

BA	Original Cost Element	Original Cost Element Description	Sum of 2018 PSCo Electric
Distribution Operations	5540001	Productive Labor	35,367,258.88
Distribution Operations	5540180	Premium Time Labor	871,102.86
Distribution Operations	5540185	Other Compensation Accruals	40,502.27
Distribution Operations	5540220	Labor Overtime	11,778,464.12
Distribution Operations	5540260	Other Compensation	203,546.69
Distribution Operations	5540270	Welfare Fund	4,310.72
Distribution Operations	5600001	Contract Labor	1,874,988.25
Distribution Operations	5600006	Consulting Professional Services Other	843,606.94
Distribution Operations	5600021	Consulting Professional Services Legal	(567.45)
Distribution Operations	5600041	Outside Vendor Contract	27,078,146.37
Distribution Operations	5600051	Outside Services Customer Care	24,397.04
Distribution Operations	5600066	Materials	1,707,410.22
Distribution Operations	5600068	Material Consumption	3,070,002.85
Distribution Operations	5600069	Service Consumption	40,340,761.45
Distribution Operations	5600070	Material - Direct Purchase	3,952,287.68
Distribution Operations	5600071	MS Inventory Adjust - Obsolete Materials	(389,745.67)
Distribution Operations	5600091	Print and Copy Cost - Other	90,180.07
Distribution Operations	5600121	IT Hardware Purchases	(130.26)
Distribution Operations	5600126	Software License Purchase - Perpetual	902.69
Distribution Operations	5600131	Software License Purchase - Term	31,874.76
Distribution Operations	5600146	Network Voice	44,510.24
Distribution Operations	5600151	Network Data	(32.49)
Distribution Operations	5600161	Network Radio	1,792.90
Distribution Operations	5600171	Distributed Systems Services	(2,280.10)
Distribution Operations	5600191	Employee Expenses Airfare	283,371.40
Distribution Operations	5600196	Employee Expenses Car Rental	32,671.69
Distribution Operations	5600201	Employee Expenses Taxi and Bus	14,465.25
Distribution Operations	5600206	Employee Expenses Mileage	70,718.83
Distribution Operations	5600211	Employee Expenses Conf Seminar Trng	58,994.07
Distribution Operations	5600216	Employee Expenses Hotel	581,804.24
Distribution Operations	5600221	Employee Expenses Meals	380,173.31
Distribution Operations	5600226	Employee Expenses Meals Non-Employee	31,628.74
Distribution Operations	5600231	Employee Expenses Parking	25,645.68
Distribution Operations	5600236	Employee Expenses Per Diem	155,630.00
Distribution Operations	5600241	Employee Expenses Safety Equipment	353,380.46
Distribution Operations	5600246	Employee Expenses Other	49,471.13
Distribution Operations	5600251	Employee Expense Personal Communication	322,511.07
Distribution Operations	5600256	Office Supplies	138,286.73
Distribution Operations	5600261	Workforce Administration Expense	118,205.73
Distribution Operations	5600271	Safety Recognition	17,716.40
Distribution Operations	5600276	Life Events	4,196.90
Distribution Operations	5600291	Transportation Fleet Cost	413.68
Distribution Operations	5600296	Janitorial - Routine	10.06
Distribution Operations	5600306	Fire Life Safety Maintenance	153.87
Distribution Operations	5600311	General Interior Exterior Maintenance	17,606.56
Distribution Operations	5600316	Use Costs	3,365.04
Distribution Operations	5600321	Lawn Care Maintenance Costs	41.32
Distribution Operations	5600331	Snow Removal Costs	15,300.00
Distribution Operations	5600336	Trash Removal Costs	60,914.89

Distribution
O&M By Cost Element

BA	Original Cost Element	Original Cost Element Description	Sum of 2018 PSCo Electric
Distribution Operations	5600341	Water Use Costs	75.98
Distribution Operations	5600366	Non - Energy	829,218.13
Distribution Operations	5600371	Low Income - Personal Accounts	0.00
Distribution Operations	5600381	Rent - Space	40,341.14
Distribution Operations	5600382	Rent - Equipment	80,770.68
Distribution Operations	5600390	Rent - Distribution Electric	248,869.44
Distribution Operations	5600396	Rent - Equipment Customer Case	1,775.75
Distribution Operations	5600431	Lease Costs	3,595.81
Distribution Operations	5600436	Postage	58,084.67
Distribution Operations	5600511	Advertising - Brand Image	197.36
Distribution Operations	5600516	Advertising - General	51.59
Distribution Operations	5600541	Communication - Conservation Other	1,132.52
Distribution Operations	5600566	Customer Program - Non-Recoverable	247.60
Distribution Operations	5600576	Safety Information	74.58
Distribution Operations	5600581	Mandated Regulatory Notices	3,846.73
Distribution Operations	5600591	Dues - Professional Association	9,182.95
Distribution Operations	5600596	Dues - Utility Association Other	450.80
Distribution Operations	5600601	Dues - Utility Association	1,390.11
Distribution Operations	5600666	Fees - Credit Line	4,401.49
Distribution Operations	5600706	Bank Charges	1,231.26
Distribution Operations	5600721	Environmental Permits and Fees	5,119.61
Distribution Operations	5600726	License Fees and Permits	242,222.09
Distribution Operations	5600776	O and M Credits - Meter Transfer Install	(15,021,740.10)
Distribution Operations	5600778	Removal Salvage	(1,923.13)
Distribution Operations	5600781	O and M Credits - Other	(33,620.63)
Distribution Operations	5600826	O and M Credits - Damage Claims	(89,936.37)
Distribution Operations	5600871	Other	89,483.51
Distribution Operations	5600896	Online Information Services	1,135.60
Distribution Operations	5600966	Residential CIAC - New	(2,677.00)
Distribution Operations	5600971	Residential Reconstruction CIAC	(3,829.04)
Distribution Operations	5600972	Non-Tax CIAC-Non-Refundable	7,178.52
Distribution Operations	5600991	CIAC - Non Refund Public Auth	(17,649.77)
Distribution Operations	5610000	External Settlement Labor	1,680,699.04
Distribution Operations	5610003	External Settlement Contract Labor	48,951.90
Distribution Operations	5610004	External Settlement Consulting	19,284.92
Distribution Operations	5610005	External Settlement Contract Outside Ven	15,156,606.50
Distribution Operations	5610006	External Settlement Materials	1,642,838.31
Distribution Operations	5610007	External Settlement Employee Expense	26,498.98
Distribution Operations	5610008	External Settlement Transportation	27,199.31
Distribution Operations	5610009	External Settlement Miscellaneous	26,048.53
Distribution Operations	5610011	External Settlement Overhead	203,740.56
Distribution Operations	5610018	External Settlement AG Overhead	(81.09)
Distribution Operations	8000000	Prod Labor Bargaining Benefit Group 1	(343,622.02)
Distribution Operations	8000005	Prod Labor Bargaining Benefit Group 6	522.07
Distribution Operations	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(626,067.89)
Distribution Operations	8000020	Prod Lbr NonBG Grp1	(144.27)
Distribution Operations	8000023	Prod Labor Non-Bargaining Benefit Grp 4	8,787.41
Distribution Operations	8000025	Prod Labor Non-Bargaining Benefit Grp 6	(155.61)
Distribution Operations	8000036	Productive Labor Bargaining No Load	0.13
Distribution Operations	8000037	Productive Labor Non-Barg No Load	(146.41)

Distribution
O&M By Cost Element

BA	Original Cost Element	Original Cost Element Description	Sum of 2018 PSCo Electric
Distribution Operations	8000100	Premium	28,387.36
Distribution Operations	8000105	Overtime	60,441.82
Distribution Operations	8000110	Other Compensation	8,807.57
Distribution Operations	8000115	Other Compensation Craft Welfare Fund	17.42
Distribution Operations	8100000	Non-Prod Labor Bargaining Benefit Grp 1	4,661,345.17
Distribution Operations	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	2,133,247.11
Distribution Operations	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	41,217.01
Distribution Operations	8100260	Purchasing - Overhead	555,770.18
Distribution Operations	8100315	Warehouse - Overhead	244,230.90
Distribution Operations	8100500	NonProd Bargaining Labor G1_OH Alloc	(22,832.54)
Distribution Operations	8100502	NonProd NonBarg Labor G1_OH Alloc	(12,726.84)
Distribution Operations	8100530	Purchasing_OH Allocation	(109,359.23)
Distribution Operations	8100531	Warehouse_OH Allocation	126,207.66
Distribution Operations	8100541	NonProd NonBarg Labor G4_OH Alloc	(16.19)
Distribution Operations	8100550	Fleet-Base Rates	12,615,270.30
Distribution Operations	8100551	Fleet-Idle Time	(4,389,815.91)
Distribution Operations	8300000	Labor-Settle_Indirect	(9,865,716.86)
Distribution Operations	8300010	Contract Labor-Settle_Indirect	(231,618.68)
Distribution Operations	8300015	Consulting-Settle_Indirect	(275,410.92)
Distribution Operations	8300020	Contract Outside Vendors-Settle_Indir	(18,667,305.40)
Distribution Operations	8300025	Materials-Settle_Indirect	(2,507,484.82)
Distribution Operations	8300030	Employee Expense-Settle_Indirect	(138,588.02)
Distribution Operations	8300040	Miscellaneous-Settle_Indirect	(4,241.13)
Distribution Operations	8300050	Overhead-Settle_Indirect	(194,186.98)
Distribution Operations	8300100	Labor-Settle_Direct	(6,441,425.98)
Distribution Operations	8300110	Contract Labor-Settle_Direct	(190,202.61)
Distribution Operations	8300115	Consulting-Settle_Direct	(7,218.31)
Distribution Operations	8300120	Contract Outside Vendors-Settle_Dir	(3,933,492.22)
Distribution Operations	8300125	Materials-Settle_Direct	(31,702.22)
Distribution Operations	8300130	Employee Expense-Settle_Direct	(121,712.44)
Distribution Operations	8300140	Miscellaneous-Settle_Direct	(18,989.21)
Distribution Operations	8300150	Overhead-Settle_Direct	(21,464.35)
Gas Systems	5540001	Productive Labor	733,660.31
Gas Systems	5540180	Premium Time Labor	4,785.41
Gas Systems	5540220	Labor Overtime	77,336.55
Gas Systems	5540260	Other Compensation	190.50
Gas Systems	5600001	Contract Labor	164,611.26
Gas Systems	5600006	Consulting Professional Services Other	7,512.95
Gas Systems	5600041	Outside Vendor Contract	193,004.23
Gas Systems	5600066	Materials	14,003.37
Gas Systems	5600068	Material Consumption	40,772.35
Gas Systems	5600069	Service Consumption	331,844.18
Gas Systems	5600070	Material - Direct Purchase	9,373.67
Gas Systems	5600091	Print and Copy Cost - Other	1,110.98
Gas Systems	5600121	IT Hardware Purchases	(318.64)
Gas Systems	5600146	Network Voice	(115.70)
Gas Systems	5600171	Distributed Systems Services	(545.72)
Gas Systems	5600191	Employee Expenses Airfare	13,278.83
Gas Systems	5600196	Employee Expenses Car Rental	844.38
Gas Systems	5600201	Employee Expenses Taxi and Bus	1,608.62

BA	Original Cost Element	Original Cost Element Description	Sum of 2018 PSCo Electric
Gas Systems	5600206	Employee Expenses Mileage	3,391.99
Gas Systems	5600211	Employee Expenses Conf Seminar Trng	12,359.15
Gas Systems	5600216	Employee Expenses Hotel	13,279.15
Gas Systems	5600221	Employee Expenses Meals	7,985.55
Gas Systems	5600226	Employee Expenses Meals Non-Employee	819.57
Gas Systems	5600231	Employee Expenses Parking	1,857.94
Gas Systems	5600241	Employee Expenses Safety Equipment	222,861.71
Gas Systems	5600246	Employee Expenses Other	12,623.29
Gas Systems	5600251	Employee Expense Personal Communication	83,691.47
Gas Systems	5600256	Office Supplies	5,353.58
Gas Systems	5600271	Safety Recognition	1,909.59
Gas Systems	5600276	Life Events	755.27
Gas Systems	5600311	General Interior Exterior Maintenance	8,474.90
Gas Systems	5600316	Use Costs	36.89
Gas Systems	5600382	Rent - Equipment	464.41
Gas Systems	5600576	Safety Information	1,250.00
Gas Systems	5600591	Dues - Professional Association	1,011.00
Gas Systems	5600596	Dues - Utility Association Other	1,200.00
Gas Systems	5600726	License Fees and Permits	68.25
Gas Systems	5600781	O and M Credits - Other	(16,849.89)
Gas Systems	5600871	Other	15.32
Gas Systems	8000000	Prod Labor Bargaining Benefit Group 1	(75,243.16)
Gas Systems	8000005	Prod Labor Bargaining Benefit Group 6	(382.14)
Gas Systems	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(20,572.25)
Gas Systems	8000023	Prod Labor Non-Bargaining Benefit Grp 4	4.53
Gas Systems	8000037	Productive Labor Non-Barg No Load	(44.39)
Gas Systems	8000100	Premium	243.07
Gas Systems	8000105	Overtime	5,378.27
Gas Systems	8000110	Other Compensation	311.14
Gas Systems	8100000	Non-Prod Labor Bargaining Benefit Grp 1	53,125.30
Gas Systems	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	148,384.84
Gas Systems	8100260	Purchasing - Overhead	5,674.73
Gas Systems	8100315	Warehouse - Overhead	2,156.27
Gas Systems	8100500	NonProd Bargaining Labor G1_OH Alloc	(86.73)
Gas Systems	8100502	NonProd NonBarg Labor G1_OH Alloc	5,351.86
Gas Systems	8100530	Purchasing_OH Allocation	(694.70)
Gas Systems	8100531	Warehouse_OH Allocation	1,910.59
Gas Systems	8100550	Fleet-Base Rates	132.77
Gas Systems	8100551	Fleet-Idle Time	(98.82)
Gas Systems	8300000	Labor-Settle_Indirect	(417,558.64)
Gas Systems	8300010	Contract Labor-Settle_Indirect	(88,385.99)
Gas Systems	8300020	Contract Outside Vendors-Settle_Indir	(295,481.27)
Gas Systems	8300025	Materials-Settle_Indirect	(8,028.83)
Gas Systems	8300030	Employee Expense-Settle_Indirect	(18,271.68)
Gas Systems	8300040	Miscellaneous-Settle_Indirect	(38.96)
Gas Systems	8300050	Overhead-Settle_Indirect	(2,363.61)
Gas Systems	8300100	Labor-Settle_Direct	(547,913.27)
Gas Systems	8300110	Contract Labor-Settle_Direct	(40,729.49)
Gas Systems	8300115	Consulting-Settle_Direct	(5,559.58)
Gas Systems	8300120	Contract Outside Vendors-Settle_Dir	(59,360.00)

BA	Original Cost Element	Original Cost Element Description	Sum of 2018 PSCo Electric
Gas Systems	8300125	Materials-Settle_Direct	(31,760.62)
Gas Systems	8300130	Employee Expense-Settle_Direct	(190,861.07)
Gas Systems	8300140	Miscellaneous-Settle_Direct	(6,694.96)
Gas Systems	8300150	Overhead-Settle_Direct	(3,219.07)
Grand Total			107,653,902.80

105,370,593.07