

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF COLORADO**

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RE: THE TARIFF SHEETS FILED BY)
PUBLIC SERVICE COMPANY OF) **DOCKET NO. 05S-264G**
COLORADO WITH ADVICE LETTER)
NO. 647- GAS.)

**CONSENSUS ACCOUNTING PLAN
RELATING TO KANSAS GAS INVENTORY TAXES**

In compliance with the Commission's directives in Decision C06-0497, mailed May 3, 2006, in the captioned docket, Public Service Company of Colorado ("Public Service") submits herewith its Consensus Accounting Plan Relating to Kansas Gas Inventory Taxes for the Commission's review and approval. The Consensus Accounting Plan sets forth the proposed accounting and recovery through the Gas Cost Adjustment ("GCA") of amounts relating to Kansas *ad valorem* taxes incurred by Public Service that are assessed on gas stored in underground storage facilities in Kansas. As ordered by the Commission, Public Service and the Staff of the Commission ("Staff") have worked out their differences regarding the appropriate accounting and GCA treatment of the Kansas gas inventory taxes, and the Consensus Accounting Plan set forth herein represents a reasonable compromise of the issues raised by Public Service and Staff. The undersigned counsel has been authorized to represent that both Public Service and Staff support the Consensus Accounting Plan, and request that the Commission approve it without modification.

There are two Exhibits attached to and made a part of this Consensus Accounting Plan. Page 1 of Exhibit A attached to the Consensus Accounting Plan reflects representative accounting entries that explain and support the accounting and GCA recovery treatment set forth in the text of this Consensus Accounting Plan. Page 2 of Exhibit A provides the corresponding account descriptions as set forth in the FERC Uniform System of Accounts. Exhibit B attached to the Consensus Accounting Plan is *pro forma* Tariff Sheet No. 50, reflecting the addition of the ongoing monthly accrued expenses associated with the Kansas gas inventory tax as part of the definition of Actual Gas Cost in Public Service's GCA clause.

Public Service requests that the Commission issue an order approving this Consensus Accounting Plan, without modification, and order Public Service to file a revised Tariff Sheet No. 50 in a form substantially identical to the *pro forma* tariff sheet contained in Exhibit B attached hereto.

I. EXECUTIVE SUMMARY

The consensus approach to the accounting and GCA recovery of the Kansas gas inventory taxes treats the taxes previously accrued by Public Service as Deferred Gas Costs, once Public Service is required to remit payment of the taxes, and treats the ongoing monthly accruals of the tax as Current Gas Costs. Specifically, if and when the Kansas Board of Tax Appeals issues a decision denying Public Service's appeal and request for exemption from the tax, and Public Service is subsequently required to remit payment of the Kansas gas inventory taxes previously billed, Public Service will reclassify all Kansas gas inventory taxes accrued to that date in Account No. 191, Unrecovered Purchased Gas Costs. The balance of Account 191, as adjusted for unbilled revenues, is recovered as part of the

Deferred Gas Cost in Public Service's monthly GCA filings by spreading such balance over the next twelve months' Forecasted Sales Gas Quantities. The subsequent monthly accruals of the current year's Kansas gas inventory taxes will be recorded to a new subaccount of Account No. 807, Purchased Gas Expenses, and included in the calculation of the Gas Commodity Cost component of the GCA rates. With respect to any subsequent refund of the tax resulting from the successful legal challenge by Public Service, the Consensus Accounting Plan calls for the full amount of any such refund to be recorded immediately to the Account No. 191, and credited back to customers through the Deferred Gas Cost component of the GCA rates.

As such, the Consensus Accounting Plan does not adopt the approach previously proposed by Public Service in this proceeding to treat the Kansas taxes as an element of the cost of gas stored underground and to recover the costs through the GCA as gas is withdrawn from inventory. The Consensus Accounting Plan also does not adopt the approach previously endorsed by Staff in this proceeding to amortize the accrued amounts, once Public Service is required to pay the tax, over the same number of months for which the tax has been assessed and to recover the monthly amortized amounts through the GCA as part of the Current Gas Cost. The Consensus Accounting Plan does, however, adopt Staff's proposed treatment of the ongoing monthly accrued expenses associated with the Kansas gas inventory taxes as an element of the Current Gas Cost.

II. BACKGROUND

As explained by Public Service in its direct testimony in this proceeding, the Kansas legislature enacted a new law in May 2004 that results in the assessment of a personal

property, or *ad valorem*, tax on certain owners of natural gas stored in underground facilities in Kansas. This effectively removed an exemption that has been historically applied to Public Service and other out-of-state local distribution companies. This tax was effective retroactively as to inventories held on January 1, 2004. The Kansas statute fixes the assessed value of the gas in storage at 33 percent of the market price of the inventory as of January 1 of the same year. The Kansas Department of Revenue, Division of Property Valuation, has informed Public Service that the Company's inventories of gas held in Kansas are subject to the tax. Public Service filed an application for an exemption from such tax and appealed the tax to the Kansas Board of Tax Appeals ("BOTA"), asserting several legal challenges to the application of the new tax to Public Service. The appeal of the tax has been fully briefed before the Kansas BOTA, and both the appeal and Public Service's application for exemption are pending the decision of the Kansas BOTA. As of the date of filing of this Consensus Accounting Plan, the Kansas BOTA has not issued its decision and Public Service has not remitted payment of the tax. The Kansas BOTA's decision is expected to be issued at any time.

Public Service was billed \$505,895 for the Kansas gas inventory tax in 2004. Public Service filed an application for exemption, which resulted in Public Service's obligation to remit payment of the tax being deferred pending the Kansas BOTA decision on its application. Since receiving the 2004 tax bill, Public Service has received annual revised assessments of the Kansas gas inventory tax but, due to the pending appeal before the Kansas BOTA, has not received a tax bill for 2005.

In order to better follow the proposed accounting entries detailed below and shown on Exhibit A attached hereto, it is helpful to set forth the accounting that has been followed by Public Service to date associated with the Kansas gas inventory taxes. As Public Service has adopted the accrual method of accounting, it necessary to account for the Kansas gas inventory taxes as a cost of operations in the year to which they apply. Accordingly, for the 2004 taxes actually billed, Public Service recorded a debit to Account No. 408.1, Taxes Other Than Income Taxes, Utility Operating Income, and a corresponding credit to Account No. 236, Taxes Accrued. This entry may be generally characterized as a charge to operating expense and an increase to taxes payable by Public Service - a liability account on the balance sheet. For illustrative purposes, this accounting entry is depicted as Accounting Entry (1a) on the attached Exhibit A.

Similarly, Public Service has accrued monthly expenses associated with the Kansas gas inventory tax for both 2005 and 2006. These accruals are based on an estimate of Public Service's tax obligation using the tax assessments received and other information. For illustrative purposes, the cumulative accounting entries for the 2005 accruals are depicted as Accounting Entry (1b) on attached Exhibit A and the cumulative accounting entries for the first six months of 2006 accruals are depicted as Accounting Entry (1c) on attached Exhibit A. If it is determined later that the accrued amounts based on the estimated tax needs to be corrected to match the actual billed amount, an adjusting accounting entry will be made using the same accounts.

For simplicity of illustration, the accounting entries on the attached Exhibit A show a hypothetical amount for Public Service's annual tax bill for Kansas gas inventory taxes to be

\$480,000 for each of the years 2004, 2005 and 2006. This equates to a monthly accrued expense amount of \$40,000 per month. As shown in Exhibit A, the effect of the 2006 accruals of the Kansas gas inventory taxes as of June 30, 2006, would be a cumulative accrued amount of Kansas gas inventory taxes of \$1,200,000.

III. DEFERRED GAS COST TREATMENT

If and when the Kansas BOTA issues a decision denying Public Service's appeal and its application for exemption of the Kansas gas inventory tax, and Public Service remits payment of the prior years' tax bills, Public Service will reclassify the amounts accrued to that date in Account No. 191 and begin recovering the accrued amounts as part of the Deferred Gas Cost component of the GCA rates. For illustrative purposes, the accounting entries reflected on the attached Exhibit A assume that the Kansas BOTA will render its decision in June 2006 and Public Service will remit payment of the 2004 and 2005 tax bills on July 31, 2006. The accounting entry to reflect this payment is shown as Accounting Entry (2a). The accounting entry to reflect the reclassification of the accrued tax expenses results in a credit of \$1,200,000 to Account 408.1 and a debit in the same amount to Account No. 191, as reflected on Accounting Entry (2b) on the attached Exhibit A.¹

As a result of the reclassification to Account No. 191, the accrued expenses will become part of the Account No. 191 balance used to develop the Deferred Gas Cost under

¹ This example assumes that Public Service's obligation to remit payment of the 2004 and 2005 taxes will be known prior to the filing of Public Service's monthly GCA application in mid-June 2006, so that Public Service would be able to include the July 2006 accrued expense as part of its Current Gas Cost in its monthly GCA application to be effective July 1, 2006. Otherwise, the July 2006 accrued expense would be included in the amount reclassified to Account No. 191 in order to assure that there is no gap in the recovery of the 2006 monthly accruals.

Public Service's GCA mechanism. Under Public Service's current GCA mechanism, this balance, after adjustment for unbilled revenues, is divided by the Forecasted Sales Gas Quantity for the applicable twelve-month period following the effective date of the monthly GCA filing, in order to determine the Deferred Gas Cost component of the GCA rate. Accordingly, the accrued expenses will be recovered in the same manner as all other Deferred Gas Costs. No change to Public Service's GCA tariff is necessary for this proposed treatment, as the definition of Deferred Gas Cost on Sheet No. 50A expressly includes "other costs authorized by the Public Utilities Commission." By issuing an order approving the Deferred Gas Cost treatment of the accrued Kansas gas inventory taxes, as proposed in this Consensus Accounting Plan, the necessary Commission authorization will exist to commence such treatment.

As with other Deferred Gas Costs recovered through the GCA, Public Service will not be entitled to recover carrying costs on the accrued Kansas gas inventory taxes paid as a separate incremental cost item in its GCA. Although the delayed recovery by Public Service of the accrued Kansas gas inventory taxes through the Deferred Gas Cost component of the GCA rates raises the issue of the time value of money, the added cost to Public Service is offset by the proposed recovery of the associated monthly accrued expenses as part of the Current Gas Cost, which occurs largely in advance of Public Service's actual payment of the annual tax bill. The Consensus Accounting Plan therefore strikes a fair balancing of the various sides of the carrying cost issue and reasonably complies with the Commission's directive at Paragraph 13, page 14, of Decision No. C06-0497 in this docket: "Consistent

with the dollar-for-dollar 'pass-through' nature of the GCA, Public Service should recover the Kansas Taxes in a timely manner in which extended carrying costs are not an issue."

IV. CURRENT GAS COST TREATMENT

Effective with the first month in which the monthly accrued expenses associated with the Kansas gas inventory taxes are not included in the accrued amounts reclassified to Account No. 191, and for every month thereafter until Public Service is no longer obligated to pay Kansas gas inventory taxes, Public Service will include as part of its Current Gas Cost in its monthly GCA filings the amount of Kansas gas inventory taxes to be accrued by Public Service for the month in which the applicable GCA rates are to be in effect. Specifically, Public Service will include such monthly accrued expenses in its calculation of the Gas Commodity Cost component of its GCA rates.

In order to provide for this GCA recovery, Public Service's GCA tariff must be revised to expressly include the Kansas gas inventory taxes as a recoverable GCA cost. To facilitate this inclusion, Public Service has assigned a new subaccount of Account No. 807, Purchased Gas Expenses, to account for Kansas gas inventory taxes separately from other gas costs. As shown on *pro forma* Tariff Sheet No. 50 attached hereto as Exhibit B, the new subaccount -- Account No. 807.51, entitled "Kansas Storage Tax" -- has been added to the definition of Actual Gas Cost. The Commission's approval of this proposed tariff change is necessary to authorize the Current Gas Cost treatment of the monthly accrued expenses associated with the Kansas gas inventory taxes, as proposed in this Consensus Accounting Plan. Accordingly, the Commission's specific approval of this tariff change is requested herein.

The accounting entry to reflect the monthly accrual of the Kansas gas inventory taxes is depicted as Accounting Entry (3) on the attached Exhibit A. As shown, a monthly credit is made to Account No. 236 and the monthly accrued expense is charged to Account No. 807.51. In order to show how the amounts recorded to Account No. 236 are cleared, the accounting entry to reflect the annual payment of the Kansas gas inventory tax bill is shown on Exhibit A, and is depicted as Accounting Entry (4).

If and when a final decision is made by an agency or court of competent jurisdiction that the Kansas gas inventory tax is unlawful and that Public Service is no longer obligated to pay the tax, Public Service shall cease including any Kansas gas inventory taxes in Current Gas Costs commencing with its next-filed GCA application.

V. REFUND OF KANSAS GAS INVENTORY TAXES PAID

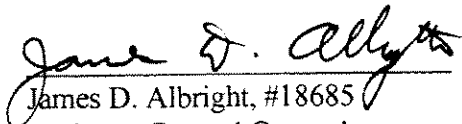
To the extent a final decision is made by an agency or court of competent jurisdiction that the Kansas gas inventory tax is unlawful, and Public Service receives a refund of Kansas gas inventory taxes previously paid, the amounts so refunded shall immediately be recorded to Account No. 191 and credited back to GCA sales customers through the resulting reduction in the Deferred Gas Cost component of Public Service's GCA rates. To reflect the accounting for such a refund, Accounting Entry (5) on attached Exhibit A depicts a refund of taxes for the three-year period, 2004 through 2006, hypothetically received by Public Service in September 2007.

VI. CONCLUSION

As shown above and in the proposed accounting entries reflected in Exhibit A hereto, this Consensus Accounting Plan proposes a fair and reasonable treatment of the accounting and GCA recovery of the Kansas gas inventory taxes, and should be approved by the Commission without modification. As part of its order approving the Consensus Accounting Plan, the Commission should order Public Service to file, on not less than one day's notice, revised Tariff Sheet No. 50 in a form substantially identical to the *pro forma* tariff sheet contained in Exhibit B attached hereto

DATED this 1st day of June, 2006.

Respectfully Submitted,



James D. Albright, #18685
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Telephone: (303) 294-2753

**ATTORNEY FOR PUBLIC SERVICE
COMPANY OF COLORADO**

**Public Service Company of Colorado
 Consensus Accounting Plan Relating to Kansas Gas Inventory Taxes
 Proposed Accounting Entries**

Exhibit A
 Page 1 of 2

Note: All amounts and dates are for illustrative purposes only and do not reflect actuals.

Assets

<u>Cash - FERC 131</u>		<u>Deferred Gas Costs-FERC 191</u>	
	\$ 960,000 (2a)	(2b) \$ 1,200,000	
	480,000 (4)		\$ 1,440,000 (5)
(5) \$ 1,440,000			

Liabilities

<u>Taxes Payable - FERC 236</u>	
	\$ 480,000 (1a)
	480,000 (1b)
	240,000 (1c)
(2a) \$ 960,000	
	40,000 (3)
(4) 480,000	

Expense

<u>Property Tax - FERC 408.1</u>		<u>Other Purch Gas Exp - FERC 807.51</u>	
(1a) \$ 480,000		(3) \$ 40,000	
(1b) 480,000			
(1c) 240,000			
	\$ 1,200,000 (2b)		

2004 (1a) PSCo accrues 2004 estimated tax
 2005 (1b) PSCo accrues 2005 estimated tax
 Jan-June 2006 (1c) PSCo accrues 2006 monthly estimated tax
 (\$40,000 x 6 months)

7/31/2006 PSCo pays 2004-2005 taxes previously accrued:
 (2a) Check is issued to State of KS
 (2b) Accrued expense for 2004 - June 2006 is reclassified

Monthly (3) PSCo accrues 2006 estimated monthly tax

*Note: FERC 807.51 will be a new subaccount
 to track costs called "KS Storage Tax"*

1/15/2007 (4) PSCo pays 2006 tax

9/30/2007 (5) PSCo receives 2004, 2005 & 2006 tax refund in 2007

EXHIBIT A

Page 2 of 2

**DESCRIPTIONS OF SELECTED ACCOUNTS UNDER THE UNIFORM SYSTEM OF ACCOUNTS
PRESCRIBED FOR NATURAL GAS COMPANIES SUBJECT TO THE PROVISIONS OF THE
NATURAL GAS ACT**

131 Cash

This account shall include the amount of current cash funds except working funds.

191 Unrecovered purchased gas costs

A. This account shall include purchase gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedule on file with the Commission. This account shall also include such other costs as authorized by the Commission.

B. This account shall be debited or credited, as appropriate, each month for increases or decreases in purchased gas costs with contra entries to Account 805.1, Purchased Gas Cost Adjustments.

C. After a change in a rate schedule recognizing the increases or decreases in purchased gas costs recorded in this account is approved by the Commission, this account shall be debited or credited, as appropriate, with contra entries to expense Account 805.1, Purchased Gas Cost Adjustments, so that the balance accumulated in this account will be amortized on an appropriate basis over a succeeding 6-month period or over such other periods that the Commission may have authorized. Any over or under applied debits or credits to this account shall be carried forward to the succeeding period of amortization.

D. Separate subaccounts shall be maintained for the amounts relating to the period in which the increase or decrease is accumulated and for the amortization of purchase gas increases or decreases, as applicable, so as to keep each period separate.

236 Taxes accrued

A. This account shall be credited with the amount of taxes accrued during the accounting period, corresponding debits being made to the appropriate accounts for tax charges. Such credits may be based upon estimates, but from time to time during the year as the facts become known, the amount of the periodic credits shall be adjusted so as to include as nearly as can be determined in each year the taxes applicable thereto. Any amount representing a prepayment of taxes applicable to the period subsequent to the

408.1 Taxes other than income taxes, utility operating income

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of the various classes of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

807 Purchased gas expenses

A. This account shall include expenses incurred directly in connection with the purchase of gas for resale.

B. The utility shall not include as purchased gas expense, segregated or apportioned expenses of operating and maintaining gathering system plant whether such plant is devoted solely or partially to purchases of gas, except that the utility shall include the cost of turning on and off purchase gas wells and operating measuring stations devoted exclusively to measuring purchased gas.

C. In general, it is intended that this account include only the expenses directly related to purchased gas, including the expenses of computing volumes of gas purchased, and special items directly related to gas purchases which are not includible in other accounts.

D. This account shall be subdivided as follows:

- 807.1 Well expenses—Purchased gas.
- 807.2 Operation of purchased gas measuring stations.
- 807.3 Maintenance of purchased gas measuring stations.
- 807.4 Purchased gas calculations expenses.
- 807.5 Other purchased gas expenses.

PUBLIC SERVICE COMPANY OF COLORADO

Sheet No. 50

P. O. Box 840
Denver, CO 80201-0840

Cancels
Sheet No. 50

NATURAL GAS RATES
GAS COST ADJUSTMENT

APPLICABILITY

All rate schedules for natural gas service are subject to a Gas Cost Adjustment to reflect the cost of gas purchased from Company's suppliers and delivered to the Company's pipeline system. The Gas Cost Adjustment amount will be subject to monthly changes to be effective on a prorated basis beginning on the first day of each calendar month. The Gas Cost Adjustment for all applicable rate schedules is as set forth on Sheet No. 50H, and will be added to the Company's Base Rate for billing purposes.

DEFINITIONS

Account No. 191. An account under the Federal Energy Regulatory Commission System of Accounts, as required by Rule 25 of the Commission's Rules of Practice and Procedure, used to accumulate actual gas supply costs, and corresponding actual revenues in a given period.

Actual Gas Cost. The amount recorded as Well Head Purchases in Account 1800, Field Line Purchases - 1801, Gasoline Outlet Purchases - 1802, Transmission Line Purchases - 1803, City Gas Purchases - 1804, Exchange Gas - 1806, Kansas Storage Taxes in Account 1807-51, Gas Price Management Costs in Account 1807-54*, Gas Withdrawn from and Delivered to Storage - 1808, Gas Used for Products Extraction - 1811, Take/Pay Buy-out payments in Account 1813-12, and Storage Gas Lost and Unaccounted in Account 1823. In accordance with the authorizations granted in Docket No. 99S-293G, Gas Price Management Costs recorded in Account 1807-54 shall include only those premiums or settlement costs incurred by the Company in connection with its use of the following financial instruments as part of its most-recently filed Gas Price Volatility Mitigation Plan: fixed-for-float swaps (a financial fixed price agreement for deliveries at a location other than the Henry Hub), New York Mercantile Exchange ("NYMEX") futures contracts in conjunction with market basis (between Colorado Interstate Gas Company, Northwest Pipeline Company, Henry Hub, or other monthly indices in the areas where the Company regularly procures its natural gas supplies), call options and costless collars.

*-Pursuant to Commission Decision Nos. R99-1094, C02-910, and C04-1112, Gas Price Management Costs shall be excluded from the definition of Actual Gas Costs effective July 1, 2009, unless the Commission by subsequent order approves the continued inclusion of these costs.

(Continued on Sheet 50A)

ADVICE LETTER
NUMBER _____

ISSUE
DATE _____

DECISION
NUMBER _____

VICE PRESIDENT
Policy Development

EFFECTIVE
DATE _____

CERTIFICATE OF SERVICE

I hereby certify that on this 1st day of June 2006, the original and seven (7) copies of the foregoing **“CONSENSUS ACCOUNTING PLAN RELATING TO KANSAS GAS INVENTORY TAXES”** was hand-delivered to:

Doug Dean, Director
Colorado Public Utilities Commission
1580 Logan Street, OL-2
Denver, CO 80203

and a copy was e-mailed to all Parties on this service list:

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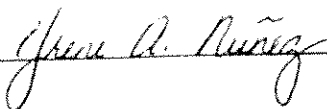
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