid City	282G SGC	PIS-GEN	(281,486)	(1,064,712)	(321,981)	(135,589)	(97,868)	(82,647)
338	Plant NOL Carry forward	282 NOL	PIS-TOT	0	0	0	0	0	0
339	Common Plant	282C	PIS-CMN	(1,653,634)	(6,254,817)	(1,891,527)	(796,536)	(574,944)	(485,526)
340	Common Plant - CRS	282CRS	PIS-CMN	(68,223)	(258,052)	(78,038)	(32,862)	(23,720)	(20,031)
341	Common Plant - OMS	282OMS	PIS-CMN	(52,061)	(196,918)	(59,550)	(25,077)	(18,101)	(15,286)
342	Common Plant - Smart Grid City	282CSGC	PIS-CMN	(3,071)	(11,616)	(3,513)	(1,479)	(1,068)	(902)
343	Total ADIT - Other Property			(130,694,056)	(494,345,955)	(149,495,781)	(62,953,801)	(45,440,349)	(38,373,235)
344	ADIT - Other								
345	Intangible	283I	PIS-SUBT	(124,335)	(470,295)	(142,222)	(59,891)	(43,230)	(36,506)
346	Production	283P	PIS-PROD	0	0	0	0	0	0
347	Transmission	283T	TRANSYS	0	0	0	0	0	0
348	Distribution	283D	PIS-DIST	0	0	0	0	0	0
349	General Plant	283G	PIS-GEN	(52,758)	(199,554)	(60,348)	(25,413)	(18,343)	(15,490)
350	Common Plant	283C	PIS-CMN	(520,034)	(1,967,012)	(594,847)	(250,494)	(180,808)	(152,688)
351	Plant Sub Total			(697,127)	(2,636,861)	(797,417)	(335,798)	(242,381)	(204,684)
352									
353	12CP-PROD Allocated Items	283NPR	PIS-PROD	0	0	0	0	0	0
354	PIS-NET Allocated Items	283NP	PIS-NET	(190,730)	(721,431)	(218,169)	(91,873)	(66,314)	(56,001)
355	Labor Allocated Items	283NL	LABOR	0	0	0	0	0	0
356	FERC Allocated items	283NF	PIS-CMN	0	0	0	0	0	0
357	CPUC Allocated items	283NC	PIS-CMN	0	0	0	0	0	0
358	Non-Plant Sub Total			(190,730)	(721,431)	(218,169)	(91,873)	(66,314)	(56,001)
359									
360	Total ADIT - Other			(887,857)	(3,358,292)	(1,015,586)	(427,671)	(308,695)	(260,685)

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 28 of 32

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
306						
307	Cash Working Capital - Service Company Charges:					
308	O&M Expense:					
309	Expense		TOMXFP	1,902,628	8,297,701	22,103,627
310	Factor			0.044665	0.044665	0.044665
311	Total O&M Expense			84,981	370,617	987,258
312						
313	Total Cash Working Capital - Service Company Charges			84,981	370,617	987,258
314						
315	Regulatory Asset		PIS-NET	0	0	0
316						
317	Prepaid Pension Asset	PPA	LABOR	3,234,652	13,110,489	0
318						
319	Accumulated Deferred Income Taxes:					
320	1/2 Pre - 1971 ITC	ITC 1971	PIS-NET	0	0	0
321	Interest on CWIP	ICWIP	PIS-NET	0	0	0
322	FAS 109 Related	282F109	PIS-NET	0	0	0
323	ITC Related	190ITC	PIS-NET	0	0	0
324	FIN 48 Related	190FIN48	PIS-NET	0	0	0
325	ADIT - Accelerated Amortization Property	281	PRODSTM	0	0	0
326	ADIT - Other Property					
327	Intangible	282I	PIS-SUBT	0	0	0
328	Production	282P	PIS-PROD	0	0	0
329	Excess AFUDC - Production CPUC	282EPC	PIS-STM	0	0	0
330	Pre-funded AFUDC - Production - CPUC	282PFP	PRODSTM	0	0	0
331	Pre-funded AFUDC - Production - FERC	282PFF	PRODSTM	0	0	0
332	Transmission	282T	TRANSYS	0	0	0
333	Pre-funded AFUDC - Transmission	282PFT	TRANSYS	0	0	0
334	Distribution	282D	PIS-DIST	0	0	0
335	Distribution Plant - Smart Grid City	282D SGC	PIS-DIST	0	0	0
336	General Plant	282G	PIS-GEN	0	0	0
337	General Plant - Smart Grid City	282G SGC	PIS-GEN	0	0	0
338	Plant NOL Carry forward	282 NOL	PIS-TOT	0	0	0
339	Common Plant	282C	PIS-CMN	0	0	0
340	Common Plant - CRS	282CRS	PIS-CMN	0	0	0
341	Common Plant - OMS	282OMS	PIS-CMN	0	0	0
342	Common Plant - Smart Grid City	282CSGC	PIS-CMN	0	0	0
343	Total ADIT - Other Property			0	0	0
344	ADIT - Other					
345	Intangible	283I	PIS-SUBT	0	0	0
346	Production	283P	PIS-PROD	0	0	0
347	Transmission	283T	TRANSYS	0	0	0
348	Distribution	283D	PIS-DIST	0	0	0
349	General Plant	283G	PIS-GEN	0	0	0
350	Common Plant	283C	PIS-CMN	0	0	0
351	Plant Sub Total			0	0	0
352						
353	12CP-PROD Allocated Items	283NPR	PIS-PROD	0	0	0
354	PIS-NET Allocated Items	283NP	PIS-NET	0	0	0
355	Labor Allocated Items	283NL	LABOR	0	0	0
356	FERC Allocated items	283NF	PIS-CMN	0	0	0
357	CPUC Allocated items	283NC	PIS-CMN	0	0	0
358	Non-Plant Sub Total			0	0	0
359						
360	Total ADIT - Other			0	0	0

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 29 of 32

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
361	ADIT								
362	Intangible	190I	PIS-SUBT	27,269	1,251	13,369	0	553	0
363	Production	190P	PIS-PROD	48,502,626	2,170,372	19,777,304	0	0	0
364	Transmission	190T	TRANSYS	0	0	0	0	0	0
365	Distribution	190D	PIS-DIST	0	0	0	0	8,192	0
366	General Plant	190G	PIS-GEN	272,594	12,503	133,642	0	5,528	0
367	Common Plant	190C	PIS-CMN	216,968	9,952	106,371	0	4,400	0
368	Plant Sub Total			49,019,457	2,194,078	20,030,686	0	18,673	0
369									
370	12CP-PROD Allocated Items	190NPR	PIS-PROD	13,790,515	617,091	5,623,184	0	0	0
371	PIS-NET Allocated Items	190NP	PIS-NET	4,267,350	206,259	2,525,729	0	106,356	0
372	Labor Allocated Items	190NL	LABOR	4,557,792	328,198	1,375,506	0	49,672	2,926,733
373	FERC Allocated items	190NF	PIS-CMN	0	0	0	0	0	0
374	CPUC Allocated items	190NC	PIS-CMN	1,235,045	56,648	605,494	0	25,045	0
375	Non-Plant Sub Total			23,850,702	1,208,196	10,129,913	0	181,073	2,926,733
376									
377	Total ADIT			72,870,159	3,402,274	30,160,599	0	199,746	2,926,733
378									
379	Total Accumulated Deferred Income Taxes			(344,253,778)	(12,680,481)	(118,012,509)	0	(273,789)	2,926,733
380									
381	QF Deposits	253	PRODCAP	0	0	0	0	0	0
382	Customer Deposits	235	PIS-P/S	0	0	0	0	0	0
383	Customer Advances for Construction	252	PIS-P/S	0	0	0	0	0	0
384	Retiree Medical Liability/Asset	RML	LABOR	(1,102,576)	(79,394)	(332,749)	0	(12,016)	(708,007)
385									
386									
387									
388	Net Original Cost Rate Base			1,208,695,079	77,769,656	1,247,250,958	2,310,090	43,508,108	42,536,670

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 30 of 32

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
361	ADIT						
362	Intangible	190I	PIS-SUBT	13,585	0	0	0
363	Production	190P	PIS-PROD	0	0	0	0
364	Transmission	190T	TRANSYS	22,092,494	0	0	0
365	Distribution	190D	PIS-DIST	0	0	0	0
366	General Plant	190G	PIS-GEN	135,803	0	0	0
367	Common Plant	190C	PIS-CMN	108,091	0	0	0
368	Plant Sub Total			22,349,973	0	0	0
369							
370	12CP-PROD Allocated Items	190NPR	PIS-PROD	0	0	0	0
371	PIS-NET Allocated Items	190NP	PIS-NET	2,614,530	0	0	0
372	Labor Allocated Items	190NL	LABOR	1,635,469	0	0	0
373	FERC Allocated items	190NF	PIS-CMN	0	0	0	0
374	CPUC Allocated items	190NC	PIS-CMN	615,286	0	0	0
375	Non-Plant Sub Total			4,865,285	0	0	0
376							
377	Total ADIT			27,215,258	0	0	0
378							
379	Total Accumulated Deferred Income Taxes			(265,168,169)	0	0	0
380							
381	QF Deposits	253	PRODCAP	0	0	0	0
382	Customer Deposits	235	PIS-P/S	0	0	0	0
383	Customer Advances for Construction	252	PIS-P/S	0	0	0	0
384	Retiree Medical Liability/Asset	RML	LABOR	(395,637)	0	0	0
385							
386							
387							
388	Net Original Cost Rate Base			884,165,588	0	0	151,310

Public Service Company of Colorado
Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
At December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 1
Page 31 of 32

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
361	ADIT								
362	Intangible	190I	PIS-SUBT	5,749	21,744	6,576	2,769	1,999	1,688
363	Production	190P	PIS-PROD	0	0	0	0	0	0
364	Transmission	190T	TRANSYS	0	0	0	0	0	0
365	Distribution	190D	PIS-DIST	26,535,451	100,369,466	30,352,856	12,781,817	9,225,975	7,791,105
366	General Plant	190G	PIS-GEN	57,466	217,364	65,733	27,681	19,980	16,873
367	Common Plant	190C	PIS-CMN	45,740	173,008	52,320	22,032	15,903	13,430
368	Plant Sub Total			26,644,406	100,781,582	30,477,485	12,834,299	9,263,857	7,823,096
369									
370	12CP-PROD Allocated Items	190NPR	PIS-PROD	0	0	0	0	0	0
371	PIS-NET Allocated Items	190NP	PIS-NET	1,000,279	3,783,523	1,144,180	481,823	347,782	293,693
372	Labor Allocated Items	190NL	LABOR	1,439,281	2,292,351	693,233	291,926	513,404	391,072
373	FERC Allocated items	190NF	PIS-CMN	0	0	0	0	0	0
374	CPUC Allocated items	190NC	PIS-CMN	260,362	984,812	297,818	125,414	90,524	76,445
375	Non-Plant Sub Total			2,699,922	7,060,686	2,135,231	899,163	951,710	761,210
376									
377	Total ADIT			29,344,328	107,842,268	32,612,716	13,733,462	10,215,567	8,584,306
378									
379	Total Accumulated Deferred Income Taxes			(102,317,616)	(390,164,693)	(117,990,195)	(49,686,560)	(35,561,302)	(30,073,112)
380									
381	QF Deposits	253	PRODCAP	0	0	0	0	0	0
382	Customer Deposits	235	PIS-P/S	0	(14,915,740)	(4,510,688)	(1,899,485)	0	0
383	Customer Advances for Construction	252	PIS-P/S	0	(118,680,290)	(35,890,256)	(15,113,657)	0	0
384	Retiree Medical Liability/Asset	RML	LABOR	(348,177)	(554,543)	(167,700)	(70,620)	(124,198)	(94,604)
385									
386									
387									
388	Net Original Cost Rate Base			349,275,563	1,058,560,425	317,146,024	132,615,627	110,045,661	92,584,795

Public Service Company of Colorado
 Revenue Requirements Calculation - Electric Rate Base - FINAL Settlement COS Model
 At December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 1
 Page 32 of 32

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
361	ADIT					
362	Intangible	190I	PIS-SUBT	0	0	0
363	Production	190P	PIS-PROD	0	0	0
364	Transmission	190T	TRANSYS	0	0	0
365	Distribution	190D	PIS-DIST	0	0	0
366	General Plant	190G	PIS-GEN	0	0	0
367	Common Plant	190C	PIS-CMN	0	0	0
368	Plant Sub Total			0	0	0
369						
370	12CP-PROD Allocated Items	190NPR	PIS-PROD	0	0	0
371	PIS-NET Allocated Items	190NP	PIS-NET	0	0	0
372	Labor Allocated Items	190NL	LABOR	434,509	1,761,126	0
373	FERC Allocated items	190NF	PIS-CMN	0	0	0
374	CPUC Allocated items	190NC	PIS-CMN	0	0	0
375	Non-Plant Sub Total			434,509	1,761,126	0
376						
377	Total ADIT			434,509	1,761,126	0
378						
379	Total Accumulated Deferred Income Taxes			434,509	1,761,126	0
380						
381	QF Deposits	253	PRODCAP	0	0	0
382	Customer Deposits	235	PIS-P/S	0	0	0
383	Customer Advances for Construction	252	PIS-P/S	0	0	0
384	Retiree Medical Liability/Asset	RML	LABOR	(105,112)	(426,034)	0
385						
386						
387						
388	Net Original Cost Rate Base			3,566,911	14,512,943	2,103,011

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
	Revenue								
1	Rate Revenue:								
2	Retail Billed	440-448B	TOTREV	326,560,083	19,685,735	238,220,009	0	7,765,558	139,977,305
3	Retail Unbilled	440-448U							
4	Transmission Cost Adjustment (TCA)	440TCA	TRANNET	0	0	0	0	0	0
5	Wholesale	447							
6	Total Rate Revenue			326,560,083	19,685,735	238,220,009	0	7,765,558	139,977,305
7									
8	Other Revenue:								
9	Provision for Rate Refund	449	N/A	0	0	0	0	0	0
10	Late Payment Revenue	450	PIS-NET	526,840	25,464	311,822	0	13,130	0
11	Meter Turn-on and Succession	45103	PIS-NET	888,063	42,924	525,621	0	22,133	0
12	Returned Check Charge	45104	PIS-NET	91,205	4,408	53,982	0	2,273	0
13	Miscellaneous Service Revenue	45106	PIS-NET	245,272	11,855	145,170	0	6,113	0
14	Miscellaneous Service Revenue - discounts	45110	PIS-NET	0	0	0	0	0	0
15	Other Rentals	454	PIS-NET	1,407,143	68,013	832,850	0	35,070	0
16	Transformer Rentals	454	PIS-P/S	0	0	0	0	0	0
17	Sub-Total			3,158,523	152,664	1,869,445	0	78,719	0
18									
19	Ancillary Service Revenue:								
20	Schedule 1 - Scheduling, System Control & Dispatch	45612	TRANSYS	0	0	0	0	0	0
21	Schedule 2 - Reactive Supply & Voltage Control	45614	PRODCAP	2,730,045	122,163	1,113,196	0	0	0
22	Schedule 3 - Regulation & Frequency Response	45616	PRODCAP	1,763,869	78,929	719,231	0	0	0
23	Schedule 4 - Energy Imbalance	45619	ENERGY	0	0	0	0	0	0
24	Schedule 5 - Spinning Reserve	45622	PRODCAP	2,579,980	115,448	1,052,006	0	0	0
25	Schedule 6 - Supplemental Spinning Reserve	45624	PRODCAP	513,004	22,956	209,181	0	0	0
26	Schedule 7 & 8 - Firm Point to Point Wheeling	45605	TRANSYS	0	0	0	0	0	0
27	Schedule 7 & 8 - Network Transmission Revenue	45607	TRANSYS	0	0	0	0	0	0
28	Schedule 7 & 8 - Contracts Transmission Revenue	45607GF	TRANSYS	0	0	0	0	0	0
29	FERC Assessment Revenue	45626	TRANSYS	0	0	0	0	0	0
30	Transmission Loss Revenue	45606	TRANSYS	0	0	0	0	0	0
31	Total Ancillary Service Revenue			7,586,898	339,496	3,093,614	0	0	0
32									
33	EEl Mutual Aid Revenue	45600	PIS-DIST	0	0	0	0	0	0
34	Autotransformer Capacity Charges	45607AT	TRANSYS	0	0	0	0	0	0
35	Transmission Interconnection Facility Revenue	45642TIF	TRANSYS	0	0	0	0	0	0
36	Distribution Service Charges - IREA & Center	45642DSC	PIS-P/S	0	0	0	0	0	0
37	PacifiCorp Exchange Fee	45642PC	PRODPUR	0	0	0	4,984,589	0	0
38	Water Rights	45642WR	ENERGY	0	0	0	0	0	59,290
39	Comanche 3 Common Facility Revenue	45642CFR	PIS-SUBT	685,214	31,429	335,933	0	13,895	0
40	Distribution Ownership	45642DO	PIS-DIST	0	0	0	0	102	0
41	TCA - Unbilled Related	45642TCA	TRANNET	0	0	0	0	0	0
42	Other Miscellaneous Revenue	45642OTH	PIS-NET	286,308	13,838	169,458	0	7,136	0
43	Sub-Total	45642		971,522	45,267	505,391	4,984,589	21,133	59,290
44	Joint Operating Revenue	45641	N/A	0	0	0	0	0	0
45	CIP Performance Revenue	45646	N/A	0	0	0	0	0	0
46	Locating Services	45649	PIS-DIST	0	0	0	0	0	0
47	Provision for QSP	45651	N/A	0	0	0	0	0	0
48	Interruptible Service Option Credit (ISOC)	45667</							

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 2 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
	Revenue						
1	Rate Revenue:						
2	Retail Billed	440-448B	TOTREV	182,373,952	0	0	7,040,375
3	Retail Unbilled	440-448U					
4	Transmission Cost Adjustment (TCA)	440TCA	TRANNET	0	0	0	0
5	Wholesale	447					
6	Total Rate Revenue			182,373,952	0	0	7,040,375
7							
8	Other Revenue:						
9	Provision for Rate Refund	449	N/A	0	0	0	0
10	Late Payment Revenue	450	PIS-NET	322,785	0	0	0
11	Meter Turn-on and Succession	45103	PIS-NET	544,101	0	0	0
12	Returned Check Charge	45104	PIS-NET	55,880	0	0	0
13	Miscellaneous Service Revenue	45106	PIS-NET	150,274	0	0	0
14	Miscellaneous Service Revenue - discounts	45110	PIS-NET	0	0	0	0
15	Other Rentals	454	PIS-NET	862,131	0	0	0
16	Transformer Rentals	454	PIS-P/S	0	0	0	0
17	Sub-Total			1,935,171	0	0	0
18							
19	Ancillary Service Revenue:						
20	Schedule 1 - Scheduling, System Control & Dispatch	45612	TRANSYS	623,683	0	0	0
21	Schedule 2 - Reactive Supply & Voltage Control	45614	PRODCAP	0	0	0	0
22	Schedule 3 - Regulation & Frequency Response	45616	PRODCAP	0	0	0	0
23	Schedule 4 - Energy Imbalance	45619	ENERGY	0	0	0	0
24	Schedule 5 - Spinning Reserve	45622	PRODCAP	0	0	0	0
25	Schedule 6 - Supplemental Spinning Reserve	45624	PRODCAP	0	0	0	0
26	Schedule 7 & 8 - Firm Point to Point Wheeling	45605	TRANSYS	0	0	0	0
27	Schedule 7 & 8 - Network Transmission Revenue	45607	TRANSYS	266,906	0	0	0
28	Schedule 7 & 8 - Contracts Transmission Revenue	45607GF	TRANSYS	0	0	0	0
29	FERC Assessment Revenue	45626	TRANSYS	0	0	0	0
30	Transmission Loss Revenue	45606	TRANSYS	207,167	0	0	0
31	Total Ancillary Service Revenue			1,097,756	0	0	0
32							
33	EEl Mutual Aid Revenue	45600	PIS-DIST	0	0	0	0
34	Autotransformer Capacity Charges	45607AT	TRANSYS	0	0	0	0
35	Transmission Interconnection Facility Revenue	45642TIF	TRANSYS	33,504	0	0	0
36	Distribution Service Charges - IREA & Center	45642DSC	PIS-P/S	0	0	0	0
37	PacifiCorp Exchange Fee	45642PC	PRODPUR	0	0	0	0
38	Water Rights	45642WR	ENERGY	0	0	0	0
39	Comanche 3 Common Facility Revenue	45642CFR	PIS-SUBT	341,366	0	0	0
40	Distribution Ownership	45642DO	PIS-DIST	0	0	0	0
41	TCA - Unbilled Related	45642TCA	TRANNET	0	0	0	0
42	Other Miscellaneous Revenue	45642OTH	PIS-NET	175,416	0	0	0
43	Sub-Total	45642		550,286	0	0	0
44	Joint Operating Revenue	45641	N/A	0	0	0	0
45	CIP Performance Revenue	45646	N/A	0	0	0	0
46	Locating Services	45649	PIS-DIST	0	0	0	0
47	Provision for QSP	45651	N/A	0	0	0	0
48	Interruptible Service Option Credit (ISOC)	45667	N/A	0	0	0	0
49	Deferred Fuel Revenue	45668	N/A	0	0	0	0
50	PPA Debt Return	4568p	LABOR	350,641	0	0	0
50A	Black Box #	4568z	Rev Req BB	(301,454)	0	0	(10,696)
51	Bid Fee Revenue	45680	N/A	0	0	0	0
52	Customer Date Report Revenue	45682	N/A	0	0	0	0
53	Medical Exempt Revenue Shortfall	45681	C902_3	0	0	0	0
54	Oil & Gas Royalty Revenues - 50% Credit to Ratepayer:	4568y	PRODCAP	0	0	0	0
55	Future Use Earnings	4568x	PRODCAP	0	0	0	0
56	Sub-Total			599,473	0	0	(10,696)
57							
58	Total Other Revenue			3,632,400	0	0	(10,696)
59							

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 4 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
Revenue						
1	Rate Revenue:					
2	Retail Billed	440-448B	TOTREV	9,258,500	40,120,568	97,851,974
3	Retail Unbilled	440-448U				
4	Transmission Cost Adjustment (TCA)	440TCA	TRANNET	0	0	0
5	Wholesale	447				
6	Total Rate Revenue			9,258,500	40,120,568	97,851,974
7						
8	Other Revenue:					
9	Provision for Rate Refund	449	N/A	0	0	0
10	Late Payment Revenue	450	PIS-NET	0	0	0
11	Meter Turn-on and Succession	45103	PIS-NET	0	0	0
12	Returned Check Charge	45104	PIS-NET	0	0	0
13	Miscellaneous Service Revenue	45106	PIS-NET	0	0	0
14	Miscellaneous Service Revenue - discounts	45110	PIS-NET	0	0	0
15	Other Rentals	454	PIS-NET	0	0	0
16	Transformer Rentals	454	PIS-P/S	0	0	0
17	Sub-Total			0	0	0
18						
19	Ancillary Service Revenue:					
20	Schedule 1 - Scheduling, System Control & Dispatch	45612	TRANSYS	0	0	0
21	Schedule 2 - Reactive Supply & Voltage Control	45614	PRODCAP	0	0	0
22	Schedule 3 - Regulation & Frequency Response	45616	PRODCAP	0	0	0
23	Schedule 4 - Energy Imbalance	45619	ENERGY	0	0	0
24	Schedule 5 - Spinning Reserve	45622	PRODCAP	0	0	0
25	Schedule 6 - Supplemental Spinning Reserve	45624	PRODCAP	0	0	0
26	Schedule 7 & 8 - Firm Point to Point Wheeling	45605	TRANSYS	0	0	0
27	Schedule 7 & 8 - Network Transmission Revenue	45607	TRANSYS	0	0	0
28	Schedule 7 & 8 - Contracts Transmission Revenue	45607GF	TRANSYS	0	0	0
29	FERC Assessment Revenue	45626	TRANSYS	0	0	0
30	Transmission Loss Revenue	45606	TRANSYS	0	0	0
31	Total Ancillary Service Revenue			0	0	0
32						
33	EEI Mutual Aid Revenue	45600	PIS-DIST	0	0	0
34	Autotransformer Capacity Charges	45607AT	TRANSYS	0	0	0
35	Transmission Interconnection Facility Revenue	45642TIF	TRANSYS	0	0	0
36	Distribution Service Charges - IREA & Center	45642DSC	PIS-P/S	0	0	0
37	PacifiCorp Exchange Fee	45642PC	PRODPUR	0	0	0
38	Water Rights	45642WVR	ENERGY	0	0	0
39	Comanche 3 Common Facility Revenue	45642CFR	PIS-SUBT	0	0	0
40	Distribution Ownership	45642DO	PIS-DIST	0	0	0
41	TCA - Unbilled Related	45642TCA	TRANNET	0	0	0
42	Other Miscellaneous Revenue	45642OTH	PIS-NET	0	0	0
43	Sub-Total	45642		0	0	0
44	Joint Operating Revenue	45641	N/A	0	0	0
45	CIP Performance Revenue	45646	N/A	0	0	0
46	Locating Services	45649	PIS-DIST	0	0	0
47	Provision for QSP	45651	N/A	0	0	0
48	Interruptible Service Option Credit (ISOC)	45667	N/A	0	0	0
49	Deferred Fuel Revenue	45668	N/A	0	0	0
50	PPA Debt Return	4568p	LABOR	93,158	377,582	0
50A	Black Box #	4568z	Rev Req BB	(14,076)	(60,993)	(148,666)
51	Bid Fee Revenue	45680	N/A	0	0	0
52	Customer Date Report Revenue	45682	N/A	0	0	0
53	Medical Exempt Revenue Shortfall	45681	C902_3	0	0	0
54	Oil & Gas Royalty Revenues - 50% Credit to Ratepayer	4568y	PRODCAP	0	0	0
55	Future Use Earnings	4568x	PRODCAP	0	0	0
56	Sub-Total			79,082	316,589	(148,666)
57						
58	Total Other Revenue			79,082	316,589	(148,666)
59						

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 5 of 40

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
60	Total Revenue			338,628,172	20,259,669	243,608,696	4,992,450	7,862,317	140,449,447
61									
62									
63	Cost of Sales								
64	Steam Production Fuel:								
65	Steam Power Fuel - Steam Gen Fuel	50100	ENERGY	0	0	0	0	0	0
66	Steam Power Fuel - Gas	50110	ENERGY	0	0	0	0	0	0
67	Steam Power Fuel - Gas Physical Hedges	50115	ENERGY	0	0	0	0	0	0
68	Steam Power Fuel - Gas Financial Hedges	50117	ENERGY	0	0	0	0	0	0
69	Steam Power Fuel - Oil	50120	ENERGY	0	0	0	0	0	0
70	Steam Power Fuel - Coal	50130	ENERGY	0	0	0	0	0	0
71	Steam Power Fuel - Non-Native Load Coal	50165	ENERGY	0	0	0	0	0	0
72	ISOC Gen Fuel	50186	ENERGY	0	0	0	0	0	0
73	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0	0	0
74	Total Steam Production Fuel			0	0	0	0	0	0
75									
76	Other Production Fuel:								
77	Combustion Turbine Fuel - Gas Other	54700	ENERGY	0	0	0	0	0	0
78	Combustion Turbine Fuel - Gas	54710	ENERGY	0	0	0	0	0	0
79	Combustion Turbine Fuel - Gas Physical Hedge	54715	ENERGY	0	0	0	0	0	0
80	Combustion Turbine Fuel - Gas Financial Hedge	54717	ENERGY	0	0	0	0	0	0
81	Combustion Turbine Fuel - Engine Oil	54720	ENERGY	0	0	0	0	0	0
82	Combustion Turbine Fuel - Non-Native Load Gas	54740	ENERGY	0	0	0	0	0	0
83	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0	0	0
84	Total Other Production Fuel			0	0	0	0	0	0
85									
86	Purchased Power:								
87	Purchased Power	55500	ENERGY	0	0	0	0	0	0
88	Purchased Power - Capacity	55501	PRODPUR	0	0	0	0	0	0
89	Purchased Power - Energy	55502	ENERGY	0	0	0	0	0	0
90	Purchased Power - Non-Firm Energy	55503	ENERGY	0	0	0	0	0	0
91	Purchased Power - QF Energy	55504	ENERGY	0	0	0	0	0	0
92	Purchased Power - QF Capacity	55505	PRODPUR	0	0	0	0	0	0
93	Purchased Power - Wind	55506	ENERGY	0	0	0	0	0	0
94	Purchased Power - Interchange	55510	ENERGY	0	0	0	0	0	0
95	Transmission Expense for Others	55512	ENERGY	0	0	0	0	0	0
96	Purchased Power - Solar	55524	ENERGY	0	0	0	0	0	0
97	Purchased Power - Energy Physical Hedges	55525	ENERGY	0	0	0	0	0	0
98	Purchased Power - Energy Gas Financial Hedges	55526	ENERGY	0	0	0	0	0	0
99	Purchased Power - Energy Financial Hedges	55527	ENERGY	0	0	0	0	0	0
100	Purchased Power - Gen Trading	55528	ENERGY	0	0	0	0	0	0
101	Purchased Power - Prop Trading	55529	ENERGY	0	0	0	0	0	0
102	Purchased Power - Prop MISO	55532	ENERGY	0	0	0	0	0	0
103	Purchased Power ISOC	55533	ENERGY	0	0	0	0	0	0
104	Purchased Power Non-Native Load Tolling	55535	ENERGY	0	0	0	0	0	0
105	Purchased Power Hybrid	55538	ENERGY	0	0	0	0	0	0
106	Wheeling - Resale	56520	ENERGY	0	0	0	0	0	0
107	Wheeling - Resale ST Prop	56521	ENERGY	0	0	0	0	0	0
108	Wheeling - Retail Purchase	56535	ENERGY	0	0	0	0	0	0
109	Wheeling - Interdepartmental	56540	ENERGY	0	0	0	0	0	0
110	Wheeling - Interdepartmental Gen	56541	ENERGY	0	0	0	0	0	0
111	Wheeling - Interdepartmental Prop	56542	ENERGY	0	0	0	0	0	0
112	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0	0	0
113	Total Purchased Power			0	0	0	0	0	0
114									
115	Deferred Purchased Power	55710	N/A	0	0	0	0	0	0
116	Deferred Purchased Capacity	55711	PRODPUR	0	0	0	0	0	0
117	Deferred Electric Generation Costs	55720	N/A	0	0	0	0	0	0
118	RESA Cost of Goods Sold	55725	PRODPUR	0	0	0	0	0	0
119									
120	Total Cost of Sales			0	0	0	0	0	0

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 6 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
60	Total Revenue			186,006,352	0	0	7,029,679
61							
62							
63	Cost of Sales						
64	Steam Production Fuel:						
65	Steam Power Fuel - Steam Gen Fuel	50100	ENERGY	0	0	0	0
66	Steam Power Fuel - Gas	50110	ENERGY	0	0	0	0
67	Steam Power Fuel - Gas Physical Hedges	50115	ENERGY	0	0	0	0
68	Steam Power Fuel - Gas Financial Hedges	50117	ENERGY	0	0	0	0
69	Steam Power Fuel - Oil	50120	ENERGY	0	0	0	0
70	Steam Power Fuel - Coal	50130	ENERGY	0	0	0	0
71	Steam Power Fuel - Non-Native Load Coal	50165	ENERGY	0	0	0	0
72	ISOC Gen Fuel	50186	ENERGY	0	0	0	0
73	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0
74	Total Steam Production Fuel			0	0	0	0
75							
76	Other Production Fuel:						
77	Combustion Turbine Fuel - Gas Other	54700	ENERGY	0	0	0	0
78	Combustion Turbine Fuel - Gas	54710	ENERGY	0	0	0	0
79	Combustion Turbine Fuel - Gas Physical Hedge	54715	ENERGY	0	0	0	0
80	Combustion Turbine Fuel - Gas Financial Hedge	54717	ENERGY	0	0	0	0
81	Combustion Turbine Fuel - Engine Oil	54720	ENERGY	0	0	0	0
82	Combustion Turbine Fuel - Non-Native Load Gas	54740	ENERGY	0	0	0	0
83	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0
84	Total Other Production Fuel			0	0	0	0
85							
86	Purchased Power:						
87	Purchased Power	55500	ENERGY	0	0	0	0
88	Purchased Power - Capacity	55501	PRODPUR	0	0	0	0
89	Purchased Power - Energy	55502	ENERGY	0	0	0	0
90	Purchased Power - Non-Firm Energy	55503	ENERGY	0	0	0	0
91	Purchased Power - QF Energy	55504	ENERGY	0	0	0	0
92	Purchased Power - QF Capacity	55505	PRODPUR	0	0	0	0
93	Purchased Power - Wind	55506	ENERGY	0	0	0	0
94	Purchased Power - Interchange	55510	ENERGY	0	0	0	0
95	Transmission Expense for Others	55512	ENERGY	0	0	0	0
96	Purchased Power - Solar	55524	ENERGY	0	0	0	0
97	Purchased Power - Energy Physical Hedges	55525	ENERGY	0	0	0	0
98	Purchased Power - Energy Gas Financial Hedges	55526	ENERGY	0	0	0	0
99	Purchased Power - Energy Financial Hedges	55527	ENERGY	0	0	0	0
100	Purchased Power - Gen Trading	55528	ENERGY	0	0	0	0
101	Purchased Power - Prop Trading	55529	ENERGY	0	0	0	0
102	Purchased Power - Prop MISO	55532	ENERGY	0	0	0	0
103	Purchased Power ISOC	55533	ENERGY	0	0	0	0
104	Purchased Power Non-Native Load Tolling	55535	ENERGY	0	0	0	0
105	Purchased Power Hybrid	55538	ENERGY	0	0	0	0
106	Wheeling - Resale	56520	ENERGY	0	0	0	0
107	Wheeling - Resale ST Prop	56521	ENERGY	0	0	0	0
108	Wheeling - Retail Purchase	56535	ENERGY	0	0	0	0
109	Wheeling - Interdepartmental	56540	ENERGY	0	0	0	0
110	Wheeling - Interdepartmental Gen	56541	ENERGY	0	0	0	0
111	Wheeling - Interdepartmental Prop	56542	ENERGY	0	0	0	0
112	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0
113	Total Purchased Power			0	0	0	0
114							
115	Deferred Purchased Power	55710	N/A	0	0	0	0
116	Deferred Purchased Capacity	55711	PRODPUR	0	0	0	0
117	Deferred Electric Generation Costs	55720	N/A	0	0	0	0
118	RESA Cost of Goods Sold	55725	PRODPUR	0	0	0	0
119							
120	Total Cost of Sales			0	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 7 of 40

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
60	Total Revenue			94,370,668	268,887,900	80,882,645	33,924,186	27,158,492	32,736,026
61									
62									
63	Cost of Sales								
64	Steam Production Fuel:								
65	Steam Power Fuel - Steam Gen Fuel	50100	ENERGY	0	0	0	0	0	0
66	Steam Power Fuel - Gas	50110	ENERGY	0	0	0	0	0	0
67	Steam Power Fuel - Gas Physical Hedges	50115	ENERGY	0	0	0	0	0	0
68	Steam Power Fuel - Gas Financial Hedges	50117	ENERGY	0	0	0	0	0	0
69	Steam Power Fuel - Oil	50120	ENERGY	0	0	0	0	0	0
70	Steam Power Fuel - Coal	50130	ENERGY	0	0	0	0	0	0
71	Steam Power Fuel - Non-Native Load Coal	50165	ENERGY	0	0	0	0	0	0
72	ISOC Gen Fuel	50186	ENERGY	0	0	0	0	0	0
73	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0	0	0
74	Total Steam Production Fuel			0	0	0	0	0	0
75									
76	Other Production Fuel:								
77	Combustion Turbine Fuel - Gas Other	54700	ENERGY	0	0	0	0	0	0
78	Combustion Turbine Fuel - Gas	54710	ENERGY	0	0	0	0	0	0
79	Combustion Turbine Fuel - Gas Physical Hedge	54715	ENERGY	0	0	0	0	0	0
80	Combustion Turbine Fuel - Gas Financial Hedge	54717	ENERGY	0	0	0	0	0	0
81	Combustion Turbine Fuel - Engine Oil	54720	ENERGY	0	0	0	0	0	0
82	Combustion Turbine Fuel - Non-Native Load Gas	54740	ENERGY	0	0	0	0	0	0
83	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0	0	0
84	Total Other Production Fuel			0	0	0	0	0	0
85									
86	Purchased Power:								
87	Purchased Power	55500	ENERGY	0	0	0	0	0	0
88	Purchased Power - Capacity	55501	PRODPUR	0	0	0	0	0	0
89	Purchased Power - Energy	55502	ENERGY	0	0	0	0	0	0
90	Purchased Power - Non-Firm Energy	55503	ENERGY	0	0	0	0	0	0
91	Purchased Power - QF Energy	55504	ENERGY	0	0	0	0	0	0
92	Purchased Power - QF Capacity	55505	PRODPUR	0	0	0	0	0	0
93	Purchased Power - Wind	55506	ENERGY	0	0	0	0	0	0
94	Purchased Power - Interchange	55510	ENERGY	0	0	0	0	0	0
95	Transmission Expense for Others	55512	ENERGY	0	0	0	0	0	0
96	Purchased Power - Solar	55524	ENERGY	0	0	0	0	0	0
97	Purchased Power - Energy Physical Hedges	55525	ENERGY	0	0	0	0	0	0
98	Purchased Power - Energy Gas Financial Hedges	55526	ENERGY	0	0	0	0	0	0
99	Purchased Power - Energy Financial Hedges	55527	ENERGY	0	0	0	0	0	0
100	Purchased Power - Gen Trading	55528	ENERGY	0	0	0	0	0	0
101	Purchased Power - Prop Trading	55529	ENERGY	0	0	0	0	0	0
102	Purchased Power - Prop MISO	55532	ENERGY	0	0	0	0	0	0
103	Purchased Power ISOC	55533	ENERGY	0	0	0	0	0	0
104	Purchased Power Non-Native Load Tolling	55535	ENERGY	0	0	0	0	0	0
105	Purchased Power Hybrid	55538	ENERGY	0	0	0	0	0	0
106	Wheeling - Resale	56520	ENERGY	0	0	0	0	0	0
107	Wheeling - Resale ST Prop	56521	ENERGY	0	0	0	0	0	0
108	Wheeling - Retail Purchase	56535	ENERGY	0	0	0	0	0	0
109	Wheeling - Interdepartmental	56540	ENERGY	0	0	0	0	0	0
110	Wheeling - Interdepartmental Gen	56541	ENERGY	0	0	0	0	0	0
111	Wheeling - Interdepartmental Prop	56542	ENERGY	0	0	0	0	0	0
112	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0	0	0	0
113	Total Purchased Power			0	0	0	0	0	0
114									
115	Deferred Purchased Power	55710	N/A	0	0	0	0	0	0
116	Deferred Purchased Capacity	55711	PRODPUR	0	0	0	0	0	0
117	Deferred Electric Generation Costs	55720	N/A	0	0	0	0	0	0
118	RESA Cost of Goods Sold	55725	PRODPUR	0	0	0	0	0	0
119									
120	Total Cost of Sales			0	0	0	0	0	0

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 8 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
60	Total Revenue			9,337,582	40,437,157	97,703,308
61						
62						
63	Cost of Sales					
64	Steam Production Fuel:					
65	Steam Power Fuel - Steam Gen Fuel	50100	ENERGY	0	0	0
66	Steam Power Fuel - Gas	50110	ENERGY	0	0	0
67	Steam Power Fuel - Gas Physical Hedges	50115	ENERGY	0	0	0
68	Steam Power Fuel - Gas Financial Hedges	50117	ENERGY	0	0	0
69	Steam Power Fuel - Oil	50120	ENERGY	0	0	0
70	Steam Power Fuel - Coal	50130	ENERGY	0	0	0
71	Steam Power Fuel - Non-Native Load Coal	50165	ENERGY	0	0	0
72	ISOC Gen Fuel	50186	ENERGY	0	0	0
73	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0
74	Total Steam Production Fuel			0	0	0
75						
76	Other Production Fuel:					
77	Combustion Turbine Fuel - Gas Other	54700	ENERGY	0	0	0
78	Combustion Turbine Fuel - Gas	54710	ENERGY	0	0	0
79	Combustion Turbine Fuel - Gas Physical Hedge	54715	ENERGY	0	0	0
80	Combustion Turbine Fuel - Gas Financial Hedge	54717	ENERGY	0	0	0
81	Combustion Turbine Fuel - Engine Oil	54720	ENERGY	0	0	0
82	Combustion Turbine Fuel - Non-Native Load Gas	54740	ENERGY	0	0	0
83	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0
84	Total Other Production Fuel			0	0	0
85						
86	Purchased Power:					
87	Purchased Power	55500	ENERGY	0	0	0
88	Purchased Power - Capacity	55501	PRODPUR	0	0	0
89	Purchased Power - Energy	55502	ENERGY	0	0	0
90	Purchased Power - Non-Firm Energy	55503	ENERGY	0	0	0
91	Purchased Power - QF Energy	55504	ENERGY	0	0	0
92	Purchased Power - QF Capacity	55505	PRODPUR	0	0	0
93	Purchased Power - Wind	55506	ENERGY	0	0	0
94	Purchased Power - Interchange	55510	ENERGY	0	0	0
95	Transmission Expense for Others	55512	ENERGY	0	0	0
96	Purchased Power - Solar	55524	ENERGY	0	0	0
97	Purchased Power - Energy Physical Hedges	55525	ENERGY	0	0	0
98	Purchased Power - Energy Gas Financial Hedges	55526	ENERGY	0	0	0
99	Purchased Power - Energy Financial Hedges	55527	ENERGY	0	0	0
100	Purchased Power - Gen Trading	55528	ENERGY	0	0	0
101	Purchased Power - Prop Trading	55529	ENERGY	0	0	0
102	Purchased Power - Prop MISO	55532	ENERGY	0	0	0
103	Purchased Power ISOC	55533	ENERGY	0	0	0
104	Purchased Power Non-Native Load Tolling	55535	ENERGY	0	0	0
105	Purchased Power Hybrid	55538	ENERGY	0	0	0
106	Wheeling - Resale	56520	ENERGY	0	0	0
107	Wheeling - Resale ST Prop	56521	ENERGY	0	0	0
108	Wheeling - Retail Purchase	56535	ENERGY	0	0	0
109	Wheeling - Interdepartmental	56540	ENERGY	0	0	0
110	Wheeling - Interdepartmental Gen	56541	ENERGY	0	0	0
111	Wheeling - Interdepartmental Prop	56542	ENERGY	0	0	0
112	Adjust to Base Energy Cost	BASE	ENERGY	0	0	0
113	Total Purchased Power			0	0	0
114						
115	Deferred Purchased Power	55710	N/A	0	0	0
116	Deferred Purchased Capacity	55711	PRODPUR	0	0	0
117	Deferred Electric Generation Costs	55720	N/A	0	0	0
118	RESA Cost of Goods Sold	55725	PRODPUR	0	0	0
119						
120	Total Cost of Sales			0	0	0

**Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013**

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 9 of 40

Line No.	Description	Account	Allocator	Production Capacity Cost					
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	Production Energy
121									
122	Steam Production Operation:								
123	Supervision & Engineering	0500	LAB-SPO	3,869,453	0	0	0	0	140,977
124	Fuel (Transportation & Handling)	0501	ENERGY	0	0	0	0	0	27,613,180
125	Steam Expense - Labor	0502	PRODSTM	11,744,339	0	0	0	0	0
126	Steam Expense - Non-Labor	0502NL	ENERGY	0	0	0	0	0	20,144,467
127	Electric Expense - Labor	0505	PRODSTM	4,783,832	0	0	0	0	0
128	Electric Expense - Non-Labor	0505NL	ENERGY	0	0	0	0	0	2,241,665
129	Miscellaneous	0506	PRODSTM	15,127,536	0	0	0	0	0
130	Rent	0507	PRODSTM	6,598,170	0	0	0	0	0
131	Supplies and Expense	0508	PRODSTM	0	0	0	0	0	0
132	SO2 Allowance Expense	0509	ENERGY	0	0	0	0	0	184
133	Total Steam Production Operation			42,123,330	0	0	0	0	50,140,473
134									
135	Steam Production Maintenance:								
136	Supervision & Engineering	0510	LAB-SPM	380,444	0	0	0	0	2,821,039
137	Structures	0511	PRODSTM	8,241,412	0	0	0	0	0
138	Boilers	0512	ENERGY	0	0	0	0	0	28,679,804
139	Electric Plant	0513	ENERGY	0	0	0	0	0	9,463,379
140	Miscellaneous Plant	0514	ENERGY	0	0	0	0	0	14,256,045
141	Mtce of Steam Prod Plant	0515	ENERGY	0	0	0	0	0	0
142	Total Steam Production Maintenance			8,621,856	0	0	0	0	55,220,267
143									
144	Total Steam Production O&M			50,745,186	0	0	0	0	105,360,740
145									
146	Hydro Production Operation:								
147	Supervision & Engineering	0535	LAB-HPO	0	400,159	0	0	0	0
148	Water for Power	0536	PRODHYP	0	185,736	0	0	0	0
149	Hydraulic Expense	0537	PRODHYP	0	1,016,201	0	0	0	0
150	Electric Expense - Labor	0538	PRODHYP	0	35,938	0	0	0	0
151	Electric Expense - Non-Labor	0538NL	ENERGY	0	0	0	0	0	26,707
152	Miscellaneous	0539	PRODHYP	0	1,319,974	0	0	0	0
153	Rent	0540	PRODHYP	0	353,318	0	0	0	0
154	Total Hydro Production Operation			0	3,311,326	0	0	0	26,707
155									
156	Hydro Production Maintenance:								
157	Supervision & Engineering	0541	LAB-HPM	0	818	0	0	0	519
158	Structures	0542	PRODHYP	0	735,088	0	0	0	0
159	Reservoirs & Dams	0543	PRODHYP	0	834,337	0	0	0	0
160	Electric Plant	0544	ENERGY	0	0	0	0	0	668,922
161	Miscellaneous Plant	0545	PRODHYP	0	230,502	0	0	0	0
162	Total Hydro Production Maintenance			0	1,800,745	0	0	0	669,441
163									
164	Total Hydro Production O&M			0	5,112,071	0	0	0	696,148
165									
166	Other Production Operation:								
167	Supervision & Engineering	0546	LAB-CPO	0	0	1,474,202	0	0	0
168	Fuel Handling	0547	ENERGY	0	0	0	0	0	3,560
169	Generation Expense	0548	PRODOP	0	0	2,727,919	0	0	0
170	Miscellaneous	0549	PRODOP	0	0	6,291,128	0	0	0
171	Rents	0550	PRODOP	0	0	1,588,359	0	0	0
172	Total Other Production Operation			0	0	12,081,608	0	0	3,560
173									
174	Other Production Maintenance:								
175	Supervision & Engineering	0551	LAB-CPM	0	0	288,327	0	0	0
176	Structures	0552	PRODOP	0	0	3,200,124	0	0	0
177	Electric Plant	0553	PRODOP	0	0	13,607,181	0	0	0
178	Miscellaneous Plant	0554	PRODOP	0	0	2,853,846	0	0	0
179	Total Other Production Maintenance			0	0	19,949,478	0	0	0
180									

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 10 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
121							
122	Steam Production Operation:						
123	Supervision & Engineering	0500	LAB-SPO	0	0	0	0
124	Fuel (Transportation & Handling)	0501	ENERGY	0	0	0	0
125	Steam Expense - Labor	0502	PRODSTM	0	0	0	0
126	Steam Expense - Non-Labor	0502NL	ENERGY	0	0	0	0
127	Electric Expense - Labor	0505	PRODSTM	0	0	0	0
128	Electric Expense - Non-Labor	0505NL	ENERGY	0	0	0	0
129	Miscellaneous	0506	PRODSTM	0	0	0	0
130	Rent	0507	PRODSTM	0	0	0	0
131	Supplies and Expense	0508	PRODSTM	0	0	0	0
132	SO2 Allowance Expense	0509	ENERGY	0	0	0	0
133	Total Steam Production Operation			0	0	0	0
134							
135	Steam Production Maintenance:						
136	Supervision & Engineering	0510	LAB-SPM	0	0	0	0
137	Structures	0511	PRODSTM	0	0	0	0
138	Boilers	0512	ENERGY	0	0	0	0
139	Electric Plant	0513	ENERGY	0	0	0	0
140	Miscellaneous Plant	0514	ENERGY	0	0	0	0
141	Mtce of Steam Prod Plant	0515	ENERGY	0	0	0	0
142	Total Steam Production Maintenance			0	0	0	0
143							
144	Total Steam Production O&M			0	0	0	0
145							
146	Hydro Production Operation:						
147	Supervision & Engineering	0535	LAB-HPO	0	0	0	0
148	Water for Power	0536	PRODHYP	0	0	0	0
149	Hydraulic Expense	0537	PRODHYP	0	0	0	0
150	Electric Expense - Labor	0538	PRODHYP	0	0	0	0
151	Electric Expense - Non-Labor	0538NL	ENERGY	0	0	0	0
152	Miscellaneous	0539	PRODHYP	0	0	0	0
153	Rent	0540	PRODHYP	0	0	0	0
154	Total Hydro Production Operation			0	0	0	0
155							
156	Hydro Production Maintenance:						
157	Supervision & Engineering	0541	LAB-HPM	0	0	0	0
158	Structures	0542	PRODHYP	0	0	0	0
159	Reservoirs & Dams	0543	PRODHYP	0	0	0	0
160	Electric Plant	0544	ENERGY	0	0	0	0
161	Miscellaneous Plant	0545	PRODHYP	0	0	0	0
162	Total Hydro Production Maintenance			0	0	0	0
163							
164	Total Hydro Production O&M			0	0	0	0
165							
166	Other Production Operation:						
167	Supervision & Engineering	0546	LAB-CPO	0	0	0	0
168	Fuel Handling	0547	ENERGY	0	0	0	0
169	Generation Expense	0548	PRODOP	0	0	0	0
170	Miscellaneous	0549	PRODOP	0	0	0	0
171	Rents	0550	PRODOP	0	0	0	0
172	Total Other Production Operation			0	0	0	0
173							
174	Other Production Maintenance:						
175	Supervision & Engineering	0551	LAB-CPM	0	0	0	0
176	Structures	0552	PRODOP	0	0	0	0
177	Electric Plant	0553	PRODOP	0	0	0	0
178	Miscellaneous Plant	0554	PRODOP	0	0	0	0
179	Total Other Production Maintenance			0	0	0	0
180							

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 12 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
121						
122	Steam Production Operation:					
123	Supervision & Engineering	0500	LAB-SPO	0	0	0
124	Fuel (Transportation & Handling)	0501	ENERGY	0	0	0
125	Steam Expense - Labor	0502	PRODSTM	0	0	0
126	Steam Expense - Non-Labor	0502NL	ENERGY	0	0	0
127	Electric Expense - Labor	0505	PRODSTM	0	0	0
128	Electric Expense - Non-Labor	0505NL	ENERGY	0	0	0
129	Miscellaneous	0506	PRODSTM	0	0	0
130	Rent	0507	PRODSTM	0	0	0
131	Supplies and Expense	0508	PRODSTM	0	0	0
132	SO2 Allowance Expense	0509	ENERGY	0	0	0
133	Total Steam Production Operation			0	0	0
134						
135	Steam Production Maintenance:					
136	Supervision & Engineering	0510	LAB-SPM	0	0	0
137	Structures	0511	PRODSTM	0	0	0
138	Boilers	0512	ENERGY	0	0	0
139	Electric Plant	0513	ENERGY	0	0	0
140	Miscellaneous Plant	0514	ENERGY	0	0	0
141	Mtce of Steam Prod Plant	0515	ENERGY	0	0	0
142	Total Steam Production Maintenance			0	0	0
143						
144	Total Steam Production O&M			0	0	0
145						
146	Hydro Production Operation:					
147	Supervision & Engineering	0535	LAB-HPO	0	0	0
148	Water for Power	0536	PRODHYD	0	0	0
149	Hydraulic Expense	0537	PRODHYD	0	0	0
150	Electric Expense - Labor	0538	PRODHYD	0	0	0
151	Electric Expense - Non-Labor	0538NL	ENERGY	0	0	0
152	Miscellaneous	0539	PRODHYD	0	0	0
153	Rent	0540	PRODHYD	0	0	0
154	Total Hydro Production Operation			0	0	0
155						
156	Hydro Production Maintenance:					
157	Supervision & Engineering	0541	LAB-HPM	0	0	0
158	Structures	0542	PRODHYD	0	0	0
159	Reservoirs & Dams	0543	PRODHYD	0	0	0
160	Electric Plant	0544	ENERGY	0	0	0
161	Miscellaneous Plant	0545	PRODHYD	0	0	0
162	Total Hydro Production Maintenance			0	0	0
163						
164	Total Hydro Production O&M			0	0	0
165						
166	Other Production Operation:					
167	Supervision & Engineering	0546	LAB-CPO	0	0	0
168	Fuel Handling	0547	ENERGY	0	0	0
169	Generation Expense	0548	PRODOP	0	0	0
170	Miscellaneous	0549	PRODOP	0	0	0
171	Rents	0550	PRODOP	0	0	0
172	Total Other Production Operation			0	0	0
173						
174	Other Production Maintenance:					
175	Supervision & Engineering	0551	LAB-CPM	0	0	0
176	Structures	0552	PRODOP	0	0	0
177	Electric Plant	0553	PRODOP	0	0	0
178	Miscellaneous Plant	0554	PRODOP	0	0	0
179	Total Other Production Maintenance			0	0	0
180						

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 13 of 40

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
181	Total Combustion Turbine Production O&M			0	0	32,031,086	0	0	3,560
182									
183	Other Production:								
184	System Load Control	0556	PRODCAP	770,881	34,495	314,332	0	0	0
185	Other Expenditures	0557	PRODCAP	1,035,032	46,315	422,042	0	0	0
186	Incremental Sales Production O&M Elimination	0557I	PRODCAP	0	0	0	0	0	0
187	QF Deposit Interest	QFINT	PRODPUR	0	0	0	0	0	0
188	Total Other Production			1,805,913	80,810	736,374	0	0	0
189									
190	Total Production O&M			52,551,099	5,192,881	32,767,460	0	0	106,060,448
191									
192	Transmission Operations:								
193	Supervision & Engineering	0560	TRANOPX	0	0	0	0	238,348	0
194	Load Dispatch - Reliability	056111	TRANOPX	0	0	0	0	246	0
195	Load Dispatch - Monitor/Operate	056120	TRANOPX	0	0	0	0	127,672	0
196	Load Dispatch - Trans Serv/Sch	056130	TRANOPX	0	0	0	0	2,048	0
197	Load Dispatch - Sch/Con/Disp Serv	056140	ENERGY	0	0	0	0	0	0
198	Rel/Plan/Standards Dev	056150	TRANOPX	0	0	0	0	19,742	0
199	Trans Service Studies	056160	TRANOPX	0	0	0	0	500	0
200	Gen Interconn Studies	056170	TRANOPX	0	0	0	0	(771)	0
201	Rel/Plan/Standards Dev Serv - WECC Fees	056180W	TRANOPX	0	0	0	0	85,397	0
202	Rel/Plan/Standards Dev Serv	056180	TRANOPX	0	0	0	0	1,493	0
203	Station Equipment	0562	PIS-TRAN	0	0	0	0	30,121	0
204	Overhead Lines	0563	PIS-TRAN	0	0	0	0	73,219	0
205	Underground Lines	0564	PIS-TRAN	0	0	0	0	2,171	0
206	Miscellaneous	0566	TRANOPX	0	0	0	0	114,961	0
207	Rents	0567	TRANOPX	0	0	0	0	65,899	0
208	Total Transmission Operations			0	0	0	0	761,046	0
209									
210	Transmission Maintenance:								
211	Supervision & Engineering	0568	TRANMAX	0	0	0	0	2,048	0
212	Structures	0569	PIS-TRAN	0	0	0	0	0	0
213	Station Equipment	0570	PIS-TRAN	0	0	0	0	158,467	0
214	Overhead Lines	0571	PIS-TRAN	0	0	0	0	291,358	0
215	Overhead Lines - Mountain Pine Beetle Amortization	0571 MPB	TRANSYS	0	0	0	0	0	0
216	Underground Lines	0572	PIS-TRAN	0	0	0	0	1,558	0
217	Miscellaneous	0573	TRANMAX	0	0	0	0	536	0
218	Total Transmission Maintenance			0	0	0	0	453,967	0
219									
220	Wheeling:								
221	Wheeling - FERC	056515	TRANOTH	0	0	0	0	0	0
222	Wheeling - Retail	056525R	TRANOTH	0	0	0	0	0	0
223	Wheeling - DC Tie	056525DC	TRANOTH	0	0	0	0	0	0
224	Wheeling - System	056525	TRANOTH	0	0	0	0	0	0
225	Total Wheeling			0	0	0	0	0	0
226									
227	Total Transmission O&M			0	0	0	0	1,215,013	0
228									
229	Regional Market Expenses:								
230	Operations Supervision	057510	ENERGY	0	0	0	0	0	190,257
231	DA & RT Mkt Admin	057520	ENERGY	0	0	0	0	0	6,944
232	Trans Rights Mkt Admin	057530	ENERGY	0	0	0	0	0	336
233	Ancillary Serv Mkt Admin	057550	ENERGY	0	0	0	0	0	692
234	Mkt Monitoring/Compliance	057560	ENERGY	0	0	0	0	0	62,185
235	Mkt Fac/Mon/Comp Serv	057570	ENERGY	0	0	0	0	0	(45,056)
236	Regional Market Rents	057580	ENERGY	0	0	0	0	0	33,973
237	Total Regional Market Expenses			0	0	0	0	0	249,331

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 14 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
181	Total Combustion Turbine Production O&M			0	0	0	0
182							
183	Other Production:						
184	System Load Control	0556	PRODCAP	0	0	0	0
185	Other Expenditures	0557	PRODCAP	0	0	0	0
186	Incremental Sales Production O&M Elimination	05571	PRODCAP	0	0	0	0
187	QF Deposit Interest	QFINT	PRODPUR	0	0	0	0
188	Total Other Production			0	0	0	0
189							
190	Total Production O&M			0	0	0	0
191							
192	Transmission Operations:						
193	Supervision & Engineering	0560	TRANOPX	5,866,705	0	0	0
194	Load Dispatch - Reliability	056111	TRANOPX	6,058	0	0	0
195	Load Dispatch - Monitor/Operate	056120	TRANOPX	3,142,532	0	0	0
196	Load Dispatch - Trans Serv/Sch	056130	TRANOPX	50,399	0	0	0
197	Load Dispatch - Sch/Con/Disp Serv	056140	ENERGY	0	0	0	0
198	Rel/Plan/Standards Dev	056150	TRANOPX	485,933	0	0	0
199	Trans Service Studies	056160	TRANOPX	12,312	0	0	0
200	Gen Interconn Studies	056170	TRANOPX	(18,972)	0	0	0
201	Rel/Plan/Standards Dev Serv - WECC Fees	056180W	TRANOPX	2,101,964	0	0	0
202	Rel/Plan/Standards Dev Serv	056180	TRANOPX	36,758	0	0	0
203	Station Equipment	0562	PIS-TRAN	741,402	0	0	0
204	Overhead Lines	0563	PIS-TRAN	1,802,219	0	0	0
205	Underground Lines	0564	PIS-TRAN	53,429	0	0	0
206	Miscellaneous	0566	TRANOPX	2,829,658	0	0	0
207	Rents	0567	TRANOPX	1,622,041	0	0	0
208	Total Transmission Operations			18,732,438	0	0	0
209							
210	Transmission Maintenance:						
211	Supervision & Engineering	0568	TRANMAX	47,608	0	0	0
212	Structures	0569	PIS-TRAN	0	0	0	0
213	Station Equipment	0570	PIS-TRAN	3,900,552	0	0	0
214	Overhead Lines	0571	PIS-TRAN	7,171,561	0	0	0
215	Overhead Lines - Mountain Pine Beetle Amortization	0571 MPB	TRANSYS	(615,644)	0	0	0
216	Underground Lines	0572	PIS-TRAN	38,361	0	0	0
217	Miscellaneous	0573	TRANMAX	12,465	0	0	0
218	Total Transmission Maintenance			10,554,903	0	0	0
219							
220	Wheeling:						
221	Wheeling - FERC	056515	TRANOTH	0	0	0	0
222	Wheeling - Retail	056525R	TRANOTH	0	0	0	6,516,021
223	Wheeling - DC Tie	056525DC	TRANOTH	0	0	0	0
224	Wheeling - System	056525	TRANOTH	0	0	0	(93,571)
225	Total Wheeling			0	0	0	6,422,450
226							
227	Total Transmission O&M			29,287,341	0	0	6,422,450
228							
229	Regional Market Expenses:						
230	Operations Supervision	057510	ENERGY	0	0	0	0
231	DA & RT Mkt Admin	057520	ENERGY	0	0	0	0
232	Trans Rights Mkt Admin	057530	ENERGY	0	0	0	0
233	Ancillary Serv Mkt Admin	057550	ENERGY	0	0	0	0
234	Mkt Monitoring/Compliance	057560	ENERGY	0	0	0	0
235	Mkt Fac/Mon/Comp Serv	057570	ENERGY	0	0	0	0
236	Regional Market Rents	057580	ENERGY	0	0	0	0
237	Total Regional Market Expenses			0	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 15 of 40

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
181	Total Combustion Turbine Production O&M			0	0	0	0	0	0
182									
183	Other Production:								
184	System Load Control	0556	PRODCAP	0	0	0	0	0	0
185	Other Expenditures	0557	PRODCAP	0	0	0	0	0	0
186	Incremental Sales Production O&M Elimination	05571	PRODCAP	0	0	0	0	0	0
187	QF Deposit Interest	QFINT	PRODPUR	0	0	0	0	0	0
188	Total Other Production			0	0	0	0	0	0
189									
190	Total Production O&M			0	0	0	0	0	0
191									
192	Transmission Operations:								
193	Supervision & Engineering	0560	TRANOPX	0	0	0	0	0	0
194	Load Dispatch - Reliability	056111	TRANOPX	0	0	0	0	0	0
195	Load Dispatch - Monitor/Operate	056120	TRANOPX	0	0	0	0	0	0
196	Load Dispatch - Trans Serv/Sch	056130	TRANOPX	0	0	0	0	0	0
197	Load Dispatch - Sch/Con/Disp Serv	056140	ENERGY	0	0	0	0	0	0
198	Rel/Plan/Standards Dev	056150	TRANOPX	0	0	0	0	0	0
199	Trans Service Studies	056160	TRANOPX	0	0	0	0	0	0
200	Gen Interconn Studies	056170	TRANOPX	0	0	0	0	0	0
201	Rel/Plan/Standards Dev Serv - WECC Fees	056180W	TRANOPX	0	0	0	0	0	0
202	Rel/Plan/Standards Dev Serv	056180	TRANOPX	0	0	0	0	0	0
203	Station Equipment	0562	PIS-TRAN	0	0	0	0	0	0
204	Overhead Lines	0563	PIS-TRAN	0	0	0	0	0	0
205	Underground Lines	0564	PIS-TRAN	0	0	0	0	0	0
206	Miscellaneous	0566	TRANOPX	0	0	0	0	0	0
207	Rents	0567	TRANOPX	0	0	0	0	0	0
208	Total Transmission Operations			0	0	0	0	0	0
209									
210	Transmission Maintenance:								
211	Supervision & Engineering	0568	TRANMAX	0	0	0	0	0	0
212	Structures	0569	PIS-TRAN	0	0	0	0	0	0
213	Station Equipment	0570	PIS-TRAN	0	0	0	0	0	0
214	Overhead Lines	0571	PIS-TRAN	0	0	0	0	0	0
215	Overhead Lines - Mountain Pine Beetle Amortization	0571 MPB	TRANSYS	0	0	0	0	0	0
216	Underground Lines	0572	PIS-TRAN	0	0	0	0	0	0
217	Miscellaneous	0573	TRANMAX	0	0	0	0	0	0
218	Total Transmission Maintenance			0	0	0	0	0	0
219									
220	Wheeling:								
221	Wheeling - FERC	056515	TRANOTH	0	0	0	0	0	0
222	Wheeling - Retail	056525R	TRANOTH	0	0	0	0	0	0
223	Wheeling - DC Tie	056525DC	TRANOTH	0	0	0	0	0	0
224	Wheeling - System	056525	TRANOTH	0	0	0	0	0	0
225	Total Wheeling			0	0	0	0	0	0
226									
227	Total Transmission O&M			0	0	0	0	0	0
228									
229	Regional Market Expenses:								
230	Operations Supervision	057510	ENERGY	0	0	0	0	0	0
231	DA & RT Mkt Admin	057520	ENERGY	0	0	0	0	0	0
232	Trans Rights Mkt Admin	057530	ENERGY	0	0	0	0	0	0
233	Ancillary Serv Mkt Admin	057550	ENERGY	0	0	0	0	0	0
234	Mkt Monitoring/Compliance	057560	ENERGY	0	0	0	0	0	0
235	Mkt Fac/Mon/Comp Serv	057570	ENERGY	0	0	0	0	0	0
236	Regional Market Rents	057580	ENERGY	0	0	0	0	0	0
237	Total Regional Market Expenses			0	0	0	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 16 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
181	Total Combustion Turbine Production O&M			0	0	0
182						
183	Other Production:					
184	System Load Control	0556	PRODCAP	0	0	0
185	Other Expenditures	0557	PRODCAP	0	0	0
186	Incremental Sales Production O&M Elimination	0557I	PRODCAP	0	0	0
187	QF Deposit Interest	QFINT	PRODPUR	0	0	0
188	Total Other Production			0	0	0
189						
190	Total Production O&M			0	0	0
191						
192	Transmission Operations:					
193	Supervision & Engineering	0560	TRANOPX	0	0	0
194	Load Dispatch - Reliability	056111	TRANOPX	0	0	0
195	Load Dispatch - Monitor/Operate	056120	TRANOPX	0	0	0
196	Load Dispatch - Trans Serv/Sch	056130	TRANOPX	0	0	0
197	Load Dispatch - Sch/Con/Disp Serv	056140	ENERGY	0	0	0
198	Rel/Plan/Standards Dev	056150	TRANOPX	0	0	0
199	Trans Service Studies	056160	TRANOPX	0	0	0
200	Gen Interconn Studies	056170	TRANOPX	0	0	0
201	Rel/Plan/Standards Dev Serv - WECC Fees	056180W	TRANOPX	0	0	0
202	Rel/Plan/Standards Dev Serv	056180	TRANOPX	0	0	0
203	Station Equipment	0562	PIS-TRAN	0	0	0
204	Overhead Lines	0563	PIS-TRAN	0	0	0
205	Underground Lines	0564	PIS-TRAN	0	0	0
206	Miscellaneous	0566	TRANOPX	0	0	0
207	Rents	0567	TRANOPX	0	0	0
208	Total Transmission Operations			0	0	0
209						
210	Transmission Maintenance:					
211	Supervision & Engineering	0568	TRANMAX	0	0	0
212	Structures	0569	PIS-TRAN	0	0	0
213	Station Equipment	0570	PIS-TRAN	0	0	0
214	Overhead Lines	0571	PIS-TRAN	0	0	0
215	Overhead Lines - Mountain Pine Beetle Amortization	0571 MPB	TRANSYS	0	0	0
216	Underground Lines	0572	PIS-TRAN	0	0	0
217	Miscellaneous	0573	TRANMAX	0	0	0
218	Total Transmission Maintenance			0	0	0
219						
220	Wheeling:					
221	Wheeling - FERC	056515	TRANOTH	0	0	0
222	Wheeling - Retail	056525R	TRANOTH	0	0	0
223	Wheeling - DC Tie	056525DC	TRANOTH	0	0	0
224	Wheeling - System	056525	TRANOTH	0	0	0
225	Total Wheeling			0	0	0
226						
227	Total Transmission O&M			0	0	0
228						
229	Regional Market Expenses:					
230	Operations Supervision	057510	ENERGY	0	0	0
231	DA & RT Mkt Admin	057520	ENERGY	0	0	0
232	Trans Rights Mkt Admin	057530	ENERGY	0	0	0
233	Ancillary Serv Mkt Admin	057550	ENERGY	0	0	0
234	Mkt Monitoring/Compliance	057560	ENERGY	0	0	0
235	Mkt Fac/Mon/Comp Serv	057570	ENERGY	0	0	0
236	Regional Market Rents	057580	ENERGY	0	0	0
237	Total Regional Market Expenses			0	0	0

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 18 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
238							
239	Distribution Operations:						
240	Supervision	0580	DISTOPX	0	0	0	0
241	Load Dispatch	0581	DISTSUB	0	0	0	0
242	Station Equipment	0582	DISTSUB	0	0	0	0
243	Overhead Lines	0583	PIS-P/S	0	0	0	0
244	Underground Lines	0584	PIS-P/S	0	0	0	0
245	Street Lighting	0585	DISTLIT	0	0	0	0
246	Metering	0586	DISTMET	0	0	0	0
247	Customer Installations	0587	PIS-P/S	0	0	0	0
248	Miscellaneous	0588	DISTOPX	0	0	0	0
249	Rents	0589	DISTOPX	0	0	0	0
250	Total Distribution Operations			0	0	0	0
251							
252	Distribution Maintenance:						
253	Supervision	0590	DISTMAX	0	0	0	0
254	Structures	0591	DISTSUB	0	0	0	0
255	Station Equipment	0592	DISTSUB	0	0	0	0
256	Overhead Lines	0593	PIS-P/S	0	0	0	0
257	Overhead Lines - Mountain Pine Beetle	0593 MPB	PIS-P/S	0	0	0	0
258	Underground Lines	0594	PIS-P/S	0	0	0	0
259	Transformers	0595	PIS-P/S	0	0	0	0
260	Street Lighting	0596	DISTLIT	0	0	0	0
261	Metering	0597	DISTMET	0	0	0	0
262	Miscellaneous	0598	DISTMAX	0	0	0	0
263	Total Distribution Maintenance			0	0	0	0
264							
265	Total Distribution O&M			0	0	0	0
266							
267	Customer Accounting Expense:						
268	Supervision	0901	C902_3	0	0	0	0
269	Meter Reading	0902	METREAD	0	0	0	0
270	Meter Reading - FERC Assigned	0902F	METREAD	0	0	0	0
271	Billing & Cashiering	0903	CUSTACCT	0	0	0	0
272	Billing & Cashiering - FERC Assigned	0903F	CUSTACCT	0	0	0	0
273	Customer Deposit Interest	EDEPINT	PIS-P/S	0	0	0	0
274	Uncollectible Accounts	0904	PIS-NET	1,947,640	0	0	0
275	Miscellaneous	0905	C902_3	0	0	0	0
276	Total Customer Accounting Expense			1,947,640	0	0	0
277							
278	Customer Service Expense:						
279	Supervision	0907	C908_9	0	0	0	0
280	Customer Assistance	0908	C902_3	0	0	0	0
281	Customer Assistance - DSM	0908DSM	DSM	0	0	0	0
282	Customer Assistance - FERC Assigned	0908F	C902_3	0	0	0	0
283	Advertisement	0909	C902_3	0	0	0	0
284	Miscellaneous	0910	C908_9	0	0	0	0
285	Total Customer Service Expense			0	0	0	0
286							
287	Sales Expense:						
288	Sales Expense - Supv.	0911	C912_3	0	0	0	0
289	Demonstrations & Selling	0912	C902_3	0	0	0	0
290	Miscellaneous Sales Expense	0916	C912_3	0	0	0	0
291	Total Sales Expense			0	0	0	0
292							

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 19 of 40

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
238									
239	Distribution Operations:								
240	Supervision	0580	DISTOPX	1,989,977	2,569,981	777,191	327,281	417,693	1,052,177
241	Load Dispatch	0581	DISTSUB	4,188,502	0	0	0	0	0
242	Station Equipment	0582	DISTSUB	1,525,963	0	0	0	0	0
243	Overhead Lines	0583	PIS-P/S	0	2,802,342	847,460	356,872	0	0
244	Underground Lines	0584	PIS-P/S	0	3,752,775	1,134,881	477,907	0	0
245	Street Lighting	0585	DISTLIT	0	0	0	0	0	3,021,456
246	Metering	0586	DISTMET	0	0	0	0	1,199,458	0
247	Customer Installations	0587	PIS-P/S	0	824,901	249,459	105,049	0	0
248	Miscellaneous	0588	DISTOPX	5,217,558	6,738,281	2,037,732	858,104	1,095,158	2,758,722
249	Rents	0589	DISTOPX	1,526,874	1,971,901	596,325	251,117	320,489	807,317
250	Total Distribution Operations			14,448,874	18,660,181	5,643,048	2,376,330	3,032,798	7,639,672
251									
252	Distribution Maintenance:								
253	Supervision	0590	DISTMAX	100,362	428,677	129,637	54,591	5,174	75,831
254	Structures	0591	DISTSUB	0	0	0	0	0	0
255	Station Equipment	0592	DISTSUB	5,760,138	0	0	0	0	0
256	Overhead Lines	0593	PIS-P/S	0	14,299,811	4,324,424	1,821,047	0	0
257	Overhead Lines - Mountain Pine Beetle	0593 MPB	PIS-P/S	0	217,282	65,709	27,670	0	0
258	Underground Lines	0594	PIS-P/S	0	9,529,486	2,881,824	1,213,558	0	0
259	Transformers	0595	PIS-P/S	0	556,770	168,374	70,903	0	0
260	Street Lighting	0596	DISTLIT	0	0	0	0	0	4,352,210
261	Metering	0597	DISTMET	0	0	0	0	296,951	0
262	Miscellaneous	0598	DISTMAX	73,455	313,750	94,881	39,955	3,787	55,501
263	Total Distribution Maintenance			5,933,955	25,345,776	7,664,849	3,227,724	305,912	4,483,542
264									
265	Total Distribution O&M			20,382,829	44,005,957	13,307,897	5,604,054	3,338,710	12,123,214
266									
267	Customer Accounting Expense:								
268	Supervision	0901	C902_3	0	0	0	0	0	0
269	Meter Reading	0902	METREAD	0	0	0	0	0	0
270	Meter Reading - FERC Assigned	0902F	METREAD	0	0	0	0	0	0
271	Billing & Cashiering	0903	CUSTACCT	0	0	0	0	0	0
272	Billing & Cashiering - FERC Assigned	0903F	CUSTACCT	0	0	0	0	0	0
273	Customer Deposit Interest	EDEPINT	PIS-P/S	0	50,714	15,336	6,458	0	0
274	Uncollectible Accounts	0904	PIS-NET	745,137	2,818,457	852,333	358,924	259,073	218,781
275	Miscellaneous	0905	C902_3	0	0	0	0	0	0
276	Total Customer Accounting Expense			745,137	2,869,171	867,669	365,382	259,073	218,781
277									
278	Customer Service Expense:								
279	Supervision	0907	C908_9	0	0	0	0	0	0
280	Customer Assistance	0908	C902_3	0	0	0	0	0	0
281	Customer Assistance - DSM	0908DSM	DSM	0	0	0	0	0	0
282	Customer Assistance - FERC Assigned	0908F	C902_3	0	0	0	0	0	0
283	Advertisement	0909	C902_3	0	0	0	0	0	0
284	Miscellaneous	0910	C908_9	0	0	0	0	0	0
285	Total Customer Service Expense			0	0	0	0	0	0
286									
287	Sales Expense:								
288	Sales Expense - Supv.	0911	C912_3	0	0	0	0	0	0
289	Demonstrations & Selling	0912	C902_3	0	0	0	0	0	0
290	Miscellaneous Sales Expense	0916	C912_3	0	0	0	0	0	0
291	Total Sales Expense			0	0	0	0	0	0
292									

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 20 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
238						
239	Distribution Operations:					
240	Supervision	0580	DISTOPX	0	0	0
241	Load Dispatch	0581	DISTSUB	0	0	0
242	Station Equipment	0582	DISTSUB	0	0	0
243	Overhead Lines	0583	PIS-P/S	0	0	0
244	Underground Lines	0584	PIS-P/S	0	0	0
245	Street Lighting	0585	DISTLIT	0	0	0
246	Metering	0586	DISTMET	0	0	0
247	Customer Installations	0587	PIS-P/S	0	0	0
248	Miscellaneous	0588	DISTOPX	0	0	0
249	Rents	0589	DISTOPX	0	0	0
250	Total Distribution Operations			0	0	0
251						
252	Distribution Maintenance:					
253	Supervision	0590	DISTMAX	0	0	0
254	Structures	0591	DISTSUB	0	0	0
255	Station Equipment	0592	DISTSUB	0	0	0
256	Overhead Lines	0593	PIS-P/S	0	0	0
257	Overhead Lines - Mountain Pine Beetle	0593 MPB	PIS-P/S	0	0	0
258	Underground Lines	0594	PIS-P/S	0	0	0
259	Transformers	0595	PIS-P/S	0	0	0
260	Street Lighting	0596	DISTLIT	0	0	0
261	Metering	0597	DISTMET	0	0	0
262	Miscellaneous	0598	DISTMAX	0	0	0
263	Total Distribution Maintenance			0	0	0
264						
265	Total Distribution O&M			0	0	0
266						
267	Customer Accounting Expense:					
268	Supervision	0901	C902_3	29,049	130,784	0
269	Meter Reading	0902	METREAD	4,682,026	0	0
270	Meter Reading - FERC Assigned	0902F	METREAD	0	0	0
271	Billing & Cashiering	0903	CUSTACCT	0	21,079,110	0
272	Billing & Cashiering - FERC Assigned	0903F	CUSTACCT	0	0	0
273	Customer Deposit Interest	EDEPINT	PIS-P/S	0	0	0
274	Uncollectible Accounts	0904	PIS-NET	0	0	0
275	Miscellaneous	0905	C902_3	0	0	0
276	Total Customer Accounting Expense			4,711,075	21,209,894	0
277						
278	Customer Service Expense:					
279	Supervision	0907	C908_9	0	0	0
280	Customer Assistance	0908	C902_3	246,144	1,108,175	0
281	Customer Assistance - DSM	0908DSM	DSM	0	0	89,263,631
282	Customer Assistance - FERC Assigned	0908F	C902_3	0	0	0
283	Advertisement	0909	C902_3	195,940	882,149	0
284	Miscellaneous	0910	C908_9	0	0	0
285	Total Customer Service Expense			442,084	1,990,324	89,263,631
286						
287	Sales Expense:					
288	Sales Expense - Supv.	0911	C912_3	0	0	0
289	Demonstrations & Selling	0912	C902_3	118,292	532,569	0
290	Miscellaneous Sales Expense	0916	C912_3	0	0	0
291	Total Sales Expense			118,292	532,569	0
292						

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 21 of 40

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
293	Total Customer O&M			3,178,874	153,648	1,881,490	0	79,227	0
294									
295	Administrative & General Expense:								
296	Administrative Salaries	0920	LABXAG	7,638,579	550,039	2,305,263	0	83,248	4,905,024
297	Office Supplies & Expense	0921	LABXAG	6,580,504	473,850	1,985,944	0	71,717	4,225,594
298	A&G Expense Transferred	0922	LABXAG	(7,446,543)	(536,211)	(2,247,308)	0	(81,155)	(4,781,711)
299	Outside Services	0923	LABXAG	3,208,646	231,048	968,344	0	34,969	2,060,395
300	Calpine Acquisition Costs	923PROD	PRODOP	0	0	114,437	0	0	0
301	Property Insurance	0924	PIS-TOT	1,419,999	65,132	696,169	0	28,796	0
302	Injuries and Damages	0925	LABXAG	2,019,156	145,396	609,365	0	22,005	1,296,577
303	Pensions & Benefits	0926	LABXAG	13,062,511	940,606	3,942,163	0	142,360	8,387,939
304	Other Reg Expenses	928	LABXAG	239,437	17,241	72,260	0	2,609	153,751
305	Regulatory Commission Expense - FERC Fees	0928F	PIS-NET	0	0	0	0	0	0
306	Regulatory Commission Expense - CPUC Fees	0928C	PIS-NET	1,516,575	73,302	897,620	0	37,798	0
307	Duplicate Charges - Electric	0929	PIS-TOT	(654,802)	(30,034)	(321,023)	0	(13,279)	0
308	Miscellaneous	0930	PIS-TOT	1,441,273	66,108	706,599	0	29,228	0
309	EEL & EPRI Dues	930C	PIS-TOT	240,148	11,015	117,735	0	4,870	0
310	Rents	0931	PIS-TOT	3,659,988	167,874	1,794,347	0	74,221	0
311	Rents - CPUC Assigned	0931C	PIS-TOT	1,729,501	79,328	847,906	0	35,073	0
312	Maintenance of General Plant	0935	PIS-TOT	94,947	4,355	46,549	0	1,925	0
313	Total Administrative & General Expense			34,749,919	2,259,049	12,536,370	0	474,385	16,247,569
314									
315	Total O&M Expense Excluding Fuel & Purchased Power			90,479,892	7,605,578	47,185,320	0	1,768,625	122,557,348
316									
317	Depreciation & Amortization Expense:								
318	Steam Production	403S	PIS-STM	92,887,770	0	0	0	0	0
319	Steam Production - Excess AFUDC	405EP	PIS-STM	0	0	0	0	0	0
320	Steam Production - Amortization of Pre-funded AFUDC	405PFC	PIS-STM	(1,266,583)	0	0	0	0	0
321	Steam Production - Amortization of Pre-funded AFUDC	405PFF	PIS-STM	0	0	0	0	0	0
322	Hydro Production	403H	PIS-HYD	0	1,411,382	0	0	0	0
323	Other Production	403O	PIS-OP	0	0	25,747,126	0	0	0
324	Other Production - Amortization of Acquisition Adjustme	406AAO	PIS-OP	0	0	4,794,525	0	0	0
325	Total Production			91,621,187	1,411,382	30,541,651	0	0	0
326	Transmission	403T	PIS-TRAN	0	0	0	0	874,808	0
327	Transmission - Amortization of Pre-funded AFUDC	405PFT	TRANSYS	0	0	0	0	0	0
328	Transmission Serving Production- Amort of Acquisition	406AATP	TRANSYS	0	0	0	0	0	0
329	Transmission Serving Transmission - Amort of Acquisition	406AAT	TRANSYS	0	0	0	0	0	0
330	Total Transmission			0	0	0	0	874,808	0
331	Distribution	403D	PIS-DIST	0	0	0	0	3,811	0
332	Distribution - Smart Grid City	403DC	PIS-DIST	0	0	0	0	4	0
333	General	403G	PIS-GEN	2,211,736	101,447	1,084,326	0	44,852	0
334	General - Smart Grid City	403GSGC	PIS-GEN	847,852	38,889	415,668	0	17,194	0
335	Common	403C	PIS-CMN	7,429,598	340,777	3,642,438	0	150,665	0
336	Common - CRS	403CCRS	PIS-CMN	1,346,853	61,777	660,309	0	27,313	0
337	Common - OMS	403COMS	PIS-CMN	461,781	21,181	226,393	0	9,364	0
338	Common - Smart Grid City	403CSGC	PIS-CMN	19,164	879	9,395	0	389	0
339	Depreciation & Amort Expense Subtotal			103,938,171	1,976,332	36,580,180	0	1,128,400	0
340									
341	Plant Related Regulatory Asset & Liability Amortization								
342	Early Plant Retirement - Amortization of Regulatory Ass	407RA	PIS-STM	6,314,370	0	0	0	0	0
343	Early Plant Retirement - Deferral of Accelerated Deprec	407AD	PIS-STM	(28,757,137)	0	0	0	0	0
344	Future Use Amortization	407F	PIS-STM	2,713,862	0	0	0	0	0
345	Transmission Plant Regulatory Amortization	407T	PIS-TRAN	0	0	0	0	0	0
346	Regulatory General Leasehold Improvement Amortization	407G	PIS-GEN	0	0	0	0	0	0
347	Cost of Removal Regulatory Asset	407CORA	PIS-STM	1,272,399	0	0	0	0	0
348	Cost of Removal Regulatory Liability	407CORL	PIS-STM	0	0	0	0	0	0
349	Total Reg Asset & Liability Amort			(18,456,506)	0	0	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 22 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
293	Total Customer O&M			1,947,640	0	0	0
294							
295	Administrative & General Expense:						
296	Administrative Salaries	0920	LABXAG	2,740,946	0	0	0
297	Office Supplies & Expense	0921	LABXAG	2,361,278	0	0	0
298	A&G Expense Transferred	0922	LABXAG	(2,672,038)	0	0	0
299	Outside Services	0923	LABXAG	1,151,356	0	0	0
300	Calpine Acquisition Costs	923PROD	PRODOP	0	0	0	0
301	Property Insurance	0924	PIS-TOT	707,428	0	0	0
302	Injuries and Damages	0925	LABXAG	724,532	0	0	0
303	Pensions & Benefits	0926	LABXAG	4,687,212	0	0	0
304	Other Reg Expenses	928	LABXAG	85,917	0	0	0
305	Regulatory Commission Expense - FERC Fees	0928F	PIS-NET	0	0	0	0
306	Regulatory Commission Expense - CPUC Fees	0928C	PIS-NET	929,179	0	0	0
307	Duplicate Charges - Electric	0929	PIS-TOT	(326,215)	0	0	0
308	Miscellaneous	0930	PIS-TOT	718,026	0	0	0
309	EEl & EPRI Dues	930C	PIS-TOT	119,639	0	0	0
310	Rents	0931	PIS-TOT	1,823,365	0	0	0
311	Rents - CPUC Assigned	0931C	PIS-TOT	861,618	0	0	0
312	Maintenance of General Plant	0935	PIS-TOT	47,302	0	0	0
313	Total Administrative & General Expense			13,959,545	0	0	0
314							
315	Total O&M Expense Excluding Fuel & Purchased Power			45,194,526	0	0	6,422,450
316							
317	Depreciation & Amortization Expense:						
318	Steam Production	403S	PIS-STM	0	0	0	0
319	Steam Production - Excess AFUDC	405EP	PIS-STM	0	0	0	0
320	Steam Production - Amortization of Pre-funded AFUDC	405PFC	PIS-STM	0	0	0	0
321	Steam Production - Amortization of Pre-funded AFUDC	405PFF	PIS-STM	0	0	0	0
322	Hydro Production	403H	PIS-HYD	0	0	0	0
323	Other Production	403O	PIS-OP	0	0	0	0
324	Other Production - Amortization of Acquisition Adjustme	406AAO	PIS-OP	0	0	0	0
325	Total Production			0	0	0	0
326	Transmission	403T	PIS-TRAN	21,532,748	0	0	0
327	Transmission - Amortization of Pre-funded AFUDC	405PFT	TRANSYS	(148,479)	0	0	0
328	Transmission Serving Production- Amort of Acquisition	406AATP	TRANSYS	167,664	0	0	0
329	Transmission Serving Transmission - Amort of Acquisiti	406AAT	TRANSYS	74,965	0	0	0
330	Total Transmission			21,626,898	0	0	0
331	Distribution	403D	PIS-DIST	0	0	0	0
332	Distribution - Smart Grid City	403DC	PIS-DIST	0	0	0	0
333	General	403G	PIS-GEN	1,101,862	0	0	0
334	General - Smart Grid City	403GSGC	PIS-GEN	422,390	0	0	0
335	Common	403C	PIS-CMN	3,701,343	0	0	0
336	Common - CRS	403CCRS	PIS-CMN	670,987	0	0	0
337	Common - OMS	403COMS	PIS-CMN	230,054	0	0	0
338	Common - Smart Grid City	403CSGC	PIS-CMN	9,547	0	0	0
339	Depreciation & Amort Expense Subtotal			27,763,081	0	0	0
340							
341	Plant Related Regulatory Asset & Liability Amortization						
342	Early Plant Retirement - Amortization of Regulatory Ass	407RA	PIS-STM	0	0	0	0
343	Early Plant Retirement - Deferral of Accelerated Deprec	407AD	PIS-STM	0	0	0	0
344	Future Use Amortization	407F	PIS-STM	0	0	0	0
345	Transmission Plant Regulatory Amortization	407T	PIS-TRAN	0	0	0	0
346	Regulatory General Leasehold Improvement Amortizati	407G	PIS-GEN	0	0	0	0
347	Cost of Removal Regulatory Asset	407CORA	PIS-STM	0	0	0	0
348	Cost of Removal Regulatory Liability	407CORL	PIS-STM	0	0	0	0
349	Total Reg Asset & Liability Amort			0	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 23 of 40

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
293	Total Customer O&M			745,137	2,869,171	867,669	365,382	259,073	218,781
294									
295	Administrative & General Expense:								
296	Administrative Salaries	0920	LABXAG	2,412,146	3,841,840	1,161,816	489,249	860,433	655,412
297	Office Supplies & Expense	0921	LABXAG	2,078,023	3,309,679	1,000,884	421,480	741,248	564,626
298	A&G Expense Transferred	0922	LABXAG	(2,351,504)	(3,745,256)	(1,132,608)	(476,949)	(838,801)	(638,935)
299	Outside Services	0923	LABXAG	1,013,241	1,613,796	488,030	205,513	361,432	275,311
300	Calpine Acquisition Costs	923PROD	PRODOP	0	0	0	0	0	0
301	Property Insurance	0924	PIS-TOT	299,353	1,132,293	342,418	144,195	104,081	87,893
302	Injuries and Damages	0925	LABXAG	637,618	1,015,539	307,110	129,326	227,444	173,249
303	Pensions & Benefits	0926	LABXAG	4,124,941	6,569,819	1,986,788	836,651	1,471,401	1,120,801
304	Other Reg Expenses	928	LABXAG	75,610	120,425	36,418	15,336	26,971	20,544
305	Regulatory Commission Expense - FERC Fees	0928F	PIS-NET	0	0	0	0	0	0
306	Regulatory Commission Expense - CPUC Fees	0928C	PIS-NET	355,490	1,344,628	406,631	171,235	123,598	104,376
307	Duplicate Charges - Electric	0929	PIS-TOT	(138,040)	(522,132)	(157,899)	(66,492)	(47,994)	(40,530)
308	Miscellaneous	0930	PIS-TOT	303,838	1,149,257	347,548	146,355	105,640	89,210
309	EEL & EPRI Dues	930C	PIS-TOT	50,626	191,492	57,909	24,386	17,602	14,864
310	Rents	0931	PIS-TOT	771,570	2,918,437	882,568	371,656	268,263	226,542
311	Rents - CPUC Assigned	0931C	PIS-TOT	364,600	1,379,087	417,051	175,623	126,766	107,051
312	Maintenance of General Plant	0935	PIS-TOT	20,016	75,710	22,896	9,641	6,959	5,877
313	Total Administrative & General Expense			10,017,528	20,394,614	6,167,560	2,597,205	3,555,043	2,766,291
314									
315	Total O&M Expense Excluding Fuel & Purchased Power			31,145,494	67,269,742	20,343,126	8,566,641	7,152,826	15,108,286
316									
317	Depreciation & Amortization Expense:								
318	Steam Production	403S	PIS-STM	0	0	0	0	0	0
319	Steam Production - Excess AFUDC	405EP	PIS-STM	0	0	0	0	0	0
320	Steam Production - Amortization of Pre-funded AFUDC	405PFC	PIS-STM	0	0	0	0	0	0
321	Steam Production - Amortization of Pre-funded AFUDC	405PFF	PIS-STM	0	0	0	0	0	0
322	Hydro Production	403H	PIS-HYD	0	0	0	0	0	0
323	Other Production	403O	PIS-OP	0	0	0	0	0	0
324	Other Production - Amortization of Acquisition Adjustme	406AAO	PIS-OP	0	0	0	0	0	0
325	Total Production			0	0	0	0	0	0
326	Transmission	403T	PIS-TRAN	0	0	0	0	0	0
327	Transmission - Amortization of Pre-funded AFUDC	405PFT	TRANSYS	0	0	0	0	0	0
328	Transmission Serving Production- Amort of Acquisition	406AATP	TRANSYS	0	0	0	0	0	0
329	Transmission Serving Transmission - Amort of Acquisition	406AAT	TRANSYS	0	0	0	0	0	0
330	Total Transmission			0	0	0	0	0	0
331	Distribution	403D	PIS-DIST	12,344,124	46,691,241	14,119,957	5,946,020	4,291,865	3,624,373
332	Distribution - Smart Grid City	403DC	PIS-DIST	12,764	48,278	14,600	6,148	4,438	3,748
333	General	403G	PIS-GEN	466,261	1,763,615	533,337	224,592	162,112	136,899
334	General - Smart Grid City	403GSGC	PIS-GEN	178,738	676,069	204,451	86,096	62,144	52,479
335	Common	403C	PIS-CMN	1,566,249	5,924,286	1,791,571	754,444	544,561	459,868
336	Common - CRS	403CCRS	PIS-CMN	283,933	1,073,967	324,780	136,767	98,719	83,366
337	Common - OMS	403COMS	PIS-CMN	97,349	368,220	111,354	46,892	33,847	28,583
338	Common - Smart Grid City	403CSGC	PIS-CMN	4,040	15,281	4,621	1,946	1,405	1,186
339	Depreciation & Amort Expense Subtotal			14,953,458	56,560,957	17,104,671	7,202,905	5,199,091	4,390,502
340									
341	Plant Related Regulatory Asset & Liability Amortization								
342	Early Plant Retirement - Amortization of Regulatory Ass	407RA	PIS-STM	0	0	0	0	0	0
343	Early Plant Retirement - Deferral of Accelerated Deprec	407AD	PIS-STM	0	0	0	0	0	0
344	Future Use Amortization	407F	PIS-STM	0	0	0	0	0	0
345	Transmission Plant Regulatory Amortization	407T	PIS-TRAN	0	0	0	0	0	0
346	Regulatory General Leasehold Improvement Amortization	407G	PIS-GEN	0	0	0	0	0	0
347	Cost of Removal Regulatory Asset	407CORA	PIS-STM	0	0	0	0	0	0
348	Cost of Removal Regulatory Liability	407CORL	PIS-STM	0	0	0	0	0	0
349	Total Reg Asset & Liability Amort			0	0	0	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 24 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
293	Total Customer O&M			5,271,451	23,732,787	89,263,631
294						
295	Administrative & General Expense:					
296	Administrative Salaries	0920	LABXAG	728,211	2,951,539	0
297	Office Supplies & Expense	0921	LABXAG	627,341	2,542,700	0
298	A&G Expense Transferred	0922	LABXAG	(709,903)	(2,877,337)	0
299	Outside Services	0923	LABXAG	305,891	1,239,818	0
300	Calpine Acquisition Costs	923PROD	PRODOP	0	0	0
301	Property Insurance	0924	PIS-TOT	0	0	0
302	Injuries and Damages	0925	LABXAG	192,493	780,200	0
303	Pensions & Benefits	0926	LABXAG	1,245,292	5,047,341	0
304	Other Reg Expenses	928	LABXAG	22,826	92,518	0
305	Regulatory Commission Expense - FERC Fees	0928F	PIS-NET	0	0	0
306	Regulatory Commission Expense - CPUC Fees	0928C	PIS-NET	0	0	0
307	Duplicate Charges - Electric	0929	PIS-TOT	0	0	0
308	Miscellaneous	0930	PIS-TOT	0	0	0
309	EEl & EPRI Dues	930C	PIS-TOT	0	0	0
310	Rents	0931	PIS-TOT	0	0	0
311	Rents - CPUC Assigned	0931C	PIS-TOT	0	0	0
312	Maintenance of General Plant	0935	PIS-TOT	0	0	0
313	Total Administrative & General Expense			2,412,151	9,776,779	0
314						
315	Total O&M Expense Excluding Fuel & Purchased Power			7,683,602	33,509,566	89,263,631
316						
317	Depreciation & Amortization Expense:					
318	Steam Production	403S	PIS-STM	0	0	0
319	Steam Production - Excess AFUDC	405EP	PIS-STM	0	0	0
320	Steam Production - Amortization of Pre-funded AFUDC	405PFC	PIS-STM	0	0	0
321	Steam Production - Amortization of Pre-funded AFUDC	405PFF	PIS-STM	0	0	0
322	Hydro Production	403H	PIS-HYD	0	0	0
323	Other Production	403O	PIS-OP	0	0	0
324	Other Production - Amortization of Acquisition Adjustme	406AAO	PIS-OP	0	0	0
325	Total Production			0	0	0
326	Transmission	403T	PIS-TRAN	0	0	0
327	Transmission - Amortization of Pre-funded AFUDC	405PFT	TRANSYS	0	0	0
328	Transmission Serving Production- Amort of Acquisition	406AATP	TRANSYS	0	0	0
329	Transmission Serving Transmission - Amort of Acquisiti	406AAT	TRANSYS	0	0	0
330	Total Transmission			0	0	0
331	Distribution	403D	PIS-DIST	0	0	0
332	Distribution - Smart Grid City	403DC	PIS-DIST	0	0	0
333	General	403G	PIS-GEN	0	0	0
334	General - Smart Grid City	403GSGC	PIS-GEN	0	0	0
335	Common	403C	PIS-CMN	0	0	0
336	Common - CRS	403CCRS	PIS-CMN	0	0	0
337	Common - OMS	403COMS	PIS-CMN	0	0	0
338	Common - Smart Grid City	403CSGC	PIS-CMN	0	0	0
339	Depreciation & Amort Expense Subtotal			0	0	0
340						
341	Plant Related Regulatory Asset & Liability Amortization					
342	Early Plant Retirement - Amortization of Regulatory Ass	407RA	PIS-STM	0	0	0
343	Early Plant Retirement - Deferral of Accelerated Deprec	407AD	PIS-STM	0	0	0
344	Future Use Amortization	407F	PIS-STM	0	0	0
345	Transmission Plant Regulatory Amortization	407T	PIS-TRAN	0	0	0
346	Regulatory General Leasehold Improvement Amortizati	407G	PIS-GEN	0	0	0
347	Cost of Removal Regulatory Asset	407CORA	PIS-STM	0	0	0
348	Cost of Removal Regulatory Liability	407CORN	PIS-STM	0	0	0
349	Total Reg Asset & Liability Amort			0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 25 of 40

Line No.	Description	Account	Allocator	Production Capacity Cost					
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	Production Energy
350			LABOR						
351	Other Regulatory Asset & Liability Amortization		PRODOP						
352	Legacy Prepaid Pension Asset Amortization	407.3PPA	LABOR	2,261,995	162,882	682,652	0	24,652	1,452,514
353	ICT Solar to Battery AND Cameo	407.3SB	PRODOP	0	0	0	0	0	0
354	Mountain Pine Beetle Transmission	407.3MPBT	TRANSYS	0	0	0	0	0	0
355	Mountain Pine Beetle Distribution	407.4MPBD	PIS-P/S	0	0	0	0	0	0
356	Barter Environmental	407.4B	PIS-DIST	0	0	0	0	0	0
357	Total Other Regulatory Asset & Liability Amortization			2,261,995	162,882	682,652	0	24,652	1,452,514
358									
359	Total Depreciation & Amortization Expense		0	87,743,660	2,139,214	37,262,832	0	1,153,052	1,452,514
360									
361	Taxes Other Than Income:								
362	Property Taxes	040811	PIS-TOT	30,928,191	1,418,597	15,162,867	0	627,192	0
363	Deferral of Excess Property Taxes	04074C	PIS-TOT	0	0	0	0	0	0
364	Amortization of 2012 Deferral of Excess Property Taxes	04073C12	PIS-TOT	1,758,788	80,671	862,264	0	35,666	0
365	Amortization of 2013 Deferral of Excess Property Taxes	04073C13	PIS-TOT	3,445,527	158,038	1,689,206	0	69,872	0
366	Amortization of 2014 Deferral of Excess Property Taxes	04073C14	PIS-TOT	2,655,199	121,787	1,301,739	0	53,845	0
367	Payroll Taxes	040831	LABOR	2,911,491	209,651	878,665	0	31,730	1,869,580
368	Sales & Use Taxes	040832	PIS-NET	9,570	463	5,664	0	239	0
369	Other Taxes	040833	PIS-TOT	9,194	422	4,508	0	186	0
370	Total Taxes Other Than Income			41,717,960	1,989,629	19,904,913	0	818,730	1,869,580
371									
372	Income Tax Expense:								
373									
374	Earnings before Interest and Taxes			104,050,289	8,795,075	157,185,192	4,992,450	4,144,180	14,570,258
375									
376	Rate Base			1,208,695,079	77,769,656	1,247,250,958	2,310,090	43,508,108	42,536,670
377	Cost of Debt			2.05%	2.05%	2.05%	2.05%	2.05%	2.05%
378	Interest Expense			24,778,119	1,594,268	25,568,475	47,357	891,912	871,991
379									
380	Taxable Additions/Deductions:								
381	Temporary Differences:								
382	Plant Related:								
383	Production	TP	PIS-PROD	(41,111,205)	(1,839,624)	(16,763,397)	0	0	0
384	Pre-Funded AFUDC - Production - CPUC	TPFC	PIS-STM	(454,329)	0	0	0	0	0
385	Pre-Funded AFUDC - Production - FERC	TPFF	PIS-STM	0	0	0	0	0	0
386	CACJA Excess AFUDC - Production	TEP	PIS-STM	191,699	0	0	0	0	0
387	Transmission	TT	PIS-TRAN	0	0	0	0	(2,930,458)	0
388	Pre-Funded AFUDC - Transmission	TPFT	PIS-TRAN	0	0	0	0	40,433	0
389	Distribution	TD	PIS-DIST	0	0	0	0	(6,223)	0
390	Distribution - Smart Grid	TDSGC	PIS-DIST	0	0	0	0	(3)	0
391	General	TG	PIS-GEN	(153,722)	(7,051)	(75,364)	0	(3,117)	0
392	General - Smart Grid	TGSGC	PIS-GEN	521,155	23,904	255,501	0	10,568	0
393	Common	TC	PIS-CMN	2,934,484	134,597	1,438,661	0	59,508	0
394	Common - CRS	TCCRS	PIS-CMN	1,051,277	48,219	515,399	0	21,319	0
395	Common - OMS	TCOMS	PIS-CMN	293,070	13,442	143,680	0	5,943	0
396	Common - Smart Grid City	TCSGC	PIS-CMN	13,161	604	6,452	0	267	0
397	Plant NOL Carry forward	NOL	PIS-TOT	0	0	0	0	0	0
398	Total Plant Related			(36,714,410)	(1,625,909)	(14,479,068)	0	(2,801,763)	0
399	Non-Plant Related:								
400	12CP-PROD Allocated Items	TNPR	PRODSTM	173,301	0	0	0	0	0
401	PIS-NET Allocated Items	TNP	PIS-NET	(812,688)	(39,281)	(481,008)	0	(20,255)	0
402	Labor Allocated Items	TNL	LABOR	(1,285,767)	(92,586)	(388,034)	0	(14,013)	(825,640)
403	FERC Allocated items	TNF	PIS-CMN	0	0	0	0	0	0
404	CPUC Allocated items	TNC	PIS-CMN	9,192,310	421,628	4,506,626	0	186,411	0
405	Total Non-Plant Related			7,267,156	289,761	3,637,584	0	152,143	(825,640)
406									

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 26 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
350			LABOR				
351	Other Regulatory Asset & Liability Amortization		PRODOP				
352	Legacy Prepaid Pension Asset Amortization	407.3PPA	LABOR	811,670	0	0	0
353	ICT Solar to Battery AND Cameo	407.3SB	PRODOP	0	0	0	0
354	Mountain Pine Beetle Transmission	407.3MPBT	TRANSYS	0	0	0	0
355	Mountain Pine Beetle Distribution	407.4MPBD	PIS-P/S	0	0	0	0
356	Barter Environmental	407.4B	PIS-DIST	0	0	0	0
357	Total Other Regulatory Asset & Liability Amortization			811,670	0	0	0
358							
359	Total Depreciation & Amortization Expense		0	28,574,751	0	0	0
360							
361	Taxes Other Than Income:						
362	Property Taxes	040811	PIS-TOT	15,408,079	0	0	0
363	Deferral of Excess Property Taxes	04074C	PIS-TOT	0	0	0	0
364	Amortization of 2012 Deferral of Excess Property Taxes	04073C12	PIS-TOT	876,208	0	0	0
365	Amortization of 2013 Deferral of Excess Property Taxes	04073C13	PIS-TOT	1,716,523	0	0	0
366	Amortization of 2014 Deferral of Excess Property Taxes	04073C14	PIS-TOT	1,322,790	0	0	0
367	Payroll Taxes	040831	LABOR	1,044,728	0	0	0
368	Sales & Use Taxes	040832	PIS-NET	5,863	0	0	0
369	Other Taxes	040833	PIS-TOT	4,580	0	0	0
370	Total Taxes Other Than Income			20,378,771	0	0	0
371							
372	Income Tax Expense:						
373							
374	Earnings before Interest and Taxes			96,417,694	0	0	607,229
375							
376	Rate Base			884,165,588	0	0	151,310
377	Cost of Debt			2.05%	2.05%	2.05%	2.05%
378	Interest Expense			18,125,395	0	0	3,102
379							
380	Taxable Additions/Deductions:						
381	Temporary Differences:						
382	Plant Related:						
383	Production	TP	PIS-PROD	0	0	0	0
384	Pre-Funded AFUDC - Production - CPUC	TPFC	PIS-STM	0	0	0	0
385	Pre-Funded AFUDC - Production - FERC	TPFF	PIS-STM	0	0	0	0
386	CACJA Excess AFUDC - Production	TEP	PIS-STM	0	0	0	0
387	Transmission	TT	PIS-TRAN	(72,131,008)	0	0	0
388	Pre-Funded AFUDC - Transmission	TPFT	PIS-TRAN	995,233	0	0	0
389	Distribution	TD	PIS-DIST	0	0	0	0
390	Distribution - Smart Grid	TDSGC	PIS-DIST	0	0	0	0
391	General	TG	PIS-GEN	(76,583)	0	0	0
392	General - Smart Grid	TGSGC	PIS-GEN	259,633	0	0	0
393	Common	TC	PIS-CMN	1,461,927	0	0	0
394	Common - CRS	TCCRS	PIS-CMN	523,734	0	0	0
395	Common - OMS	TCOMS	PIS-CMN	146,004	0	0	0
396	Common - Smart Grid City	TCSGC	PIS-CMN	6,557	0	0	0
397	Plant NOL Carry forward	NOL	PIS-TOT	0	0	0	0
398	Total Plant Related			(68,814,503)	0	0	0
399	Non-Plant Related:						
400	12CP-PROD Allocated Items	TNPR	PRODSTM	0	0	0	0
401	PIS-NET Allocated Items	TNP	PIS-NET	(497,920)	0	0	0
402	Labor Allocated Items	TNL	LABOR	(461,371)	0	0	0
403	FERC Allocated items	TNF	PIS-CMN	0	0	0	0
404	CPUC Allocated items	TNC	PIS-CMN	4,579,506	0	0	0
405	Total Non-Plant Related			3,620,215	0	0	0
406							

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 27 of 40

				Distribution Cost					
Line No.	Description	Account	Allocator	Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
350			LABOR						
351	Other Regulatory Asset & Liability Amortization		PRODOP						
352	Legacy Prepaid Pension Asset Amortization	407.3PPA	LABOR	714,303	1,137,675	344,046	144,880	254,798	194,086
353	ICT Solar to Battery AND Cameo	407.3SB	PRODOP	0	0	0	0	0	0
354	Mountain Pine Beetle Transmission	407.3MPBT	TRANSYS	0	0	0	0	0	0
355	Mountain Pine Beetle Distribution	407.4MPBD	PIS-P/S	0	0	0	0	0	0
356	Barter Environmental	407.4B	PIS-DIST	0	0	0	0	0	0
357	Total Other Regulatory Asset & Liability Amortization			714,303	1,137,675	344,046	144,880	254,798	194,086
358									
359	Total Depreciation & Amortization Expense		0	15,667,761	57,698,632	17,448,717	7,347,785	5,453,889	4,584,588
360									
361	Taxes Other Than Income:								
362	Property Taxes	040811	PIS-TOT	6,520,037	24,661,826	7,458,014	3,140,626	2,266,918	1,914,356
363	Deferral of Excess Property Taxes	04074C	PIS-TOT	0	0	0	0	0	0
364	Amortization of 2012 Deferral of Excess Property Taxes	04073C12	PIS-TOT	370,774	1,402,440	424,114	178,597	128,912	108,863
365	Amortization of 2013 Deferral of Excess Property Taxes	04073C13	PIS-TOT	726,359	2,747,429	830,853	349,879	252,544	213,267
366	Amortization of 2014 Deferral of Excess Property Taxes	04073C14	PIS-TOT	559,748	2,117,228	640,274	269,624	194,616	164,348
367	Payroll Taxes	040831	LABOR	919,404	1,464,341	442,833	186,480	327,959	249,814
368	Sales & Use Taxes	040832	PIS-NET	2,243	8,485	2,566	1,081	780	659
369	Other Taxes	040833	PIS-TOT	1,938	7,331	2,217	934	674	569
370	Total Taxes Other Than Income			9,100,503	32,409,080	9,800,871	4,127,221	3,172,403	2,651,876
371									
372	Income Tax Expense:								
373									
374	Earnings before Interest and Taxes			40,562,907	113,580,052	33,745,850	14,020,997	11,459,867	10,446,190
375									
376	Rate Base			349,275,563	1,058,560,425	317,146,024	132,615,627	110,045,661	92,584,795
377	Cost of Debt			2.05%	2.05%	2.05%	2.05%	2.05%	2.05%
378	Interest Expense			7,160,149	21,700,489	6,501,493	2,718,620	2,255,936	1,897,988
379									
380	Taxable Additions/Deductions:								
381	Temporary Differences:								
382	Plant Related:								
383	Production	TP	PIS-PROD	0	0	0	0	0	0
384	Pre-Funded AFUDC - Production - CPUC	TPFC	PIS-STM	0	0	0	0	0	0
385	Pre-Funded AFUDC - Production - FERC	TPFF	PIS-STM	0	0	0	0	0	0
386	CACJA Excess AFUDC - Production	TEP	PIS-STM	0	0	0	0	0	0
387	Transmission	TT	PIS-TRAN	0	0	0	0	0	0
388	Pre-Funded AFUDC - Transmission	TPFT	PIS-TRAN	0	0	0	0	0	0
389	Distribution	TD	PIS-DIST	(20,156,215)	(76,240,218)	(23,055,900)	(9,709,013)	(7,008,011)	(5,918,090)
390	Distribution - Smart Grid	TDSGC	PIS-DIST	(8,823)	(33,371)	(10,092)	(4,250)	(3,068)	(2,590)
391	General	TG	PIS-GEN	(32,406)	(122,576)	(37,068)	(15,610)	(11,267)	(9,515)
392	General - Smart Grid	TGSGC	PIS-GEN	109,866	415,563	125,671	52,921	38,199	32,258
393	Common	TC	PIS-CMN	618,625	2,339,927	707,620	297,984	215,086	181,635
394	Common - CRS	TCCRS	PIS-CMN	221,622	838,277	253,505	106,753	77,055	65,071
395	Common - OMS	TCOMS	PIS-CMN	61,783	233,691	70,671	29,760	21,481	18,140
396	Common - Smart Grid City	TCSGC	PIS-CMN	2,774	10,494	3,174	1,336	965	815
397	Plant NOL Carry forward	NOL	PIS-TOT	0	0	0	0	0	0
398	Total Plant Related			(19,182,774)	(72,558,213)	(21,942,419)	(9,240,119)	(6,669,560)	(5,632,276)
399	Non-Plant Related:								
400	12CP-PROD Allocated Items	TNPR	PRODSTM	0	0	0	0	0	0
401	PIS-NET Allocated Items	TNP	PIS-NET	(190,496)	(720,546)	(217,901)	(91,760)	(66,233)	(55,932)
402	Labor Allocated Items	TNL	LABOR	(406,025)	(646,679)	(195,563)	(82,353)	(144,833)	(110,322)
403	FERC Allocated Items	TNF	PIS-CMN	0	0	0	0	0	0
404	CPUC Allocated Items	TNC	PIS-CMN	1,937,850	7,329,855	2,216,631	933,440	673,761	568,975
405	Total Non-Plant Related			1,341,329	5,962,630	1,803,167	759,327	462,695	402,721
406									

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 28 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
350			LABOR			
351	Other Regulatory Asset & Liability Amortization		PRODOP			
352	Legacy Prepaid Pension Asset Amortization	407.3PPA	LABOR	215,643	874,033	0
353	ICT Solar to Battery AND Cameo	407.3SB	PRODOP	0	0	0
354	Mountain Pine Beetle Transmission	407.3MPBT	TRANSYS	0	0	0
355	Mountain Pine Beetle Distribution	407.4MPBD	PIS-P/S	0	0	0
356	Barter Environmental	407.4B	PIS-DIST	0	0	0
357	Total Other Regulatory Asset & Liability Amortization			215,643	874,033	0
358						
359	Total Depreciation & Amortization Expense		0	215,643	874,033	0
360						
361	Taxes Other Than Income:					
362	Property Taxes	040811	PIS-TOT	0	0	0
363	Deferral of Excess Property Taxes	04074C	PIS-TOT	0	0	0
364	Amortization of 2012 Deferral of Excess Property Taxes	04073C12	PIS-TOT	0	0	0
365	Amortization of 2013 Deferral of Excess Property Taxes	04073C13	PIS-TOT	0	0	0
366	Amortization of 2014 Deferral of Excess Property Taxes	04073C14	PIS-TOT	0	0	0
367	Payroll Taxes	040831	LABOR	277,562	1,124,997	0
368	Sales & Use Taxes	040832	PIS-NET	0	0	0
369	Other Taxes	040833	PIS-TOT	0	0	0
370	Total Taxes Other Than Income			277,562	1,124,997	0
371						
372	Income Tax Expense:					
373						
374	Earnings before Interest and Taxes			1,160,775	4,928,561	8,439,677
375						
376	Rate Base			3,566,911	14,512,943	2,103,011
377	Cost of Debt			2.05%	2.05%	2.05%
378	Interest Expense			73,122	297,515	43,112
379						
380	Taxable Additions/Deductions:					
381	Temporary Differences:					
382	Plant Related:					
383	Production	TP	PIS-PROD	0	0	0
384	Pre-Funded AFUDC - Production - CPUC	TPFC	PIS-STM	0	0	0
385	Pre-Funded AFUDC - Production - FERC	TPFF	PIS-STM	0	0	0
386	CACJA Excess AFUDC - Production	TEP	PIS-STM	0	0	0
387	Transmission	TT	PIS-TRAN	0	0	0
388	Pre-Funded AFUDC - Transmission	TPFT	PIS-TRAN	0	0	0
389	Distribution	TD	PIS-DIST	0	0	0
390	Distribution - Smart Grid	TDSGC	PIS-DIST	0	0	0
391	General	TG	PIS-GEN	0	0	0
392	General - Smart Grid	TGSGC	PIS-GEN	0	0	0
393	Common	TC	PIS-CMN	0	0	0
394	Common - CRS	TCCRS	PIS-CMN	0	0	0
395	Common - OMS	TCOMS	PIS-CMN	0	0	0
396	Common - Smart Grid City	TCSGC	PIS-CMN	0	0	0
397	Plant NOL Carry forward	NOL	PIS-TOT	0	0	0
398	Total Plant Related			0	0	0
399	Non-Plant Related:					
400	12CP-PROD Allocated Items	TNPR	PRODSTM	0	0	0
401	PIS-NET Allocated Items	TNP	PIS-NET	0	0	0
402	Labor Allocated Items	TNL	LABOR	(122,576)	(496,819)	0
403	FERC Allocated items	TNF	PIS-CMN	0	0	0
404	CPUC Allocated items	TNC	PIS-CMN	0	0	0
405	Total Non-Plant Related			(122,576)	(496,819)	0
406						

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 29 of 40

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
407	Total Temporary Differences			(29,447,254)	(1,336,148)	(10,841,484)	0	(2,649,620)	(825,640)
408									
409	Permanent Differences:								
410	Plant Related:								
411	Production	PP	PIS-PROD	1,440,026	64,438	587,181	0	0	0
412	Pre-Funded AFUDC - Production - CPUC	PPFPC	PIS-STM	(788,254)	0	0	0	0	0
413	Pre-Funded AFUDC - Production - FERC	PPFPF	PIS-STM	0	0	0	0	0	0
414	CACJA Excess AFUDC - Production	PEP	PIS-STM	0	0	0	0	0	0
415	Transmission	PT	PIS-TRAN	0	0	0	0	(152,934)	0
416	Pre-Funded AFUDC - Transmission	PPFT	PIS-TRAN	0	0	0	0	104,905	0
417	Distribution	PD	PIS-DIST	0	0	0	0	(70)	0
418	General	PG	PIS-GEN	(152,152)	(6,979)	(74,594)	0	(3,085)	0
419	Common	PC	PIS-CMN	(178,674)	(8,195)	(87,597)	0	(3,623)	0
420	Total Permanent Differences			320,946	49,264	424,990	0	(54,807)	0
421									
422	Total Additions/Deductions			(29,126,308)	(1,286,884)	(10,416,494)	0	(2,704,427)	(825,640)
423									
424	State Taxable Amount			50,145,862	5,913,923	121,200,223	4,945,093	547,841	12,872,627
425	State Income Tax Rate			4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
426	State Income Tax Amount			2,321,753	273,815	5,611,570	228,958	25,365	596,003
427									
428	Federal Taxable Amount			47,824,109	5,640,108	115,588,653	4,716,135	522,476	12,276,624
429	Less: Production Deduction			4,304,170	507,610	10,402,979		47,023	1,104,896
430	Net Federal Taxable Amount			43,519,939	5,132,498	105,185,674	4,716,135	475,453	11,171,728
431	Federal Income Tax Rate			35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
432	Federal Income Tax Amount			15,231,979	1,796,374	36,814,986	1,650,647	166,409	3,910,105
433									
434	Deferred Income Tax Expense:								
435	Plant Related:								
436	Production	DTP	PIS-PROD	15,444,674	691,111	6,297,680	0	0	0
437	Excess AFUDC - Production	DTEP	PIS-STM	(72,865)	0	0	0	0	0
438	Pre-Funded AFUDC - Production - CPUC	DTPFPC	PIS-STM	172,505	0	0	0	0	0
439	Pre-Funded AFUDC - Production - FERC	DTPFPF	PIS-STM	0	0	0	0	0	0
440	Transmission	DTT	PIS-TRAN	0	0	0	0	1,112,119	0
441	Pre-Funded AFUDC - Transmission	DTPFT	PIS-TRAN	0	0	0	0	(14,762)	0
442	Distribution	DTD	PIS-DIST	0	0	0	0	2,352	0
443	Distribution - Smart Grid	DTSGC	PIS-DIST	0	0	0	0	1	0
444	General & Intangible	DTGI	PIS-GEN	59,011	2,707	28,931	0	1,197	0
445	General & Intangible - Smart Grid	DTGISGC	PIS-GEN	(198,088)	(9,086)	(97,115)	0	(4,017)	0
446	Common	DTC	PIS-CMN	(1,112,655)	(51,035)	(545,491)	0	(22,563)	0
447	Common - CRS	DTCCRS	PIS-CMN	(399,590)	(18,328)	(195,903)	0	(8,103)	0
448	Common - OMS	DTCOMS	PIS-CMN	(111,396)	(5,109)	(54,613)	0	(2,259)	0
449	Common - Smart Grid City	DTCSGC	PIS-CMN	(5,002)	(229)	(2,452)	0	(101)	0
450	NOL Carry forward	DTNOL	PIS-TOT	0	0	0	0	0	0
451	Interest on CWIP	DTICWIP	CWIP	(1,618,179)	29,313	1,947,812	0	2,419	0

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 30 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
407	Total Temporary Differences			(65,194,288)	0	0	0
408							
409	Permanent Differences:						
410	Plant Related:						
411	Production	PP	PIS-PROD	0	0	0	0
412	Pre-Funded AFUDC - Production - CPUC	PPFPC	PIS-STM	0	0	0	0
413	Pre-Funded AFUDC - Production - FERC	PPFPF	PIS-STM	0	0	0	0
414	CACJA Excess AFUDC - Production	PEP	PIS-STM	0	0	0	0
415	Transmission	PT	PIS-TRAN	(3,764,347)	0	0	0
416	Pre-Funded AFUDC - Transmission	PPFT	PIS-TRAN	2,582,158	0	0	0
417	Distribution	PD	PIS-DIST	0	0	0	0
418	General	PG	PIS-GEN	(75,801)	0	0	0
419	Common	PC	PIS-CMN	(89,013)	0	0	0
420	Total Permanent Differences			(1,347,003)	0	0	0
421							
422	Total Additions/Deductions			(66,541,291)	0	0	0
423							
424	State Taxable Amount			11,751,008	0	0	604,127
425	State Income Tax Rate			4.63%	4.63%	4.63%	4.63%
426	State Income Tax Amount			544,072	0	0	27,971
427							
428	Federal Taxable Amount			11,206,936	0	0	576,156
429	Less: Production Deduction						
430	Net Federal Taxable Amount			11,206,936	0	0	576,156
431	Federal Income Tax Rate			35.00%	35.00%	35.00%	35.00%
432	Federal Income Tax Amount			3,922,428	0	0	201,655
433							
434	Deferred Income Tax Expense:						
435	Plant Related:						
436	Production	DTP	PIS-PROD	0	0	0	0
437	Excess AFUDC - Production	DTEP	PIS-STM	0	0	0	0
438	Pre-Funded AFUDC - Production - CPUC	DTPFPC	PIS-STM	0	0	0	0
439	Pre-Funded AFUDC - Production - FERC	DTPFPF	PIS-STM	0	0	0	0
440	Transmission	DTT	PIS-TRAN	27,373,973	0	0	0
441	Pre-Funded AFUDC - Transmission	DTPFT	PIS-TRAN	(363,367)	0	0	0
442	Distribution	DTD	PIS-DIST	0	0	0	0
443	Distribution - Smart Grid	DTSGC	PIS-DIST	0	0	0	0
444	General & Intangible	DTGI	PIS-GEN	29,399	0	0	0
445	General & Intangible - Smart Grid	DTGISGC	PIS-GEN	(98,685)	0	0	0
446	Common	DTC	PIS-CMN	(554,312)	0	0	0
447	Common - CRS	DTCCRS	PIS-CMN	(199,071)	0	0	0
448	Common - OMS	DTCOMS	PIS-CMN	(55,496)	0	0	0
449	Common - Smart Grid City	DTCSGC	PIS-CMN	(2,492)	0	0	0
450	NOL Carry forward	DTNOL	PIS-TOT	0	0	0	0
451	Interest on CWIP	DTICWIP	CWIP	495,318	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 31 of 40

Line No.	Description	Account	Allocator	Distribution Cost					
				Substations	Primary System	Secondary System	Service Laterals	Metering	Lighting
407	Total Temporary Differences			(17,841,445)	(66,595,583)	(20,139,252)	(8,480,792)	(6,206,865)	(5,229,555)
408									
409	Permanent Differences:								
410	Plant Related:								
411	Production	PP	PIS-PROD	0	0	0	0	0	0
412	Pre-Funded AFUDC - Production - CPUC	PPFPC	PIS-STM	0	0	0	0	0	0
413	Pre-Funded AFUDC - Production - FERC	PPFPF	PIS-STM	0	0	0	0	0	0
414	CACJA Excess AFUDC - Production	PEP	PIS-STM	0	0	0	0	0	0
415	Transmission	PT	PIS-TRAN	0	0	0	0	0	0
416	Pre-Funded AFUDC - Transmission	PPFT	PIS-TRAN	0	0	0	0	0	0
417	Distribution	PD	PIS-DIST	(226,669)	(857,368)	(259,278)	(109,184)	(78,809)	(66,553)
418	General	PG	PIS-GEN	(32,076)	(121,325)	(36,690)	(15,450)	(11,152)	(9,418)
419	Common	PC	PIS-CMN	(37,667)	(142,473)	(43,085)	(18,144)	(13,096)	(11,059)
420	Total Permanent Differences			(296,412)	(1,121,166)	(339,053)	(142,778)	(103,057)	(87,030)
421									
422	Total Additions/Deductions			(18,137,857)	(67,716,749)	(20,478,305)	(8,623,570)	(6,309,922)	(5,316,585)
423									
424	State Taxable Amount			15,264,901	24,162,814	6,766,052	2,678,807	2,894,009	3,231,617
425	State Income Tax Rate			4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
426	State Income Tax Amount			706,765	1,118,738	313,268	124,029	133,993	149,624
427									
428	Federal Taxable Amount			14,558,136	23,044,076	6,452,784	2,554,778	2,760,016	3,081,993
429	Less: Production Deduction								
430	Net Federal Taxable Amount			14,558,136	23,044,076	6,452,784	2,554,778	2,760,016	3,081,993
431	Federal Income Tax Rate			35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
432	Federal Income Tax Amount			5,095,348	8,065,427	2,258,474	894,172	966,006	1,078,698
433									
434	Deferred Income Tax Expense:								
435	Plant Related:								
436	Production	DTP	PIS-PROD	0	0	0	0	0	0
437	Excess AFUDC - Production	DTEP	PIS-STM	0	0	0	0	0	0
438	Pre-Funded AFUDC - Production - CPUC	DTPFPC	PIS-STM	0	0	0	0	0	0
439	Pre-Funded AFUDC - Production - FERC	DTPFPF	PIS-STM	0	0	0	0	0	0
440	Transmission	DTT	PIS-TRAN	0	0	0	0	0	0
441	Pre-Funded AFUDC - Transmission	DTPFT	PIS-TRAN	0	0	0	0	0	0
442	Distribution	DTD	PIS-DIST	7,618,309	28,816,002	8,714,283	3,669,650	2,648,771	2,236,821
443	Distribution - Smart Grid	DTSGC	PIS-DIST	3,353	12,684	3,836	1,615	1,166	985
444	General & Intangible	DTGI	PIS-GEN	12,440	47,055	14,230	5,992	4,325	3,653
445	General & Intangible - Smart Grid	DTGISGC	PIS-GEN	(41,759)	(157,954)	(47,767)	(20,115)	(14,519)	(12,261)
446	Common	DTC	PIS-CMN	(234,561)	(887,220)	(268,305)	(112,985)	(81,553)	(68,870)
447	Common - CRS	DTCCRS	PIS-CMN	(84,238)	(318,629)	(96,357)	(40,577)	(29,288)	(24,733)
448	Common - OMS	DTCOMS	PIS-CMN	(23,484)	(88,826)	(26,862)	(11,312)	(8,165)	(6,895)
449	Common - Smart Grid City	DTCSGC	PIS-CMN	(1,055)	(3,989)	(1,206)	(508)	(367)	(310)
450	NOL Carry forward	DTNOL	PIS-TOT	0	0	0	0	0	0
451	Interest on CWIP	DTICWIP	CWIP	228,789	224,836	49,530	15,042	8,744	5,966

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 32 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
407	Total Temporary Differences			(122,576)	(496,819)	0
408						
409	Permanent Differences:					
410	Plant Related:					
411	Production	PP	PIS-PROD	0	0	0
412	Pre-Funded AFUDC - Production - CPUC	PPFPC	PIS-STM	0	0	0
413	Pre-Funded AFUDC - Production - FERC	PPFPF	PIS-STM	0	0	0
414	CACJA Excess AFUDC - Production	PEP	PIS-STM	0	0	0
415	Transmission	PT	PIS-TRAN	0	0	0
416	Pre-Funded AFUDC - Transmission	PPFT	PIS-TRAN	0	0	0
417	Distribution	PD	PIS-DIST	0	0	0
418	General	PG	PIS-GEN	0	0	0
419	Common	PC	PIS-CMN	0	0	0
420	Total Permanent Differences			0	0	0
421						
422	Total Additions/Deductions			(122,576)	(496,819)	0
423						
424	State Taxable Amount			965,077	4,134,227	8,396,565
425	State Income Tax Rate			4.63%	4.63%	4.63%
426	State Income Tax Amount			44,683	191,415	388,761
427						
428	Federal Taxable Amount			920,394	3,942,812	8,007,804
429	Less: Production Deduction					
430	Net Federal Taxable Amount			920,394	3,942,812	8,007,804
431	Federal Income Tax Rate			35.00%	35.00%	35.00%
432	Federal Income Tax Amount			322,138	1,379,984	2,802,731
433						
434	Deferred Income Tax Expense:					
435	Plant Related:					
436	Production	DTP	PIS-PROD	0	0	0
437	Excess AFUDC - Production	DTEP	PIS-STM	0	0	0
438	Pre-Funded AFUDC - Production - CPUC	DTPFPC	PIS-STM	0	0	0
439	Pre-Funded AFUDC - Production - FERC	DTPFPF	PIS-STM	0	0	0
440	Transmission	DTT	PIS-TRAN	0	0	0
441	Pre-Funded AFUDC - Transmission	DTPFT	PIS-TRAN	0	0	0
442	Distribution	DTD	PIS-DIST	0	0	0
443	Distribution - Smart Grid	DTSGC	PIS-DIST	0	0	0
444	General & Intangible	DTGI	PIS-GEN	0	0	0
445	General & Intangible - Smart Grid	DTGISGC	PIS-GEN	0	0	0
446	Common	DTC	PIS-CMN	0	0	0
447	Common - CRS	DTCCRS	PIS-CMN	0	0	0
448	Common - OMS	DTCOMS	PIS-CMN	0	0	0
449	Common - Smart Grid City	DTCSGC	PIS-CMN	0	0	0
450	NOL Carry forward	DTNOL	PIS-TOT	0	0	0
451	Interest on CWIP	DTICWIP	CWIP	0	0	0

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 34 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
452	Total Plant Related			26,625,267	0	0	0
453	Non-Plant Related Tax Expense:						
454	12CP-PROD Allocated Items	DTNPR	PRODSTM	0	0	0	0
455	PIS-NET Allocated Items	DTNP	PIS-NET	152,165	0	0	0
456	Labor Allocated Items	DTNL	LABOR	175,268	0	0	0
457	FERC Allocated items	DTNF	PIS-CMN	0	0	0	0
458	CPUC Allocated items	DTNC	PIS-CMN	(1,739,980)	0	0	0
459	Total Non-Plant Related			(1,412,547)	0	0	0
460							
461	Total Deferred Income Taxes	-37.88%		25,212,720	0	0	0
462							
463							
464	ITC - Generated	ITCG	N/A	0	0	0	0
465	ITC - Amortized	ITCA	PIS-NET	(372,415)	0	0	0
466							
467	Tax Credits						
468	12CP-PROD Allocated Items	TCPR	PIS-PROD	0	0	0	0
469	PIS-NET Allocated Items	TCPR	PIS-NET	(18,817)	0	0	0
470	Labor Allocated Items	TCL	LABOR	79	0	0	0
471	FERC Allocated items	TCF	PRODSTM	0	0	0	0
472	CPUC Allocated items	TCC	PRODSTM	0	0	0	0
473	Total Tax Credits			(18,738)	0	0	0
474							
475	Total Income Tax Expense			29,288,067	0	0	229,626
476							
477	Gain on Disp. of Allowances	411.8	ENERGY	0	0	0	0
478							
479	Gain on Sale of Utility Property						
480	Production	421.1 P	PRODSTM	0	0	0	0
481	Common - CPUC Assigned	421.1 CC	PIS-SUBT	0	0	0	0
482	Common - FERC Assigned	421.1 CF	PIS-SUBT	0	0	0	0
483	Other Gain on Sale of Utility Property	421.1 O	PIS-NET	0	0	0	0
484	Loss on Sale of Utility Property	421.2	PIS-NET	0	0	0	0
485	Gain on Utility Plant			0	0	0	0
486							
487	Total Operating Deductions			123,436,115	0	0	6,652,076
488							
489	Net Operating Earnings			62,570,237	0	0	377,603
490							
491	AFUDC Addition:						
492	AFUDC	AFUDC	CWIP	4,982,177	0	0	0
493	Pre-Funded AFUDC	PFAFUDC	CWIP	(422,787)	0	0	0
494	Excess AFUDC - CACJA	EAFUDC	CWIP	0	0	0	0
495	Total AFUDC Addition			4,559,390	0	0	0
496							
497	Total Net Operating Earnings			67,129,627	0	0	377,603
498							

Public Service Company of Colorado
Net Operating Earnings - Electric Department
12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
Schedule 2
Page 36 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
452	Total Plant Related			0	0	0
453	Non-Plant Related Tax Expense:					
454	12CP-PROD Allocated Items	DTNPR	PRODSTM	0	0	0
455	PIS-NET Allocated Items	DTNP	PIS-NET	0	0	0
456	Labor Allocated Items	DTNL	LABOR	46,565	188,734	0
457	FERC Allocated items	DTNF	PIS-CMN	0	0	0
458	CPUC Allocated items	DTNC	PIS-CMN	0	0	0
459	Total Non-Plant Related			46,565	188,734	0
460						
461	Total Deferred Income Taxes	-37.88%		46,565	188,734	0
462						
463						
464	ITC - Generated	ITCG	N/A	0	0	0
465	ITC - Amortized	ITCA	PIS-NET	0	0	0
466						
467	Tax Credits					
468	12CP-PROD Allocated Items	TCPR	PIS-PROD	0	0	0
469	PIS-NET Allocated Items	TCPR	PIS-NET	0	0	0
470	Labor Allocated Items	TCL	LABOR	21	85	0
471	FERC Allocated items	TCF	PRODSTM	0	0	0
472	CPUC Allocated items	TCC	PRODSTM	0	0	0
473	Total Tax Credits			21	85	0
474						
475	Total Income Tax Expense			413,407	1,760,218	3,191,492
476						
477	Gain on Disp. of Allowances	411.8	ENERGY	0	0	0
478						
479	Gain on Sale of Utility Property					
480	Production	421.1 P	PRODSTM	0	0	0
481	Common - CPUC Assigned	421.1 CC	PIS-SUBT	0	0	0
482	Common - FERC Assigned	421.1 CF	PIS-SUBT	0	0	0
483	Other Gain on Sale of Utility Property	421.1 O	PIS-NET	0	0	0
484	Loss on Sale of Utility Property	421.2	PIS-NET	0	0	0
485	Gain on Utility Plant			0	0	0
486						
487	Total Operating Deductions			8,590,214	37,268,814	92,455,123
488						
489	Net Operating Earnings			747,368	3,168,343	5,248,185
490						
491	AFUDC Addition:					
492	AFUDC	AFUDC	CWIP	0	0	0
493	Pre-Funded AFUDC	PFAFUDC	CWIP	0	0	0
494	Excess AFUDC - CACJA	EAFUDC	CWIP	0	0	0
495	Total AFUDC Addition			0	0	0
496						
497	Total Net Operating Earnings			747,368	3,168,343	5,248,185
498						

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 37 of 40

Line No.	Description	Account	Allocator	Production Capacity Cost					Production Energy
				Steam Production	Hydro Production	Combustion Production	Purchased Capacity	Transmission Interconnect	
499									
500	Calculation of Total +Revenue Requirements								
501									
502	Rate Base			1,208,695,079	77,769,656	1,247,250,958	2,310,090	43,508,108	42,536,670
503	RORB			7.55%	7.55%	7.55%	7.55%	7.55%	7.55%
504	Earnings on Rate Base			91,256,478	5,871,609	94,167,447	174,412	3,284,862	3,211,519
505									
506	Rate Base			1,208,695,079	77,769,656	1,247,250,958	2,310,090	43,508,108	42,536,670
507	Cost of Debt			2.05%	2.05%	2.05%	2.05%	2.05%	2.05%
508	Interest Expense			24,778,119	1,594,268	25,568,475	47,357	891,912	871,991
509									
510	State Tax Exp			1,729,400	138,458	2,693,849	5,883	(14,421)	70,093
511	Federal Tax Exp			12,467,928	998,200	19,421,020	42,410	(103,969)	505,328
512	Deferred Taxes			9,336,736	526,323	5,960,965	0	1,006,969	313,648
513	Tax Credits			(2,804,892)	(125,615)	(1,149,393)	0	(763)	142
514	ITC			(607,844)	(29,380)	(359,766)	0	(15,149)	0
515	Production Tax Deduction			(1,506,459)	(177,663)	(3,641,043)	0	(16,458)	(386,714)
516	Total Tax before Gross up			18,614,869	1,330,322	22,925,633	48,293	856,208	502,497
517	Gross up Factor			1.61315040	1.61315040	1.61315040	1.61315040	1.61315040	1.61315040
518	Total Taxes Grossed up			30,028,583	2,146,010	36,982,493	77,904	1,381,193	810,604
519									
520	Total O&M			90,479,892	7,605,578	47,185,320	0	1,768,625	122,557,348
521	TOTI			41,717,960	1,989,629	19,904,913	0	818,730	1,869,580
522	Total Depreciation Expense			87,743,660	2,139,214	37,262,832	0	1,153,052	1,452,514
523	Gains on Sales			(258,922)	0	0	0	0	(253)
524	AFUDC offset			14,895,293	(269,827)	(17,929,561)	0	(22,270)	0
525	Total Net Operating Earnings Including AFUDC			264,606,466	13,610,604	123,405,997	77,904	5,099,330	126,689,793
526	Revenue Credits			(12,068,089)	(573,934)	(5,388,687)	(4,992,450)	(96,759)	(472,142)
527									
528	Total Revenue Requirements			343,794,855	18,908,279	212,184,758	(4,740,135)	8,287,433	129,429,170
529	(Rate Base Earnings + Net Operating Earnings + Revenue Credits)								

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 38 of 40

Line No.	Description	Account	Allocator	Transmission Cost			
				System	Radial	Contributions	by Others
499							
500	Calculation of Total +Revenue Requirements						
501							
502	Rate Base			884,165,588	0	0	151,310
503	RORB			7.55%	7.55%	7.55%	7.55%
504	Earnings on Rate Base			66,754,502	0	0	11,424
505							
506	Rate Base			884,165,588	0	0	151,310
507	Cost of Debt			2.05%	2.05%	2.05%	2.05%
508	Interest Expense			18,125,395	0	0	3,102
509							
510	State Tax Exp			(829,334)	0	0	385
511	Federal Tax Exp			(5,978,997)	0	0	2,778
512	Deferred Taxes			25,212,720	0	0	0
513	Tax Credits			(18,738)	0	0	0
514	ITC			(372,415)	0	0	0
515	Production Tax Deduction			0	0	0	0
516	Total Tax before Gross up			18,013,235	0	0	3,163
517	Gross up Factor			1.61315040	1.61315040	1.61315040	1.61315040
518	Total Taxes Grossed up			29,058,058	0	0	5,103
519							
520	Total O&M			45,194,526	0	0	6,422,450
521	TOTI			20,378,771	0	0	0
522	Total Depreciation Expense			28,574,751	0	0	0
523	Gains on Sales			0	0	0	0
524	AFUDC offset			(4,559,390)	0	0	0
525	Total Net Operating Earnings Including AFUDC			118,646,716	0	0	6,427,553
526	Revenue Credits			(3,632,400)	0	0	10,696
527							
528	Total Revenue Requirements			181,768,818	0	0	6,449,672
529	(Rate Base Earnings + Net Operating Earnings + Revenue Credits)						

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 39 of 40

Line No.	Description	Account	Allocator	Distribution Cost					Lighting
				Substations	Primary System	Secondary System	Service Laterals	Metering	
499									
500	Calculation of Total +Revenue Requirements								
501									
502	Rate Base			349,275,563	1,058,560,425	317,146,024	132,615,627	110,045,661	92,584,795
503	RORB			7.55%	7.55%	7.55%	7.55%	7.55%	7.55%
504	Earnings on Rate Base			26,370,305	79,921,312	23,944,525	10,012,480	8,308,447	6,990,152
505									
506	Rate Base			349,275,563	1,058,560,425	317,146,024	132,615,627	110,045,661	92,584,795
507	Cost of Debt			2.05%	2.05%	2.05%	2.05%	2.05%	2.05%
508	Interest Expense			7,160,149	21,700,489	6,501,493	2,718,620	2,255,936	1,897,988
509									
510	State Tax Exp			49,647	(439,661)	(140,533)	(61,566)	(11,918)	(10,391)
511	Federal Tax Exp			357,928	(3,169,693)	(1,013,159)	(443,851)	(85,922)	(74,911)
512	Deferred Taxes			6,953,968	25,324,851	7,640,057	3,211,469	2,348,380	1,977,178
513	Tax Credits			(7,129)	(27,120)	(8,201)	(3,454)	(2,478)	(2,095)
514	ITC			(142,480)	(538,927)	(162,978)	(68,631)	(49,538)	(41,834)
515	Production Tax Deduction			0	0	0	0	0	0
516	Total Tax before Gross up			7,211,934	21,149,450	6,315,186	2,633,968	2,198,524	1,847,948
517	Gross up Factor			1.61315040	1.61315040	1.61315040	1.61315040	1.61315040	1.61315040
518	Total Taxes Grossed up			11,633,935	34,117,244	10,187,345	4,248,986	3,546,549	2,981,018
519									
520	Total O&M			31,145,494	67,269,742	20,343,126	8,566,641	7,152,826	15,108,286
521	TOTI			9,100,503	32,409,080	9,800,871	4,127,221	3,172,403	2,651,876
522	Total Depreciation Expense			15,667,761	57,698,632	17,448,717	7,347,785	5,453,889	4,584,588
523	Gains on Sales			0	0	0	0	0	0
524	AFUDC offset			(2,105,997)	(2,069,606)	(455,919)	(138,458)	(80,493)	(54,914)
525	Total Net Operating Earnings Including AFUDC			65,441,696	189,425,092	57,324,140	24,152,175	19,245,174	25,270,854
526	Revenue Credits			(1,440,814)	(4,902,456)	(1,482,864)	(624,542)	(510,996)	(407,460)
527									
528	Total Revenue Requirements			90,371,187	264,443,948	79,785,800	33,540,113	27,042,626	31,853,546
529	(Rate Base Earnings + Net Operating Earnings + Revenue Credits)								

Public Service Company of Colorado
 Net Operating Earnings - Electric Department
 12 Months Ended December 31, 2013

Attachment DRB-1 Functional Allocation Study
 Schedule 2
 Page 40 of 40

Line No.	Description	Account	Allocator	Customer Cost		DSM
				Meter Reading	Customer Accounting	
499						
500	Calculation of Total +Revenue Requirements					
501						
502	Rate Base			3,566,911	14,512,943	2,103,011
503	RORB			7.55%	7.55%	7.55%
504	Earnings on Rate Base			269,302	1,095,727	158,777
505						
506	Rate Base			3,566,911	14,512,943	2,103,011
507	Cost of Debt			2.05%	2.05%	2.05%
508	Interest Expense			73,122	297,515	43,112
509						
510	State Tax Exp			3,408	13,955	5,355
511	Federal Tax Exp			24,569	100,604	38,609
512	Deferred Taxes			46,565	188,734	0
513	Tax Credits			21	85	0
514	ITC			0	0	0
515	Production Tax Deduction			0	0	0
516	Total Tax before Gross up			74,562	303,377	43,964
517	Gross up Factor			1.61315040	1.61315040	1.61315040
518	Total Taxes Grossed up			120,280	489,393	70,920
519						
520	Total O&M			7,683,602	33,509,566	89,263,631
521	TOTI			277,562	1,124,997	0
522	Total Depreciation Expense			215,643	874,033	0
523	Gains on Sales			0	0	0
524	AFUDC offset			0	0	0
525	Total Net Operating Earnings Including AFUDC			8,297,087	35,997,989	89,334,551
526	Revenue Credits			(79,082)	(316,589)	148,666
527						
528	Total Revenue Requirements			8,487,307	36,777,127	89,641,995
529	(Rate Base Earnings + Net Operating Earnings + Revenue Credits)					