

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference Current less 2014 HTY
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	
1	<b>Intangible Plant</b>				
2		Intangible Plant	301000-Intg Organization Costs	0	0
3		Intangible Plant	302000-Intg Franchises & Consent	0	3,712,223
4		Intangible Plant	303000-Intg Misc	0	0
5		Intangible Plant	303004SGS-Intg Computr Softwar	0	9,461,969
6		Intangible Plant	303004-Intg Misc Computr Softwar	0	(2,537,875)
7		Intangible Plant	303010-Intg Misc Computr Softwar	0	366,496
8	<b>Total Intangible</b>			0	11,002,813
9					
10	<b>Steam Production Plant</b>				
11		Steam Production Plant	310001-Steam Prod Land Own in Fe	25,041,009	24,084,440
12		Steam Production Plant	310002-Steam Prod Land Rights	11,750,391	11,739,824
13		Steam Production Plant	310003-Steam Prod Water Rights	618,498	617,942
14		Steam Production Plant	311000E-Steam Prod Str & Improv	430,692,446	422,139,837
15		Steam Production Plant	312000E-Steam Prod Boiler Plant E	1,483,008,733	1,776,528,430
16		Steam Production Plant	312013-Steam Prod Blr Plt Eq-AQIR	103,797,280	4,154,234
17		Steam Production Plant	312061-Steam Prod Blr Plt-Coal Cr	18,622,523	18,455,736
18		Steam Production Plant	314000-Steam Prod Turbogen Unit	376,589,054	370,001,155
19		Steam Production Plant	315000E-Steam Prod Acc Elec Eq	219,366,762	216,799,945
20		Steam Production Plant	315004-Steam Prod Info Sys Comp	373,303	0
21		Steam Production Plant	315014-Steam Prod Boiler Controls	11,047,465	14,490,812
22		Steam Production Plant	316000E-Steam Prod Misc Pwr Plt E	37,967,567	35,772,372
23		Steam Production Plant	302000SP-Intg Franchises & Consent Steam Prod	32,339	32,310
24		Steam Production Plant	303000SP-Intg Misc Steam Prod	140,568	140,442
25	<b>Total Steam Production</b>			2,719,047,937	2,894,957,478
26					
27	<b>Hydraulic Production Plant</b>				
28		Hydraulic Production Plant	330001-Hydro Prod Land Own in Fe	1,429,644	1,452,094
29		Hydraulic Production Plant	331000-Hydro Prod Str & Improv	16,949,064	17,761,809
30		Hydraulic Production Plant	332000E-Hydro Prod Res, Dam & W W	53,062,216	80,296,094
31		Hydraulic Production Plant	333000E-Hydro Prod Wat Whl, T	21,925,784	21,914,674
32		Hydraulic Production Plant	334000E-Hydro Prod Access Ele	10,859,411	12,247,797
33		Hydraulic Production Plant	334004-Hydro Prod Info Sys Comp	51,294	51,248
34		Hydraulic Production Plant	335000-Hydro Prod Misc Pwr Plt E	1,529,352	1,665,518
35		Hydraulic Production Plant	335062-Hydro Prod Recreation Fac	951,572	950,717
36		Hydraulic Production Plant	336000-Hydro Prod Road, RR & Brdg	729,843	729,186
37		Hydraulic Production Plant	302000HP-Intg Franchises & Consent Hydro Prod	14,182,431	14,182,596
38	<b>Total Hydraulic Production</b>			121,670,611	151,251,732
39					
40	<b>Other Production Plant</b>				
41		Other Production Plant	312000E-Steam Prod Boiler Plant E	0	0
42		Other Production Plant	340001-Other Prod Land Own in Fee	7,245,174	12,911,844
43		Other Production Plant	340045-Other Prod Wind Rights	0	123,055
44		Other Production Plant	340002-Other Prod Land Rights	413	412
45		Other Production Plant	341000E-Other Prod Str & Impr	48,640,358	197,604,489

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46	Other Production Plant	342000E-Other Prod Fuel Hldr	35,810,154	45,143,978	9,333,825
47	Other Production Plant	344000	0	21,920,048	21,920,048
48	Other Production Plant	343000-Other Prod Prime Mover	7,366,389	144,473,435	137,107,046
49	Other Production Plant	344000E-Other Prod Generator	941,397,869	1,201,310,440	259,912,571
50	Other Production Plant	344045-Other Prod Generator-Wind	0	839,879,783	839,879,783
51	Other Production Plant	345000E-Other Prod Access Elect Equip	61,217,202	127,595,445	66,378,244
52	Other Production Plant	345004-Other Prod Info Sys Comp	1,124,924	2,113,234	988,311
53	Other Production Plant	346000E-Other Prod Misc Pwr P	5,909,374	32,655,077	26,745,703
54	<b>Total Other Production</b>		1,108,711,857	2,625,731,241	1,517,019,384
55					
56	<b>Total Production Plant</b>		3,949,430,405	5,671,940,452	1,722,510,047
57					
58	<b>Transmission Plant</b>				
59	Transmission Plant	350002E-Transmission Land Right	0	70,178,771	70,178,771
60	Transmission Plant	350001-Tran Land Owned in Fe	0	16,092,682	16,092,682
61	Transmission Plant	350011-Tran Fee Land - Prod	12,547,777	254,056	(12,293,721)
62	Transmission Plant	352000-Transmission Str & Improv	52,286,120	84,860,473	32,574,353
63	Transmission Plant	352010-Tran Str & Impr-Prod	39,662,012	2,987,512	(36,674,500)
64	Transmission Plant	352045-Tran Str & Impr-Wind	2,578,568	0	(2,578,568)
65	Transmission Plant	350046-Transmission Land ROW - Wind	0	1,074,867	1,074,867
66	Transmission Plant	353000E-Transmission Station	557,924,243	814,804,300	256,880,056
67	Transmission Plant	353010-Tran Station Equip Pro	51,041,937	49,708,269	(1,333,668)
68	Transmission Plant	353045-Tran Station Equip-Wind	0	4,057,560	4,057,560
69	Transmission Plant	354000E-Tran Towers & Fixture	127,878,608	134,061,412	6,182,804
70	Transmission Plant	355000E-Tran Poles & Fixture	262,878,795	419,269,365	156,390,570
71	Transmission Plant	355045-Tran Poles & Fixtures-Wind	0	48,047,375	48,047,375
72	Transmission Plant	356000E-Tran OH Conductor & D	190,425,475	262,953,027	72,527,552
73	Transmission Plant	356045-Tran OH Cond & Device-Wind	0	23,469,139	23,469,139
74	Transmission Plant	357000E-Tran Underground Cond	23,326,149	33,794,262	10,468,113
75	Transmission Plant	358000-Tran UG Conductor & Devic	43,295,114	52,217,036	8,921,923
76	Transmission Plant	359000-Transmission Road & Trai	2,917,702	3,198,140	280,438
77	Transmission Plant	TRANWIND - Transmission Wind	0	0	0
78	Transmission Plant	303000TR-Intg Misc Tran	6,686,110	10,277,024	3,590,913
79	<b>Total Transmission Plant</b>		1,373,448,611	2,031,305,271	657,856,660
80					
81	<b>Distribution Plant:</b>				
82	Distribution Meters	370000E-Distribution Meter	126,804,868	157,262,336	30,457,468
83	Distribution Meters	370000EWHLS-Distribution Meter	0	0	0
84	Distribution Meters	370000SGS- Meters - Smart Grid	1,085,767	173,883	(911,884)
85	Distribution Meters	370065-Distribution Meters AM	66,539,036	69,139,882	2,600,845
86	Distribution Customer Installations	371000E-Dist Inst on Cust Premis	6,807,758	(53)	(6,807,811)
87	Distribution Pri/Sec	365000-Dist OH Conductor & Devic	279,741,877	362,404,707	82,662,831
88	Distribution Pri/Sec	367000E-Dist UG Conductor & D	1,462,044,947	2,002,838,571	540,793,624
89	Distribution Primary	360002E-Distribution Land Rights	28,203,399	42,577,924	14,374,526
90	Distribution Primary	364000-Dist Poles, Towers & Fixt	234,264,374	352,386,212	118,121,838
91	Distribution Primary	366000E-Dist Underground Cond	306,630,088	409,410,219	102,780,131

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92	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	268	458,527	458,258
93	Distribution Secondary	368000E-Dist Line Transformer	443,978,065	558,929,251	114,951,186
94	Distribution Service Lines & Transformers	369000E-Distribution Services	23,201,711	23,234,582	32,871
95	Distribution Service Lines & Transformers	369010-Distribution Services O	41,608,741	49,858,470	8,249,729
96	Distribution Service Lines & Transformers	369020-Distribution Services U	204,555,586	224,535,791	19,980,205
97	Distribution Street Lighting & Signals	373000-Dist Street Light & Sg Sy	157,383,221	166,089,955	8,706,733
98	Distribution Subs	362010-Station Equip Pro	170,603	170,450	(153)
99	Distribution Subs	DIST-Direct- Land/ Struct & Improv/ Station Equipmer	1,411,330	(6,263,180)	(7,674,510)
100	Distribution Subs	360001E-Dist Land Owned in Fee	19,885,138	34,827,107	14,941,969
101	Distribution Subs	361000E-Str & Improv	52,803,097	107,520,364	54,717,268
102	Distribution Subs	361010-Str & Impr Pro	2,040	2,038	(2)
103	Distribution Subs	362000E-Other Eq	484,812,415	726,423,625	241,611,210
104	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	300,326	753,951	453,625
105	<b>Total Distribution Plant</b>		<b>3,942,234,654</b>	<b>5,282,734,612</b>	<b>1,340,499,957</b>
106					
107	<b>General Plant</b>				
108	General Plant	389001-General Land Owned in Fe	105,696	106,743	1,047
109	General Plant	390000-Genl Structures & Improv	2,902,984	6,881,234	3,978,250
110	General Plant	390006-Genl Str & Imp-Owned Bldg	2,013,461	2,008,523	(4,938)
111	General Plant	390007-Genl Str & Imp Lease Bld	0	0	(0)
112	General Plant	390008-Genl Str & Imp-Partitions	115,991	117,140	1,149
113	General Plant	391000-General Office Furn & E	4,674,511	6,033,219	1,358,708
114	General Plant	391004-General Info Sys Computer	3,145,074	29,268,492	26,123,418
115	General Plant	392000-General Transportation E	35,518,392	0	(35,518,392)
116	General Plant	392010-General Transp Eq Grp	0	863,477	863,477
117	General Plant	392020-General Transp Eq Grp 2	3,004,855	18,402,382	15,397,528
118	General Plant	392030-General Transp Eq Trailer	0	5,377,507	5,377,507
119	General Plant	392040-General Transp Eq Grp 4	5,599,615	56,149,455	50,549,840
120	General Plant	393000-General Stores Equipmen	298,140	153,379	(144,761)
121	General Plant	394000-General Tools & Shop Equi	24,773,645	46,265,895	21,492,250
122	General Plant	395000-General Laboratory Equi	5,856,654	2,130,711	(3,725,944)
123	General Plant	396000-General Power Operated E	6,373,655	9,388,656	3,015,002
124	General Plant	397000-General Communication E	33,894,668	160,487,153	126,592,486
125	General Plant	397000SGS- Gen Com Equip - Smart Grid	16,635,319	16,635,319	0
126	General Plant	397010-General Comm Eq Two Wa	3,586,813	25,209,877	21,623,064
127	General Plant	397030-General Comm Eq EM	0	27,677,750	27,677,750
128	General Plant	397045-General Comm Eq-Wind	0	51,969	51,969
129	General Plant	397040-General Comm Eq	0	51,473	51,473
130	General Plant	397020-General Comm Eq AE	0	403,541	403,541
131	General Plant	398000-General Miscellaneous E	1,174,126	1,554,077	379,950
132	General Plant	303004GN-Intg Misc Computr Softwar General	0	74,848,660	74,848,660
133	General Plant	302000GN-Intg Franshises & Consent General	1,246,635	1,406,640	160,005
134	General Plant	303004-Intg Misc Computr Softwar	9,461,968	20,136,921	10,674,952
135	General Plant	303010-Intg Misc Computr Softwar	24,319,000	17,878,574	(6,440,425)
136	<b>Total General Plant</b>		<b>184,701,203</b>	<b>529,488,768</b>	<b>344,787,565</b>
137					

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138	<b>Plant in Service: Acq Adj</b>				
139	Other Production Plant	114000-Acq Adj Production	191,781,009	191,608,532	(172,477)
140	Transmission Plant	114001- Acq Adj Trans Serving Production	4,844,397	9,213,207	4,368,810
141	Transmission Plant	114002- Acq Adj Transmission	7,848,441	4,377,941	(3,470,500)
142	<b>Total Acquisition Adjustments</b>		204,473,848	205,199,680	725,832
143					
144	<b>Plant in Service: PF AFUDC</b>				
145	Steam Production Plant	253006-Comanche	(66,390,548)	(66,390,548)	0
146	Transmission Plant	253006T-Comanche Transm	0	(127,842)	(127,842)
147	Other Production Plant	253009-PF CACJA	0	(19,823,686)	(19,823,686)
148	Transmission Plant	253007-Senate Bill 10	(10,996,700)	(25,104,669)	(14,107,969)
149	<b>Total Pre-funded AFUDC</b>		(77,387,248)	(111,446,745)	(34,059,497)
150					
151	<b>Plant in Service: Excess AFUDC</b>				
152	Steam Production Plant	182002-Excess CACJ	0	10,131,146	10,131,146
153					
154					
155	<b>Common Plant</b>				
156	Common Plant	Common Plant	350,834,439	0	(350,834,439)
157	Common Plant	303014-Intg CRS Computr Softwar	51,443,302	40,152,680	(11,290,622)
158	Common Plant	CWIPINT-Interest on CWIP	0	0	0
159	Common Plant	303004OMS- Computer Software OMS	12,937,276	0	(12,937,276)
160	Common Plant	397000SGS- Gen Com Equip - Smart Grid	416,351	296,783	(119,568)
161	Common Plant	302000-Intg Franchises & Consent	0	2,245,495	2,245,495
162	Common Plant	303003-Intg Misc Computr Softwar	0	6,750,644	6,750,644
163	Common Plant	303004-Intg Misc Computr Softwar	0	146,691,531	146,691,531
164	Common Plant	303005-Intg Misc Computr Soft 15y	0	106,410,878	106,410,878
165	Common Plant	303010-Intg Misc Computr Softwar	0	8,854,228	8,854,228
166	Common Plant	389001-General Land Owned in Fe	0	4,009,137	4,009,137
167	Common Plant	390000-Genl Structures & Improv	0	68,766,553	68,766,553
168	Common Plant	390006-Genl Str & Imp-Owned Bldg	0	53,680,054	53,680,054
169	Common Plant	390007-Genl Str & Imp Lease Bld	0	1,453,856	1,453,856
170	Common Plant	390008-Genl Str & Imp-Partitions	0	560,411	560,411
171	Common Plant	390085-GS&I-1800 Leasehold Imp	0	11,366,138	11,366,138
172	Common Plant	391000-General Office Furn & E	0	20,032,103	20,032,103
173	Common Plant	391004-General Info Sys Computer	0	108,331,161	108,331,161
174	Common Plant	391005-Genl Off Eq-Comp 3 Yr Life	0	(116)	(116)
175	Common Plant	391009-Genl Off Eq-Part Lease Fac	0	0	0
176	Common Plant	392000-General Transportation E	0	0	0
177	Common Plant	392010-General Transp Eq Grp	0	1,478,479	1,478,479
178	Common Plant	392020-General Transp Eq Grp 2	0	4,803,280	4,803,280
179	Common Plant	392030-General Transp Eq Trailer	0	1,766,425	1,766,425
180	Common Plant	392040-General Transp Eq Grp 4	0	3,049,380	3,049,380
181	Common Plant	394000-General Tools & Shop Equi	0	4,414,118	4,414,118
182	Common Plant	395000-General Laboratory Equi	0	151,036	151,036
183	Common Plant	396000-General Power Operated E	0	1,586,310	1,586,310

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184	Common Plant	397000-General Communication E	0	10,173,730	10,173,730
185	Common Plant	393000-General Stores Equipmen	0	295,881	295,881
186	Common Plant	397010-General Comm Eq Two Wa	0	807,477	807,477
187	Common Plant	397040-General Comm Eq	0	572,328	572,328
188	Common Plant	398000-General Miscellaneous E	0	639,795	639,795
189	<b>Common Plant Allocated</b>		415,631,368	609,339,776	193,708,408
190					
191	<b>Total Electric Plant and Acquisition Adjustment</b>		9,992,532,841	14,239,695,772	4,247,162,931
192					
193					
194	<b>Reserve for Depr and Amort</b>				
195	Steam Production Plant	108-Accumulated provision	(1,083,994,340)	(1,027,186,910)	56,807,430
196	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Adj	0	11,474,103	11,474,103
197	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Adj		102,104,052	102,104,052
198	Hydraulic Production Plant	108-Accumulated provision	(40,776,911)	(48,328,635)	(7,551,724)
199	Other Production Plant	108-Accumulated provision	(290,627,905)	(484,830,000)	(194,202,095)
200	Intangible Plant	108-Accumulated provision	0	8,490,320	
201	Intangible Plant	303004SGS-Intg Computr Softwar	0	(9,461,969)	(9,461,969)
202	Transmission Plant	108-Accumulated provision	(302,076,573)	(419,682,180)	(117,605,606)
203	Transmission Plant	TRANWIND - Transmission Wind		0	0
204	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	(467,791)	(499,067)	(31,276)
205	Distribution Subs	108-Accumulated provision	(1,170,541,270)	(176,551,123)	993,990,147
206	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	0	(303,515)	(303,515)
207	Distribution Primary	108-Accumulated provision	0	(237,156,665)	(237,156,665)
208	Distribution Pri/Sec	108-Accumulated provision	0	(431,899,211)	(431,899,211)
209	Distribution Secondary	108-Accumulated provision	0	(217,966,854)	(217,966,854)
210	Distribution Service Lines & Transformers	108-Accumulated provision	0	(160,572,043)	(160,572,043)
211	Distribution Street Lighting & Signals	108-Accumulated provision	0	(75,741,632)	(75,741,632)
212	Distribution Meters	370000SGS- Meters - Smart Grid	0	(115,099)	(115,099)
213	Distribution Meters	108-Accumulated provision	0	(113,027,249)	(113,027,249)
214	Distribution Customer Installations	108-Accumulated provision	0	302,197	302,197
215	General Plant	108-Accumulated provision	(82,292,126)	(136,434,699)	(54,142,573)
216	General Plant	397000SGS- Gen Com Equip - Smart Grid	(12,059,872)	(10,171,321)	1,888,551
217	Common Plant	108-Accumulated provision	(205,266,084)	(203,788,428)	1,477,657
218	Common Plant	303014-Intg CRS Computr Softwar	(47,676,483)	(37,405,761)	10,270,722
219	Common Plant	303004OMS- Computer Software OMS	(9,675,990)	0	9,675,990
220	Common Plant	397000SGS- Gen Com Equip - Smart Grid	(226,158)	(296,783)	(70,625)
221	<b>Total Reserve for Depr and Amort</b>		(3,245,681,504)	(3,669,048,473)	(423,366,968)
222					
223	<b>Reserve for Depr and Amort: Excess AFUDC</b>				0
224	Steam Production Plant	182002-Excess CACJ	0	(840,042)	(840,042)
225					
226	<b>Reserve for Depr and Amort: PF AFUDC</b>				0
227	Steam Production Plant	253008-Pollution Contro	0	0	0
228	Steam Production Plant	253006-Comanche	4,032,567	10,910,432	6,877,866
229	Other Production Plant	253009-PF CACJA	0	1,668,760	1,668,760

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230	Transmission Plant	253006T-Comanche Transm	0	20,848	20,848
231	Transmission Plant	253007-Senate Bill 10	566,541	1,763,278	1,196,737
232	<b>Total Reserve for Depr and Amort: PF AFUDC</b>		4,599,108	14,363,318	9,764,210
233					
234	<b>Reserve for Depr and Amort: Acq Adj</b>				
235	Other Production Plant	114000-Acq Adj Production	(14,383,576)	(38,321,706)	(23,938,131)
236	Transmission Plant	114001- Acq Adj Trans Serving Production	(264,241)	(1,340,113)	(1,075,872)
237	Transmission Plant	114002- Acq Adj Transmission	(428,099)	(636,796)	(208,697)
238	<b>Total Reserve for Depr and Amort: Acq Adj</b>		(15,075,916)	(40,298,616)	(25,222,700)
239					
240	<b>Total Reserve for Depreciation &amp; Amortization</b>		(3,256,158,312)	(3,695,823,813)	(463,603,631)
241					
242	<b>Plant Related Regulatory Assets &amp; Liabilities</b>				
243	<b>Regulatory Assets</b>				
244	Other Rate Base	Early Plant Retirement	93,338,894	0	(93,338,894)
245	Other Rate Base	182300RM-Reg Asset - Retiree Medical	0	24,558,093	24,558,093
246	Other Rate Base	182350-Reg Asset AGIS OM	0	1,534,228	1,534,228
247	Other Rate Base	182360-Reg Asset - ICT	0	8,330,708	8,330,708
248	Other Rate Base	182360-Reg Asset - ICT OM	0	11,505	11,505
249	Other Rate Base	182360-Reg Asset - Pension Exp Deferral	0	2,767,122	2,767,122
250	Other Rate Base	182360-Reg Asset - Property Tax Deferral	0	11,654,420	11,654,420
251	Other Rate Base	182360-Reg Asset - Rate Case Expenses	0	6,390,898	6,390,898
252	Other Rate Base	Cost of Removal Regulatory Asset	4,093,415	0	(4,093,415)
253			97,432,309	55,246,974	(42,185,335)
254	<b>Other Regulatory Assets &amp; Liabilities</b>	<b>Regulatory Liability</b>			
255	Other Rate Base	254000-Post Employment Benefits - FAS 112	0	(1,982,279)	(1,982,279)
256	Other Rate Base	25430NPQ-Prepaid Pension Liability Non-Qualified	0	(41,595)	(41,595)
257	Other Rate Base	25450-Reg Liability - Gain on Sale	0	(96,290)	(96,290)
258	<b>Total Plant Related Regulatory Assets &amp; Liabilities</b>		97,432,309	53,126,810	(44,305,499)
259					
260	<b>Reserve for Depr &amp; Amort Net of Reg Assets &amp; Liabilities</b>		(3,158,726,003)	(3,642,697,003)	(483,971,000)
261					
262	<b>Net Plant in Service</b>				
263	Net Steam Production Plant		1,670,127,924	1,935,159,712	265,031,787
264	Net Hydro Production Plant		80,893,700	102,923,097	22,029,397
265	Net Other Production Plant		995,481,386	2,276,033,140	1,280,551,755
266	Total Net Production Plant		2,746,503,010	4,314,115,949	1,567,612,939
267	Net Transmission Plant		1,072,942,378	1,599,788,944	526,846,567
268	Net Distribution Plant		2,771,225,593	3,869,204,350	1,097,978,757
269	Net General & Intangible Plant		90,349,204	392,913,912	302,564,708
270	Net Common Plant		152,786,653	367,848,804	215,062,151
271	<b>Total Net Plant in Service</b>		6,833,806,838	10,543,871,959	3,710,065,122
272					
273	<b>Plant in Service: HFU</b>				
274	Steam Production Plant	105000-Held for Future Us	0	0	0
275	Steam Production Plant	105000SEWR-HFU- PSC South East Water Rights	0	0	0

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
276	Hydraulic Production Plant	105000-Held for Future Us	0	0	0
277	Other Production Plant	105000-Held for Future Us	0	0	0
278			0	0	0
279	Transmission Plant	105000-Held for Future Us	0	0	0
280	Transmission Plant	105000 - Transmission - Interconnect	0	0	0
281	Distribution Plant	105000-Held for Future Us	0	1,763,344	1,763,344
282	<b>Total Plant Held for Future Use</b>		0	1,763,344	1,763,344
283					
284	<b>CWIP</b>				
285	Steam Production Plant	107-CWIP	(279,806,268)	0	279,806,268
286	Hydraulic Production Plant	107-CWIP	3,839,399	0	(3,839,399)
287	Other Production Plant	107-CWIP	304,258,774	0	(304,258,774)
288	Total Production		28,291,904	0	(28,291,904)
289					
290	Transmission Plant	107-CWIP	70,195,028	0	(70,195,028)
291	Distribution Plant	107-CWIP	57,268,102	0	(57,268,102)
292	General Plant	107-CWIP	27,557,328	0	(27,557,328)
293	Common Plant	107-CWIP	40,468,955	0	(40,468,955)
294	<b>Total Construction Work in Progress</b>		223,781,317	0	(223,781,317)
295					
296	<b>Total Plant</b>		7,057,588,155	10,545,635,303	3,488,047,148
297					
298	<b>Materials and Supplies</b>				
299	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	31,611,224	35,416,773	3,805,549
300	Other Rate Base	16300-M & S Distribution	0	88,073	88,073
301	<b>Fuel Inventory</b>				
302	Fuel Inventory: Coal	15100-Fuel Inventory	57,553,215	44,197,658	(13,355,556)
303	Fuel Inventory: Oil	15100-Fuel Inventory	5,347,369	4,997,997	(349,372)
304	Fuel Inventory: Gas	15100-Fuel Inventory	14,219,550	12,549,479	(1,670,071)
305	<b>Total Fuel Inventory</b>		77,120,134	61,745,135	(15,374,999)
306					
307	<b>Cash Working Capital</b>		(68,717,144)	(107,809,656)	(39,092,512)
308					
309	<b>Cash Working Capital - Service Company Charges:</b>		6,649,917	3,090,483	(3,559,434)
310					
311	<b>Cash Working Capital - Total</b>		(62,067,227)	(104,719,173)	(42,651,946)
312					
313	<b>Regulatory Asset</b>				
314					
315	<b>Prepaid Assets</b>				
316	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	139,137,447	(143,141,808)	(282,279,255)
317	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	0	174,488,202	174,488,202
318			139,137,447	31,346,395	(107,791,052)
319	<b>ADIT</b>				
320					
321	<b>ADIT - Accelerated Amortization Property</b>				

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
322	Steam Production Plant	281-ADIT: Accel Amort Property	(67,259,802)	(112,902,239)	(45,642,437)
323					
324	<b>ADIT - Other Property</b>				
325	Intangible Plant	282-ADIT: Other Property	(1,618,234)	1,151,525	2,769,759
326	Other Production Plant	282-ADIT: Other Property	(490,463,186)	(348,935,278)	141,527,907
327	Hydraulic Production Plant	282-ADIT: Other Property	0	(28,221,993)	(28,221,993)
328	Steam Production Plant	282-ADIT: Other Property	0	(376,555,985)	(376,555,985)
329	Transmission Plant	282-ADIT: Other Property	(283,062,439)	(403,638,525)	(120,576,086)
330	Common Plant	282-ADIT: Other Property	(27,773,467)	(33,317,246)	(5,543,779)
331	Common Plant	303014-Intg CRS Computr Softwar	(1,145,836)	(137,911)	1,007,925
332	Common Plant	303004OMS- Computer Software OMS	(874,382)		874,382
333	Common Plant	397000SGS- Gen Com Equip - Smart Grid	(51,578)	17,189	68,766
334	Distribution Pri/Sec	282-ADIT: Other Property	(896,260,832)	(622,933,791)	273,327,041
335	Distribution Primary	282-ADIT: Other Property	0	(197,231,310)	(197,231,310)
336	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	0	(49,214)	(49,214)
337	Distribution Secondary	282-ADIT: Other Property	0	(101,107,594)	(101,107,594)
338	Distribution Service Lines & Transformers	282-ADIT: Other Property	0	(44,830,329)	(44,830,329)
339	Distribution Street Lighting & Signals	282-ADIT: Other Property	0	(27,445,928)	(27,445,928)
340	Distribution Meters	282-ADIT: Other Property	0	(30,491,068)	(30,491,068)
341	Distribution Meters	370000SGS- Meters - Smart Grid	(281,189)	(18,663)	262,526
342	Distribution Subs	282-ADIT: Other Property	0	(159,496,964)	(159,496,964)
343	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	0	(80,922)	(80,922)
344	Distribution Customer Installations	282-ADIT: Other Property	0	(78,949)	(78,949)
345	General Plant	282-ADIT: Other Property	(22,897,318)	(43,101,334)	(20,204,016)
346	General Plant	397000SGS- Gen Com Equip - Smart Grid	(4,727,674)	(2,455,944)	2,271,730
347	Non-Plant Tax	282-ADIT: Other Property	0	(18,179,173)	(18,179,173)
348	<b>Total ADIT - Other Property</b>		<b>(1,729,156,135)</b>	<b>(2,437,139,409)</b>	<b>(707,983,274)</b>
349					
350	<b>ADIT - Other</b>				
351	Intangible Plant	283-ADIT: Other	(2,088,264)	0	2,088,264
352	Steam Production Plant	283-ADIT: Other	0	(673)	(673)
353	Other Production Plant	283-ADIT: Other	(831)	0	831
354	Transmission Plant	283-ADIT: Other	0	0	0
355	Distribution Subs	283-ADIT: Other	0	0	0
356	General Plant	283-ADIT: Other	(886,088)	(6,874,623)	(5,988,534)
357	Common Plant	283-ADIT: Other	(8,734,187)	(32,235,404)	(23,501,217)
358	Other Rate Base	283-ADIT: Other	0	(578,969)	(578,969)
359	Other Rate Base	ITC 1971	(1,654)	0	1,654
360	Other Rate Base	Interest on CWIP	(1,340,210)	0	1,340,210
361	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Adj	0	(8,248,377)	(8,248,377)
362	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Adj	0	(3,658,533)	(3,658,533)
363	<b>Total ADIT - Other</b>		<b>(13,051,235)</b>	<b>(51,596,579)</b>	<b>(38,545,344)</b>
364					
365	<b>ADIT - Account 190</b>				
366	Intangible Plant	190-ADIT	96,551	0	(96,551)
367	Other Production Plant	190-ADIT	70,450,301	27,519,355	(42,930,947)



Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
368	Transmission Plant	190-ADIT	22,092,494	31,690,631	9,598,138
369	Distribution Pri/Sec	190-ADIT	0	158,811,505	158,811,505
370	Distribution Primary	190-ADIT	0	53,836,616	53,836,616
371	Distribution Secondary	190-ADIT	0	18,038,272	18,038,272
372	Distribution Service Lines & Transformers	190-ADIT	0	8,154,967	8,154,967
373	Distribution Street Lighting & Signals	190-ADIT	0	3,729,164	3,729,164
374	Distribution Meters	190-ADIT	0	5,419,068	5,419,068
375	Distribution Subs	190-ADIT	0	27,738,459	27,738,459
376	Distribution Customer Installations	190-ADIT	0	(1)	(1)
377	Distribution	190-ADIT	187,064,862	0	(187,064,862)
378	Steam Production Plant	190-ADIT	0	54,156,511	54,156,511
379	Hydraulic Production Plant	190-ADIT	0	1,298,979	1,298,979
380	General Plant	190-ADIT	965,167	1,436,694	471,527
381	Common Plant	190-ADIT	768,214	936,469	168,255
382	Transmission Plant	TRANWIND - Transmission Wind	0	0	0
383	<b>Total ADIT - Account 190</b>		<b>281,437,589</b>	<b>392,766,687</b>	<b>111,329,098</b>
384					
385	<b>Non-Plant ADIT</b>				
386	Non-Plant Tax	283-ADIT: Other	0	(555,088)	(555,088)
387	Non-Plant Tax	283-ADIT: Other	(3,197,941)	(909,569)	2,288,372
388	Non-Plant Tax	283-ADIT: Other	0	(20,858,841)	(20,858,841)
389	Non-Plant Tax	283-ADIT: Other	0	0	0
390	Non-Plant Tax	283-ADIT: Other	0	(3,568,479)	(3,568,479)
391			(3,197,941)	(25,891,976)	(22,694,035)
392					
393	Non-Plant Tax	190-ADIT	20,030,791	0	(20,030,791)
394	Non-Plant Tax	190-ADIT	16,771,503	5,277,124	(11,494,379)
395	Non-Plant Tax	190-ADIT	18,690,271	2,947,780	(15,742,491)
396	Non-Plant Tax	190-ADIT	0	0	0
397	Non-Plant Tax	190-ADIT	4,372,893	9,225,323	4,852,430
398			59,865,458	17,450,227	(42,415,231)
399					
400	Subtotal: ADIT	Production	(487,273,517)	(795,548,234)	(308,274,717)
401	Subtotal: ADIT	Transmission	(260,969,946)	(371,947,894)	(110,977,948)
402	Subtotal: ADIT	Distribution	(709,477,159)	(908,036,683)	(198,559,524)
403	Subtotal: ADIT	Common	(37,811,235)	(64,736,903)	(26,925,668)
404	Subtotal: ADIT	General	(27,545,913)	(50,995,207)	(23,449,294)
405	Subtotal: ADIT	Intangible	(3,609,947)	1,151,525	4,761,472
406	Subtotal: ADIT	Non-Plant ADIT	56,667,517	(26,620,922)	(83,288,440)
407	Subtotal: ADIT	Other Rate Base	(1,341,864)	(578,969)	762,895
408	Total		(1,471,362,064)	(2,217,313,288)	(745,951,224)
409					
410	<b>ADIT: PF AFUDC</b>				
411	Steam Production Plant	253006-Comanche	8,567,457	7,698,909	(868,548)
412	Other Production Plant	253009-PF CACJA	0	1,824,136	1,824,136
413	Transmission Plant	253006T-Comanche Transm		17,120	17,120

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
414	Transmission Plant	253007-Senate Bill 10	1,348,184	2,581,710	1,233,525
415	<b>Total ADIT: PF AFUDC</b>		9,915,642	12,121,874	2,206,233
416					
417	<b>ADIT: Excess AFUDC</b>				
418	Steam Production Plant	182002-Excess CACJ	386,584	(1,184,793)	(1,571,377)
419					
420	<b>ADIT: Acq Adj</b>				
421	Other Production Plant	114000-Acq Adj Production	0	(47,808,180)	(47,808,180)
422	Transmission Plant	114001- Acq Adj Trans Serving Production	0	(2,832,134)	(2,832,134)
423	Transmission Plant	114002- Acq Adj Transmission	0	(932,845)	(932,845)
424	<b>Total ADIT: Acq Adj</b>		0	(51,573,159)	(51,573,159)
425					
426	<b>Total Accumulated Deferred Income Taxes</b>		(1,461,059,839)	(2,257,949,366)	(796,889,527)
427				0	
428	<b>Other Rate Base</b>				
429	Customer Deposits	23500-Customer Deposits	(21,325,912)	(23,073,035)	(1,747,123)
430	Customer Advances for Construction	25200-Customer Advances for Construction	(169,684,203)	(120,488,165)	49,196,039
431	Regulatory Liability	Sub-Total Other Rate Base	(4,521,367)	(2,120,164)	2,401,203
432	Regulatory Assets	Sub-Total Other Rate Base	0	55,246,974	55,246,974
433	Subtotal - Other Rate Base		(195,531,483)	(90,434,390)	105,097,093
434					
435	<b>Net Original Cost Rate Base</b>		<b>5,586,798,412</b>	<b>8,221,128,750</b>	<b>2,634,330,338</b>
436					
437					
438					
439					
440					
441					
442	<b>Revenue</b>				
443	<b>Rate Revenue</b>				
444	Rate Revenue	44010-Sales - Present Rates	1,597,444,843	1,607,759,780	10,314,937
445	Rate Revenue	44010SLM- Street Light Maintenance	0	3,056,125	3,056,125
446	<b>Total Rate Revenue</b>		1,597,444,843	1,610,815,905	13,371,062
447					
448	<b>Other Revenue</b>				
449	Other Revenue	44900RR-Provision for Rate Refund	0	0	0
450	Other Revenue	45000LP-Late Payment Revenue	2,070,582	2,459,678	389,096
451	Other Revenue	45100MT-Meter Turn-on and Succession	3,490,259	1,137,663	(2,352,596)
452	Other Revenue	45104RC-Returned Check Charge	358,454	429,107	70,653
453	Other Revenue	45106-Other Electric Operating Revenues - Misc servi	963,965	4,915,185	3,951,220
454	Other Revenue	45111-Misc. Service Revenue - Discounts	0	0	0
455	Other Revenue	45400OT-Other Rentals	5,530,340	6,294,343	764,003
456	Other Revenue	454 - Transformer Rentals	0	0	0
457	<b>Total Other Revenue</b>		12,413,600	15,235,976	2,822,376
458					
459					

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
460	<b>Ancillary Service Revenue</b>				
461	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control &	623,683	568,590	(55,093)
462	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Cc	3,965,404	2,127,664	(1,837,740)
463	Other Revenue	45616Sch3-Schedule 3 - Regulation & Frequency Resp	2,562,028	3,031,547	469,519
464	Other Revenue	45619 - Schedule 4 - Energy Imbalance	0	0	0
465	Other Revenue	45622Sch5-Schedule 5 - Spinning Reserve	3,747,434	2,806,286	(941,148)
466	Other Revenue	45624Sch6-Schedule 6 - Supplemental Spinning Reser	745,140	714,249	(30,891)
467	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wh	0	0	0
468	Other Revenue	45600Sch13-Schedule 13 - Network Transmission Rev	266,906	0	(266,906)
469	Other Revenue	45609WH-Schedule 7 & 8 - Contracts Transmission Re	0	0	0
470	Other Revenue	45626FA-FERC Assessment	0	0	0
471	Other Revenue	45606 - Transmission Loss Revenue	207,167	0	(207,167)
472	<b>Total Ancillary Service Revenue</b>		<b>12,117,762</b>	<b>9,248,336</b>	<b>(2,869,426)</b>
473					
474	<b>Other 456 Revenue</b>				
475	Other Revenue	45600EEI-EEI Mutual Aid	(3,362)	0	3,362
476	Other Revenue	45600Sch16-Schedule 16 - Flex Reserve Service	0	2,545,632	2,545,632
477	Other Revenue	45600Sch8-Schedule 8 - Non-Firm Point to Point Tran	0	2,352,310	2,352,310
478	Other Revenue	45642DSC-Dist Srv Charges - IREA	0	63,275	63,275
479	Other Revenue	45642TIF-Transm Interconnection Facility Revenue	33,504	192,827	159,323
480	Other Revenue	45642D-Dist Srv Charges	0	28,873	28,873
481	Other Revenue	45642PE-PacifiCorp Exchange Fee	4,984,589	5,057,397	72,807
482	Other Revenue	45642WR-Water Rights	59,290	63,520	4,229
483	Other Revenue	45642C3-Comanche 3 Common Facility Revenue	2,426,121	2,399,462	(26,659)
484	Other Revenue	45642DO-Distribution Ownership	2,331,021	1,071,835	(1,259,186)
485	Other Revenue	45642TCA-TCA - Unbilled Related	0	0	0
486	Other Revenue	45642 - Damage Claim Revenue	0	0	0
487	Other Revenue	45642 - Transmission Studies	0	0	0
488	Other Revenue	45642TL-Transmission Loss Revenue	0	335,977	335,977
489	Other Revenue	45642NG-Non-Gratuitous Revenue	0	0	0
490	Other Revenue	45642OT-Other Miscellaneous Revenue	1,125,247	2,947,968	1,822,721
491	Other Revenue	45641JOA-Joint Operating Revenue	0	0	0
492	Other Revenue	45646CIP-CIP Performance Revenue	0	0	0
493	Other Revenue	45649 - Locating Services	0	0	0
494	Other Revenue	45649 - Ash Handling Reimbursement	0	0	0
495	Other Revenue	45651QSP-Provision for QSP & Locating Services	0	0	0
496	Other Revenue	45654 - Unbilled Transmission Revenue	0	0	0
497	Other Revenue	45666 - Renewable Energy Standard Adjustment (RES	0	0	0
498	Other Revenue	45667ISOC-Interruptible Service Option Credit (ISOC)	0	0	0
499	Other Revenue	45668DF-Deferred Fuel Revenue	0	0	0
500	Other Revenue	4568p - PPA Debt Return	4,007,158	0	(4,007,158)
501	Other Revenue	4568z - Black Box #	(2,583,808)	0	2,583,808
502	Other Revenue	45680 - Bid Fee Revenue	0	0	0
503	Other Revenue	45682-Customer Date Report & Medical Exemptions	0	0	0
504	Other Revenue	45681 - Medical Exempt Revenue Shortfall	0	0	0
505	Other Revenue	45600OG-Oil & Gas Royalty Revenues - 50% Credit to	1,034,694	0	(1,034,694)

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
506	Other Revenue	456FU-Future Use Earnings at Debt Rate	(1,115,913)	(997,928)	117,985
507	<b>Other 456 Revenue</b>		12,298,542	16,061,147	3,762,606
508					
509	<b>Total Other Revenue</b>		36,829,903	40,545,459	3,715,556
510					
511	<b>Total Revenue</b>		1,634,274,746	1,651,361,364	17086617.94
512					
513	<b>Cost of Sales</b>				
514	<b>Steam Production Fuel</b>				
515	Steam Production Fuel	50100-Steam Genr Fuel	0	0	0
516	Steam Production Fuel	50110-Gas	0	0	0
517	Steam Production Fuel	50115 - Steam Power Fuel - Gas Physical Hedges	0	0	0
518	Steam Production Fuel	50117-Gas Financial Hedges	0	0	0
519	Steam Production Fuel	50120-Oil	0	0	0
520	Steam Production Fuel	50130-Coal	0	0	0
521	Steam Production Fuel	50165-Non-Native Load Coal	0	0	0
522	Steam Production Fuel	50186 - ISOC Gen Fuel	0	0	0
523			0	0	0
524	<b>Total Steam Production Fuel</b>		0	0	0
525					
526	<b>Other Production Fuel</b>				
527	Other Production Fuel	54700-Other Operating Fuel	0	0	0
528	Other Production Fuel	54710-Other Oper Fuel - Gas	0	0	0
529	Other Production Fuel	54715 - Combustion Turbine Fuel - Gas Physical Hedge	0	0	0
530	Other Production Fuel	54717-Oth Oper Fuel-Gas Fin Hed	0	0	0
531	Other Production Fuel	54720-Other Oper Fuel - Oil	0	0	0
532	Other Production Fuel	54740-Non-Native Load Gas	0	0	0
533			0	0	0
534	<b>Total Other Production Fuel</b>		0	0	0
535					
536	<b>Purchased Power</b>				
537		55500-Purchased Power	0	0	0
538		55501-Purchased Power-Demand	0	0	0
539		55502-Purchased Power-Energy	0	0	0
540		55503-Pur Pwr-Non-Firm Energy	0	0	0
541		55504-Pur Pwr-Qfyng Fac-Energy	0	0	0
542		55505 - Purchased Power - QF Capacity	0	0	0
543		55505-Pur Pwr-Qualifying Fac	0	0	0
544		55510 - Purchased Power - Interchange	0	0	0
545		55512 - Transmission Expense for Others	0	0	0
546		55524-Purch Pwr - Solar	0	0	0
547		55525 - Purchased Power - Energy Physical Hedges	0	0	0
548		55526 - Purchased Power - Energy Gas Financial Hedge	0	0	0
549		55527-Pur Pwr-Energy-Fin Hedge	0	0	0
550		55528-Pur Pwr Gen Trading	0	0	0
551		55529-Pur Pwr Prop Trading	0	0	0

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference	
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552		55532-Pur Power-Prop-MISO	0	0	0	
553		55533-Pur Pwr ISOC	0	0	0	
554		55535-Non-Native Load Tolling	0	0	0	
555		55538-Purch Power Hybrid	0	0	0	
556		56520 - Wheeling - Resale	0	0	0	
557		56521 - Wheeling - Resale ST Prop	0	0	0	
558		56535-Wheeling-Retail Purchases	0	0	0	
559		56540-Wheeling - Intdept	0	0	0	
560		56541-Wheeling-Interdept Gen	0	0	0	
561		56542 - Wheeling - Interdepartmental Prop	0	0	0	
562			0	0	0	
563	<b>Total Purchased Power</b>		0	0	0	
564						
565	<b>Deferred Purchased Power</b>	55532-Pur Power-Prop-MISO	0	0	0	
566	<b>Deferred Purchased Capacity</b>	55533-Pur Pwr ISOC	0	0	0	
567	<b>Deferred Electric Generation Costs</b>	55535-Non-Native Load Tolling	0	0	0	
568	<b>RESA Cost of Goods Sold</b>	55538-Purch Power Hybrid	0	0	0	
569	<b>Purchased Power - Other</b>	54717-Oth Oper Fuel-Gas Fin Hed	0	0	0	
570	<b>Total Cost of Sales</b>		0	0	0	
571						
572	<b>OM</b>					
573	<b>Steam Production Operation:</b>					
574		Steam Production Operation	50000-Stm Prod Op & Supr	4,010,429	2,793,036	(1,217,394)
575		Steam Production Operation	50100-Steam Genr Fuel	27,613,180	(2,940)	(27,616,120)
576		Steam Production Operation	50170-Stm Gen Fuel	0	(195,255)	(195,255)
577		Steam Production Operation	50160-Fuel Transportation	0	3,160,888	3,160,888
578		Steam Production Operation	50180-Fuel Procurement-Labor	0	644,518	644,518
579		Steam Production Operation	50185-Fuel Handling and Procurement	0	13,969,208	13,969,208
580		Steam Production Operation	50200-Steam Expenses Major	11,744,339	10,952,359	(791,980)
581		Steam Production Operation	50200-Steam Expenses Major	20,144,467	15,995,935	(4,148,532)
582		Steam Production Operation	50500-Stm Gen Elec Exp Major	4,783,832	2,602,201	(2,181,631)
583		Steam Production Operation	50500-Stm Gen Elec Exp Major	2,241,665	3,233,680	992,015
584		Steam Production Operation	50600-Misc Steam Pwr Exp	15,127,536	10,282,205	(4,845,331)
585		Steam Production Operation	50700-Stm Pow Gen Rents	6,598,170	5,455,682	(1,142,487)
586		Steam Production Operation	SO2 Allowance Expense	184	0	(184)
587	<b>Total Steam Production Operation</b>		92,263,802	68,891,516	(23,372,286)	
588						
589	<b>Steam Production Maintenance</b>					
590		Steam Production Maintenance	51000-Stm Maint Super&Eng	3,201,483	4,902,732	1,701,248
591		Steam Production Maintenance	51100-Stm Maint of Structures	8,241,412	6,699,304	(1,542,107)
592		Steam Production Maintenance	51200-Stm Maint of Boiler Plt	28,679,804	19,113,371	(9,566,432)
593		Steam Production Maintenance	51300-Stm Maint of Elec Plant	9,463,379	6,970,234	(2,493,145)
594		Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	14,256,045	8,201,916	(6,054,129)
595	<b>Total Steam Production Maintenance</b>		63,842,123	45,887,558	(17,954,565)	
596						
597	<b>Total Steam Production O&amp;M</b>		156,105,925	114,779,074	(41,326,851)	

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
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598					
599	<b>Hydro Production Operation</b>				
600	Hydro Production Operation	53500-Hyd Oper Super & Eng	400,159	62,002	(338,156)
601	Hydro Production Operation	53600-Hyd Oper Water for Pwr	185,736	91,729	(94,006)
602	Hydro Production Operation	53700-Hydro Oper Hydraulic Exp	1,016,201	1,730,718	714,517
603	Hydro Production Operation	53800-Hyd Oper Electric Exp	35,938	255,894	219,956
604	Hydro Production Operation	53800-Hyd Oper Electric Exp	26,707	11,223	(15,485)
605	Hydro Production Operation	53900-Hydro Oper Misc Gen Exp	1,319,974	1,553,894	233,920
606	Hydro Production Operation	54000-Hyd Oper Rents	353,318	447,548	94,230
607	<b>Total Hydro Production Operation</b>		<b>3,338,034</b>	<b>4,153,008</b>	<b>814,975</b>
608					
609	<b>Hydro Production Maintenance</b>				
610	Hydro Production Maintenance	54100-Hydro Mtc Super& Eng	1,337	11	(1,326)
611	Hydro Production Maintenance	54200-Hyd Maint of Structures	735,088	946,507	211,419
612	Hydro Production Maintenance	54300-Hydro Mtc Resv, Dams	834,337	114,039	(720,298)
613	Hydro Production Maintenance	54400-Hyd Maint of Elec Plant	668,922	329,504	(339,418)
614	Hydro Production Maintenance	54500-Hyd Mt Misc Hyd Plnt Mjr	230,502	316,164	85,662
615	<b>Total Hydro Production Maintenance</b>		<b>2,470,186</b>	<b>1,706,225</b>	<b>(763,960)</b>
616					
617	<b>Total Hydro Production O&amp;M</b>		<b>5,808,219</b>	<b>5,859,234</b>	<b>51,015</b>
618					
619	<b>Other Production Operation</b>				
620	Other Production Operation	54600-Oth Oper Super&Eng	1,474,202	1,372,612	(101,591)
621	Other Production Operation	54700-Other Operating Fuel	3,560	75	(3,485)
622	Other Production Operation	54710-Other Oper Fuel - Gas	0	14	14
623	Other Production Operation	54800-Oth Oper Gen Exp	2,727,919	4,853,916	2,125,997
624	Other Production Operation	54900W-Oth Oper Misc Gen Exp	0	6,152,036	6,152,036
625	Other Production Operation	54900-Oth Oper Misc Gen Exp	6,291,128	8,596,231	2,305,102
626	Other Production Operation	55000-Oth Oper Rents	1,588,359	2,962,189	1,373,830
627	Other Production Operation	55000W-Oth Oper Rents	0	55,013	55,013
628	Other Production Operation	55600-Load Dispatch	1,119,708	1,351,066	231,358
629	Other Production Operation	55700-Purchased Power Other	1,503,388	3,403,907	1,900,519
630	Other Production Operation	55740-Purchased Power-Prop Trading	0	(488,511)	(488,511)
631	Other Production Operation	55742-Purchased Power-Gen Trading	0	(198,549)	(198,549)
632	<b>Total Other Production Operation</b>		<b>14,708,265</b>	<b>28,060,000</b>	<b>13,351,735</b>
633					
634	<b>Other Production Maintenance</b>				
635	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	288,327	1,250,319	961,991
636	Other Production Maintenance	55200-Oth Maint of Structures	3,200,124	3,740,049	539,925
637	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	13,607,181	16,038,673	2,431,492
638	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	0	3,649,540	3,649,540
639	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	2,853,846	1,258,712	(1,595,134)
640	<b>Total Other Production Maintenance</b>		<b>19,949,479</b>	<b>25,937,293</b>	<b>5,987,814</b>
641					
642					
643	<b>Total Combustion Turbine Production O&amp;M</b>		<b>34,657,744</b>	<b>53,997,293</b>	<b>19,339,549</b>

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
644					
645					
646	<b>Total Production O&amp;M</b>		196,571,889	174,635,601	(21,936,288)
647					
648	<b>Transmission Operations</b>				
649	Transmission Operations	56000-Trans Oper Super & Eng	6,105,053	7,544,058	1,439,005
650	Transmission Operations	56110-Load Disp-Reliability	6,304	(2,547)	(8,850)
651	Transmission Operations	56120-Load Disp-Monitor/Operate	3,270,204	3,585,268	315,064
652	Transmission Operations	56130-Load Disp-Trans Serv/Sch	52,447	(5,149)	(57,595)
653	Transmission Operations	56150-Rel/Plan/Standards Dev	505,675	34	(505,641)
654	Transmission Operations	56160-Trans Service Studies	12,812	120,609	107,798
655	Transmission Operations	56170-Gen Interconn Studies	(19,743)	(141,560)	(121,817)
656	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	38,251	3,304,715	3,266,463
657	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	2,187,362	0	(2,187,362)
658	Transmission Operations	56200-Trans Oper Station Exp	771,523	2,126,972	1,355,449
659	Transmission Operations	56300-Trans Oper OH Lines	1,875,438	3,523,312	1,647,874
660	Transmission Operations	56400-Trans Oper UG Lines	0	(88,901)	(88,901)
661	Transmission Operations	56500-Transm of Elec By Others	55,600	0	(55,600)
662	Transmission Operations	56600-Trans Oper Misc Exp	2,944,619	4,352,388	1,407,768
663	Transmission Operations	56700-Trans Rents	1,687,940	2,139,581	451,641
664	<b>Total Transmission Operations</b>		19,493,484	26,458,780	6,965,296
665					
666	<b>Transmission Maintenance</b>				
667	Transmission Maintenance	56800-Trans Mtce Super & Eng	49,655	58,568	8,913
668	Transmission Maintenance	57000-Tran Mnt of Station Equip	4,059,020	2,486,133	(1,572,887)
669	Transmission Maintenance	57100-Trans Mt of Overhead Lines	7,462,919	4,734,566	(2,728,353)
670	Transmission Maintenance	Overhead Lines - Mountain Pine Beetle Amortization	(615,644)	0	615,644
671	Transmission Maintenance	Underground Lines	39,920	0	(39,920)
672	Transmission Maintenance	57300-Trans Miscellaneous Plant	13,001	5,771	(7,230)
673	<b>Total Transmission Maintenance</b>		11,008,870	7,285,038	(3,723,832)
674					
675	<b>Wheeling</b>				
676	Wheeling	56525-System Wheeling	6,422,450	9,185,789	2,763,339
677	Wheeling	56540-Wheeling - Intdept (OM)	0	6,859,486	6,859,486
678	<b>Total Wheeling</b>		6,422,450	16,045,275	9,622,825
679					
680	<b>Total Transmission O&amp;M</b>		36,924,805	49,789,093	12,864,289
681					
682	<b>Regional Market Expenses</b>				
683	Regional Market Expenses	57510-Operations Supervision	190,257	205,219	14,962
684	Regional Market Expenses	57520-DA & RT Mkt Admin	6,944	170,580	163,636
685	Regional Market Expenses	57530 - Trans Rights Mkt Admin	336	0	(336)
686	Regional Market Expenses	57550 - Ancillary Serv Mkt Admin	692	0	(692)
687	Regional Market Expenses	57560-Mkt Monitoring/Compliance	62,185	320	(61,866)
688	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	(45,056)	(10,338)	34,718
689	Regional Market Expenses	57580-Regional Market Rents	33,973	24,160	(9,812)

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
690	<b>Total Regional Market Expenses</b>		249,331	389,942	140,611
691					
692	<b>Distribution Operations</b>				
693	Distribution Operations	58000-Dist Oper Sup & Eng	7,134,301	8,560,100	1,425,799
694	Distribution Operations	58000CPCN-AGIS: CPCN	0	0	0
695	Distribution Operations	58000NonCPCN-AGIS: Non-CPCN	0	0	0
696	Distribution Operations	58100-Dist Load Dispatching	4,188,502	1,281,868	(2,906,634)
697	Distribution Operations	58200-Dist Op Station Exp	1,525,963	2,630,665	1,104,701
698	Distribution Operations	58300-Dist Oper Overhead Lines	4,006,673	9,839,193	5,832,520
699	Distribution Operations	58400-Dist Op UG Elec lines	5,365,563	703,148	(4,662,415)
700	Distribution Operations	58500-Dist Oper Streetlight	3,021,456	880,138	(2,141,318)
701	Distribution Operations	58600-Dist Oper Meter Exp	1,199,458	2,637,464	1,438,006
702	Distribution Operations	58700-Dist Oper Cust Install	1,179,410	(152,930)	(1,332,339)
703	Distribution Operations	58800-Dist Oper Misc Exp	18,705,555	36,517,764	17,812,209
704	Distribution Operations	58800AMI-AGIS: AMI (CPCN)	0	0	0
705	Distribution Operations	58800NonCPCN-AGIS: (Non-CPCN)	0	0	0
706	Distribution Operations	58900-Dist Rents	5,474,021	4,694,568	(779,453)
707	Distribution Operations	59800-Dist Mtce of Dist Plant	0	2,774,484	2,774,484
708	<b>Total Distribution Operations</b>		51,800,903	70,366,462	18,565,560
709					
710	<b>Distribution Maintenance</b>				
711	Distribution Maintenance	59000-Dist Mtc Super & Eng	794,271	757,139	(37,132)
712	Distribution Maintenance	59100-Dist Mt of Structures	0	(588)	(588)
713	Distribution Maintenance	59200-Dist Mt of Station Equip	5,760,138	3,501,725	(2,258,413)
714	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	20,445,282	29,101,924	8,656,642
715	Distribution Maintenance	0593 MPB - Overhead Lines - Mountain Pine Beetle	310,661	0	(310,661)
716	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	13,624,868	17,913,109	4,288,240
717	Distribution Maintenance	59400NonCPCN-AGIS: Non-CPCN	0	0	0
718	Distribution Maintenance	59500-Dist Mt of Line Transform	796,047	120,300	(675,747)
719	Distribution Maintenance	59600-Dist Mtc of Streetlights	4,352,210	7,038,219	2,686,009
720	Distribution Maintenance	59700-Dist Mtc of Meters	296,951	101,289	(195,662)
721	Distribution Maintenance	59800-Dist Mtce of Dist Plant	581,329	0	(581,329)
722	<b>Total Distribution Maintenance</b>		46,961,757	58,533,116	11,571,358
723					
724	<b>Total Distribution O&amp;M</b>		98,762,660	128,899,578	30,136,918
725					
726	<b>Customer Accounting Expense</b>				
727	Customer Accounting Expense	90100-Cust Acct Supervise	159,834	70,879	(88,955)
728	Customer Accounting Expense	90200-Cust Acct Meter Read	4,682,026	5,164,522	482,496
729	Customer Accounting Expense	90300-Cust Acct Recrds & Coll	21,079,110	16,894,319	(4,184,791)
730	Customer Accounting Expense	DEPINT - Customer Deposit Interest Expense	72,508	472,997	400,489
731	Customer Accounting Expense	90400-Cust Acct Uncollect	12,493,584	10,817,887	(1,675,698)
732	Customer Accounting Expense	904001-Uncollectable Accounts - Non Commodity	0	928,470	928,470
733	Customer Accounting Expense	90500-Cust Acct Misc	0	1	1
734	<b>Total Customer Accounting Expense</b>		38,487,062	34,349,074	(4,137,988)
735					



Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference	
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736	<b>Customer Service Expense</b>					
737	Customer Service Expense	0907 - Supervision	0	0	0	
738	Customer Service Expense	90800-Customer Asst Expense	1,354,319	1,310,996	(43,323)	
739	Customer Service Expense	90812-Customer Asst Expense	89,263,631	89,263,631	0	
740	Customer Service Expense	90800F-Customer Assit Expense (FERC)	0	0	0	
741	Customer Service Expense	909000-Informational and instruction advertising exp	1,078,089	1,900,311	822,221	
742	Customer Service Expense	910000-Misc Cust Serv Expense	0	177,171	177,171	
743	<b>Total Customer Service Expense</b>			91,696,040	92,652,109	956,069
744						
745	<b>Sales Expense</b>					
746	Sales Expense	0911 - Sales Expense - Supv.	0	0	0	
747	Sales Expense	91200-Economic Development	650,861	713,210	62,349	
748	Sales Expense	0916 - Miscellaneous Sales Expense	0	0	0	
749	<b>Total Sales Expense</b>			650,861	713,210	62,349
750						
751	<b>Total Customer O&amp;M</b>			130,833,962	127,714,393	(3,119,569)
752						
753	<b>Administrative &amp; General Expense</b>					
754	Administrative & General Expense	92000-A&G Salaries	31,323,746	41,099,055	9,775,308	
755	Administrative & General Expense	92100-A&G Office & Supplies	26,984,870	31,167,116	4,182,246	
756	Administrative & General Expense	92200-A&G Admn Transfer Crdt	(30,536,261)	(31,626,036)	(1,089,776)	
757	Administrative & General Expense	92300-A&G Outside Services	13,157,791	18,908,778	5,750,988	
758	Administrative & General Expense	92300-PSC Calpine Acquisition Costs	114,437	0	(114,437)	
759	Administrative & General Expense	92400-A&G Property Insurance	5,027,757	3,470,009	(1,557,749)	
760	Administrative & General Expense	92401-A&G Property Insurance	0	116,518	116,518	
761	Administrative & General Expense	92500-A&G Injuries & Damages	8,280,012	8,427,796	147,785	
762	Administrative & General Expense	926000-Employee pensions and benefits	53,565,828	45,461,784	(8,104,044)	
763	Administrative & General Expense	92800-A&G Regulatory Comm Exp	981,865	1,783,507	801,642	
764	Administrative & General Expense	92800-A&G Regulatory Comm Exp - FERC	0	0	0	
765	Administrative & General Expense	92800-A&G Regulatory Comm Exp - CPUC	5,960,432	0	(5,960,432)	
766	Administrative & General Expense	92804CPUC- Reg Comm Expense	0	2,493,625	2,493,625	
767	Administrative & General Expense	92800R -Regulatory Commission Expense	0	7,267,318	7,267,318	
768	Administrative & General Expense	93010-A&G General Advertising	0	0	0	
769	Administrative & General Expense	92900-A&G Duplicate Chrg Crdt	(2,318,440)	(1,967,064)	351,376	
770	Administrative & General Expense	93020-A&G Misc General Exp	5,953,368	2,863,333	(3,090,035)	
771	Administrative & General Expense	93100-A&G Rents	19,082,436	27,270,927	8,188,491	
772	Administrative & General Expense	93500-A&G Maint of Gen PLT	336,177	309,971	(26,206)	
773	<b>Total Administrative &amp; General Expense</b>			137,914,017	157,046,636	19,132,619
774						
775	<b>Total O&amp;M Expense Excluding Fuel &amp; Purchased Power</b>			601,256,664	638,475,243	37,218,579
776						
777	<b>Depreciation &amp; Amortization Expense</b>					
778	<b>Depr Expense</b>					
779	Steam Production Plant	40300-Electric Depreciation	92,887,770	82,808,692	(10,079,077)	
780	Steam Production Plant	182002-Excess CACJ	0	0	0	
781	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Ad	0	21,858,100	21,858,100	

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

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782	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Ad	0	5,450,920	5,450,920
783	Hydraulic Production Plant	40300-Electric Depreciation	1,411,382	4,546,943	3,135,561
784	Other Production Plant	40300-Electric Depreciation	25,747,126	81,778,862	56,031,736
785	Distribution Subs	40300-Electric Depreciation	87,021,390	17,195,497	(69,825,893)
786	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	89,978	48,933	(41,045)
787	Distribution Meters	370000SGS- Meters - Smart Grid	0	11,285	11,285
788	Distribution Meters	40300-Electric Depreciation	0	6,262,878	6,262,878
789	Distribution Customer Installations	40300-Electric Depreciation	0	0	0
790	Distribution Pri/Sec	40300-Electric Depreciation	0	52,110,862	52,110,862
791	Distribution Primary	40300-Electric Depreciation	0	16,386,603	16,386,603
792	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	0	29,759	29,759
793	Distribution Secondary	40300-Electric Depreciation	0	12,341,922	12,341,922
794	Distribution Service Lines & Transformers	40300-Electric Depreciation	0	7,017,028	7,017,028
795	Distribution Street Lighting & Signals	40300-Electric Depreciation	0	4,730,154	4,730,154
796	Transmission Plant	40300-Electric Depreciation	22,407,557	37,667,723	15,260,167
797	Transmission Plant	TRANWIND - Transmission Wind		0	0
798	General Plant	40300-Electric Depreciation	7,831,039	28,976,519	21,145,479
799	General Plant	397000SGS- Gen Com Equip - Smart Grid	3,001,969	1,109,576	(1,892,394)
800	Common Plant	40300-Electric Depreciation	26,305,801	44,392,625	18,086,824
801	Common Plant	303014-Intg CRS Computr Softwar	4,768,770	562,512	(4,206,258)
802	Common Plant	303004OMS- Computer Software OMS	1,635,018	0	(1,635,018)
803	Common Plant	Common - Smart Grid City	67,852		
804	Intangible Plant	40300-Electric Depreciation	0	1,203,946	1,203,946
805	<b>Total Depr Expense</b>		<b>273,175,652</b>	<b>426,491,340</b>	<b>153,315,688</b>
806					
807	<b>Subtotal: Depr Exp</b>	Production	120,046,278	196,443,517	76,397,240
808	<b>Subtotal: Depr Exp</b>	Transmission	22,407,557	37,667,723	15,260,167
809	<b>Subtotal: Depr Exp</b>	Distribution	87,111,368	116,134,922	29,023,554
810	<b>Subtotal: Depr Exp</b>	Common	32,777,440	44,955,136	12,177,696
811	<b>Subtotal: Depr Exp</b>	General	10,833,009	30,086,094	19,253,086
812	<b>Subtotal: Depr Exp</b>	Intangible	0	1,203,946	1,203,946
813	<b>Total</b>		<b>273,175,652</b>	<b>426,491,340</b>	<b>153,315,688</b>
814					
815	<b>Depr Expense: PF AFUDC</b>				
816	Other Production Plant	253009-PF CACJA	0	(500,148)	(500,148)
817	Steam Production Plant	253006-Comanche	(1,266,583)	(1,251,263)	15,320
818	Transmission Plant	253006T-Comanche Transm	(148,479)	(2,060)	146,418
819	Transmission Plant	253007-Senate Bill 10		(382,435)	(382,435)
820	<b>Total Depr Expense: PF AFUDC</b>		<b>(1,415,062)</b>	<b>(2,135,906)</b>	<b>(720,844)</b>
821					
822	<b>Depr Expense: Acq Adj</b>				<b>0</b>
823	Other Production Plant	114000-Acq Adj Production	4,794,525	4,790,213	(4,312)
824	Transmission Plant	114001- Acq Adj Trans Serving Production	167,664	167,514	(149)
825	Transmission Plant	114002- Acq Adj Transmission	0	79,600	79,600
826	Transmission Plant	114001-Acq Adj Transmission	74,965	0	(74,965)
827	<b>Total Depr Expense: Acq Adj</b>				

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
828			5,037,154	5,037,327	174
829	<b>Depr Expense: Excess AFUDC</b>				0
830	Steam Production Plant	182002-Excess CACJ	0	231,565	231,565
831					
832	<b>Depreciation Expense Subtotal</b>		276,797,744	429,624,326	152,826,582
833					
834	<b>Plant-Related Regulatory Asset &amp; Liability Amortization</b>				
835	Plant Regulatory Asset/Liability	Early Plant Retirement - Amortization of Regulatory A	6,314,370	0	(6,314,370)
836	Plant Regulatory Asset/Liability	Future Use Amortization	2,713,862	0	(2,713,862)
837	Plant Regulatory Asset/Liability	Early Plant Retirement - Deferral of Accelerated Depr	(28,757,137)	0	
838	Plant Regulatory Asset/Liability	40730C-Amortization of Deferral of Excess Property T	0	2,589,871	2,589,871
839	Plant Regulatory Asset/Liability	Cost of Removal Regulatory Asset	1,272,399	0	(1,272,399)
840			(18,456,506)	2,589,871	21,046,377
841					
842	<b>Amortization Expense</b>				
843	Other Regulatory Asset/Liability	40730PPA-Prepaid Pension Asset Amortization	9,275,830	0	(9,275,830)
844	Other Regulatory Asset/Liability	4073ICT-Amort of Deferred ICT Proj Costs	0	881,519	881,519
845	Other Regulatory Asset/Liability	40730 - Regulatory Debits	0	322,756	322,756
846	Other Regulatory Asset/Liability	40730PEDA-Pension Expense Deferral Amortization	0	1,106,849	1,106,849
847	Other Regulatory Asset/Liability	407400-Amortization of AGIS OM Deferral	0	613,691	613,691
848	Other Regulatory Asset/Liability	4074-Amort of Gain	0	(38,516)	(38,516)
849	<b>Total Other Regulatory Asset &amp; Liability Amortization</b>		9,275,830	2,886,299	(6,389,531)
850					0
851	<b>Total Depreciation &amp; Amortization Expense</b>		267,617,068	435,100,496	167,483,429
852					
853	<b>Taxes Other Than Income</b>				
854	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	109,506,702	145,551,258	36,044,556
855	Taxes Other Than Income	04074C - 'Deferral of Excess Property Taxes	0	0	0
856	Taxes Other Than Income	04073C - 'Amortization of 2012 Deferral of Excess Pro	6,227,298	0	(6,227,298)
857	Taxes Other Than Income	04073C - 'Amortization of 2013 Deferral of Excess Pro	12,199,496	0	(12,199,496)
858	Taxes Other Than Income	04073C - 'Amortization of 2014 Deferral of Excess Pro	9,401,198	0	(9,401,198)
859	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	11,939,239	12,553,968	614,730
860	Taxes Other Than Income	Total Payroll Tax adjustment	0	0	0
861	Taxes Other Than Income	408102-Tax Other Than Income Tax - Sales, Use, Othe	37,612	(549,250)	(586,862)
862	Taxes Other Than Income	40833-Other Taxes	32,554	(0)	(32,554)
863	<b>Total Taxes Other Than Income</b>		149,344,099	157,555,977	8,211,878
864					
865	<b>Earnings before Interest and Taxes</b>		629,107,233	420,245,667	(208,861,567)
866					
867	Rate Base		5,586,798,412	8,221,128,749.91	2,634,330,338
868	Cost of Debt		2.05%	1.82%	-0.23%
869	<b>Interest Expense</b>		114,529,307	149,624,543	35,095,236
870					
871	<b>Income Tax Expense</b>				
872					
873	<b>Sch M Temp</b>				

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference	
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY	
874	Common Plant	303004OMS- Computer Software OMS	1,037,665	0	(1,037,665)	
875	Common Plant	303014-Intg CRS Computr Softwar	3,722,230	118,275	(3,603,956)	
876	Common Plant	397000SGS- Gen Com Equip - Smart Grid	46,598	(1,534)	(48,131)	
877	Common Plant	Sch-M	10,390,056	(36,992,813)	(47,382,868)	
878	Distribution Customer Installations	Sch-M	0	2,579,252	2,579,252	
879	Distribution Meters	370000SGS- Meters - Smart Grid	0	10,445	10,445	
880	Distribution Meters	Sch-M	0	1,673,075	1,673,075	
881	Distribution Pri/Sec	Sch-M	0	6,681,916	6,681,916	
882	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	0	27,543	27,543	
883	Distribution Primary	Sch-M	0	(2,378,592)	(2,378,592)	
884	Distribution Secondary	Sch-M	0	(165,178)	(165,178)	
885	Distribution Service Lines & Transformers	Sch-M	0	(492,266)	(492,266)	
886	Distribution Street Lighting & Signals	Sch-M	0	(2,838,070)	(2,838,070)	
887	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	(62,197)	45,289	107,486	
888	Distribution Subs	Sch-M	(142,093,670)	(2,036,591)	140,057,079	
889	General Plant	397000SGS- Gen Com Equip - Smart Grid	1,845,239	1,109,576	(735,664)	
890	General Plant	Sch-M	(544,280)	(25,576,941)	(25,032,661)	
891	Hydraulic Production Plant	Sch-M	0	(910,184)	(910,184)	
892	Intangible Plant	Sch-M	0	(891,315)	(891,315)	
893	Non-Plant Tax	Sch-M	173,301	121,392	(51,909)	
894	Non-Plant Tax	Sch-M	(3,194,020)	11,754,276	14,948,296	
895	Non-Plant Tax	Sch-M	(5,272,581)	68,530,071	73,802,652	
896	Non-Plant Tax	Sch-M	32,546,992	(817,683)	(33,364,675)	
897	Other Production Plant	Sch-M	0	(259,056,125)	(259,056,125)	
898	Other Rate Base	Sch-M	0	1,152	1,152	
899	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Ad	0	(29,663,323)	(29,663,323)	
900	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Ad	0	(14,950,421)	(14,950,421)	
901	Steam Production Plant	Sch-M	(59,714,227)	1,647,910	61,362,137	
902	Transmission Plant	Sch-M	(75,061,466)	(84,477,607)	(9,416,141)	
903	<b>Subtotal - Sch M Temp</b>		<b>(236,180,359)</b>	<b>(366,948,469)</b>	<b>(130,768,110)</b>	
904						
905	<b>Sch M Temp: Acq Adj</b>	Other Production Plant	114000-Acq Adj Production	0	(8,663,904)	(8,663,904)
906		Transmission Plant	114002- Acq Adj Transmission	0	117,654	117,654
907		Transmission Plant	114001- Acq Adj Trans Serving Production	0	(621,365)	(621,365)
908	<b>Subtotal - Sch M Temp: Acq Adj</b>		<b>0</b>	<b>(9,167,616)</b>	<b>(9,167,616)</b>	
909						
910	<b>Sch M Temp: Excess AFUDC</b>	Steam Production Plant	182002-Excess CACJ	191,699	77,482	(114,217)
911						
912	<b>Sch M Temp: PF AFUDC</b>	Steam Production Plant	253006-Comanche	0	(457,503)	(457,503)
913		Transmission Plant	253006T-Comanche Transm	1,035,666	(863)	(1,036,529)
914		Transmission Plant	253007-Senate Bill 10	0	2,136,846	2,136,846
915		Other Production Plant	253009-PF CACJA	(454,329)	(138,857)	315,472
916	<b>Subtotal - Sch M Temp: PF AFUDC</b>		<b>581,337</b>	<b>1,539,623</b>	<b>958,286</b>	
917						
918	<b>Total Schedule M Temp</b>		<b>(235,407,323)</b>	<b>(374,498,980)</b>	<b>(139,091,657)</b>	
919						

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference	
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY	
920	Sch M Perm					
921						
922	Common Plant	303014-Intg CRS Computr Softwar	0	6,495	6,495	
923	Common Plant	Sch-M	(632,627)	758,425	1,391,052	
924	Distribution Meters	Sch-M	(1,597,930)	34,239	1,632,169	
925	Distribution Pri/Sec	Sch-M	0	579,337	579,337	
926	Distribution Primary	Sch-M	0	198,481	198,481	
927	Distribution Secondary	Sch-M	0	165,678	165,678	
928	Distribution Service Lines & Transformers	Sch-M	0	92,458	92,458	
929	Distribution Street Lighting & Signals	Sch-M	0	148,027	148,027	
930	Distribution Subs	Sch-M	0	333,348	333,348	
931	General Plant	Sch-M	(538,722)	944,065	1,482,787	
932	Hydraulic Production Plant	Sch-M	0	111,041	111,041	
933	Intangible Plant	Sch-M	0	7,665	7,665	
934	Other Production Plant	Sch-M		3,632,082	3,632,082	
935	Steam Production Plant	Sch-M	2,091,645	3,559,481	1,467,836	
936	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Ad	0	(35,548)	(35,548)	
937	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Ad	0	(18,058)	(18,058)	
938	Transmission Plant	Sch-M	(3,917,281)	970,816	4,888,096	
939	Non-Plant Tax	Sch-M	0	379,893	379,893	
940	<b>Subtotal Sch M Perm</b>		<b>(4,594,915)</b>	<b>11,867,925</b>	<b>16,462,840</b>	
941						
942	<b>Sch M Perm: Acq Adj</b>	Other Production Plant	114000-Acq Adj Production	0	4,311	4,311
943		Transmission Plant	114001- Acq Adj Trans Serving Production	0	2,589	2,589
944		Transmission Plant	114002- Acq Adj Transmission	0	2,475	2,475
945	<b>Subtotal Sch M Perm: Acq Adj</b>		<b>0</b>	<b>9,375</b>	<b>9,375</b>	
946						
947	<b>Sch M Perm: Excess AFUDC</b>	Steam Production Plant	182002-Excess CACJ	0	154,083	154,083
948						
949	<b>Sch M Perm: PF AFUDC</b>	Steam Production Plant	253006-Comanche	(788,254)	(793,761)	(5,506)
950		Steam Production Plant	253008-Pollution Contro	0	0	0
951		Other Production Plant	253009-PF CACJA	0	(361,291)	(361,291)
952		Transmission Plant	253006T-Comanche Transm	2,687,064	(1,207)	(2,688,270)
953		Transmission Plant	253007-Senate Bill 10	0	(235,008)	(235,008)
954	<b>Subtotal Sch M Perm: PF AFUDC</b>		<b>1,898,809</b>	<b>(1,391,266)</b>	<b>(3,290,075)</b>	
955						

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
956	<b>Total Schedule M Perm</b>		(2,696,105)	10,640,117	13,336,222
957					
958	<b>Total Additions/Deductions</b>		(238,103,428)	(363,858,863)	(125,755,435)
959					0
960	State Taxable Amount		276,474,498	(93,237,739)	(369,712,237)
961	State Income Tax Rate		4.63%	4.66%	0.03%
962	State Income Tax Amount		12,800,769	(4,343,853)	(17,144,622)
963					0
964	Federal Taxable Amount		263,673,728	(88,893,886)	(352,567,615)
965	Less: Production Deduction		16,366,677	0	(16,366,677)
966	Net Federal Taxable Amount		247,307,051	(88,893,886)	(336,200,938)
967	Federal Income Tax Rate		35.00%	21.00%	-14.00%
968	Federal Income Tax Amount		86,557,468	(18,667,716)	(105,225,184)
969					
970	<b>Deferred Taxes</b>				
971					
972	Common Plant	303004OMS- Computer Software OMS	(394,416)	0	394,416
973	Common Plant	303014-Intg CRS Computr Softwar	(1,414,820)	(48,073)	1,366,747
974	Common Plant	397000SGS- Gen Com Equip - Smart Grid	0	583	583
975	Common Plant	410100-Deferred Income Tax	0	6,621,742	6,621,742
976	Common Plant	Deferred Taxes - Common	(3,939,551)	0	3,939,551
977	Common Plant	Deferred Taxes - Common - Smart Grid	(17,712)	0	17,712
978	Distribution Customer Installations	410100-Deferred Income Tax	53,706,188	(636,608)	(54,342,796)
979	Distribution Meters	370000SGS- Meters - Smart Grid	0	(3,969)	(3,969)
980	Distribution Meters	410100-Deferred Income Tax	0	(583,090)	(583,090)
981	Distribution Pri/Sec	410100-Deferred Income Tax	0	(3,913,245)	(3,913,245)
982	Distribution Primary	366000SGS- Dist Undergrd Conduit - Smart Grid	23,641	(10,465)	(34,105)
983	Distribution Primary	410100-Deferred Income Tax	0	(108,764)	(108,764)
984	Distribution Secondary	410100-Deferred Income Tax	0	(484,842)	(484,842)
985	Distribution Service Lines & Transformers	410100-Deferred Income Tax	0	(136,205)	(136,205)
986	Distribution Street Lighting & Signals	410100-Deferred Income Tax	0	357,139	357,139
987	Distribution Subs	362000SGS- Dist Stat Equip - Smart Grid	0	(17,207)	(17,207)
988	Distribution Subs	410100-Deferred Income Tax	0	6,006	6,006
989	General Plant	397000SGS- Gen Com Equip - Smart Grid	(701,366)	(421,574)	279,792
990	General Plant	410100-Deferred Income Tax	0	4,989,082	4,989,082
991	General Plant	Deferred Taxes - General	208,939	0	(208,939)
992	Hydraulic Production Plant	410100-Deferred Income Tax	0	(152,804)	(152,804)
993	Intangible Plant	410100-Deferred Income Tax	0	157,190	157,190
994	Other Production Plant	410100-Deferred Income Tax	22,433,465	62,859,766	40,426,301
995	Steam Production Plant	311999-Steam Prod Accum RA Depr End Bal Lump Ad	0	7,357,116	7,357,116
996	Steam Production Plant	410100-Deferred Income Tax	0	(7,804,192)	(7,804,192)
997	Steam Production Plant	312999-Steam Prod Accum RA Depr End Bal Lump Ad	0	3,728,976	3,728,976
998	Transmission Plant	410100-Deferred Income Tax	0	19,058,274	19,058,274
999	Other Rate Base	410100-Deferred Income Tax	0	(284)	(284)
1000		Interest on CWIP DIT	1,389,590	0	(1,389,590)
1001	<b>Total Deferred Taxes</b>		71,293,957	90,814,552	19,520,595

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

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			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY	
1002						
1003	<b>Deferred Taxes: Acq Adj</b>	Other Production Plant	114000-Acq Adj Production	0	2,114,500	2,114,500
1004		Transmission Plant	114001- Acq Adj Trans Serving Production	28,486,092	153,212	(28,332,880)
1005		Transmission Plant	114002- Acq Adj Transmission	0	(31,564)	(31,564)
1006	<b>Total Deferred Taxes: Acq Adj</b>			28,486,092	2,236,149	(26,249,944)
1007						
1008	<b>Deferred Taxes: Excess AFUDC</b>	Steam Production Plant	182002-Excess CACJ	0	(29,444)	(29,444)
1009		Other Production Plant	DTPE - Excess AFUDC - Production	(72,865)	0	72,865
1010	<b>Total Deferred Taxes: Excess AFUDC</b>			(72,865)	(29,444)	43,421
1011						
1012	<b>Deferred Taxes: PF AFUDC</b>	Steam Production Plant	253006-Comanche	0	173,710	173,710
1013		Other Production Plant	253009-PF CACJA	172,505	52,775	(119,730)
1014		Transmission Plant	253006T-Comanche Transm	(378,130)	330	378,460
1015		Transmission Plant	253007-Senate Bill 10	0	(515,006)	(515,006)
1016	<b>Total Deferred Taxes: PF AFUDC</b>			(205,625)	(288,192)	(82,567)
1017						
1018		Non-Plant Tax	410100-Deferred Income Tax	(65,869)	(29,960)	35,909
1019		Non-Plant Tax	410100-Deferred Income Tax	976,100	(3,117,754)	(4,093,854)
1020		Non-Plant Tax	410100-Deferred Income Tax	2,002,974	(16,921,645)	(18,924,618)
1021		Non-Plant Tax	410100-Deferred Income Tax	(12,366,207)	1,890,190	14,256,397
1022	<b>Total Non-Plant Tax</b>			(9,453,002)	(18,179,169)	(8,726,167)
1023						
1024	<b>Total Deferred Taxes</b>			90,048,557	74,553,896	(15,494,661)
1025						
1026			ITC Generated	0	0	0
1027			ITC Amortized	(2,388,943)	(2,276,264)	112,680
1028						
1029	<b>Tax Credits</b>					
1030		Non-Plant Tax	SchM-132 - Enterprise Zone Credit	0	8,778	8,778
1031		Non-Plant Tax	SchM-132 - Enterprise Zone Credit	(4,029,829)	248,139	4,277,968
1032		Non-Plant Tax	SchM-137 - R&E Credit	0	(2,949,590)	(2,949,590)
1033		Non-Plant Tax	SchM-145 - State Credit Valuation Allowance - St	0	620,476	620,476
1034		Non-Plant Tax	SchM-146 - State Tax Deduction Cash Vs Accrual - 19C	0	(459,557)	(459,557)
1035		Non-Plant Tax	SchM-149 - Windpower Credit	(120,708)	0	120,708
1036		Non-Plant Tax	SchM-286 - Federal Credit Valuation Allowance	904	0	(904)
1037	<b>Total Tax Credits</b>			(4,149,633)	(2,531,754)	1,617,878
1038						
1039	<b>Total Income Tax Expense</b>			182,868,218	46,734,309	(136,133,910)
1040						0
1041	<b>Gain on Sale of Utility Plant</b>	Gain on Sale	41180-Operating Income - Gains from disposition of a	(253)	(16,019)	(15,766)
1042						0
1043	<b>Gain on Sale of Utility Property</b>		42110P - Gain on Sale of Utility Prop Prod	(258,922)	0	258,922
1044			42110-Gain from Disposition of Utility Plant	0	0	0
1045			421.1 CF - Common - FERC Assigned	0	0	0
1046			421.1 O - Other Gain on Sale of Utility Property	(0)	0	0
1047			421.2 - Loss on Sale of Utility Property	0	0	0

Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

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			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
1048	Gain on Utility Plant		(258,922)	0	258,922
1049					
1050	Total Operating Deductions		1,200,826,874	1,277,850,006	77,023,132
1051					
1052	Net Operating Earnings		433,447,872	373,511,358	(59,936,514)
1053					0
1054	AFUDC Addition				0
1055		AFUDC	13,977,251	0	(13,977,251)
1056		PF AFUDC	(1,186,108)	0	1,186,108
1057		Excess AFUDC	0	0	0
1058	Total AFUDC Addition		12,791,143	0	(12,791,143)
1059					
1060	Total Net Operating Earnings		446,239,015	373,511,358	(72,727,657)
1061					
1062					
1063	Calculation of Revenue Requirements				
1064					
1065	Rate Base		5,586,798,412	8,221,128,750	2,634,330,338
1066	RORB		7.55%	7.66%	0.11%
1067	Earnings on Rate Base		421,803,280	629,738,462	207,935,182
1068					
1069	Rate Base		5,586,798,412	8,221,128,750	2,634,330,338
1070	Cost of Debt		2.05%	1.82%	-0.23%
1071	Interest Expense		114,529,367	149,624,543	35,095,176
1072					
1073	State Tax Exp		3,202,596	5,416,207	2,213,611
1074	Federal Tax Exp		23,088,782	23,276,158	187,376
1075	Deferred Taxes		90,048,557	74,553,896	(15,494,661)
1076	Tax Credits		(4,149,633)	(2,531,754)	1,617,878
1077	ITC		(2,388,943)	(2,276,264)	112,680
1078	Production Tax Deduction		(5,728,337)	0	5,728,337
1079	Total Tax before Gross up		104,073,023	98,438,243	(5,634,780)
1080	Gross up Factor		1.6131504	1.3276780	(0.2854724)
1081	Total Taxes Grossed up		167,885,438	130,694,287	(37,191,151)
1082					
1083	Total O&M		601,256,664	638,475,243	37,218,579
1084	Cost of Sales from LM		0	0	0
1085	TOTI		149,344,099	157,555,977	8,211,878
1086	Total Depreciation Expense		267,617,068	435,100,496	167,483,429
1087	Gains on Sales		(259,175)	(16,019)	243,156
1088	AFUDC offset		(12,791,143)	0	12,791,143
1089	Total Net Operating Earnings Including AFUDC		1,173,052,951	1,361,809,984	188,757,033
1090	Revenue Credits		(36,829,903)	(40,545,459)	(3,715,556)
1091					
1092	Revenue Requirements		1,558,026,328	1,951,002,987	392,976,660
1093					



Public Service Company of Colorado  
 Attachment DAB-3 Revenue Requirement Study - Compare to Current Rates  
 At December 2018

Line No.	Function	Account Rollup Name	Current Rates	Proposed Rates	Difference
			Final 2014 Rate Case CPUC	2018 HTY YE CPUC	Current less 2014 HTY
1094	Base Revenues		1,558,026,328	1,610,815,905	13,371,062
1095	Current GRSA			(67,550,696)	(67,550,696)
1096					
1097	Deficiency/(Excess)		<b>0</b>	<b>407,737,776</b>	<b>407,737,776</b>