

**Public Service Company of Colorado, a
Colorado corporation**

**Cost Assignment and Allocation
Manual**

December 2018

Public Service Company of Colorado, a Colorado corporation
Cost Assignment and Allocation Manual
Pursuant to 4 CCR 723-3-3500 et seq. and 4 CCR 723-4-4500 et seq.

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I. INTRODUCTION

This Cost Assignment and Allocation Manual (“CAAM”), pursuant to 4 Code of Colorado Regulations (“CCR”) 723-3-3500 et seq. and 4 CCR 723-4-4500 et seq. describes and explains the calculation methods Public Service Company of Colorado, a Colorado corporation (“PSCo” or the “Company”) uses to segregate and account for revenues, expenses, assets, liabilities and ratebase cost components assigned or allocated to Colorado jurisdictional activities. It includes the calculation methods to segregate and account for costs between and among jurisdictions, between regulated and non-regulated activities and between and among utility divisions.

DEFINITIONS

Abbreviations or Acronyms

The following abbreviations or acronyms are used within the CAAM document:

A&G.....	Administrative and General
AFUDC.....	Allowance for Funds Used During Construction
CAAM.....	Cost Assignment and Allocation Manual
CCR.....	Code of Colorado Regulations
C.R.S.....	Colorado Revised Statutes
Commission.....	Colorado Public Utility Commission
CWIP.....	Construction Work in Progress
ECA.....	Electric Cost Adjustment
EMS.....	Energy Management System
FAS.....	Financial Accounting Standards
FERC.....	Federal Energy Regulatory Commission
FICA.....	Federal Insurance Contributions Act
FUTA.....	Federal Unemployment Tax Act
HVAC.....	Heating, Ventilation & Air Conditioning
IT.....	Information Technology
LTD.....	Long Term Disability
NSPM.....	Northern States Power Company, a Minnesota corporation
NSPW.....	Northern States Power Company, a Wisconsin corporation
O&M.....	Operations and Maintenance
PSCo or the Company.....	Public Service Company of Colorado, a Colorado corporation
RESA.....	Renewable Energy Standard Adjustment
RTUs.....	Remote Terminal Units
SAP.....	SAP General Ledger System
SCADA.....	Supervisory Control and Data Acquisition
Service Company or XES.....	Xcel Energy Services Inc.
SKF.....	Statistical Key Figure
SPS.....	Southwestern Public Service Company, a New Mexico corporation
SUTA.....	State Unemployment Tax Authority
Utility Subsidiaries or Operating Companies.....	NSPM, NSPW, PSCo, and SPS
Xcel Energy or the Holding Company.....	Xcel Energy Inc.

Terms

The following terms are used within the CAAM document:

Accounts Payable - the Payment and Reporting department of XES.

A&G - includes activity in FERC accounts 920-935, A&G Expenses.

Allocating Cost Center - an organizational unit that collects cost to be allocated using the allocation ratios or factors included in the SKF.

Assessment - the process used by the accounting system to allocate costs from an allocating cost center to the receiving cost element.

Cost Element - an organizational unit in SAP that is used to track costs in the accounting system as they move through the various processing steps.

Customer Accounting Costs - includes activity in FERC accounts 901-903, Customer Accounts Expenses; FERC accounts 906-910, Customer Service and Informational Expenses; and FERC accounts 911-917, Sales Expenses.

Final Cost Center - the final cost center is defined by business function, company code, and profit center.

Home Cost Center - captures only labor and payroll postings and maps to Human Resource departments.

Internal Order - accounting mechanisms used to track expenses associated with certain projects or functions.

Non-Operations and Maintenance Allocations - allocations designed to apportion expenses recorded in accounts other than O&M to electric, gas, thermal and nonutility. The non-O&M costs apportioned include depreciation, payroll taxes, miscellaneous service revenues, amortization expenses, etc.

Operations and Maintenance - includes activity in FERC accounts 500-935 with the exception of the following FERC accounts: 501, Fuel; 901-903, Customer Accounts Expenses; 906-910, Customer Service and Informational Expenses; 911-917, Sales Expenses; and 920-935, Administrative and General Expenses.

Profit Center - SAP data element that identifies the jurisdiction or joint venture owner.

Receiving Cost Element - a cost element that receives costs when a settlement or assessment process is run.

Receiving Cost Element - A generic term for a cost element that receives costs when a settlement or assessment process is run.

Segment - represents electric, gas, thermal, joint venture, and 'other' and is derived by SAP from profit center and cost center.

Statistical Key Figure - the method by which the allocation ratios and factors are organized in the accounting system and linked to allocating cost centers to facilitate the performance of the assessment process to allocate charges.

Supply Chain - the Supply Chain Department of the XES.

Work Breakdown Structure - structure used to group all aspects or phases of a given project or organizational group easily reportable.

II. REGULATED AND NON-REGULATED DIVISIONS AND ACTIVITIES

OVERVIEW

This section addresses the requirements of Rules 4 CCR 723-3503(b)(I) and (III) and 4 CCR 723-4503(b)(I) and (III).

Any service that does not meet the definitions of a regulated activity or incidental service, as described below, is considered a non-regulated activity for purposes of this CAAM. 4 CCR 723-3501 defines regulated activity as follows:

- (i) "Regulated Activity" means any activity that is offered as a public utility service as defined in Title 40, Articles 1 to 7 [Colorado Revised Statutes ("C.R.S.")], and is regulated by the [Colorado Public Utility Commission ("Commission")] or regulated by another state utility commission or the [Federal Energy Regulatory Commission ("FERC")], or any non-regulated activity, which meets the criteria specified in rules 3502(g).

4 CCR 723-4501 defines incidental services as follows:

- (h) "Incidental Services" means non-tariffed or non-regulated services that have traditionally been offered incidentally to the provisions of tariff services where the revenues for all such services do not exceed:
 - (I) The greater of \$100,000 or one percent of the provider's total annual Colorado operating revenues for regulated services; or,
 - (II) Such amount established by the Commission considering the nature and frequency of the particular service.

4 CCR 723-4501 provides for nearly identical definition of "Regulated Activity" in relation to gas operations.

In addition, Rules 4 CCR 723-3502(g) and 4502(g) provide that certain non-jurisdictional services may be treated as regulated under the following circumstances:

A utility may classify non-jurisdictional services as regulated if the services are rate-regulated by another agency (i.e., another state utility commission or the FERC) and where there are agency-accepted principles or methods for the development of rates associated with such services. This rule may apply, for example, to a provider's wholesale sales of electric power and energy. For such services, the utility shall identify the services in its manual, and account for the revenues, expenses, assets, liabilities, and rate base associated with these services as if these services are regulated.

The following pages provide a description of PSCo's regulated activities, incidental services and non-regulated activities. Each description identifies the types of costs associated with each service or activity and identifies the PSCo business area or department which offers the service or activity. All activities are provided only within the state of Colorado.

REGULATED ACTIVITIES

Electric

Electric – Residential

Residential electric service represents the provision of electric service to residential customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric – Commercial and Industrial

Commercial and industrial electric service represents the provision of electric service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric – Public Street and Highway Lighting

Public street and highway lighting electric service represents the provision of electric service to public authorities for lighting streets, highways, parks, and other public places, or for traffic or other signal system service. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric – Other Public Authorities

Other public authority electric service represents the provision of electric service to public authorities under special agreements or contracts. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric – Resale

Resale electric service represents the provision of electric service to PSCo wholesale customers or public authorities for resale to end-user customers or to power marketers. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, or through facilities owned by third parties, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Interdepartmental

Interdepartmental electric service represents the provision of electric service to PSCo departments other than the PSCo Electric Utility at tariffed rates. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Maintenance of Street Lights

Maintenance of street lights service is provided to public authorities for the maintenance of street lighting and related facilities. Costs related to this service include primarily labor, vehicles and equipment costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Wheeling

Wheeling service represents the provision of transmission service on behalf of other utilities and public authorities whereby PSCo transports power owned by others over PSCo's electric transmission facilities. Costs associated with this service primarily include transmission facilities' O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Miscellaneous Services

PSCo provides several miscellaneous electric services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Electric Utility.

Off-System Electric Sales

PSCo sells electricity not required to serve its native load to off-system customers. Costs related to this activity include fuel and purchased power costs. The revenues associated with these sales reside in FERC account 447, Sales for Resale-Electric. The costs related to this activity reside in FERC accounts 501, Fuel-Steam Generation; 555, Purchased Power; and 565, Transmission of Electricity by Others. The Company allocates production O&M, transmission O&M, and customer accounting costs based on a percentage of overall sales relative to the off-system sales. In addition, the Company assigns a portion of A&G and non-production O&M to these transactions. These costs reside within the PSCo Electric Utility.

WindSource®

WindSource® is a regulated utility product in which costs in excess of the revenues received are included in RESA. PSCo uses wind turbines to generate power for electric customers for alternative energy consumption. Costs related to this activity are to recover a return on investment of the owned wind assets plus depreciation expense. The costs recovered include direct charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. The revenues are recorded in FERC account 440, Residential Sales-Electric; FERC account 442, Commercial and Industrial Sales-Electric; and FERC account 447, Sales for Resale-Electric (for FERC wholesale customers). The costs are recorded in FERC accounts 407.4, Regulatory Credits, and are then recovered through the RESA and the ECA.

Gas

Gas - Residential

Residential gas service represents the provision of natural gas service to residential customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

Gas - Commercial and Industrial

Commercial and industrial gas service represents the provision of natural gas service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

Gas - Interdepartmental

Interdepartmental gas service represents the provision of natural gas service or gas transportation service to PSCo departments other than the PSCo Gas Utility at tariffed rates. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

Gas - Transportation

Gas transportation service represents the provision of gas delivery service on behalf of end-use customers, third-party suppliers or marketers whereby PSCo transports gas owned by others over PSCo's gas pipeline system. Costs associated with this service primarily include depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

Gas - Miscellaneous Services

PSCo provides several miscellaneous gas services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Gas Utility.

Thermal

Thermal - Commercial and Industrial

Commercial and industrial thermal service represents the provision of steam to customers for various purposes using PSCo's steam pipeline loop. Costs associated with this service relate to the generation and circulation of steam through Company-owned distribution facilities, primarily fuel costs, depreciation costs, customer accounting costs, O&M costs, and A&G costs. These costs reside within the PSCo Thermal Utility.

Thermal - Miscellaneous Services

PSCo provides several miscellaneous thermal services, such as instituting initial steam service, reinstituting service from a street valve, non-gratuitous services, repairing customer equipment, providing engineering consulting work at customer's requests, and processing returned checks. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs, and A&G costs. These costs reside within the PSCo Thermal Utility.

Other

Oil and Gas Royalties

PSCo receives royalty payments for oil and gas extracted from PSCo-owned property by exploration and production companies pursuant to oil and gas leases. The revenues associated with this service are included in FERC account 421, Miscellaneous Non-operating Income; however, 50 percent of these revenues are reclassified for ratemaking purposes to regulated revenues.

INCIDENTAL SERVICES

Consistent with the definition of incidental services set forth above, PSCo has established the following conditions that must be met for a service to be considered an incidental service for purposes of this CAAM:

- The revenues associated with the service do not exceed the greater of \$100,000 annually or one percent of PSCo's total annual Colorado operating revenues for regulated services, or such other amount established by the Commission considering the nature and frequency of the particular service.
- The service is a business activity for which:
 - There is no business or marketing plan,
 - PSCo does not solicit customers for the service,
 - There is an insubstantial commitment of resources or investment by PSCo,
 - The service has been traditionally treated as incidental for ratemaking purposes,
 - The service is an outgrowth of regulated operations, and
 - There is a negligible financial or other risk to the regulated operations.

The incidental services described in this section are services not provided pursuant to any tariff and have not been traditionally treated as regulated in the operating revenue and expense accounts for ratemaking purposes. The incidental services included herein do not include other non-regulated activities.

The following services are treated as incidental services for purposes of this CAAM:

- Rent from Electric and Gas Properties, and
- Coal Ash Sales

Rent from Electric and Gas Properties

Rent from electric and gas properties results from the leasing of PSCo-owned utility property not currently utilized for the provision of regulated services to non-affiliated third parties. Costs related to this service are primarily A&G costs associated with customer billings, as well as rental contract renewals. The revenue associated with the rentals resides in FERC account 454, Rent from Electric Property; FERC account 456, Other Electric Revenue; and FERC account 493, Rent from Gas Properties. The costs incurred in conjunction with this service are incurred entirely at the Service Company level, and then allocated back to PSCo as a component of A&G costs. These costs reside within the PSCo Electric and/or Gas Utility, as appropriate.

Coal Ash Sales

PSCo sells for beneficial use coal ash, a byproduct of burning coal in the generation of electricity. Beneficial use of coal ash conserves natural resources and landfill space and reduces PSCo operating costs. Revenues associated with the sale of coal ash reside in FERC account 501.7, Fuel Handling. Charges to customers for ash sales are determined by the value of the ash related to its character, quality, proposed beneficial use, and coal type.

Service costs are incurred for management and disposal of coal ash. Costs related to this activity primarily include labor and labor-related overheads incurred by the PSCo Electric Utility. These costs reside within the Operations business area.

NON-REGULATED ACTIVITIES

The business activities below do not meet the definition of regulated activities or incidental services, and accordingly, are treated as non-regulated activities for purposes of this CAAM:

- ConnectSmart,
- HomeSmart,
- Chilled Water Services, and
- Inactive Products.

ConnectSmart

PSCo provides a service for customers moving into or across the region to set up utility service and other subscription services to their homes (i.e., newspaper, local and long-distance telephone, cable TV, etc.). PSCo, through its call center, receives telephone requests for this service, and sends these requests, for a fee, to AllConnect (a third-party contractor) for the coordination of installation of services. Costs related to this activity include direct charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits costs are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

HomeSmart

PSCo provides water heater, HVAC, carbon monoxide detector, photovoltaic solar and thermal sales, and appliance repair services. Costs related to this activity include direct charges for labor, materials, rents, fleet costs, data processing and phones, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars. This activity utilizes its own billing system; therefore the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique SAP cost centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations. The materials and supplies inventories are recorded in FERC account 156, Other Materials and Supplies.

In addition, under the HomeSmart product, PSCo offers a preventive maintenance subscription option for gas and electric appliances, as well as for HVAC equipment. The Company also provides related repairs as part of this service. Costs related to this activity include direct charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentives and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique SAP cost centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

Chilled Water Service

PSCo has constructed chilled water facilities to replace customer owned and operated central air conditioning in some downtown Denver buildings, for which the Company has contracts to provide this service. Costs related to this activity include direct charges for labor, equipment, and outside services associated with the service provided. In addition, payroll taxes, lost time, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars. Chilled Water Service utilizes its own billing system; therefore, the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique SAP cost centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations. The property, plant and equipment are recorded in FERC accounts 121, Nonutility Property; and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property. Depreciation associated with this service is included in FERC account 417.1, Expenses from Nonutility Operations.

InfoWise GX Meter

InfoWise GX Meter is an energy management reporting solution with customized data for businesses to help manage and control their energy use. This product consists of unique interactive monthly reports with detailed information, including both consumption and demand levels, to help the customer pinpoint and analyze their facility's energy use. By analyzing past energy use, this products can help drive green strategies while helping customize a strategic business plan for facility managers, as well as deliver a bill estimator tool that keeps track of budgets and identifies cost saving opportunities. Costs related to this activity include direct charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique SAP cost centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

Inactive Products

PSCo classifies products and services that are no longer provided to customers as Inactive Products. Any remaining revenues and costs associated with these products are included in Inactive Products. Currently Inactive Products include InfoWise GX Bill, InfoWise GX Desktop, Energy Supply, and Nonutility products.

Costs related to these activities include direct charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension, and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with these services are identified by unique SAP Cost Centers, and are recorded in FERC accounts 417, Revenues from Nonutility Operations; and 417.1, Expenses from Nonutility Operations.

III. CORPORATE ORGANIZATION

OVERVIEW OF COMPANY SYSTEM

This section addresses the requirements of Rules 4 CCR723-3503(b)(II) and 4 CCR 723-4503(b)(II).

Xcel Energy Inc., a Minnesota corporation (“Xcel Energy” or the “Holding Company”), is a registered holding company. Xcel Energy directly owns four operating public utility subsidiaries that serve electric, natural gas, thermal, and propane customers in eight states. These four utility subsidiaries are Northern States Power Company, a Minnesota corporation (“NSPM”); Northern States Power Company, a Wisconsin corporation (“NSPW”); PSCo; and Southwestern Public Service Company, a New Mexico corporation (“SPS”). Their collective service territories include portions of Colorado, Michigan, Minnesota, New Mexico, North Dakota, South Dakota, Texas, and Wisconsin. Xcel Energy’s regulated businesses also include WestGas InterState, Inc., an interstate natural gas pipeline company regulated by the FERC. Xcel Energy also has three transmission-only operating companies, Xcel Energy Southwest Transmission Company, LLC and Xcel Energy Transmission Development Company, LLC, which are regulated by FERC, and Xcel Energy West Transmission Company, LLC.

Xcel Energy’s non-regulated subsidiaries include Eloigne Company which holds investments in rental housing projects that qualify for low-income housing tax credits and Capital Services, LLC which provides equipment for the construction of renewable energy generation facilities for other subsidiaries.

Xcel Energy owns the following additional direct subsidiaries, some of which are intermediate holding companies with additional subsidiaries: Xcel Energy Wholesale Group Inc.; Xcel Energy Markets Holdings Inc.; Xcel Energy International Inc.; Xcel Energy Ventures Inc.; Xcel Energy Retail Holdings Inc.; Xcel Energy Communications Group Inc.; Xcel Energy WYCO Inc.; Xcel Energy Transmission Holding Company, LLC; Xcel Energy Venture Holdings, Inc.; Nicollet Holdings Company, LLC; Nicollet Project Holdings, LLC; and Xcel Energy Services Inc. Xcel Energy and its subsidiaries collectively are referred to as Xcel Energy Inc., and many do business under the Xcel Energy name. See the following pages for a complete legal entity organizational listing for Xcel Energy and its subsidiaries. Those affiliates that allocate or assign costs to and from PSCo are identified with an “X” in one or both columns on the right-hand side of the page following the affiliate’s name.

LIST OF REGULATED & NON-REGULATED AFFILIATES

	Services Provided	
	By PSCo	by Affiliate
	<u>to Affiliate</u>	<u>to PSCo</u>
Xcel Energy Inc.	X	
Northern States Power Company, a Minnesota corporation	X	X
NSP Nuclear Corporation		
Private Fuel Storage LLC		
United Power and Land Company		
Northern States Power Company, a Wisconsin corporation	X	X
Chippewa and Flambeau Improvement Company		
Clearwater Investments, Inc.		
Shoe Factory Holdings LLC		
NSP Lands Inc.		

Services Provided
 By PSCo by Affiliate
to Affiliate to PSCo

Public Service Company of Colorado, a Colorado corporation		
1480 Welton Inc.		
Beeman Irrigating Ditch and Milling Company		
Consolidated Extension Canal Company		
East Boulder Ditch Company		
Fisher Ditch Company		
Gardeners' Mutual Ditch Company		
Green & Clear Lakes Company	X	
Hillcrest Ditch and Reservoir Company		
Las Animas Consolidated Canal Company		
PSR Investments Inc.	X	
United Water Company		
Southwestern Public Service Company, a New Mexico Corporation	X	X
Nicollet Holdings Company, LLC		
Capital Services, LLC		
Nicollet Project Holdings LLC		
Nicollet Projects I LLC		
Betcher CSG LLC		
Foreman's Hill CSG LLC		
Grimm CSG LLC		
Heyer CSG LLC		
Huneke CSG LLC		
Johnson I CSG LLC		
Johnson II CSG LLC		
Krause CSG LLC		
RJC I CSG LLC		
RJC II CSG LLC		
Scandia CSG LLC		
School Sisters CSG LLC		
Webster CSG LLC		
Nicollet Projects II LLC		
WestGas InterState, Inc.	X	
Xcel Energy Communications Group Inc.		
Seren Innovations Inc. *		
NCE Communications Inc. *		
Xcel Energy Foundation		
Xcel Energy International Inc.		
Xcel Energy Markets Holdings Inc.		
e prime Inc.		
Young Gas Storage Company Ltd.		
Xcel Energy Retail Holdings, Inc.		
Reddy Kilowatt Corporation		
Xcel Energy Performance Contracting Inc.		
Xcel Energy Services Inc.		
Xcel Energy Transmission Holding Company, LLC		
Xcel Energy Southwest Transmission Company, LLC		

Services Provided
By PSCo by Affiliate
to Affiliate to PSCo

Xcel Energy Transmission Development Company, LLC
Xcel Energy Acorn Transmission, LLC
Xcel Energy Birch Transmission, LLC
Xcel Energy West Transmission Company, LLC
Xcel Energy Venture Holdings, Inc.
Energy Impact Fund Investment LLC
Xcel Energy Investments LLC
Xcel Energy Ventures Inc.
Eloigne Company
Bemidji Townhouse LP
Chaska Brickstone LP
Cottage Court LP
Crown Ridge Apartments LP
Dakotah Pioneer LP
Edenvale Family Housing LP
Fairview Ridge LP
Farmington Family Housing LP
Farmington Townhome LP
Hearthstone Village LP
J&D 14-93 LP
Lauring Green LP
Links Lane LP
Lyndale Avenue Townhomes LP
Mahtomedi Woodland LP
Mankato Townhomes I LP
Marvin Garden LP
Moorhead Townhomes LP
Park Rapids Townhomes LP
Rochester Townhome LP
Rushford Housing LP
Safe Haven Homes LLC
Shade Tree Apartments LP
Shakopee Boulder Ridge LP
Shenandoah Woods LP
Sioux Falls Partners LP
St. Cloud Housing LP
Tower Terrace LP
Xcel Energy Wholesale Group Inc. *
Quixx Corporation *
Quixx Linden LP *
Quixxlin Corp. *
Xcel Energy WYCO Inc.
WYCO Development, LLC

* Company is classified as discontinued operations.

IV. ASSIGNMENTS AND ALLOCATIONS BY FERC ACCOUNT

INTRODUCTION

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII), the purpose of this section is to list the FERC accounts PSCo includes in its revenue requirement for Colorado jurisdictional activities, and to specify how those FERC accounts and sub-accounts are assigned and/or allocated to PSCo's non-regulated activities, along with a description of the methods used to perform the assignments and allocations. Sections V through Section IX explain the assignment and allocation process and describe the methodologies in more detail based on the type of assignment or allocation method.

SUMMARY

There are certain allocations used only in PSCo's cost of service for ratemaking purposes to apportion costs between utility departments. These are included in Table A at the end of this section.

Ratemaking Analyses and Allocations

The analyses and allocations used only in the ratemaking process are:

Analysis of Plant and Equipment Records

An analysis of the Company property records is performed on a monthly basis to create electric, gas, thermal, and common (intangible, general, and automotive) cost pools for FERC accounts 101, Utility Plant in Service; 105, Utility Plant Held for Future Use; 106, Completed Construction-Non Unitized; and 107, Construction Work in Progress.

Common Plant Allocator

The Company utilizes its Common Plant Allocator to apportion common costs within the following FERC accounts for reporting outside of PowerPlan or SAP: 101, Utility Plant in Service; 106, Completed Construction-Non Unitized; 107, Construction Work in Progress; 108, Accumulated Provision for Depreciation of Utility Plant in Service; 111, Accumulated Provision for Amortization of Utility Plant; 403, Depreciation Expense; and 404, Amortization and Depletion. The Common Plant Allocator is calculated based on an analysis of common plant assets, and is used to allocate common plant costs to electric, gas, thermal, and nonutility. Nonutility plant costs are already recorded separately in FERC accounts 121, Nonutility Property; and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property.

Analysis of Relative Cost

An analysis of the Company's relative historical activity by utility department within the applicable FERC account is performed, and costs included in that FERC account are allocated based on the analysis. The analysis of relative costs is used to apportion the common costs in FERC accounts 154, Plant Materials and Operating Supplies; and 163, Stores Expense Undistributed.

TABLE A - SUMMARY OF ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT

For ease of review, descriptions are included below for each column on Table A, which is a separate attachment to the CAAM.

FERC Account

The FERC account column contains the number and title of all FERC accounts included in the ratemaking process.

Cost Pools

Each account included in the matrix is separated into cost pools. Each cost pool represents a homogeneous group of assets, liabilities, revenues, or expenses. The cost pools reflect the FERC account structure further subdivided, to permit analysis based on cost causation.

Cost Pool Apportionment Basis

The cost pool apportionment basis is the method of apportioning the cost pool between regulated activities and non-regulated activities. Where a cost pool has been defined as other than a FERC account, or FERC sub-account, the matrix presents the basis by which the account is tracked (accounted for) by defined pool. If an account is not split into a cost pool, this column is noted "not applicable".

Regulated/Non-regulated Assignment Basis or Allocation Method

The regulated/non-regulated assignment basis or allocation method is the basis or method of apportioning the cost pool between regulated activities and non-regulated activities. Whenever possible, cost pools are established using FERC accounts, FERC sub-accounts, SAP cost centers and other accounting codes to provide for the direct assignment of all costs to regulated activities or non-regulated activities. As described earlier, cost pools have also been defined by an analysis of accounting records and supporting documentation or by an investment based apportionment to allow direct assignment of the costs to regulated activities or non-regulated activities. Only when a cost pool cannot be directly assigned is further apportionment performed.

Cost Definitions

The 'Cost Definition' column contains the characteristics of the costs apportioned to regulated activities or non-regulated activities. Table A defines the costs that are apportioned to regulated activities or non-regulated activities into two major categories:

- Directly Assigned - if only one service causes a cost to be incurred or benefits from a cost, that cost is directly assigned to that service to the greatest extent practicable.
- Allocated - if more than one service causes a cost to be incurred or benefits from a cost, that cost is fairly and equitably allocated among the services that cause the cost to be incurred or benefit from the cost to the greatest extent practicable.

Comments/Descriptions

Comments or descriptions have been added to the matrix by FERC account as appropriate to provide additional information.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
Assets					
101 Utility Plant in Service	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
102 Utility Plant Purchased/ Sold	Cost Pool Equals Account	Not applicable	Directly assigned to regulated activities.	Directly Assigned	Account balance insignificant.
105 Utility Plant Held for Future Use	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investments held for future use for regulated electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investments held for future use for regulated gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
106 Completed Construction Not Unitized	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
107 Construction Work in Progress	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in electric utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in gas utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's investment in thermal utility plant. Plant account totals as shown per Capital Asset Accounting records.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
108 Accumulated Depreciation	Electric	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for electric utility plant.
	Gas	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for gas utility plant.
	Thermal	Cost Pool Equals Plant Account Total	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the Company's depreciation for thermal utility plant.
	Common	Cost Pool Equals Plant Account Total	Allocated based on common plant allocator.	Allocated	The cost pool includes the Company's investment in common utility plant (intangible, general and automotive). Plant account totals as shown per Capital Asset Accounting records.
111 Accumulated Amortization	Developed Software	Cost Pool Equals Subaccount	Relative Cost: Software amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for internally developed software of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Purchased Software	Cost Pool Equals Subaccount	Relative Cost: Software amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for purchased software of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Office Remodel	Cost Pool Equals Subaccount	Relative Cost: Remodeling costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for remodeling costs of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Transmission Line Colorado-Ute	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the depreciation costs for a transmission line for Colorado-Ute.
	Franchises	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for franchises for the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
	Hydro License	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization costs for hydro licenses for the Company.
	Coal Contract	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization costs of a coal contract for the Company.
	Other	Cost Pool Equals Accumulation of Subaccounts	Relative Cost: Other amortization costs. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization costs for other assets of the Company. Current allocation methodology between electric, gas, thermal and nonutility based on an analysis of common plant.
114 Plant Acquisition Adjustment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes acquisition costs for the Colorado-Ute and Vail Gas facility both of which are utility plant.
115 Accumulated Amortization Acquisition Adjustment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated amortization for the plant acquisition adjustments.
117 Gas Stored Underground	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes gas purchased held in underground storage for regulated gas service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
121 Nonutility Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activity.	Directly Assigned	The cost pool includes costs related to nonutility.
122 Accumulated Depreciation Nonutility Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activity.	Directly Assigned	The cost pool includes accumulated depreciation for nonutility property.
145 Notes Receivable - Affiliates	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes notes receivable from affiliates.
151 Fuel Stock	Electric - coal and oil	Cost Pool Equals Accumulation of Subaccounts	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost for coal and oil used in electric generation.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost for oil used in thermal generation.
154 Plant Materials and Supplies	Cost Pool Equals Account	Not Applicable	Relative cost of materials and supplies by utility department.	Allocated	The cost pool includes all materials and supplies for regulated and nonregulated activities at various storerooms.
156 Other Materials and Supplies	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities	Directly Assigned	The cost pool includes inventory items for nonregulated activities and compressed natural gas facilities at Company service centers. Includes materials and supplies for HomeSmart operations.
164 Natural Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes natural gas stored for gas utility operations.
186 Deferred Debits	Prepaid Pension Funding	Cost Pool Equals Subaccount	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the pension plan funding expenses.
190 Accumulated Deferred Income Taxes	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for electric operations.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for gas operations.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the accumulated deferred income taxes for thermal operations.
	Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the regulatory asset for prior flow through.
	Deferred ITC	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the regulatory asset for deferred ITC.
Liabilities and Equity					
201 Common Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes common stock held by Xcel Energy.
204 Preferred Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes preferred stock issued to third parties.
207 Premium of Stock Issued	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes premium on common stock held by Xcel Energy.
210 Gain on Reacquired Capital Stock	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	Amount is immaterial.
216 Retained Earnings	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the retained earnings of the Company.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
217 Reacquired Stock	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	Amount is immaterial.
221 Bonds Payable	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes bonds issued to third parties.
224 Other Long-term Debt	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes long term debt issued to third parties.
233 Notes Payable - Affiliates	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes notes payable to affiliates.
235 Customer Deposits	Customer Utility Deposits(electric and gas)	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customer deposits for regulated service.
	Customer Deposits - DSM Programs	Cost Pool Equals Subaccounts	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customer deposits for DSM programs.
252 Customer Advances for Construction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes customers advances for construction for the Company to provide additional regulated services.
253 Deferred Credits	Qualified Facility Deposits	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes qualifying facilities deposits to cover performance guarantees under the QF contracts.
281 Accumulated Deferred Income Taxes- Accelerated Amortization Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes on the temporary differences resulting from accelerated amortization of certified pollution control facilities on generation plants.
282 Accumulated Deferred Income Taxes- Property	Electric Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to electric property.
	Gas Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to gas property.
	Thermal Property	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes accumulated deferred income taxes related to thermal property.
	FAS 109 Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes prior flow through deferred tax liability.
	FAS 109 AFUDC Equity	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes AFUDC equity deferred tax liability.
283 Accumulated Deferred Income Taxes	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for electric operations.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for gas operations.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred tax liability for thermal operations.
	FAS 109 Prior Flow Through	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes prior flow through deferred tax liability.
	FAS 109 AFUDC Equity	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes AFUDC equity deferred tax liability.
	FAS 109 Excess Accumulated Deferred Income Tax	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes excess deferred tax liability.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
Income Statement					
403 Depreciation Expense	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with electric plant assets.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with gas plant assets.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	Account balance relates to the current depreciation expense associated with thermal plant assets.
	Common	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	Account balance is zero after an allocation made to electric, gas, thermal and nonutility based on an analysis of common plant.
404 Amortization Expense	Land Rights	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of land rights acquired.
	Electric Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized electric franchise renewal costs, which are amortized over the life of the franchise agreement.
	Gas Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized gas franchise renewal costs, which are amortized over the life of the franchise agreement.
	Thermal Franchise	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the franchise costs for capitalized thermal franchise renewal costs, which are amortized over the life of the franchise agreement.
	Office Remodel	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized office remodel costs.
	Colorado Ute coal contracts, licenses and transmission	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The costs pool includes the amortization of capitalized costs associated with Colorado Ute which all relates to regulated power services.
	Other- Limited Plant	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes amortization associated with the water rights that were acquired for a specified period of time for certain utility plants including (Cabin Creek, Georgetown, and Salida).
	Software Developed	Cost Pool Equals Subaccount	Relative Cost: Amortization of Purchased Software. Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized software costs for developed software.
	Software Purchased	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes the amortization of capitalized software costs for purchased software.
406 Amortization of Plant	Plant Acquisition-Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the excess acquisition cost over the underlying assets for electric plant acquired.
	Plant Acquisition-Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of the excess acquisition cost over the underlying assets for gas plant acquired.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
407 Amortization of Property Loss, Unrecovered	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of unrecovered costs of electric plant facilities where construction has been cancelled or has been prematurely retired.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the amortization of unrecovered costs of gas plant facilities where construction has been cancelled or has been prematurely retired.
408 Taxes Expense-Other	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the electric department.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the gas department.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes as assigned to the thermal department.
	Common	Cost Pool Equals Subaccount	Allocated based on common plant allocator (property taxes), labor allocator (payroll taxes) or a three-factor allocator (other taxes).	Allocated	The cost pool includes tax expense for property tax, gross receipts tax, excise taxes and all other taxes other than income taxes not directly assignable to electric, gas, thermal or nonutility.
	XLS Payroll Taxes	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes payroll tax expense as allocated to the Company through the Service Company. A credit is made to this account for the loading that is performed in order to allocate payroll tax expense to the nonregulated activities based on labor
	Other	Cost Pool Equals Subaccount	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes all other taxes not identified above.
410 Deferred Tax Expense	Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the electric department.
	Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the gas department.
	Thermal	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the thermal department.
	Other	Cost Pool Equals Subaccounts	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes other deferred tax items.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
411 Deferred Tax Expense, Income Tax Credit Amortization and Gains/Losses from Disposition of Utility Plant	Deferred Tax Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the electric department.
	Deferred Tax Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the deferred tax expense as allocated to the gas department.
	ITC Federal- Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes federal investment tax credit amortization allocated to the electric department.
	ITC State- Electric	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes state investment tax credit amortization allocated to the electric department.
	ITC Federal- Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes federal investment tax credit amortization allocated to the gas department.
	ITC State- Gas	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes state investment tax credit amortization allocated to the gas department.
	Gains/Losses from Disposition of Utility Plant (Electric, Gas & Thermal)	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes gains or losses on the disposition of electric, gas or thermal utility plant.
	Gains/Losses from Disposition of Utility Plant (Common)	Cost Pool Equals Subaccount	Allocated based on common plant allocator.	Allocated	The cost pool includes gains or losses on the disposition of common utility plant.
417 Nonutility Revenue and Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned or Allocated	The cost pool includes revenue and expenses for nonutility services which are nonregulated activities.
421 Miscellaneous Nonoperating Income/ Gain on Disposition of Property	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes income from the Rabbi trust, gains and losses on disposals, oil and gas royalty income, etc.
430 Interest Debt Associated Company	Cost Pool Equals Account	Not Applicable	Directly assigned to nonregulated activities.	Directly Assigned	The cost pool includes the interest expense for the debt instruments of the Company with affiliated companies.
431 Other Interest Expense	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes interest expense for interest paid on commercial paper, DSM projects and Qualifying Facility deposits, etc.
432 Allowance for Funds Used During Construction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes amounts reversed from interest expense and capitalized in association with assets under construction.
440 Residential Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated residential electric service revenues.
442 Commercial and Industrial Sales- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated commercial and industrial electric service revenues.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
444 Public Street and Highway Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool relates to the provision of regulated electric service for street lighting as well as regulated maintenance of those same street lights.
445 Other Sales Public Authority-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated public authority electric service revenues.
447 Sales for Resale-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated sales for resale electric service revenues.
448 Interdepartmental Sales-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated interdepartmental electric service revenues.
450 Late Payment Revenue-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes late payment revenue associated with the provision of electric service.
451 Miscellaneous Service Revenue	Revenue	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated revenues from meter turn on, reconnects and other regulated services. The cost pool also includes minimal revenues incidental to the regulated services provided.
	Revenue Discount	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes volume or incentive discounts associated with customer retention efforts which are non-recoverable; however, cost pool relates directly to regulated services provided.
454 Rent from Electric Property	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with rents collected in association with regulated electric property.
456 Other Electric Revenue	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with Pawnee and FSV farm rentals, various service charges and facility charges to third parties.
456.1 Revenues from Transmission of Electricity of Others	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes wheeling.
480 Residential Gas Sales	Unbilled Revenue	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated residential gas service revenues.
481 Commercial and Industrial Gas Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated commercial and industrial gas service revenues.
484 Interdepartmental Gas Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated interdepartmental gas service revenues.
487 Late Payment Revenue- Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes late payment associated with the provision of regulated gas services.
488 Miscellaneous Service Revenue	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes regulated revenues from meter turn on, reconnects and other regulated services. The cost pool also includes minimal revenues incidental to the regulated services provided.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
489 Revenue from Transportation of Gas of Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues from the transportation of gas for others.
490 Sales of Products Extracted from Natural Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues related to the provision of regulated gas service.
493 Rent from Gas Property	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with rents collected in association with regulated gas property.
495 Other Gas Revenues	Cost Pool Equals Account	Cost Pool Equals Subaccount	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes revenues associated with service and facility charges which relate to fixed, tariffed charges associated with regulated services.
500 Operation Supervision and Engineering- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
501 Fuel Expenses-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
502 Steam Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
505 Electric Steam Generation Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
506 Miscellaneous Steam Power Expenses- Steam	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
507 Steam Generation Rents- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with steam generation facilities.
509 Allowances	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of allowances expensed concurrent with the emission of sulfure dioxide.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
510 Maintenance Supervision and Engineering	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
511 Maintenance of Structures	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
512 Maintenance of Boiler Plant	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
513 Maintenance of Electric Plant	Cost Pool Equals Account	Cost Pool Equals Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor by plant	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
514 Maintenance of Miscellaneous Steam Generation Plant- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
535 Operation Supervision and Engineering Hydroelectric- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
536 Water for Power-Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
537 Hydroelectric Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
538 Electric Expenses Hydroelectric- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
539 Miscellaneous Hydroelectric Expenses- Electric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
540 Rents Hydroelectric- Electric	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with hydroelectric facilities.
541 Maintenance Supervision and Engineering-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
542 Maintenance of Structures-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
543 Maintenance of Reservoirs, Dams and Waterways	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
544 Maintenance of Electric Plant-Hydroelectric	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
545 Maintenance of Miscellaneous Hydroelectric Plant	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
546 Operation Supervision and Engineering-Other Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
547 Fuel- Other Power Generation	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
548 Generation Expense- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
549 Miscellaneous Other Power Generation Expense	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
551 Maintenance Supervision and Engineering-Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
552 Maintenance of Structures- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
553 Maintenance of Generating and Electric Plant- Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
554 Maintenance of Miscellaneous Other Power Generation	Cost Pool Equals Account	Cost Pool Equals Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes labor costs related to the provision of regulated electric service.
		Cost Pool Equals Non-Labor	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes non-labor costs related to the provision of regulated electric service.
555 Purchase Power	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
556 System Control and Load Dispatching	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
	Cost Pool Equals Allocating internal order Pool	Not Applicable	Costs associated with the Electric SCADA System are allocated to this account through the use of an allocating internal order based on number of RTUs. See Section VI for an explanation of the contents of the allocating internal order and the allocation methodology.	Allocated	Costs associated with the Electric SCADA System are allocated to this account through the use of an allocating internal order based on number of RTUs. See Section VI for an explanation of the contents of the allocating internal order and the allocation methodology.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
557 Other Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes deferred purchased power and generation expenses.
560 Operation Supervision and Engineering-Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
561 Load Dispatch- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
	Cost Pool Equals Allocating internal order Pool	Not Applicable	Costs associated with the Electric SCADA System are allocated to this account through the use of an allocating internal order based on number of RTUs. See Section VI for an explanation of the contents of the allocating internal order and the allocation methodology.	Allocated	Costs associated with the Electric SCADA System are allocated to this account through the use of an allocating internal order based on number of RTUs. See Section VI for an explanation of the contents of the allocating internal order and the allocation methodology.
562 Station Expenses-Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
563 Overhead Line Expenses- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
565 Transmission of Electricity By Others	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
566 Miscellaneous Electric Transmission Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
567 Rents- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with transmission facilities.
568 Maintenance Supervision and Engineering- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
570 Maintenance Station Equipment- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
571 Maintenance Overhead Lines- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
572 Maintenance Underground Lines- Electric Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
573 Miscellaneous Electric Transmission Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
575.1 Operation Supervision - Regional Market Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of labor and expenses incurred in the general supervision and direction of the regional energy markets.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
575.2 Day Ahead and Real-Time Market Facilitation	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the cost of labor, materials used and expenses incurred to facilitate the Day-Ahead and Real-Time markets, expenses incurred to manage the real-time deployment of resources to meet generation needs and expenses incurred to maintain related sections of the tariff, market rules, operating procedures and standards.
575.7 Market Facilitation, Monitoring and Compliance Services	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes the costs for market administration, monitoring and compliance services.
575.8 Rents - Regional Market Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes all rents of property of others used, occupied, or operated in connection with market administration and monitoring.
580 Operation Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
581 Load Dispatching-Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
	Cost Pool Equals Allocating internal order Pool	Not Applicable	Costs associated with the Electric SCADA System are allocated to this account through the use of an allocating internal order based on number of RTUs. See Section VI for an explanation of the contents of the allocating internal order and the allocation methodology.	Allocated	Costs associated with the Electric SCADA System are allocated to this account through the use of an allocating internal order based on number of RTUs. See Section VI for an explanation of the contents of the allocating internal order and the allocation methodology.
582 Station Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
583 Overhead Line Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
584 Underground Line Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
585 Street Light and Signal System Expenses-Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
586 Meter Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities or allocated to regulated activities based on FERC Allocations as identified in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated electric service.
587 Customer Installation Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes expenses associated with various installation services.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
588 Miscellaneous Distribution Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
589 Rents- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with distribution facilities.
590 Maintenance Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
591 Maintenance of Structures	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes cost of labor, materials used and expenses incurred in maintenance of structures.
592 Maintenance of Station Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
593 Maintenance of Overhead Lines- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
594 Maintenance of Underground Lines- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
595 Maintenance Line Transformers- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
596 Maintenance of Street Lighting and Signal Systems- Distribution.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
597 Maintenance of Meters- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
598 Maintenance of Misc. Distribution Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated electric service.
753 Field Lines Expenses- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
755 Field Compressor Fuel and Power- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
759 Other Gas Production Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
760 Rents- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas production facilities.
762 Maintenance Structures and Improvements-Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
764 Maintenance of Field Lines- Gas Production	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
765 Maintenance of Compressor Station Equipment- Gas Prod.	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
770 Operation Supervision and Engineering- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
771 Operation Labor- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
772 Gas Shrinkage- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
773 Fuel- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
775 Materials- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
783 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rent costs for the property of others used, occupied, or operated in connection with the extraction of salable products from natural gas.
784 Maintenance Supervision and Engineering- Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
786 Maintenance Extraction and Refining Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
791 Maintenance of Other Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
800 Natural Gas Well Head Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
802 Natural Gas Gasoline Plant Outlet Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
803 Natural Gas Transmission Line Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
805 Other Gas Purchases	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
806 Exchange Gas	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
807 Purchased Gas Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
808 Gas Delivered/Withdrawn from Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
810 Gas Used for Compressor Station Fuel	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
811 Gas Used for Products Extraction	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
812 Gas Used for Other Utility Operations	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
813 Other Gas Supply Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
814 Operation Supervision and Engineering- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
815 Maps and Records- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
816 Well Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
817 Line Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
818 Compressor Station Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
819 Compressor Station Fuel and Power- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
820 Measuring and Regulating Station Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
821 Purification Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
824 Other Expenses- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
825 Storage Well Royalties - Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas storage facilities.
826 Rents- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes rents paid by the Company for property occupied or operated in connection with gas storage facilities.
830 Maintenance Supervision and Engineering- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
831 Maintenance Structures and Improvements- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
832 Maintenance Reservoirs and Wells- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
833 Maintenance Lines- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
834 Maintenance Compressor Station Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
835 Maintenance Measuring and Regulating Station Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
836 Maintenance Purification Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
837 Maintenance Other Equipment- Storage	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
843.7 Maintenance of Compressor Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost of labor, materials used and expenses incurred in the maintenance of compressor equipment.
850 Operation Supervision and Engineering- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
851 System Control and Load Dispatch-Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
852 Communication System Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
853 Compressor Station Labor and Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
854 Gas for Compressor Station Fuel- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
855 Other Fuel and Power for Compressor Stations	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities	Directly Assigned	The cost pool includes the cost of coal, oil, and other fuel or electricity used for the operation of transmission compressor stations.
856 Mains Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
857 Measuring and Regulating Station Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
859 Other Expenses- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
860 Rents- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
861 Maintenance Supervision and Engineering- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
863 Maintenance of Mains- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
864 Maintenance Compressor Station Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
865 Maintenance Measuring and Regulating Station Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
866 Maintenance Communication Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
867 Maintenance Other Equipment- Transmission	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
870 Operation Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
871 Distribution Load Dispatching	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
872 Compressor Station Labor and Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
873 Compressor Station Fuel and Power- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
874 Mains and Services Expense- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
875 Measuring and Regulating Station General- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
876 Measuring and Regulating Station Industrial- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
877 Measuring and Regulating Station City Gate- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
878 Meter and House Regulator Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities or allocated to regulated activities based on FERC Allocations as identified in Section VII.	Directly Assigned or Allocated	The cost pool includes costs related to the provision of regulated gas service.
879 Customer Installation Expenses- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
880 Other Gas Distribution Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
881 Rents- Gas Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
885 Maintenance Supervision and Engineering- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
887 Maintenance Mains- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
888 Maintenance Compressor Station Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
889 Maintenance Measuring and Regulatory Station Equipment	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
891 Maintenance Measuring and Regulatory Station Equipment- City Gate	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
892 Maintenance of Services- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
893 Maintenance of Meters and House Regulators- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
894 Maintenance Other Equipment- Distribution	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities.	Directly Assigned	The cost pool includes costs related to the provision of regulated gas service.
901 Supervision Customer Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes costs associated with the supervision of customer accounting and collecting activities. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
902 Meter Reading Expenses- Customer Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII.	Directly Assigned or Allocated	The cost pool includes costs incurred associated with the meter reading process which relates to regulated gas, electric and steam services. This whole account balance relates to regulated service.
903 Customer Records and Collection Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes costs related to labor and various materials and expenses for customer inquiries, credits and collections. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
904 Uncollectable Accounts	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII.	Directly Assigned or Allocated	The cost pool includes the expense associated with bad debts that relate to regulated services provided. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. This whole account balance relates to regulated service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
905 Miscellaneous Customer Accounts Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes costs associated with the maintenance of customer accounts that are not otherwise accounted for in specific accounts. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
907 Supervision Customer Service	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes the cost of labor and expenses incurred in the general direction and supervision of customer service activities, not otherwise included in other accounts. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
908 Customer Assistance Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
909 Informational and Instructional Advertising	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes the cost associated with informational and instructional advertising conducted by the Company. An allocation is made to the nonregulated services for customer account charges based on revenue dollars. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
910 Miscellaneous Customer Service and Informational Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes the cost associated with customer service and informational expenses incurred by the Company, not otherwise included in other accounts. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
911 Supervision- Sales	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	Includes the cost of labor and expenses incurred in the general direction and supervision of business sales activities. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
912 Demonstrating and Selling Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric and gas based on Utility Allocations as identified in Section VIII, and to nonregulated based on the revenue allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes costs incurred in promotional, demonstrating and selling activities associated with electric and gas operations of the business. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
920 Administrative and General Salaries	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes compensation of managers, officers, etc. not associated directly with a particular operating or maintenance function. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
921 Office Supplies and Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes supplies and expenses utilized by various business activities of the Company. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
922 Administrative Expenses Transferred	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes a credit related to cost incurred through accounts 920 and 921, which transfers a portion of the costs to capital accounts as well as the credit associated with transfers for nonregulated services for customer accounting and A&G overheads.
923 Outside Services Employed	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes all legal expenses not provided in-house and not associated directly with an operating or capital project. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
924 Property Insurance- Utility	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes insurance expenses related to boilers, plant machinery and property. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
925 Injuries and Damages	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes expenses incurred related to safety activities, claims investigation, claims paid, workers compensation and other damages. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
926 Employee Pensions and Benefits	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes pension and benefit costs incurred as related to employee clubs, health benefits, death benefits, retirement plans and other related costs. Nonregulated portion of costs reside in account 417 and the remaining balance relates to regulated service.
928 Regulatory Commission Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes costs incurred related to formal cases before regulatory agencies. Nonregulated portion of costs reside in account 417 and the remaining balance relates to regulated service.
929 A&G Duplicate Charge Credit	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes concurrent credits for charges that may be made to operating expenses or to other accounts for the use of utility service from its own supply or offsetting credits for any other charges made to operating expenses for which there is no direct money outlay.

FERC Account	Cost Pools	Cost Pool Apportionment Basis	Reg/Nonreg Assignment Basis or Allocation Method	Cost Definition	Comments/Description
930 General Advertising Expenses	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes general advertising costs for various business activities of the Company. Nonregulated portion of costs reside in account 417 and the remaining balance relates to regulated service.
931 Rents	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes rent paid to others for use of buildings, land and other equipment. Nonregulated portion of costs reside in account 417 and remaining balance relates to regulated service.
935 A&G Maintenance of General Plant	Cost Pool Equals Account	Not Applicable	Directly assigned to regulated activities. Common costs are allocated to electric, gas and thermal based on Utility Allocations as identified in Section VIII, and to nonregulated based on the labor allocator described in Section IX.	Directly Assigned or Allocated	The cost pool includes the cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property.

V. COST ASSIGNMENT AND ALLOCATION PROCESS

OVERVIEW

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4503(b)(IV), (V) and (VII), this section of the CAAM provides an overview of the cost assignment and allocation principles of PSCo, and the accounting processes within the monthly accounting close and within SAP, including both system generated processes and manual processes, used to assign and allocate costs between the regulated services and the non-regulated business activities of PSCo. Each major step of the accounting process is identified in the following paragraphs and will be explained in conjunction with the process flowchart on the last page of this section.

As required by 4 CCR 723-3502(d)(II)), the non-tariffed product or service provided by PSCo to each non-regulated business activity is to be priced at the higher of fully distributed cost or market price for services provided by PSCo. Pursuant to 4 CCR 723-3502(e)(I), PSCo pays the lower of fully distributed cost or market price for products or services that are not tariffed and are provided by non-regulated activity, unless the transaction results from a competitive solicitation process, then the value of the transaction shall be the winning bid price.

The vast majority of costs for such services provided by PSCo to non-regulated activities and by non-regulated activities to PSCo, are labor costs. Both PSCo and its non-regulated operations price labor at the current market rate to attract and retain top talent. Therefore, there is no difference between the fully distributed labor costs and current market labor pricing.

Many of the assignment and allocation processes occur either in the Service Company or are administered by Service Company personnel. The Service Company provides these services "at cost" to the Xcel Energy affiliate companies that take its services, including PSCo, pursuant to service agreements and allocation methods that were approved by the SEC under PUHCA 1935 prior to implementation of PUHCA 2005. Federal supervision over utility holding companies was transferred from the SEC to FERC in 2005. With the PUHCA 2005, the FERC reviews allocations in conjunction with its review of the annual FERC Form No. 60 filing, as well as with audits.

The processes discussed in this section are integral to the books and records of PSCo and are included to provide a comprehensive picture.

COST ASSIGNMENT AND ALLOCATION PRINCIPLES

PSCo applies the following cost assignment and allocation principles (listed in descending order of required application) in determining fully distributed cost.

1. Tariffed services provided to an activity will be charged to the activity at the tariffed rates.
2. If only one activity or jurisdiction causes a cost to be incurred, that cost shall be directly assigned to that activity or jurisdiction.

3. Costs that cannot be directly assigned to either regulated or non-regulated activities or jurisdictions will be described as common costs. Common costs shall be grouped into homogeneous cost categories designed to facilitate the proper allocation of costs between regulated and non-regulated activities or jurisdictions. Each cost category shall be fairly and equitably allocated between regulated and non-regulated activities or jurisdictions in accordance with the following principles in accordance with 4 CCR 723-3502(c):
 - a. Cost causation. All activities or jurisdictions that cause a cost to be incurred shall be allocated a portion of that cost. Direct assignment of a cost is preferred to the extent that the cost can easily be traced to the specific activity or jurisdiction.
 - b. Variability. If the fully distributed cost study indicates a direct correlation exists between a change in the incurrence of a cost and cost causation, that cost shall be allocated based upon that relationship.
 - c. Traceability. A cost may be allocated using a measure that has a logical or observable correlation to all the activities or jurisdictions that cause the cost to be incurred.
 - d. Benefit. All activities or jurisdictions that benefit from a cost shall be allocated a portion of that cost.
 - e. Residual. The residual of costs left after either direct or indirect assignment or allocation shall be allocated based upon an appropriate general allocator defined in this CAAM.

A significant portion of PSCo's costs are incurred directly by PSCo. These costs are directly assigned or allocated based on the above principles to utilities, jurisdictions and to non-regulated activities. IT FERC Allocations are described in Section VI, Utility Allocations are described in Section VII and Non-regulated Activity Allocations are described in Section VIII. In addition, Service Company allocations are described in Section IX.

ACCOUNTING PROCESSES

The flowchart on the last page of this section provides a high level overview of the major steps in the monthly accounting close process and the systems used to generate the books and records of PSCo. Several steps within the process have allocations imbedded in them and therefore an explanation of the major steps are included to provide as much information as possible to promote an understanding of where direct assignments or allocations can occur.

Feeder Systems (Addendum A Flowchart Item 1)

The monthly close process initially starts with the collection of accounting information from numerous feeder systems as identified in Item 1 on the flowchart. Feeder systems gather accounting transactions on a monthly basis and "feed," or pass, those accounting transactions to SAP to build the monthly books and records of each utility operating company or affiliate of the Xcel Energy holding company system that uses SAP.

SAP General Ledger System Processing (Addendum A Flowchart Item 2)

Journal entries to record monthly transactions, such as interest accruals, amortizations, cash transactions, receivables setup, etc., are entered directly into SAP using the SAP journal entry input screens.

PSCo's cost related to certain capital projects are distributed between O&M and CWIP object accounts based on the Comparative Unit studies. Such studies specify the percentages that are applied to the capital project costs to assign costs to the O&M and capital portions of the project.

All of the transactions from the feeder systems and direct input are gathered together in SAP. Once all the transactions are recorded in SAP there are multiple processing steps within SAP, including settlements and assessments. These processes affect regulated activities and non-regulated activities and are detailed next.

Settlements and Assessments (Addendum A Flowchart Item 3)

All costs identified as billable are processed using the settlement and/or assessment processes of SAP. These processes bill transactions from the legal entity that performed the service to the legal entity that received or is responsible for the service. This process captures:

- Service Company direct and allocated billings of all its costs to affiliated interests;
- direct billings between a utility subsidiary and an affiliated interest other than the Service Company which are often referred to as intercompany charges or billings; and
- direct billings between departments within a legal entity.

For example, the settlement process will settle Service Company labor directly to the affiliated company if the labor is a direct charge or it will send the charges to an allocating cost center if the charge is to be allocated. The assessment process will then clear the allocating cost center by allocating the charges using an approved method of allocation to the legal entities to which the employee is providing services along with the appropriate labor and labor-related overheads. Transactions between affiliates (excluding XES) are direct charges, as are charges from one business area to another business area (for example, charges from the Distribution Operations business area to the Energy Supply business area). After the settlement and assessment processes are completed, all costs reside on the books of the legal entity ultimately responsible for the charge in the appropriate FERC account.

IT FERC Allocations (Addendum A Flowchart Item 4)

The IT FERC Allocations are functionality that is part of the SAP general ledger system and it is currently used by PSCo to allocate certain IT costs that support multiple utility processes to the appropriate FERC functional accounts. This process is described in Section VI.

Business View (Addendum A Flowchart Item 5)

The business view of the SAP general ledger provides a GAAP view of the accounting transactions necessary to prepare SEC financial statements and other GAAP financial reports as well as the information necessary for the business areas to manage the business.

FERC Account Data Prior to Utility and Non-regulated Allocations (Addendum A Flowchart Item 6)

At the same time that the business view is available, the pre-allocated FERC view of the SAP general ledger is available. The following utility allocations and non-regulated allocations are necessary for common costs to be allocated to the gas, electric, and thermal utilities and the non-regulated allocations to be processed.

Utility Allocations (Addendum A Flowchart Item 7)

PSCo's costs are directly assigned or allocated to electric, gas, thermal, or non-regulated activities whenever possible. When charges can't be directly assigned, they are charged as common and then allocated to the electric, gas, and thermal utilities using utility allocations. Common utility costs are grouped into two categories: (1) O&M utility allocations and (2) non-O&M utility allocations. These allocations are performed monthly within the SAP system and are described in Section VII.

Non-regulated Allocations (Addendum A Flowchart Item 7)

A portion of PSCo's common A&G and customer accounting costs are allocated to the non-regulated activities. These allocations are performed, monthly, quarterly, or annually and are described in Section VIII.

Regulatory Books and Records (Addendum A Flowchart Item 8)

After all the above processes are complete, the result is the FERC financial books and records of PSCo.

Rate Case Cost of Service Study (Addendum A Flowchart Item 9)

The FERC books and records are the starting point for the preparation of a cost of service study that will be used in a gas, electric, or thermal rate case filing.

FEEDER AND OVERHEAD SYSTEM DETAIL

Service: **LABOR DISTRIBUTION**

Description: Wages and salaries of employees engaged in work on behalf of regulated activities and non-regulated activities are assigned or allocated based on positive time reporting through the labor distribution system. Positive time reporting requires each employee to report the hours worked for each day using one-tenth of an hour or greater increments, while providing for aggregation of time when appropriate. Under this method, employees' time is reported on the basis of accounting codes related to specific operating companies or affiliates and/or functional services.

Provider of Service: Service Company
Operating companies or affiliates

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: All bi-weekly and semi-monthly employees' labor expenses are recorded by company personnel on time sheets and entered into the time reporting system, which feeds into the labor distribution system. The employee submitting the time sheet is responsible for coding the internal order numbers to charge the appropriate operating companies or affiliates, business function (e.g., capital, operations, maintenance, clearing, purchasing, warehousing, etc.) and regulated or non-regulated operations.

Time sheets must be completed and submitted for review and approval by certain cut-off dates established by the Payroll department. The employee's supervisor or manager is responsible for reviewing and approving all time entries, and verifying that the employee is using the correct accounting.

The labor distribution system used for bi-weekly employees performs the distribution of actual paid and accrued labor dollars/hours to the internal order charged based on the hours worked. Accrual of payroll is to facilitate the recording of labor costs on a calendar month basis. This includes any reversal of the prior month's accrual. The charge of labor dollars for semi-monthly employees to internal orders is based on a distribution of the monthly salary of the employee.

Service:	LABOR OVERHEADS
Description:	<p>Employee labor overhead costs are captured in the following categories:</p> <p>Benefit employees:</p> <ul style="list-style-type: none">• Non-productive labor costs (vacation, sick, holiday, etc.)• Pension and insurance (401k match, retirement related consulting, active healthcare, life and LTD insurance premiums, miscellaneous benefit programs and LTD benefits for former or inactive employees before retirement, as well as the service cost portion of qualified pension, non-qualified pension and retiree healthcare)• Benefits Non-service (non-service cost portion of qualified pension, non-qualified pension and retiree healthcare)• Workers' compensation (FAS 112 actuarial costs and insurance premiums)• Incentives (incentives are a labor overhead for Service Company, PSCo, and SPS. Incentives for NSPM and NSPW are charged directly to FERC accounts 920 and 517).• Payroll taxes (FICA, FUTA, SUTA)• Labor and expenses of the Human Resource Service Center <p>Non-Benefit employees:</p> <ul style="list-style-type: none">• Payroll taxes (FICA, FUTA, SUTA)• Workers compensation
Provider of Service:	Service Company Operating companies or affiliates
User of Service:	Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>Labor overheads are allocated within a legal entity by calculating a separate loading rate for each cost category identified in the "Description" section above.</p> <p>For each legal entity and each category, the costs are allocated based on a single-factor formula that is comprised of total estimated costs for the category divided by total estimated productive labor costs.</p> <p>Legal entity specific rates for each category are applied to productive labor charges as appropriate for each resource type. Labor loadings applied to labor charges follow the labor charges. For example, Service Company labor overheads follow Service Company labor and PSCo labor overheads follow PSCo labor.</p>

Service: **AVIATION DISTRIBUTION**

Description: The Aviation Services department in the Service Company is responsible for managing and operating the two corporate leased aircraft used by the Xcel Energy. Costs include: pilot salaries including labor overheads, O&M costs, lease costs, and A&G costs associated with managing the Aviation Services department.

Provider of Service: Service Company

User of Service: Service Company, operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Aviation costs are allocated using the executive corporate governance three-factor formula based on revenues, assets and number of employees.

Any spousal use of the aircraft must be approved and is billed to the Holding Company as a non-regulated charge.

Service: **STORES/WAREHOUSE OVERHEAD**

Description: Inventory warehousing costs, including labor, supervision, materials and supplies are allocated through pools specific to business areas as an overhead on materials and supplies as materials and supplies are issued from or returned to a storeroom or warehouse.

In the Energy Supply business area, the inventory warehousing costs related to the Hayden plant are direct charged to station O&M and capital projects (when dedicated capital project support is performed).

Provider of Service: Service Company
Operating companies

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Overhead costs for inventory items as noted above and associated adjustments are accumulated within the Supply Chain warehouse pools. These accumulated overhead costs are allocated to material issuances/returns from the storeroom using the same account coding where the materials were originally charged.

Costs are collected in allocating cost centers on the Service Company and Operating Companies; then cleared using a warehouse overhead loading based on a costing sheet, cost element, and AP document type criterion.

Service: **PURCHASING OVERHEAD**

Description: The Supply Chain organization in the Service Company has the responsibility for distributing the corporate purchasing and contract services costs to the functional area(s) of the operating companies or affiliates, along with the cost of the materials and supplies ordered. Purchasing costs are made up of activities such as developing requisitions, contracts and purchase orders to procure materials and services and manage supplier relationships, negotiating complex procurement agreements/contracts for strategic supplier partnerships and service contracts, monitoring supplier performance, and managing purchase records, supplier qualification records, and the supplier diversity program.

Provider of Service: Service Company
Operating companies

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Costs are collected in allocating cost centers on the Service Company and the Operating Companies and cleared using an overhead loading based on a costing sheet, cost element, and AP document type criterion.

Service: **FLEET DISTRIBUTION**

Description: The Fleet Services department in the Service Company is responsible for managing the fleet assets owned by the operating companies. Fleet assets are vehicle units that are organized into fleet work centers, which group together vehicles similar in nature for a specific business function within an Operating Company.

The SAP Work Manager records the utilization of our fleet assets and allocates the cost to the business area of operating companies and affiliates for the costs of using vehicles or associated equipment using fleet activity rates based on work centers.

Fleet costs included in the calculation of the monthly billing rate include: licensing taxes and fees, lease costs, depreciation, material and labor costs for maintenance and repair, fuel, labor loadings, and overhead for overall management of the Fleet Services department that includes labor, facilities, insurance, utilities, computer, phone, and office supplies.

Provider of Service: Service Company
Operating companies

User of Service: Service Company, operating companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.

Method of Allocation: Costs are collected in allocating cost centers on the Service Company and Operating Companies which are cleared using an overhead fleet rate based on the weighted vehicle type to the respective business area.

Service: **INFORMATION TECHNOLOGY**

Description: The Business Systems organization in the Service Company is responsible for managing the corporate IT assets and services of Xcel Energy. Business Systems bills out O&M and capital costs related to Xcel Energy's corporate IT equipment and services incurred internally, as well as costs incurred through third party vendors. Costs include system O&M, desktop services, phone service, servers, infrastructure costs, cyber security, software, software licensing, system design and implementation, labor and labor overheads, etc.

Provider of Service: Service Company

User of Service: Service Company, Operating Companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.

Method of Allocation: IT costs are charged through several different methods.

Costs are charged directly to the operating companies, affiliates, jurisdictions or non-regulated activities on the invoice, timesheet, expense report or other source document to the company(ies) benefiting from the service whenever possible.

If costs cannot be charged directly to an operating company, affiliate, jurisdiction or non-regulated activity, the costs are charged to the appropriate Service Company allocating cost center that will allocate the costs using a cost causative method to the companies benefiting from the system application or service.

For costs that can be identified as benefiting a particular service function, those services would be charged to a Service Company internal order using the approved allocation method for that service function.

Service:	ACCOUNTS PAYABLE
Description:	<p>The Payment and Reporting department (Accounts Payable), in the Service Company, processes several types of documents for payment on behalf of the operating companies and affiliates. Accounts Payable uses SAP to process invoice payments associated with purchase orders, requests for payment (non-purchase orders) and employee payments, including per diem charges, suggestion system award payments, and employee expense reimbursements.</p> <p>The charges for goods, materials and services, which post directly to the general ledger of each operating company and affiliate, differ for each type of document.</p>
Provider of Service:	Service Company
User of Service:	Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>Within each operating company and affiliate, charges are directly assigned whenever possible. Charges may be distributed to multiple business functions or business areas based on the accounting code(s) on each document. If necessary, costs may be allocated using any surrogate measure that has a logical or observable correlation to changes in the quantity sold, the services that caused the cost to be incurred, or who benefited from the cost. The following are examples of some of the logical or observable correlations used to allocate costs contained on Accounts Payable documents:</p> <ul style="list-style-type: none">• Quantity (units, count, etc.)• Measurement or size (length, space, columnar inch, etc.)• Volume (barrels, gallons, liters, etc.)• Weight (ounce, pound, ton, etc.)• Hours (hours of professional or contract services)• Labor dollars (charge is in the same proportion as the labor hours of the department)• Number of customers, meters, employees, etc.• Revenue dollars• Plant in service• Square footage

Service: **SHARED ASSETS DISTRIBUTION**

Description: Shared assets are defined as capitalized assets that are owned by one legal entity, but are used for the benefit of multiple legal entities. This would include land structures and improvements, office furniture and equipment, computer and communication equipment, and some software systems that are used by Service Company employees in the performance of their jobs.

Provider of Service: Operating companies or affiliates

User of Service: Service Company, operating companies and affiliates

Method of Allocation: All allocations are billed through the Service Company and charged to a Service Company internal order that will assign the costs using a cost causative method to the companies benefiting from shared assets. For IT related assets, the costs will be charged to the system application or service internal order. For facility assets, the costs will be charged to the Service Company facilities allocating cost center that will assign the costs following employee labor.

Service:	FACILITIES DISTRIBUTION
Description:	<p>Facilities costs are assigned or allocated to the functional areas of operating companies and other affiliates who benefit from the use of the facilities. Depending on whether a building is used by one utility company or is a “shared” building, i.e., a building used by employees of more than one Operating Company or affiliate, facility costs may include:</p> <p>Single-utility facility: The administrative property services labor and non-labor costs, utility expenses, maintenance costs for structures and systems, pro-rated share of property taxes (for owned buildings), and the rent and occupancy expenses (for leased buildings).</p> <p>Shared facility: Administrative property services labor and non-labor costs, utilities expenses, and the maintenance costs for structures and systems are captured. If the building is leased, the rent is included. If the building is owned, the carrying costs of the shared assets, such as the depreciation and a return on rate base, are included in the facilities’ cost.</p> <p>The Property Services department is responsible for the owned and leased facility.</p>
Provider of Service:	Service Company or operating companies
User of Service:	Service Company, operating companies, and affiliates
Method of Allocation:	<p>Costs for a single-utility facility are accumulated in the allocating cost center of the company benefitting from the use of the building, and are then allocated to functional FERC rent accounts based on the most recent quarter’s labor charges.</p> <p>Costs related to a shared facility, i.e., buildings used by employees of more than one Operating Company or affiliate, are first accumulated in the Service Company allocating cost centers and then distributed to each Operating Company and affiliate based upon the most recent quarter’s labor for the specific employees located in each facility. Once costs are assigned to the appropriate operating company, they are then allocated to the functional FERC rent accounts based on the most recent quarter’s labor charges.</p>

Service: **MONEY POOL**

Description: Through the Utility Money Pool, temporary surplus funds of Xcel Energy Inc. and the operating companies are available for short-term loans to other operating companies with cash needs.

Provider of Service: Service Company

User of Service: PSCo, NSPM and SPS (NSPW does not participate)

Method of Allocation: An operating company can borrow from, and make loans to, the Utility Money Pool, which is administered at cost by the Service Company. In addition, the Holding Company can deposit surplus funds into the Utility Money Pool. The holding company can be repaid for funds deposited, but cannot borrow from the utility money pool. Interest income or expense is charged or credited, as appropriate, to the Utility Money Pool participants.

All charges are directly billed from the Service Company to the appropriate operating company.

Service: **CUSTOMER BILLING**

Description: PSCo bills customers for electric, gas, thermal, and non-regulated activities through the customer billing system.

Provider of Service: Operating companies

User of Service: Operating companies, including utility operations, jurisdictions, and non-regulated activities.

Method of Allocation: Costs related to customer billing are direct charged to specific operating companies whenever possible.

When costs cannot be directly assigned to a specific operating company, they are allocated based on the number of customers.

Non-regulated activities that use the customer billing system are allocated a customer accounting overhead based on revenue dollars. See Section VIII.

Service: **ENGINEERING AND SUPERVISION (“E&S”) OVERHEAD**

Description: E&S costs are capitalized as construction overheads. E&S overheads are applied where it is not practical to direct charge the pay and expenses of the engineers, surveyors, draftsmen, inspectors, first line management, and their assistants to construction. PSCo uses the E&S overhead allocation to charge these expenses to capital projects.

Provider of Service: Operating companies and Service Company

User of Service: Operating companies

Method of Allocation: Costs related to E&S are gathered in an allocating cost center separately by functional class and utility (production, transmission, and distribution). The allocating cost centers are fully allocated on a monthly basis to clear the balances to zero. These costs are sent to the fixed asset ledger and then are allocated to each internal order appropriately based on current month charges and the calculated rate.

The fixed asset ledger tracks all capital projects and work order expenditures for Xcel Energy on a life-to-date basis. Once expenditures are recorded on the books of the appropriate legal entity, the fixed asset ledger system generates the overhead allocations, and if appropriate, AFUDC, which are then applied to the individual work orders. In addition, the fixed asset ledger calculates monthly depreciation by legal entity and handles the transfer of work orders from FERC account 107, Construction Work in Progress; to FERC account 106, Completed Construction-Not Unitized; to FERC account 101, Utility Plant in Service. The transfer of non-utility costs is within FERC account 121, Non-Utility Property using sub accounts; from FERC account 12140, Non-Utility Construction Work in Progress; to FERC account 12112, Non-Utility Completed Construction-Not Unitized; to FERC account 121.11, Non-Utility Plant in Service-Unitized.

Service: **CAPITAL A&G**

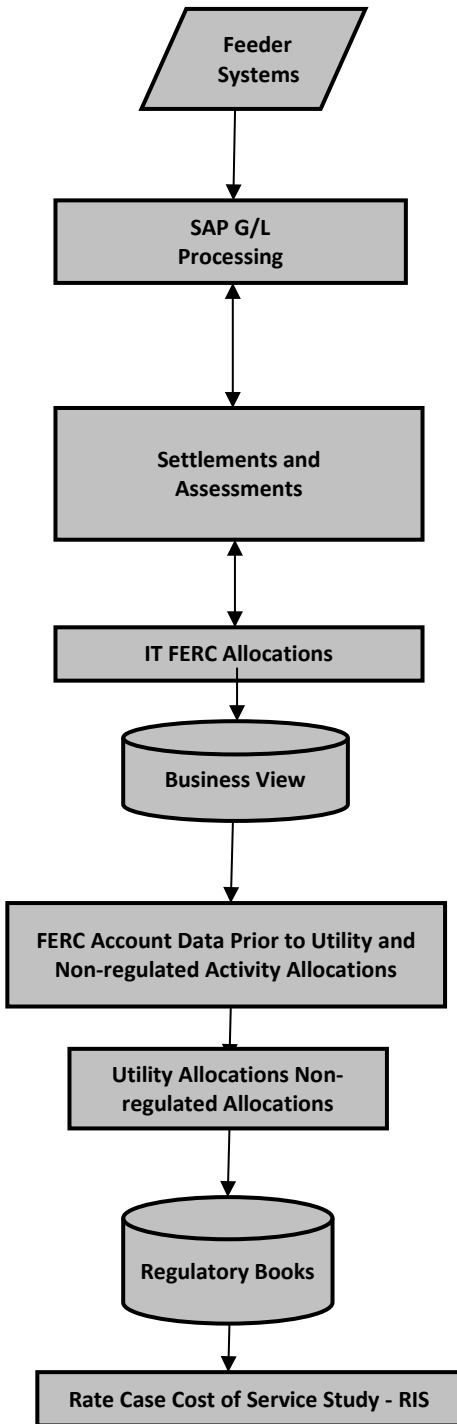
Description: A&G costs are capitalized as construction overheads. The overhead relates to all the personnel in the administrative office that work on construction to assure its continued operation, but are not direct to any one project. A prime example is the payroll analyst whose responsibility it is to assure the construction labor receives its payroll checks. Because it is inefficient for these employees to direct charge all the work orders an overhead process is used to facilitate charging the capital work orders.

Provider of Service: Operating Companies and Service Company

User of Service: Operating Companies

Method of Allocation: Each operating company performs an A&G study every other year to review the time employees in certain administrative departments spend on capital work. A percent of payroll for these employees, based on the A&G study results is charged to an overhead allocating cost center, one-twelfth each month. The overhead cost center is allocated to each work order based on current month charges.

ADDENDUM A - PROCESS FLOWCHART



Item 1 – Feeder Systems

- PowerPlan System
- Labor Distribution
- Accounts Payable
- Money Pool
- Fixes Asset Ledger
- Customer Billing

Item 2 – SAP General Ledger System Processing

Item 3 – Settlements and Assessments

- Labor Overheads
- Aviation Distribution
- Stores/Warehouse Overheads
- Purchasing Overheads
- Fleet Distribution
- Information Technology
- Shared Asset Distribution
- Facilities Distribution
- Engineering & Supervision Overheads
- Capital A&G

Item 4 – IT FERC Allocations

Item 5 – Business View

Item 6 – FERC Account Data Prior to Utility and Non-regulated Activity Allocations

Item 7 – Utility Allocations Item 7 – Non-regulated Allocations

Item 8 – Regulatory Books and Records

Item 9 – Rate Case Cost of Service Study – Rate Information System (“RIS”)

VI. IT FERC Allocations

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b) (IV), (V) and (VII) and 4 CCR 723-4503(b) (IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible. IT FERC Allocations are used to allocate certain information technology costs that support multiple utility processes to the appropriate FERC functional accounts related to these processes.

ALLOCATIONS

Energy Management System (EMS, also known as Electric SCADA)

This internal order is being used to allocate costs associated with Business Systems' O&M costs for the electric SCADA system. The allocation is based on the previous years' actual number of RTUs, and was developed to distribute these costs among production, transmission and distribution FERC accounts as noted below.

Mixed Internal Order Number	Allocation Method	Basis for Allocation Selection
800001988046	Number of RTUs	Number of RTUs is a reasonable methodology because the RTUs transmit the data used by the Electric SCADA system.

The O&M costs of the EMS are allocated to the following FERC accounts:

FERC account 556, System Control and Load Dispatching (Production)

FERC account 561.2, Load Dispatching (Transmission)

FERC account 581, Load Dispatching (Distribution)

VII. UTILITY ALLOCATIONS

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible, or charged as common and then allocated to the electric, gas, thermal and non-regulated activities using utility allocations. Common utility costs are grouped into two categories: (1) O&M Utility Allocations and (2) Non-O&M Utility Allocations. These allocations are performed monthly within the SAP system and are explained below.

O&M UTILITY ALLOCATIONS

Introduction

Common O&M utility allocations are applied to common costs that are recorded in A&G (FERC accounts 920-935), customer accounting, customer information and sales accounts (FERC accounts 901-917). Table B in this section lists the PSCo allocation methodology applied to each FERC account or range of accounts.

Methodology

PSCo uses the following methods to allocate common O&M costs and achieve the most cost-causative relationship between each FERC account or range of FERC accounts and electric, gas and thermal utility operations:

Customer Allocator

The customer allocator is used to allocate common utility costs in FERC accounts 901-903, the non-commodity bad debt portion of FERC 904, and 905-917 among electric and gas operations. The allocation is based on the customer bill counts for the electric and gas utilities for the previous year.

Revenue Allocator

The revenue allocator is used to allocate common utility costs for commodity bad debt, recorded in FERC account 904, among electric and gas operations. The allocation is based on a rolling four-year average of actual electric and gas revenues. The allocator in the current year is developed based on the four previous years' actual operating revenues from the corporate income statement.

Three-Factor Allocator

The Three-Factor Allocator is used to allocate common utility costs in FERC account ranges 920-924 and 927-935 among electric, gas and thermal operations. The allocation is based on the weighted average of the actual operating revenue, plant in service, and supervised O&M for the previous year.

Labor Allocator

The Labor Allocator is used to allocate common utility costs in FERC accounts 925-926 to the electric, gas, and thermal operations. The allocation is based on operating labor for the electric, gas, and thermal utilities for the previous year.

NON-O&M UTILITY ALLOCATIONS

Introduction

Common Non-O&M Utility Allocations are applied to common costs that are recorded in non-O&M FERC accounts. Table C in this section lists the PSCo allocation methodology applied to each FERC account or range of FERC accounts.

Methodology

PSCo uses the following methods to allocate common non-O&M costs. These methods were developed to achieve the most cost-causative relationship that each FERC account or range of FERC accounts has with electric, gas, and thermal utility operations:

Labor Allocator

The Labor Allocator is used to allocate common costs in FERC account 408 (payroll tax portion) to the electric, gas, and thermal operations. The allocation is based on operating labor for the electric, gas, and thermal utilities. The allocator used in the current year is developed based on the previous years' actual operating labor.

Three-Factor Allocator

The Three-Factor Allocator is used to allocate common costs in FERC account 408 (other tax portion), 426.1, and 426.5 among electric, gas and thermal operations. The allocation is based on the weighted average of operating revenue, plant in service and supervised O&M. The allocator used in the current year is developed based on the previous years' actual operating revenue, plant in service, and supervised O&M.

Common Plant Allocator

The Common Plant Allocator is used to allocate common costs in FERC accounts 408 (property tax portion), 403-407, 404, 411.6, 411.7, 411.10, and 413 among electric, gas, thermal, and non-regulated operations. The allocation is based on an analysis of common plant. The allocator used in the current year is developed based on the previous years' actual common plant dollars.

Net Plant

The Net Plant Allocator is used to allocate common costs in FERC accounts 427-431 among electric, gas, and thermal operations. The allocation is based on gross plant less accumulated depreciation. The allocator used in the current year is developed based on the previous years' actual gross plant and depreciation.

Gross Plant

The Gross Plant Allocator is used to allocate common costs in FERC account 432 among electric, gas, and thermal operations. The allocation is based on gross plant. The allocator used in the current year is developed based on the previous years' actual gross plant.

TABLE B - O&M UTILITY ALLOCATIONS

FERC Account	Allocation Method	Basis for Allocation Selection
901-917 (excluding commodity bad debt in FERC 904)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-917 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.
904 (commodity bad debt portion)	Revenue Allocator	A revenue allocator is a reasonable methodology to allocate commodity bad debt because these costs have a cost-causative relationship to uncollectible utility revenues.
920-924	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
925-926	Labor Allocator	A labor allocator is a reasonable methodology to allocate common costs recorded in FERC accounts 925 & 926 because injuries and damages and pension and benefit costs have a cost causative relationship with labor.
927-935	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.

TABLE C - NON-O&M UTILITY ALLOCATIONS

FERC Account	Allocation Method	Basis for Allocation Selection
403-407	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 403-407 because depreciation and amortization costs have a cost causative relationship to plant in service.
408 (property tax portion)	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common property tax recorded in FERC account 408 because property tax has a cost causative relationship to plant in service.
408 (payroll tax portion)	Labor Allocator	A labor allocator is a reasonable methodology to use to allocate common payroll tax recorded in FERC account 408 because payroll tax has a cost causative relationship with labor.
408 (other tax portion)	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
411.6, 411.7, & 411.1	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 411.6, 411.7, and 411.1 because these gains/losses have a cost causative relationship to utility plant in service.
413	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 413 because expenses on plant leased to others have a cost causative relationship to utility plant in service.
426.1 & 426.5	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
427-431	Net Plant Allocator	A net plant allocator is a reasonable methodology to use to allocate common costs in FERC accounts 427-431 because interest/debt costs have a cost causative relationship to plant in service.
432	Gross Plant Allocator	A gross plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 432 because AFUDC has a cost causative relationship to utility plant in service.

VIII. NON-REGULATED ACTIVITY ALLOCATIONS

INTRODUCTION

The purpose of this section is twofold. First, in further response to 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VIII), this section details the allocators used to apportion common A&G costs and common customer accounting costs between the regulated activities and the non-regulated activities in the final step of fully distributing costs. Second, this section describes transactions between PSCo and non-regulated activities as required by 4 CCR 723-3503(b)(VI) and 4 CCR 723-4503(b)(VI).

NON-REGULATED ACTIVITY ALLOCATIONS

A&G

All non-regulated activities are allocated a portion of PSCo's common A&G costs. Common A&G costs are allocated to non-regulated activities on the basis of labor of each non-regulated activity. The Company utilizes labor dollars for regulated activities and non-regulated activities to allocate the common portion of A&G costs, recorded in FERC accounts 920-935, to the non-regulated activities.

Customer Accounting

Most non-regulated activities are also allocated a portion of PSCo's common customer accounting costs. The distinction here is whether or not the non-regulated activity uses the customer accounting services of PSCo. For those activities that do use these services, common customer accounting costs are allocated on the basis of revenues earned by each non-regulated activity. The Company utilizes revenue dollars for regulated activities and non-regulated activities to allocate the common portion of customer accounting costs, recorded in FERC accounts 901-917, to the non-regulated activities. Excluded from the common costs in FERC accounts 901-917 are: FERC account 902, Meter Reading Expenses; FERC account 904, Uncollectible Accounts; and Demand Side Management costs in FERC account 908, Customer Assistance Expenses. These costs have been excluded because they are not pertinent to PSCo's non-regulated activities, as the non-regulated activities account for their own bad debt expenses separately.

TRANSACTIONS BETWEEN PSCo AND NON-REGULATED ACTIVITIES

Rule 3503(b)(VI) calls for “a description of each transaction between the Colorado utility and a non-regulated activity which occurred since the Colorado utility’s prior CAAM was filed and, for each transaction, a statement as to whether, for this Commission’s jurisdictional cost assignment and allocation purposes, the value of the transactions is at cost or market as applicable.” In the case of PSCo, the three main types of transactions that occur between the Company’s regulated and non-regulated divisions are: 1) labor and non-labor costs provided by PSCo to run non-regulated operations, with the major categories of such costs being described in the Fully Distributed Cost Study, 2) rent, utility, and common area costs for use of warehouse facilities, and 3) provision of gas and electric service by the electric and gas divisions to the Company’s non-regulated activities. I provide further information on each of these categories below.

- (1) The labor provided by PSCo to its non-regulated operations is priced according to the union labor contracts and is subject to certain overhead loading that represents the going market rate for such services. The majority of costs incurred by PSCo in the course of conducting its non-regulated activities are directly assigned to the non-regulated activity that causes the cost to be incurred. Such costs are recorded below the line in FERC account 417.1, Expenses of Nonutility Operations. For example, the PSCo employees who perform work for HomeSmart are dedicated to the non-regulated activity and 100 percent of their labor costs, including appropriate labor loadings, are recorded directly in FERC account 417.1, Expenses of Nonutility Operations, as opposed to being recorded in electric, gas, or thermal divisions and then assigned or allocated to the non-regulated division. Similarly, 100 percent of the fleet expense incurred in the course of HomeSmart’s business is directly recorded in FERC account 417.1, Expenses of Nonutility Operations.
- (2) The payment of rent and related utility and common area costs by PSCo to HomeSmart is determined based off of the ratio of square footage used by total leased square footage, actual utilities used, as well as a pro-rata share of common area costs. The costs incurred by HomeSmart are at market-rate and the payments made by PSCo are at HomeSmarts cost. The payments received by HomeSmart are recorded directly in FERC account 417, Revenues from nonutility operations.
- (3) The provision of gas and electric service by the electric and gas divisions to the Company’s non-regulated activities are provided by the regulated operations at tariffed rates.

To the extent that PSCo incurs common costs from which both its non-regulated and regulated divisions benefit, such costs are allocated as described above in this section and in other sections of this manual.

IX. SERVICE COMPANY ASSIGNMENTS AND ALLOCATIONS

OVERVIEW

This section addresses the requirements of 4 CCR 723-3503(b)(VIII).

The Service Company provides shared or common administrative and management services to all operating companies and affiliates in the Xcel Energy holding company system. The services provided include, but are not limited to: executive management, finance, accounting, financial reporting, treasury, corporate communications, property services, human resources, information technology, legal, regulatory, engineering, generation resource planning, construction, customer service, environmental and support services. The Service Company provides its services to Xcel Energy and its affiliates, at cost, pursuant to service agreements administered in accordance with the Public Utility Holding Company Act of 2005 with oversight by the FERC effective August 5, 2005. Accordingly, PSCo's affiliate transactions currently consist primarily of transactions from the Service Company for these services.

The cost assignments and/or allocations from the Service Company are under the jurisdiction of the FERC. The Allocating Cost Center methodologies are described in Table D.

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200063	Executive - Corporate Governance	Executive Corporate Governance includes the labor and non-labor costs for executive corporate management, long-term business strategy development and other programs that ensure the continuity and development of management. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200064	Shareholder - Corporate Governance	Shareholder - Corporate Governance includes the labor and non-labor costs for serving as liaison between Xcel Energy BOD and the shareholders, manages employee/executive stock award matters, liaison between Xcel Energy and the proxy advisory group, monitoring stock ownership patterns, planning shareholder meetings, coordinating the transfer agent and shareholder record keeping functions. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200065	Investor Relations - Corporate Governance	Investor Relations - Corporate Governance includes the labor and non-labor costs for communications to investors and the financial community, providing management with feedback from investors, assisting in the communication to investors of debt and equity securities issuances, assists in the development of presentations for Board of Directors, develops and delivers Xcel Energy's credit story to credit rating agencies, develops and presents Xcel Energy's investment story to investors, reviews all public financial documents for accuracy and completeness and distributes all financial releases. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200066	Accounting & Reporting - Corporate Governance	Accounting & Reporting - Corporate Governance includes the labor and non-labor costs associated with preparing and filing consolidated reporting and financial statements, preparing consolidated budgets, completing the consolidation process, maintaining the books and records of Xcel Energy Inc. and Service Company, composing the corporate-wide regulatory accounting policy and compliance, Sarbanes-Oxley (SOX) documentation and compliance, and Chief Financial Officer activities related to the Audit Committee. Provides financial leadership to Xcel Energy and provides policies, controls, and leadership to the Financial Operations business area. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200067	Audit Services - Corporate Governance	Audit Services corporate governance includes the labor and non-labor costs associated with the financial operations and information system audits of the holding company and service company; evaluating and improving risk management, corporate internal control guidelines and procedures; ethical conduct and the implementation of best practices, reviewing financial reporting requirements and controls under Sarbanes-Oxley legislative requirements, auditing of consolidated financial statements and activities related to the Audit Committee, performing audits and reviews for compliance with regulatory and legal requirements an contracts with vendors and other parties, providing consulting services to management for operational and process improvement reviews, assistance in internal investigations of fraud, administering the corporate compliance hotline, conflict of interest investigations, or other potential violations of the Xcel Energy Code of Conduct. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200068	Finance & Treasury - Corporate Governance	Finance & Treasury - Corporate Governance includes the labor and non-labor costs related to equity and debt securities issuance, relationships with financial institutions, cash management, investing activities and monitoring the capital markets, holding company commercial paper transactions, compliance with debt covenants, corporate-wide protection of assets from catastrophic loss using risk financing mechanisms including captive risk retention and design and negotiation of insurance contracts with commercial and industry mutual underwriters (Service Company portion of Auto Liability, Cyber, and various other insurance policies), supervising the asset management firms for the Pension Fund and 401k benefits. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200069	Risk Management - Corporate Governance	Risk Management Corporate Governance includes the labor and non-labor costs of providing administration of the Transaction Review Committee which handles contract and deal approvals for Commercial Operations, Resource Planning and Energy Supply, provides analysis associated with key risks facing Xcel Energy Inc., negotiates and manages required security (e.g., bank letters of credit, bonds and guarantees among others); reviews and approves all documents requiring Contracts area sign-off. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200070	Corporate Strategy & Business Development - Corporate Governance	Corporate Strategy & Business Development - Corporate Governance includes the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200071	Legal - Corporate Governance	Legal services Corporate Governance includes the labor and non-labor costs for anticipating and fulfilling the legal needs of Xcel Energy, its Board of Directors, officers, legal entities, business areas and corporate operations to protect the company's assets and to minimize potential liability. Provides services related to labor and employment law pertaining to Service Company employees, litigation, contracts, rates and regulation, environmental matters and other legal matters. Supports Xcel Energy and its subsidiaries in fulfilling corporate and business area strategies ranging from maintaining/improving regulatory relationships to continued leadership on environmental issues. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200072	Communications - Corporate Governance	Communications - Corporate Governance includes the labor and non-labor costs to assist and ensure Executive Management, Investor Relations and others communicate appropriately with shareholders, the public, and other key stakeholder audiences. Key projects include: development and production of the annual report and other communications to investors; speeches, videos, and major presentations delivered by top executives; and speeches, displays, video and presentations for the company's annual meeting of shareholders. Media Relations contributes to building Xcel Energy's reputation by developing media and public relations strategies for major company initiatives and issues; responding to news media inquiries; working pro-actively with the media to forward story ideas and information about company events, policies and actions, and providing media training for company spokespersons. Media Relations also plays a key role in crisis communications and emergency preparedness efforts. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200073	Human Resources (HR) - Corporate Governance	Human Resources-Corporate Governance includes the labor and non-labor costs for executive officers' and Service Company employees' compensation plans, corporate HR policies, executive policy benefit plans, payroll services for Service Company and the employees' handbook. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200074	Corporate Systems	Corporate Systems includes the labor and non-labor costs for the non-critical corporate systems.	Three-factor formula (assets, revenues, number of employees)
200075	Board of Directors - Corporate Governance	Board of Directors - Corporate Governance includes the labor and non-labor costs related to the Board of Directors (BOD). BOD costs may include Directors fees, retirement expenses and replacement fees; Board/Committee meetings and BOD related consulting. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.	Three-factor formula (assets, revenues, number of employees)
200076	Xcel Foundation	Xcel Foundation services includes the labor and non-labor costs associated with the management and administration of the Xcel Energy Foundation.	Three-factor formula (assets, revenues, number of employees)

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200077	Branding	Branding services includes the labor and non-labor costs for brand advertising and management of community affairs programs such as employee volunteerism, educational programs and community events, the company's investment in major sponsorships such as the Xcel Energy Center as well as ensuring that such sponsorships and related activities support the company's brand, mission and values.	Three-factor formula (assets, revenues, number of employees)
200078	Governmental Affairs	Governmental Affairs includes the labor and non-labor costs associated with the interpretation of laws regulations and environmental policy to ensure compliance and cost effectiveness for Xcel Energy customers and stockholders Internal legislative policy development and issues management, appraise management and internal customers of political and policy trends and developments, develop and maintain relationships with regulatory officials and staff.	Three-factor formula (assets, revenues, number of employees)
200079	Federal Lobbying	Federal Lobbying services includes the labor and non-labor costs for federal and state lobbying activities and the federal Political Action Committee (PAC).	Three-factor formula (assets, revenues, number of employees)
200080	Capital Asset Accounting	Capital Asset Actg includes the labor and non-labor costs associated with operating and non-operating company capital asset accounting, budgeting, regulatory reporting, business area support for utility areas, and operating company budgeting support.	Three-factor formula (assets, revenues, number of employees)
200081	Accounting, Reporting, & Taxes	Accounting, Reporting & Taxes services includes the labor and non-labor costs for preparation of operating and non-operating financial statements, tax returns and reporting, performing accounting for the employee benefit plans, ensuring compliance with applicable laws and regulations of the operating and non-operating companies; composing the corporate-wide regulatory accounting policy, and coordinating the budgeting process with the operating and non-operating companies.	Three-factor formula (assets, revenues, number of employees)
200082	Audit Services	Audit Services includes the labor and non-labor costs for auditing operating and non-operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating and non-operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating and non-operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating and non-operating companies.	Three-factor formula (assets, revenues, number of employees)
200083	Finance & Treasury	Finance & Treasury services includes the labor and non-labor costs related to equity and debt securities issuance, cash management, relationships with financial institutions, compliance with debt covenants, Service Company portion of General and Excess liability insurance, and management of the Pension Fund and 401k benefits for operating companies.	Three-factor formula (assets, revenues, number of employees)
200084	Risk Management	Risk Management develops and negotiates security agreements with counterparties; reviews high-risk vendor creditworthiness for the Environmental Services group; supports wind generation, solar carbon offsets, emission allowances, bundled energy and RECs, biomass and other renewable energy purchase agreements; participates in industry contracts working groups; representing Xcel Energy operating utilities; performs production cost modeling and analysis for corporate budgeting; analyzing value and risks of structured purchases and generation system modifications; performs long range system modeling to evaluate large capacity acquisition alternatives; provides central coordination of annual capital funding process for Distribution and maintains and administers the Risk Registry database, evaluates and prioritizes specific risk mitigations for distribution assets; develops strategies for distribution infrastructure including building and implementing stochastic models for asset life-cycle analysis and other ad hoc asset specific requests; creates retail and system load and energy forecasts providing regular updates to senior management and analyses of key drivers; provides data support and analyses for financial disclosures; and provides analyses and reporting of current sales and peak demand levels relative to forecasts.	Three-factor formula (assets, revenues, number of employees)
200086	Legal	Legal services includes the labor and non-labor costs for operating and non-operating legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts.	Three-factor formula (assets, revenues, number of employees)

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Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200087	Accounting - Operating Companies	Accounting - Operating Companies includes the labor and non-labor costs associated with operating company revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200088	Accounting, Reporting, Tax, Audit Services - OpCos Electric	Accounting, Reporting, Tax, Audit Services - OpCos Elec includes the labor and non-labor costs associated specifically with operating company electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, capital asset accounting auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies electric utility.	Three-factor formula (assets, revenues, number of employees)
200089	Audit Services - OpCos	Audit Services - OpCos includes the labor and non-labor costs for auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies.	Three-factor formula (assets, revenues, number of employees)
200090	Risk Management - OpCos	Risk Mgmt - OpCos includes the labor and non-labor costs of oversight and administrative of operating company risk management work, working with counterparties to establish enabling agreements with operating companies, risk management reports including all operating companies (such as CDAD - Contract Development, Approval & Delegation or TRC- Transaction Review Committee Reporting).	Three-factor formula (assets, revenues, number of employees)
200091	Captive Insurance - OpCos	Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) (OpCos) as well as all of Energy Supply Services. Having an expertise in an area, they lend support to each other and members of Energy Supply, and the Utilities Group, throughout the corporation. Fire Protection, Transformer Maintenance, Turbine Characteristics, Policies and Procedures are some of the areas in which expertise has been developed. This expertise is then shared on a regular basis to the benefit of all OpCos and it is further shared at periodic Engineering meetings hosted by Hazard Insurance, which bring together Engineers from the OpCos, the Property Loss Control Engineers and Insurance Company representatives to promote Loss Control.	Three-factor formula (assets, revenues, number of employees)
200092	Corporate Strategy & Business Development	Corporate Strategy & Business Development - includes the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information.	Three-factor formula (assets, revenues, number of employees)
200093	Legal - OpCos	Legal - OpCos services includes the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts.	Three-factor formula (assets, revenues, number of employees)
200094	Supply Chain	Supply Chain includes the labor and non-labor costs for operating companies diversity program expenses as well as various dues for specific sponsored agencies (Chamber of Commerce, social service dues, etc.)	Three-factor formula (assets, revenues, number of employees)
200095	Energy Supply Asset Management	Energy Supply Asset Management services includes the labor and non-labor costs of providing management support to the Energy Supply organization, maximizing business value of the Energy Supply information systems, developing the business plan, optimizing plant inventory, and leading the development of asset management strategy and implementation.	Three-factor formula (assets, revenues, number of employees)

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Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200096	Energy Markets - Business Services	Energy Markets Business Services includes the labor and non-labor costs for financial analysis, budgeting and administrative support, managerial reporting and business planning and process initiatives, independent daily forward valuation and risk measurement of commodity transactions and system fuel and purchase power requirements to meet system loads, as well as proprietary or trading transactions; creates retail system load and energy forecasts providing regular updates to senior management and analyses of key drivers, reviews and provides comments to dealmakers on non-standard agreements and associated confirmation agreements in the areas of coal supply, gas supply, wood fuel, rail, trucking, structured power purchases and nuclear/uranium concentrates and services; provides analyses for electric/gas hedge studies and sensitivities; creates load management forecast, jurisdictional peak demand forecasts, and cost of service studies for energy trading and marketing.	Three-factor formula (assets, revenues, number of employees)
200097	Accounting and Finance Software Applications Maintenance	Includes the labor and non-labor operating costs for the application development and maintenance of the software applications used for accounting and finance business functions.	Three-factor formula (assets, revenues, number of employees)
200098	Transm Elec FERC 566	Transm Elec FERC 566 services include transmission electric labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200099	Elec Dist FERC 588	Elec Dist FERC 588 services include electric distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200100	Audit Services - OpCos - Gas	Audit OPCos Gas includes the labor and non-labor costs for auditing operating companies gas utility, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies gas utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies gas utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies gas utility.	Three-factor formula (assets, revenues, number of employees)
200101	Legal -Opco's - Gas	Legal OPco Gas NSPM, NSPW and PSCO Gas services includes the labor and non-labor costs for operating companies gas utility legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts. This is primarily used by the General Counsel area.	Three-factor formula (assets, revenues, number of employees)
200102	Gas Dist FERC 880	Gas Dist FERC 880 services include gas distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200103	Elec Dist FERC 588 South	Elec Dist FERC 588 South services include electric distribution labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200104	Accounting, Reporting Tax - PSCo, SPS	Accounting, Reporting Tax - PSCo, SPS includes the labor and non-labor costs associated with PSCo & SPS revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200105	Acctg, Rptg, Tax - MN, WI	Acctg, Rptg, Tax - MN, WI includes the labor and non-labor costs associated with NSPM & NSPW revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200106	Acctg, Rptg, Tax - MN, WI Elec	Acctg, Rptg, Tax - MN, WI Elec Electric includes the labor and non-labor costs associated specifically with NSPM & NSPW Electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.	Three-factor formula (assets, revenues, number of employees)
200107	Legal - NSPM & NSPW	Legal - OpCos services includes the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts. This is primarily used by the General Counsel area.	Three-factor formula (assets, revenues, number of employees)
200110	Passport - Accounts Payable	Passport - Accounts Payable includes the labor and non-labor costs for only the Accounts Payable module within Passport. This is applicable for when work is only being done on this module. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.	Number of Passport Accounts Payable transactions

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Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200111	EAI (Enterprise Application Integration)	EAI (Enterprise Application Integration) includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems.	Average of all software percentages
200112	Mainframe Charges From IBM	Labor and non-labor costs related to Mainframe IBM expenses for development, maintenance, and licensing. The Mainframe is comprised of 3 applications: Time, Gas Management System, and Monitoring Device Management System applications. This is used primarily by the Business Systems Organization.	Average of a Select Set of Software Allocators
200115	Miscellaneous Applications	Miscellaneous Applications includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems.	Average of all software percentages
200116	Distribution Electric FERC 580 (E&S)	Distribution Electric FERC 580 services includes the labor and non-labor costs for the engineering and supervision of the electric distribution organization.	Electric distribution plant
200117	Transmission Electric FERC 586	Distribution Elec FERC 586 services include meter expenses labor and non-labor providing direction, operations, standards and processes relating to Xcel Energy operating companies i.e.: electric distribution meters standards and development, meter purchases, etc. This allocation is used when all four jurisdictions are benefiting from the services.	Electric distribution plant
200118	EMS Distribution - FERC 581	EMS provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS - Distribution system includes the labor and non-labor costs for application development and maintenance of the Electric Distribution Plant information operations. This is primarily used by the Business Systems organization.	Electric distribution plant
200119	Distribution Software Systems	Distribution Software Systems includes the labor and non-labor costs for the maintenance and support for electric and gas distribution to our customers.	Electric distribution plant/Gas distribution plant
200120	Design Tool	Design Tool includes the labor and non-labor operating costs for the application used to design distribution electric and gas service. This includes the application development and maintenance costs, and licensing fees.	Electric distribution plant/Gas distribution plant
200121	Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859 services include gas distribution, gas transmission, and electric distribution labor and non-labor costs associated with accounting, budgeting, and regulatory reporting.	Electric Distribution, Gas Transmission, and Gas Distribution Plant
200122	Transmission Electric FERC 560 (E&S)	Transmission Electric FERC 560 services includes the labor and non-labor costs for engineering and supervision of the electric transmission organization.	Electric transmission plant
200123	Transmission Electric FERC 561.5	Transmission Electric FERC 561.5 services include transmission reliability, planning and standards development labor and non-labor expenses for Xcel Energy Operating Companies related to transmission assets and reliability needs and transmission customers requirements and requests ie: developing and maintaining transmission system models, applying methodologies and tools for analysis and simulation of systems, notification of any planned transmission changes and impacts, etc. This allocation is used when all four jurisdictions are benefiting from the services and processes.	Electric transmission plant
200124	EMS-Transmission (Energy Management System-SCADA)	EMS provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS -Transmission system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission Plant information operations.	Electric transmission plant
200125	Transm Elec 560 NSPM & NSPW	Transm Elec 560 NSPM & NSPW services includes the labor and non-labor costs for NSPM & NSPW engineering and supervision of the electric transmission organization. This allocation is used when Northern States Power Company-Minnesota and Northern States Power Company-Wisconsin are the only jurisdictions benefiting from the services. This is primarily used by the Safety and Transmission and Substations organizations.	Electric Transmission Plant
200126	Utilities Group Administrative & General (A&G) FERC 921	Utilities Group A&G (Administrative and General) FERC 921 services includes the labor and non-labor costs for utilities group leadership, management and support services for the distribution, transmission, transportation and supply chain areas.	Electric/Gas distribution plant and electric/gas transmission plant
200127	Distribution Gas FERC 870 (E&S)	Distribution Gas FERC 870 services includes the labor and non-labor costs for the engineering and supervision of the gas distribution organization.	Gas distribution plant

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Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200128	Distribution Gas FERC 880 (MISC)	Distribution Gas FERC 880 services includes the labor and non-labor costs for the engineering and supervision of the gas distribution organization not provided for in FERC 870. This includes activities such as operating street lighting systems and research and development costs.	Gas distribution plant
200129	Transmission Gas FERC 878	Distribution Gas FERC 878 services include meter expenses labor and non-labor providing direction, operations, standards and processes relating to Xcel Energy Operating Companies i.e.: gas distribution meters standards and development, meter purchases, etc. This allocation is used when all four jurisdictions are benefiting from the services.	Gas distribution plant
200130	Transmission Gas FERC 850 (E&S)	Transmission Gas FERC 850 services includes the labor and non-labor costs for the engineering and supervision of the gas transmission organization.	Gas transmission plant
200131	Gas SCADA (Supervisory Control and Data Acquisition)	The Gas SCADA (Supervisory Control and Data Acquisition) system includes the labor and non-labor costs for the application development and maintenance of the Gas SCADA system. SCADA is a windows-based systems that give the gas system operators the ability to monitor and control Xcel Energy's natural gas systems. Control rooms and systems are located at both Rice Street (MN) and Lookout Center (CO).	Gas transmission plant/Gas distribution plant
200132	Payment and Reporting	Payment & Reporting services includes the labor and non-labor costs associated with processing payments to vendors, providing audit research and reconciliation support for Accounts Payable transactions, preparing statistical and 1099 reporting, and administering the purchase card programs.	Invoice transactions
200133	Proprietary Trading - Back Office	Proprietary Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities for Northern States Power Minnesota, Public Service Company of Colorado and Southwestern Public Service Company.	NSPM, PSCo & SPS Proprietary trading dollars are allocated based on the Joint Operating Agreement
200134	Prop Trading - Front/Mid Office	Prop Trading - Frt/Mid Office includes the labor and non-labor costs associated with proprietary trading activities which are short term transactions undertaken in the wholesale electric markets where electricity is purchased for the purpose of selling it. Also included are supporting activities: evaluating the credit worthiness of counterparties, reviewing contracts to ensure that regulations are being complied with, evaluating profitability and appropriateness of trades to ensure they are in the best interest of shareholders and rate payers, and ensuring that trades identified as proprietary appropriately fall into that category.	NSPM, PSCo & SPS Proprietary trading dollars are allocated based on the Joint Operating Agreement
200135	Energy Supply Business Resources	Energy Supply Business Resources services includes the labor and non-labor costs of performance analysis, specialists and analytical services provided to the operating companies' generation facilities.	MWH generation
200136	Energy Markets - Fuel	Energy Markets Fuel includes the labor and non-labor costs for planning and implementing power supply portfolios to provide reliable service to native load and to capitalize on market opportunities including purchasing fuel for the operating companies' electric generation system (excluding nuclear) and resource planning and acquisition including purchase power and account management.	MWH generation
200137	Energy Supply Miscellaneous Power Expense OpCo's	Energy Supply Miscellaneous Power Expense OpCo's services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants. This allocation is used when all four jurisdictions are benefiting from the services.	MWH generation
200138	Energy Supply Operations Management OPCo's	Energy Supply Operations Management OPCo's services include management of energy supply operations services labor and non-labor costs for the following accountabilities: Operate plant equipment within requirements, maintain plant equipment, manage plant personnel in accordance with labor contracts, suggest/implement plant improvements, maintain community relationships, establish operations and maintenance policies and procedures and overhaul planning and execution. This allocation is used when all four jurisdictions are benefiting from the services.	MWH generation

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Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200139	ES Engineering and Construction	ES Engineering & Construction OPCo's services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Manage uniform project management process (policies). Planning for Physical Plant Modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute Innovative Technology Projects such as: Biomass, Solar, Wind. Implement enterprise project management (EPM) and planning tools. Establish uniform technology, design & equipment standards. This allocation is used when NSPM, NSPW, PSCo and SPS jurisdictions are benefiting from the services.	MWH generation
200140	ES Operations Performance	ES Misc Power Expense Op Co's services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants. This allocation is used when PSCo & SPS jurisdictions are benefiting from the services.	MWH generation
200141	ES Operations Management South	ES Operations Management South services include management of energy supply operations services labor and non-labor costs for the following accountabilities: Operate plant equipment within requirements, maintain plant equipment, manage plant personnel in accordance with labor contracts, suggest/implement plant improvements, maintain community relationships, establish operations and maintenance policies and procedures and overhaul planning and execution. This allocation is used when PSCo & SPS jurisdictions are benefiting from the services.	MWH generation
200142	ES Engineering and Construction PSCo and SPS	ES Engineering & Construction South services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Planning for Physical Plant Modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute Innovative Technology Projects such as: Biomass, Solar, Wind. Establish uniform technology, design & equipment standards. This allocation is used when PSCo and SPS jurisdictions are benefiting from the services.	MWH generation
200143	ES Misc Power Expense North	ES Misc Power Expense North services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants. This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services.	MWH Generation
200144	ES Operations Management North	ES Operations Management North services include management of energy supply operations services labor and non-labor costs for the following accountabilities: Operate plant equipment within requirements, maintain plant equipment, manage plant personnel in accordance with labor contracts, suggest/implement plant improvements, maintain community relationships, establish operations and maintenance policies and procedures and overhaul planning and execution. This allocation is used when NSPM & NSPW jurisdictions are benefiting from the services.	MWH Generation
200145	ES Engineering and Construction NSPM and NSPW	Energy Supply Engineering and Construction services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Planning for Physical Plant Modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute Innovative Technology Projects such as: Biomass, Solar, Wind. Establish uniform technology, design & equipment standards. This allocation is used when NSPM and NSPW jurisdictions are benefiting from the services.	MWH Generation
200146	Energy Markets - Regulated Trading	Energy Markets Regulated Trading services includes the labor and non-labor costs of providing electric trading services to the operating companies' electric generation systems, including load management, system optimization and origination.	MWH hours sold

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Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200147	Business Objects	Business Objects includes the labor and non-labor costs for the application that provides critical reporting from data universes.	Number of Business Objects users
200148	Business Systems	Business Systems services includes the IT costs of providing assistance to computer users across the company. Specifically Computer technology risk, software maintenance on applications distributed to all users (i.e. Microsoft PC tools), governance and project management over all IT projects, fixed management fees with outside vendors, business analytics costs, corrective and preventative maintenance, security, data backup and recovery, help desk, and amortization of outside vendor fees and costs that are not specific to an application that has a specific allocator.	Number of computers
200149	CES (Customer & Enterprise Solutions)	The CES includes the labor and non-labor costs for the leadership of the Customer & Enterprise Solutions organization and their administrative support staff.	Number of computers/Number of customers/Number of employees
200150	IVR (Interactive Voice Response)	IVR includes the labor and non-labor costs for the application development and maintenance of the Interactive Voice Response system which interacts with a customer calling Xcel Energy call centers. It is intended to help service customers without invoking a call center agent. If the call needs to be handled by an agent, account information and the reason for the call is determined which helps route the call to the appropriate agent.	Number of contacts
200151	Customer Billing FERC 903	Customer Billing FERC 903 includes the labor and non-labor costs related to the delivery of billing statements, letters and notices to Xcel customers including postage and outside services costs, oversight and administration of customer billing area, research of billing exceptions, providing escalated customer service assistance with regard to billing issues resolution, and process remittances and receivables. This allocation is used when all four jurisdictions are benefiting from the services.	Number of customer bills
200152	Customer Care 902	Customer Care 902 services includes the labor and non-labor costs for meter reading of retail and wholesale customers and determining consumption for billing purposes as well as executing field collections.	Number of customers
200153	Customer Safety Advertising/Information Costs	Customer Safety Advertising and Information costs services includes the labor and non-labor costs associated with public safety advertising, information and education.	Number of customers
200154	Customer Service IT FERC 903	Customer Service Information Technology (IT) FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections.	Number of customers
200155	Customer Care (CC) 903	Customer Care (CC) 903 services includes the labor and non-labor costs for contact centers, remittance processing, credit and collections, customer resource management, and contact center training. This allocation is used when all four jurisdictions are benefiting from the services such as responding to residential customer inquiries regarding billings and outages, handling inbound credit calls, outbound collections calls, managing accounts receivables, training call center staffs, developing contact center call forecasts.	Number of customers
200156	Customer Care 901	Customer Care 901 services includes the labor and non-labor costs for the leadership of the customer care organization and their administrative support staff such as consulting costs to support overall Customer Care organizational operations.	Number of customers
200157	Customer Service IT FERC 903 - South	Customer Service Information Technology (IT) FERC 903 - South services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections. This allocation is used when Public Service Company of Colorado and Southwestern Public Service Company are the only companies benefiting from the services.	Number of customers
200158	Customer Care 903 - South	Customer Care 903 services includes the labor and non-labor costs for the leadership of the customer care organization and their administrative support staff such as consulting costs to support overall Customer Care organizational operations.	Number of customers
200159	Customer Service IT FERC 903 - North	Customer Service IT FERC 903 - North services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections. This allocation is used when Northern States Power Company-Min	No. of Customers

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Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200160	Customer Care North 903	Customer Care 903 - North services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center in the North. This allocation is used when Northern States Power Company-Minnesota and Northern States Power Company-Wisconsin are the only jurisdictions benefiting from the services. This is primarily used by the Customer Care organization.	No. of Customers
200161	Customer Care Low Income Assistance (908)	Customer Care Low Income Assistance (908) services includes the labor and non-labor costs associated with the low income energy customer program such as answering calls from customers for referral to low income assistance agencies, providing information to the agencies in order to process applications for assistance, take pledges/commitments from agencies and process payments from agencies.	Number of residential customers/Number of low income customer calls
200162	CL/QM (Call Logging and Quality Management)	CL/QM includes the labor and non-labor operating costs for the application development and maintenance of the Call Logging and Quality Management system which is used to monitor and record calls for contact center training and leadership teams.	Number of customers/Number of contacts
200163	Employee Communications	Employee Communications includes the labor and non-labor costs for the development and enhancement of employee awareness and understanding of the company's strategies, priorities, decisions and performance objectives. It develops and produces regular communication vehicles, including TODAY (daily news bulleting on intranet); XTRA (monthly print publication for all employees and retirees); All Managers E-mail (real-time communication for employees who supervise and manage others); Focus on Financials for all employees; targeted communications for specific business areas, such as Human Resources, and employee meetings.	Number of employees
200164	Payroll	Payroll services include the labor and non-labor costs for processing payroll including consolidation of time collection, calculation of salaries and wages, administration of employee deductions, account distribution and reconciliation, allocation and accounting for employment taxes and compliance reports.	Number of employees
200165	Employee Management Systems	Employee Management Systems includes the labor and non-labor costs for the Security Operations Center (SOC), Time capture and processing for payroll and accounting and Human Resources software. These applications and services provide services for the whole company related to enterprise security, including physical access, security monitoring and investigations, payroll and time accounting and employee information databases.	Number of employees
200166	Human Resources (Diversity/Safety/Employee Relations)	Human Resources-Diversity/Safety/Employee Relations includes the labor and non-labor costs for work performed for operating and affiliate company employees, such as diversity programs, providing workforce relations resources for labor agreements, arbitration, and training. Manage, design, and implement Corporate Safety initiatives. Staffing administration for non-bargaining positions and provides Affirmative Action plans (development) and government audit management (compliance).	Number of employees
200167	e-Business	The e-Business system includes the labor and non-labor costs associated with the corporate electronic business infrastructure.	Number of employees
200168	GMS (Gas Management System)	GMS supports Xcel Energy Gas Transportation business including contracts, nominations/allocations, end-user measurement, imbalance management, and input for billing. also supports gas system supply, other balancing services. Costs include labor and non-labor for the application development and maintenance of the Gas Management System.	Number of gas customers (incl Transp)
200169	Energy Supply Systems	Energy Supply Systems includes the labor and non-labor costs for the non-critical applications that support the Energy Supply area. Such as Emissions Tracker, Labworks, Maximo, Documentum and Meridian.	Number of Maximo Users
200170	Meter Reading and Monitoring Systems	Includes the labor and non-labor operating costs for the application development and maintenance of the software applications needed to read and monitor gas and electric meters.	Number of meters
200171	CRS (Customer Resource System)	The CRS system includes the labor and non-labor costs for the CRS system, specifically, application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. CRS is Xcel Energy's customer service and billing system.	Number of meters/Number of contacts
200172	Network	Network services include the labor and non-labor costs for the operation, maintenance, and management of Xcel Energy's internal and external Information Technology Network. This includes circuits, firewalls and communication assets.	Phones/Radios/Computers

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200173	Generation/Proprietary Trading - Back Office	Generation/Proprietary Trading - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including proprietary and generation trading for Northern States Power Minnesota, Northern States Power Wisconsin, Public Service Company of Colorado and Southwestern Public Service Company.	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.
200174	Generation/Proprietary Trading - Mid Office	Generation/Proprietary Trading - Mid Office includes the labor and non-labor costs associated with independent evaluation and risk measurement of trading and generation book transactions, including preparing daily P&L (profit and loss) reports and individual trader profit and loss reports for the prop book, daily generation book valuation reports for each system showing all net fuel positions and any forward sales values and/or hedges, ensuring that margin reporting follows all SEC rules and GAAP reporting and that credit and risk policies and procedures are complied with.	Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.
200175	Passport - Purchasing	Passport - Purchasing includes the labor and non-labor costs associated with the Purchasing module within Passport. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.	Purchasing transactions
200176	Marketing & Sales	Marketing & Sales services includes the labor and non-labor costs for marketing and sales services for the operating companies for their customers including strategic planning, segment identification, business analysis, sales planning, customer service, promoting products to the business market, and providing regulatory and policy support with respect to utility Energy Efficiency and Demand Response program design, evaluation, measurement and verification, cost effectiveness testing, and cost recovery.	Revenue
200177	Rates & Regulation - Electric	Rates & Regulation - Electric includes the labor and non-labor costs for determining the regulated utilities' electric utility revenue requirements and rates for electric customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings.	Direct Labor Dollars
200178	Rates & Regulation	Rates & Regulation includes the labor and non-labor costs for determining the regulated utilities' revenue requirements and rates for electric and gas customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings.	Direct Labor Dollars
200179	Passport - All Modules	Passport - All Modules includes the labor and non-labor costs for accounts payable, inventory, work management and purchasing. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.	Number of Passport transactions (AP/Inventory/WM/Purch)
200180	EMS-Shared (Energy Management System-SCADA)	EMS provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS-Shared system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission, Distribution and Production Plant information operations.	Electric transmission/Electric distribution/Electric production plant
200181	Energy Supply Environmental Policy & Services OPCo's	Energy Supply Environmental Policy & Services OPCo's services include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies. This allocation is used when NSPM, NSPW, PSCo and SPS jurisdictions are benefiting from the services.	Gross Plant Assets

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Allocating Cost Center Number	Work Order Title	Description of Services Provided	Allocation Methodology
200182	Energy Supply Environmental Policy & Services North	ES Environmental Policy & Services North functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies. This allocation is used when NSPM and NSPW jurisdictions are benefiting from the services.	Gross Plant Assets
200183	Energy Supply Environmental Policy & Services South	Energy Supply Environmental Policy & Services South services include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies. This allocation is used when PSCo and SPS jurisdictions are benefiting from the services.	Gross Plant Assets
200184	PowerPlant	PowerPlant includes the labor and non-labor operating costs for PowerPlant, which is the capital asset business system which includes the following modules. Fixed Assets, Power Tax, Property Tax, Projects, Budgets, Cost Repository, Depreciation studies and Depreciation forecast. This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.	Total plant
200185	Passport - Work Management	Passport - Work Management includes the labor and non-labor costs associated with the Work Management module within Passport. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.	Work management transactions
200805	Legal - OpCos - Electric	LEGAL OPCo Electric services includes the labor and non-labor costs for operating companies electric utility legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts. This is primarily used by the General Counsel area.	Three-factor formula (assets, revenues, number of employees)
200806	Legal - NSPM and NSPW Electric	Legal - NSPM & NSPW Electric services includes the labor and non-labor costs for NSPM & NSPW operating companies electric legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts. This is primarily used by the General Counsel area.	Three-factor formula (assets, revenues, number of employees)

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Internal Order & Description	Description of Services Provided	Allocation Methodology
800000004003 10413-ITM-Dynamic EMS Phase 2	Software project to evaluate replacing the existing SIEMENS SPECTRUM 3.4.1 system with a new Energy Management System ("EMS") either through an upgrade of the existing system or a move to a new vendor and new EMS software solution. The software solution will need to monitor and manage the Electric Transmission and Electric Distribution grid.	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant
800000004023 10485-ITM-ADMS SW	Advanced Distribution Management System ("ADMS") provides a collection of core functions designed to monitor and control the entire electric distribution network efficiently and effectively. Interfaces with the Communication Network, the Outage Management System ("OMS"), the Geographic Information System ("GIS"), Distribution Volt-VAR Optimization ("DVO"), Denver Network Monitoring and Distribution Electric Engineering tools will be incorporated in the outputs of this project.	Electric Distribution Plant
800000004045 10498-ITM-Substation Asset Mgmt	Implement a new software system that will enable predictive and condition based maintenance for Transmission substation assets that will: - Improve the management of an aging fleet of substation assets - Improve the analysis of an asset's "health" - Improve the management decision of asset maintenance and replacement costs	Electric Transmission Plant
800000004068 10539-ITM-Corporate Email Software	Microsoft Exchange 2003 will no longer be supported after April 2014 by Microsoft. IBM will perform assessment, requirements gathering, planning and design, server build, pilot, and implementation services for the deployment of Microsoft Exchange Server 2013. This includes the retirement of three servers running Microsoft Exchange 2000 Server and transferring all applications to the new servers. Additionally, IBM will migrate the end-user mailboxes from the Corporate Email Microsoft Exchange 2007 servers to the newly established Microsoft Exchange 2013 servers and then retire the servers running Microsoft Exchange 2007. This migration is an automated process and will only require time and labor if there are issues. This and the initial assessment phase will be covered under O&M.	Number of Computers
800000004038 10555-ITM-WAM Blueprint	Conducting Blueprint activities (Accenture Development Method Plan and Analyze project phases). Includes design of impacted business processes and implementation plan for delivery of the Work and Asset Management ("WAM") solution.	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
800000004088 10574-ITM-Enterprise Purge Archive PH2	The scope of this project is to implement an enterprise-wide Archive/Purge solution using Informatica's ILM Data Archive solution, to streamline and standardize the archival, retention, and disposal of structured data across the enterprise. The second phase of this project is focused on building the CRS Archive.	Assets/Revenue/Number of Employees
800000004090 10576-ITM-Electronic Data Allocation	Define, procure and deploy an enterprise solution to centralize and manage the transmission of electronic files in a way that meets security standards. This includes system-to-system and person-to-person file transfer.	Assets/Revenue/Number of Employees
800000004091 10577-ITM-Certificate & Key Management	Implementation of a administration/management system covering digital certificates (certs) and encryption keys. The Cert & Key Management project will install system(s) and process to manage (track cert lifespan, cert upgrades, cert revocation, cert generation, and house all DB keys) XE's use of certificates and DB encryption Keys. This will ensure an acceptable security posture for our organization by guaranteeing proper use, management, security and renewal of our digital certificates and encryption keys.	Average of a Select Set of Software Allocators
800000004042 10581-ITM-Work and Asset Mngmnt Leg. BP	Conducting blueprint activities for legacy remediation and data extraction requirements . Includes a high-level plan outline and retirement schedule for WAM legacy applications to determine application compatibility requirements for the SAP system to current systems..	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users
800000004098 10586-ITM-Work and Asset Mngmnt B&D	The design and build phases of the implementation are to implement the SAP Work and Asset Management asset as well as the supporting data models and business processes. Specifically: • Create detailed functional and technical designs for all delivery components (including RICEFW and configuration for SAP) • Build application (including SAP configuration as well as defined RICEFW objects) and supporting change management materials (including training) • Complete planning to test the application (including SAP components, integrated applications, and data converted into SAP) and training materials • Clean, extract and enrich data as required to support conversion and transformation to future SAP environment	Number of Passport inventory, work management, purchasing transactions plus number of Maximo users

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Internal Order & Description	Description of Services Provided	Allocation Methodology
800001993748 10591-ITM-RedSky e911	This project will install an e911 solution to provide the correct 911 information to the telephone companies for the Xcel Energy service territory. This is a legal requirement in Colorado, Minnesota and Texas, but will be implemented across all 8 states in the Xcel Energy service territory.	Number of Phones
800001993750 10592-ITM-Security Incid & Event Mgt	Replace the current Security Information and Event Management system that is at end of life for both hardware and licensing. This project will drive a solution selection and implement that selection, including identifying the operational and business processes to maintain it.	Number of Employees
800001993752 10593-ITM-IrthNet Damage Prev SW	Xcel Energy's Damage Prevention needs a single solution to enhance underground locating capability, public safety, work assignment, communications, reporting and gathering and analyzing data for regulatory locating and damage prevention programs. Xcel Energy's current non-hosted locating ticket system support (IrthNet) will reach end-of-life in December 2017.	Electric Transmission and Distribution Plant/ Gas Transmission and Distribution Plant
800001993754 10594-ITM-Gas SCADA	Replace the existing Gas SCADA System. Gas SCADA gives the gas system operators the ability to monitor and control Xcel Energy's natural gas systems.	Gas Transmission Plant/ Gas Distribution Plant
800001993756 10595-ITM- Verint	The solution will increase Customer Operations process and work scheduling efficiencies through reduction of manual work efforts associated with forecasting, modeling, and quality monitoring practices in place today. Potential increased customer satisfaction rankings due to being able to more clearly identify customer pain points and address them by having a more effective quality assurance tool.	Number of Meters, Number of Contacts
800001993758 10596-ITM-Demand Response Mgt	This project will install a new Demand Response Management System (DRMS) to address the Company's existing compliance and financial risks as well as position the Company to grow demand response in the future to increase customer choice and align with changing ISO requirements.	Number of Meters, Number of Contacts
800000004121 10608-ITM-Large C&I Portal	Develop a new 'module' in "My Account" that supports non-residential customers above the 500 kW threshold in tracking and understanding energy usage, viewing bills online and making payments online. New My Account portal functionality for non-residential customers tailored to solve for customers above the 500 kW threshold.	Large C&I Customers
800000004123 10610-ITM-Threat Management	Implementation (including procurement, purchase, configuration, installation) of an administration, management and reporting system to identify and track cyber security threats. Threat connect tool will map and track vulnerabilities/threats among asset inventory.	Number of Employees
800000004124 10611-ITM-ConsolidateCorporate Giving	This will be a new software used to facilitate Corporate Giving to replace the current United Way software.	Assets/Revenue/Number of Employees
800000004132 10619-ITM-RPAM PH3	The Tririga real estate amortization functionality will be added to the Tririga application. The functionality requires a series of platform and application upgrades. Platform upgrades include access functionality, performance and security enhancements while the application upgrades include added/changed functionality.	Rentable Square Footage (RSF)
800001991230 10630-ITM-WAM-Reseq-Design&Build	The design and build phases of the implementation are to implement the SAP Work and Asset Management asset as well as the supporting data models and business processes. Specifically: <ul style="list-style-type: none"> • Create detailed functional and technical designs for all delivery components (including RICEFW and configuration for SAP) • Build application (including SAP configuration as well as defined RICEFW objects) and supporting change management materials (including training) • Complete planning to test the application (including SAP components, integrated applications, and data converted into SAP) and training materials • Clean, extract and enrich data as required to support conversion and transformation to future SAP environment 	Assets/Revenue/Number of Employees
800001991232 10631-ITM-WAM-Reseq-Test&Deploy	Implementation of the Work and Asset Management asset, activities include the test, deploy and post go-live support for the development of the application, technical architecture, training and performance support.	Assets/Revenue/Number of Employees
800001991234 10632-ITM-WAM-Core-Test&Deploy1	Implementation of the Work and Asset Management asset, activities include the test, deploy and post go-live support for the development of the application, technical architecture, training and performance support.	Assets/Revenue/Number of Employees
800001991236 10633-ITM-WAM- ETO	Supports the implementation phase for both the Work and Asset Management and Early Release Assets. Activities include program governance and management, change management, business architecture, cost benefit analysis and benefits realization, enterprise technical architecture that is needed to implement the assets.	Assets/Revenue/Number of Employees

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Internal Order & Description	Description of Services Provided	Allocation Methodology
800002035767 ITM-Integrated Talent Ph4 SW -10637	Xcel Energy has embarked on a multi-year project to implement an Integration Talent Management solution leveraging SuccessFactors software. The execution phase of the project was split into 4 deployments. Deployment 1 was under 10471 (Succession/Employee Profile), 2 was Recruiting and under 10554, 3 was Performance under 10597. This WO Request is for the 4th and final deployment: Compensation and Variable Pay. The deployment will replace the MONY application and will support Merit, Stock Planning/LTI, Spot Bonus, Retention Bonus, Promotion Increase and Var Pay/AIP. Each deployment had its own inservice date as does this 4th deployment.	Number of Employees
800001994102 ITM-Federated Records SW-10640	Continue to implement a Federated Records Management System and program to manage both record and non-record unstructured content within existing applications through federated control and in place policy management. Xcel Energy currently utilizes Documentum for many different applications. This project will automate the repair work order process for the Geospacial group. Today the process utilizes a combination of Sharepoint, manual processes, is costly, and doesn't provide the appropriate audit, traceability, records retention management, and reporting on the lifecycle of the work order and associated documents.	Assets/Revenue/Number of Employees
800001991540 ITM-eSOM SW-10641	This project will purchase and implement the eSOMS software and develop an interface between eSOMs and SAP. The software will then be deployed to the Nuclear Plants, Energy Supply Plants, and Gas Engineering and Operations.	Total Plant
800001994168 ITM-CRS CM -10644	Upgrade Communication & Session Manager, Avaya Aura Experience Portal, Nuance, and Websphere production and server & hardware environments to stay current with maintenance agreements and ensure we have hardware & software that are vendor supported.	Number of Contacts
800001994199 ITM-ESB Environment SW-10646	The ESB environment lacks capacity to support PTT WAM and an outage occurred when a significant volume of pent up transaction were processed from SAP general ledger. Hardware and software are coming to end of life this year with a need to update.	Average of All Software Percentages
800002013037 ITM-Interval and Complex Billing-10651	Our Complex Billing solution will be an application that can accommodate complex rate structures and contract elements, process complex rate determinants and meter data, to ultimately produce billing line items for CRS to use to construct and process a customer invoice (with the exception of Gas transportation, which will be invoiced from NirvanaSoft.)	Number of Customers
800002025401 ITM-GeoSpatial Integration-10653	Implement Smallworld Business Integrator (SBI), Productivity Through Technology's chosen solution integrating SAP and Smallworld (GIS) systems. Downstream geospatial applications impacted by SBI will need to be configured to match.	Electric Distribution Plant/Gas Distribution Plant
800002022724 ITM-WAM-Data-Conversion-10654	Data conversion activities for Work and Asset Management (WAM) implementation.	Assets/Revenue/Number of Employees
800002029121 ITM-Synchrophasor SW-10655	Expand collection of synchrophasor data into the PSCo and SPS business areas for bulk electric system analysis, voltage stability analysis, NERC event analysis requests, generation model validation and improving wind farm response and voltage control. Purchase / Install the Phasor Data Concentrator (PDC) servers needed to receive the synchrophasor data from the substations. Install the PDC software needed to combine the various input messages into a single data stream and to view / analyze the data.	Assets/Revenue/Number of Employees
800002032083 ITM-Optimain DS SW-10657	The purpose of the Optimain DS Replacement Project is to provide the Gas Integrity Management Program business unit with the software needed to properly calculate gas distribution pipe risk. The existing software, Optimain DS, will be replaced with new software that will identify and prioritize threats to gas distribution pipe infrastructure.	Gas Distribution Plant
800002032945 ITM-CIP Substation Ph2 SW-10659	Phase 2 of substation CIP compliance program.	Electric Transmission Plant
800002032947 ITM-eGRC Security SW-10660	This project will improve enterprise security (ES) risk management capabilities, provide ES and other business area processes with incident management capability and implement the latest Archer software release (6.1). The risk of not doing the project is that risk management capability improvements within Enterprise Security will be further delayed. Stakeholder expectations will not be met and other more costly alternatives may be pursued.	Number of Employees
800002039483 ITM-Websphere SW-10661	Fulfills lifecycle sustainability of the WebSphere software suite. All benefits are aligned to performance of the business applications, process and procedures that rely upon the various software elements within the WebSphere suite.	Average of All Software Percentages

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Internal Order & Description	Description of Services Provided	Allocation Methodology
800002013035 BSPRJ000335 ITM-Mobile Computing Infra	Purchase, engineer, test, and deploy an on-premise integration of Microsoft ECS suite to enable field force (PTT) and corporate mobility across the Company. The ECS suite is comprised of several new Microsoft products which were procured during the recent enterprise agreement renewal (Windows 10, Enterprise Mobility Suite, O365, Azure AD, Skype for Business).	Number of Employees
800000004176 BSPRJ000219-ITM-Mobile Application Custo	A new mobile app for Xcel Energy modified to support Xcel Energy customer use. Roughly 47% of our online customers are visiting pages via their mobile phone and the number of customers of all ages using mobile devices continues to climb. The application provides a platform to increase mobile maturity, continue toward a 'mobile first' mentality, and increase the mobile engagement and conversion within these MTM. Initial Minimal Viable Product (MVP) has to include features our customers are expecting to ensure adoption, of which include: - Outage Reporting & Status - View & Pay Bill - Energy Management - Contact	Number of Customers
800002012674 ITM-Federated Records SW-10640	Continue to implement a Federated Records Management System and program to manage both record and non-record unstructured content within existing applications through federated control and in place policy management. This project will automate the repair work order process for the Geospatial group.	Assets/Revenue/Number of Employees
800002032085 ITM-Secure File&Transfer Ph2 SW-10656	Define, procure and deploy an enterprise solution to centralize and manage the transmission of electronic files in a way that meets security standards. This includes system-to system and person-to-person file transfer.	Number of Employees
800002039485 ITM-XE.COM Optimization Ph2 SW-10662	Implement optimization opportunities based on third party evaluations of XE.com. Primary Goals include: increase Foresee customer satisfaction rating; customers to reach an average annual task accomplishment rate of 86% by 2019; and to support the corporate pillars of growing the business and workforce transition. Key areas to address for SAT and task completion (by priority): enable customers to reset their My Account password once locked out by self serving; adding features to the home page including login module, outage button, etc; adding state specific functionality to all modules on the homepage enabling jurisdictional targeting; additional site optimizations such as search and layout adjustments to drive intended experience; new & enhanced modules to serve the content more appropriately; and enhancements to the Billing & payment page such as structure and a "Logged In" state.	Number of Customers Excluding Wholesale
800002039891 ITM-Vulnerability NexPose SW-10665	Build a formal and mature Vulnerability Management program. By establishing a well-defined governance structure for a TVM program and by implementing processes and technology to facilitate rapid and on-going vulnerability management, Xcel will benefit from signification security risk reduction.	Average of All Software Percentages
800002039893 ITM-Vulnerability AppSpider SW-10666	Rapid 7 AppSpider - Application Security Testing. These are licenses for two application scanning engines so that scans can be run from inside and from outside of our network. Each engine can run scans against an unlimited amount of applications but only one at a time. This will allow the simulation of internal and external threats.	Average of All Software Percentages
800002039904 ITM-DMZ Airwatch SW-10664	This software will consolidate the existing AirWatch corp and nuclear solution into one instance for license and operational savings. As part of this solution a new Workspace One application will be implemented which will provide secure mobile application delivery to non-Xcel Energy provided devices. This will enable a reduction of Xcel Energy provided workstations.	Number of Computers
800002046695 ITM-Sailpoint Extension SW-10667	Integrate SailPoint Identity IQ (IIQ) with SAP to support the Productivity Through Technology (PTT) Work and Asset Management (WAM) program. A continuation of the effort to roll out SailPoint functionality in the Xcel Energy environment. Sailpoint manages access for applications throughout the enterprise. The scope of this project is to integrate Nuclear Active Directory (AD) accounts into SailPoint, support SAP access request for nuclear AD accounts, and build access eligibility pre-checks for nuclear entitlement requests. This builds upon functionality rolled out in Phase 1 for the PTT SAP effort.	Number of Employees
800002081639 ITM-Customer Identity Access SW-10688	The Customer Access and Identity Management (CIAM) solution will provide a better Customer experience through new single sign-on capabilities. As part of the PSCo Renewable Connect regulatory filing, it was noted a CIAM solution would be included. New Identity and Access Mgmt software (CIAM) to provide Customers single sign-on capabilities	Number of Meters, Number of Contacts

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Internal Order & Description	Description of Services Provided	Allocation Methodology
800002081645 ITM-UAST Ph1 SW-10689	To provide the technology required to support their-flight project to fly 22,000 miles of Transmission corridor with drones. Scope includes deploying an image management solution to automate the ingestion of, and access to, 450TB of drone collected imagery, and developing new integrations to initiate inspections (SAP-WorkStudio) and consume inspection results (WorkStudio-Smallworld GIS/TAMS).	Electric Transmission Plant
800002081929 ITM-IT Service Req Auto SW-10699	Update application and implement a service broker to provide a unified hub for all applications and services. Automate processes to be proactive on high visibility events. Implement processes to streamline automate software tracking and reporting. Upgrade from 9.41 to 9.52 of the platform.	Assets/Revenue/Number of Employees
800002081942 ITM-VMCM SW-10714	A new Crew application to be implemented, GeoDigital's WorkStudio will be upgraded, and integrations between the two applications and SAP will be developed. VMCM is a follow-on project to ITSA Pole 2. The scope of VMCM is to deploy a new field crew application that will integrate with WorkStudio and give individual field crew members the ability to track progress through individual work assignments and enter the hours worked on specific work assignments. Benefits include the elimination of paper based individual work assignments and the ability for Xcel Managers to better understand the status of the field work being done and assess individual crew and contractor performance. In addition, integrations between the crew application and WorkStudio, Smallworld GIS, and SAP will be developed to support the flow of information required to support the crew application.	Electric Distribution Plant
800002082199 ITM-SAP Data Mart Ph2 SW-10690	Build new Work and Asset Management specific data marts in SAP Business Warehouse (BW) to support reporting needs. Create and deliver SAP Business Objects reporting and analysis capabilities for work and asset management. The SAP Business Warehouse includes new interfaces, software coding, construction of data marts and the reporting interfaces for information access. It is an asset providing value in future periods.	Software Application Users
800002082301 ITM-CEC-Cust Service Console SW-10704	Enable a seamless and brand consistent experience for all customers, across all interactions, through all channels they choose.	Number of Customers Excluding Wholesale
800002082405 ITM-TWR SW-10713	Replace Transmission Work Request (TWR) system with a solution with capabilities for Dispatch/Operator Logging, Outage Coordination, Bundling/Grouping, Switching Orders Event Notifications, Audit Tracking, Tracking out of service equipment & Reporting. The solution will be installed on infrastructure in the Xcel data center. The platform will coordinate planned outages for the transmission network.	Electric Transmission Plant
800002082415 ITM-Sailpoint Ph3 SW-10717	This project will complete Sailpoint upgrade to the current version, continue onboarding of privileged accounts and regulated applications, and build a business objects reporting universe in support of audit and reporting.	Number of Computers
800002083359 ITM-CyberArk PAM SW-10694	License and deploy CyberArk modules Privileged Session Manager and Endpoint Privilege Manager and create process to secure privileged access accounts. Software being purchased will be Privileged Session Manager (PSM), High Availability Module, Session Manager Test License, and Sailpoint PAM.	Number of Employees
800002083363 ITM-Enterprise Learning Upgrade SW 10691	Upgrade and migrate the on premise Learning Management Systems to the TalentConnect hosted environment to mitigate the end of support issue and provide additional integration and enhancements to the Talent Management modules implemented. SuccessFactors Learning Mgmt would be upgrade and the application will be moved from on-premise to the Cloud.	Number of Employees
800002083369 ITM-Next Gen MSFT LIC SW -10692	Win10/Office 365 Licenses. Own ~2,000 licenses currently and purchasing ~13,000 additional licenses. These will be consumed initially through the SharePoint implementation project. This project will roll out the other applications and functionality available through the Office 365 licenses. Provide suite of tools and hosted both on premise and in the Azure cloud.	Number of Computers
800002083371 ITM-Next Gen MSFT Deploy SW -10693	Win10/Office 365 deployment.	Number of Computers
800002083413 ITM-SAP Cont Improve SolMan SW-10705	Deliver capabilities identified post PTT WAM/Supply Chain along with upgrading the SAP environment to supported/certified levels. Project represents upgrade to Solution manager as a shared component of the SAP environment. The work entails for Business Systems - Solution Manager upgrade and implement change control solutions to automate transport control, deployment control, change process control (retrofit, object locking) along with enhancement pack effort analyzer.	Assets/Revenue/Number of Employees

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Internal Order & Description	Description of Services Provided	Allocation Methodology
800002083415 ITM-SAP Cont Improve R18 SW-10706	Deliver capabilities identified post-PTT WAM/Supply Chain. Energy Supply, Distribution, Transmission, Gas and Nuclear are adding automation and increasing end user efficiency. Project represents only continuous improvement, regression testing and oracle upgrade, and does not include HANA, uperform, SAP GUI or SMP Server upgrades.	Assets/Revenue/Number of Employees
800002083417 ITM-CEC-TCPA Do Not Call SW-10703	Enable customer capability to provide consent and consent revocation by individual customer mobile phone number. This is a new capability to support contacting Customer via their mobile device. The capability will be built upon the Salesforce.com platform and included updated interfaces to the CRS system.	Number of Customers Excluding Wholesale
800002084790 ITM-2018 Oracle SW -10701	Upgrade the Oracle database version across Xcel Enterprise. This WO is for 2018 Licensing cost, pre-negotiated agreement with Oracle for 5 years. Critical systems include Business Objects, ESB, XE.com, PCI. By upgrading, we will be on a fully supported version and will increase reliability and reduce security concerns. This is a lifecycle upgrade to a core technology.	Average of All Software Percentages
800002085351 ITM-Mobile App Ph2 SW-10695	A mobile app will contain new functionality based on Customer feedback and use. As a phased project. the original asset was in-serviced in December 2017. This work builds on that foundational product offering. This work will change the functionality and provide brand new capabilities not in the current software release. New functionality includes: - Start/Stop/ Transfer - Billing and Payment options (Payment plans, image scanning) - Energy Usage and Calculations - Storm Communications and expanded outage reporting capabilities	Number of Customers Excluding Wholesale
800002085969 ITM-EMAIL SW-10697	Removal of Veritas Enterprise Vault which currently vaults emails and files. Implement alternative email vaulting solution and recall specific files back to storage. Will provide faster recall of vaulting data providing better experience. Replace the Veritas Enterprise Vault solutions (Exchange Journal Archive, File System Archive, and Discovery Accelerator) with the Barracuda (Message Archiver 950, Message Archiver Redundant + Cloud, and ManageEngine Exchange Reporter Plus Professional Edition) solution.	Number of Computers
800002086247 ITM-Netwrk Tools Mgmt SW-10700	This project will address implementing enterprise-wide network management tools. Focus will be on optimizing engineering, eliminating redundancy, and reducing any outage Time to Recovery. New enterprise wide software tools used to monitor and manage all network elements. The software that is a module from Infoblox called NetMRI.	Number of Phones/Radios/Computers
800002086510 ITM-Firewall Rule Mgmt SW-10707	The project objective is to create program to inventory and manage enterprise deployed firewall rulesets and establish ongoing hygiene of the firewall environment. We will select and deploy a centrally-managed tool to provide an end to end security view of firewall policies, rules and configurations that impact Xcel Energy's security posture. This tool will replace currently existing AlgoSec software (details on project history for the existing AlgoSec tool are no longer available).	Number of Employees
800002087244 ITM-Bus Obj Ref SW-10698	Upgrade Business Objects software, including Web Intelligence and Lumira to the latest, major software version and refresh the system hardware - decommissioning 12 servers + 1 PTT server and standing this up on 12 new servers. Additional software module - 360 to be purchased and functionality to be turned on as a part of this upgrade that enable manual migration and testing automation. Software upgrade of Business Objects (from 4.1 to 4.2), Purchase of module - 360, purchase of additional Lumira licenses + labor to setup, configure and make these software applications useable.	Software Application Users

Table D - Service Company Allocating Cost Centers and IT Software Internal Orders

Internal Order & Description	Description of Services Provided	Allocation Methodology
800002087283 ITM-Private Cloud Infra SW-10710	<p>Achieve strategic objectives to sizably reduce operational inefficiencies, to accelerate IT project deliveries, to improve regulatory auditing and reporting, and to enable public cloud services. These strategic objectives and financial results will be accomplished through the Cloud Red program of which Basic Private Cloud Services (alias Lightning) is one of several projects. Lightning will create and enable the basic private cloud services provided by Business Systems IT Infrastructure Operations to Xcel Energy Business and other IT Operations' groups. The private cloud services include, but are not limited to, Infrastructure-as-a-Service (IaaS), Platform-as-a-Service (PaaS), Disaster-Recovery-as-a-Service (DRaaS), Regulatory Auditing and Reporting for Infrastructure, Public and Private Cloud Costing, and others.</p> <p>As part of Basic Private Cloud Services project, Xcel Energy's Infrastructure Operations via PMO support will create two independent Xcel Energy Private Cloud Services Framework (foundation) assets: Framework 1 - Private Cloud Infrastructure Operational Services Framework. Framework 2 - Private Cloud Disaster Recovery Services Framework. Using Xcel's VMware Site Recovery Manager (SRM) product, Xcel Energy will create this re-usable software asset enabling Xcel Energy to create and manage Private Cloud Disaster Recovery Services capabilities. This Framework will require new hardware to support its Xcel-designed software configuration built using the SRM product.</p>	Average of a Select Set of Software Allocators
800002087285 ITM-Private Cloud Service SW-10711	<p>Achieve strategic objectives to sizably reduce operational inefficiencies, to accelerate IT project deliveries, to improve regulatory auditing and reporting, and to enable public cloud services. These strategic objectives and financial results will be accomplished through the Cloud Red program of which Basic Private Cloud Services (alias Lightning) is one of several projects. Lightning will create and enable the basic private cloud services provided by Business Systems IT Infrastructure Operations to Xcel Energy Business and other IT Operations' groups. These assets will be used to offer its business Systems customers various private cloud services in support of their IT service deliveries and security solutions. The private cloud services include, but are not limited to, Infrastructure-as-a-Service (IaaS), Platform-as-a-Service (PaaS), Disaster-Recovery-as-a-Service (DRaaS), Regulatory Auditing and Reporting for Infrastructure, Public and Private Cloud Costing, and others. As part of Basic Private Cloud Services project, Xcel Energy's Infrastructure Operations via PMO support will create a new Basic Infrastructure-as-a-Service (IaaS) capability using it's company-designed Xcel Energy Private Cloud Infrastructure Operational Services Framework. This new basic IaaS capability asset will contain Xcel-designed functionality to enable Xcel Energy to automatically create and deploy by quantity, operating system, and technical specification basic virtual machines to its customers to use in their business needs in software project delivery (development and testing), software proof-of-concepts, and various operational needs.</p>	Assets/Revenue/Number of Employees
800002088549 ITM-Emergency Mass SW-10709	<p>Identify and implement an integrated set of Enterprise Resiliency tools that includes a Situational Awareness product to proactively identify threatening events, and a complementary Mass Communication tool to support rapid and seamless communication and coordination. Critical, dangerous and emergency situations are becoming more likely and frequent. Xcel Energy needs a viable solution to identify situations as rapidly as possible, track situations throughout their lifecycle, and coordinate responses via an effective emergency/mass notification services (EMNS). Xcel Energy seeks a vendor or vendors that can host a robust application in a failsafe environment.</p>	Number of Employees
800002089319 ITM-Rational SW-10715	<p>Stabilize the requirements/testing tool performance to ensure stable operation for the projected Business Systems usage and ensure our investment optimizes capabilities for Agile delivery and for Enterprise usage.</p> <p>The Rational Upgrade project has two main objects:</p> <ul style="list-style-type: none"> - Stabilize the Requirements/Testing tool performance to ensure stable operation for the projected Business Systems Usage. - Ensure our investment optimizes capabilities for agile delivery and for Enterprise usage. <p>We will be migrating our existing data from our current on premise solution to an IBM Hosted Cloud Environment. Along with the migration we will be upgrading to the latest version of the software and rolling out best practices and training.</p>	Number of Computers
800002090280 ITM-Sec File Ph3 SW-10716	<p>Technology and process to centralize and manage File Transfer Protocol and data transmissions allowing for more complete lockdown of the use of USB storage devices.</p>	Number of Employees

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800002092826 ITM-SCCM Upgrade SW-10720	This project will evaluate SCCM server infrastructure and architecture to determine required hardware upgrades and new installations that are required to meet the needs of the NextGen Windows 10 implementation project. Additionally, an SCCM integrated 3rd party application patching tool will be selected and implemented to enable patching of 3rd party applications.	Number of Computers
800002093750 ITM-Diagnostic Center 5 SW-10725	Expanding the current Diagnostic Center to include remaining electric generation sites. Digitization and focus on asset performance management. Extend OSI/PI framework to remaining generation plants to extend diagnostic functionality.	MWH of Generation
800002093759 ITM- OSI Ent Agree SW-10726	OSI PI enterprise licensing agreement is due for renewal in 2018. This is license renewal for a 5 year term. OSI PI is a critical application used by Energy Supply, Transmission and Commercial Operation of data and analytics driving some of the repair/replace decisions. Additional benefits include expansion for generation being added to PI, extension of the Enterprise Agreement for Transmission, Commercial Operations, and existing generation information. It also includes integrators for ESRI, Data Warehouse integrations, and analytical tools integrations.	Electric Distribution Plant/Gas Distribution Plant
800002093825 ITM-Software Asset Mgmt SW-10729	Software Asset Management Solution to support compliance with vendor agreements, minimize maintenance costs, streamline application life cycle and improve cyber risk posture through effective patching and access management.	Number of Computers
800002093827 ITM-Tririga Mobile SW-10730	A mobile solution which will allow maintenance engineers quick, easy, accurate information on equipment they are working on by utilizing barcode technology and mobile devices streamlining daily work activities.	Assets/Revenue/Number of Employees
800002093829 ITM-Blue Prism SW -10731	Utilizing robotic process automation to complete tasks. This project is to continue moving the automation efforts forward following the successful proof on concepts noting the highest potential is in transactional areas, but opportunities exist across Finance. Automation opportunities offer lower costs, faster processing, improved quality, and the ability to operate 24/7 and scale up/down with demand. Software is license term based per year including support and maintenance.	Assets/Revenue/Number of Employees
800002093831 ITM-RIS CREV SW-10732	This project will stabilize the Utility International platform containing two applications: RIS and CREV. This project will also introduce new features, functions and capabilities previous not leveraged with the inability to upgrade the software due to technology stack limitations and compatibility. This project will require new software versions and new infrastructure technology stack implementations.	Revenues
800002094198 ITM-Net Tools CISCO SW-10718	This project will address implementing enterprise-wide network management tools. Focus will be on optimizing engineering, eliminating redundancy, and reducing any outage time to recovery.	Number of Phones/Radios/Computers
800002094359 ITM-Microfocus SW-10721	New perpetual licenses for the HP (now Microfocus) tool suite. This work order is for new perpetual licenses for the HP (now Microfocus) tool suite.	Assets/Revenue/Number of Employees
800002096338 ITM-Microsoft Core Server SW-10727	This project will be the funding for the additional licenses that were consumed, but not purchased. Software licenses for seq servers that support critical applications used by different business units within all of Xcel Energy.	Number of Computers
800002096664 ITM-eGRC Ph3 SW-10719	Implement cyber risk management and enterprise resiliency functionality for Enterprise Security Services in the specific areas of business continuity and disaster recovery planning, vendor management, application and project risk assessments, policy and control standard management, and physical security assessments within the RSA Archer eGRC platform.	Number of Employees
800002098326 ITM-Operation Monitor SW-10728	New Enterprise Operational Monitoring Tool to replace existing monitoring software applications. This will provide monitoring of network, server, and application processing with the goal of utilizing this data for proactive responses to throughput degradation.	Average of All Software Percentages
800002101300 ITM-Active Directory 2016 SW 10737	The project will replace aging server infrastructure, consolidate infrastructure where possible, and introduce the most recent version of active directory supporting critical applications within Xcel Energy. This software will accurately report applications traffic to Domain Controllers, helping to identify applications connecting to a single point/IP address, This will help reduce the number of applications that potentially need remediation efforts during the Refresh and Consolidation efforts.	Number of Computers
800002104173 ITM-ESRI Landworks SW-10735	Upgrade ArcGIS application which is required to be compatible with Landworks which is heavily dependent on ArcGIS.	Electric Transmission Plant

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Internal Order & Description	Description of Services Provided	Allocation Methodology
800002104211 ITM-Net Auto Platform SW-10741	The Network Automation Platform Implementation project is to implement the Ansible Network Management product so network changes can be automated to implement secure and stable network patterns. The project will purchase licenses, install the software, design network patterns and then test initial deployment and functionality so that the system can be turned over to the engineering and architecture teams for ongoing support. Ansible software is designed to be an agentless configuration management software that will allow for configurations on multiple network devices centrally. Currently Xcel energy uses a variety of configuration methods and tools including locally managing devices. The Ansible software will allow for specific security and network patterns to be identified, tested and deployed to multiple network device platforms including, but not limited to, F5, Check Point, Cisco and Motorola.	Number of Phones/Radios/Computers
800002104213 ITM-Sharepoint RFP SW-10739	Solution on SharePoint platform to automate the RFP bid process. This solution will be used for the benefit of the entire enterprise and will provide new automation capabilities that will be used across the company. The primary objective is to replace the manual process of collecting and evaluating bids.	Assets/Revenue/Number of Employees
800002104215 ITM-Sharepoint Fin Gov SW-10740	Solution on SharePoint platform which will automate the process for Financial Data Governance through new application functionality.	Assets/Revenue/Number of Employees
800002104217 ITM-Replace Meeting Planner SW-10738	Replace Meeting Planner Application with Microsoft Exchange and SharePoint functionality which is at end-of-life. Moving it to software already in the environment will create synergies in work-flows as well as support.	Number of Computers
800002105172 ITM-Net Tools Solar Wind SW 10736	This project will address implementing enterprise-wide network management tools. Focus will be on optimizing engineering, eliminating redundancy, and reducing any outage time to recovery. Solar Winds Software is being purchased to verify and monitor network performance on circuits, VoIP quality and user device tracker. Once in place this software will be used primarily to view capacity and usage of circuits.	Number of Phones/Radios/Computers
800002105664 ITM-SUM Total Upgrade SW-10734	SumTotal will be upgraded to a later version (current version 7.6 is a few major versions behind) - 2017.1. The SumTotal application was first implemented in 2012. Upgrades to the SumTotal Application were done in 2013 and 2014. No changes to the SumTotal software have been done since 2014. In addition, the underlying Microsoft SQL Server database version is out of support and will be upgraded as well. Also the underlying Virtual Server (Virtual Machine) environment will be upgraded as well for better performance and reliability.	Number of Employees