

BA	Original Cost Element	Original Cost Element Description	Sum of 2016 PSCo Electric
Distribution	5600871	Other	1,059.85
Distribution Operations	5540001	Productive Labor	34,017,711.85
Distribution Operations	5540180	Premium Time Labor	539,246.40
Distribution Operations	5540185	Other Compensation Accruals	23,896.11
Distribution Operations	5540220	Labor Overtime	9,201,150.03
Distribution Operations	5540230	Incentive	11.52
Distribution Operations	5540260	Other Compensation	51,434.27
Distribution Operations	5540270	Welfare Fund	872.38
Distribution Operations	5600001	Contract Labor	485,904.64
Distribution Operations	5600006	Consulting Professional Services Other	302,856.68
Distribution Operations	5600021	Consulting Professional Services Legal	2,212.33
Distribution Operations	5600041	Outside Vendor Contract	43,700,771.37
Distribution Operations	5600051	Outside Services Customer Care	23,854.34
Distribution Operations	5600066	Materials	6,307,384.92
Distribution Operations	5600071	MS Inventory Adjust - Obsolete Materials	40,907.46
Distribution Operations	5600091	Print and Copy Cost - Other	111,905.76
Distribution Operations	5600101	Legal - Other	8.61
Distribution Operations	5600131	Software License Purchase - Term	17,244.00
Distribution Operations	5600191	Employee Expenses Airfare	111,462.87
Distribution Operations	5600196	Employee Expenses Car Rental	26,952.05
Distribution Operations	5600201	Employee Expenses Taxi and Bus	8,850.74
Distribution Operations	5600206	Employee Expenses Mileage	46,256.92
Distribution Operations	5600211	Employee Expenses Conf Seminar Trng	67,182.00
Distribution Operations	5600216	Employee Expenses Hotel	266,260.35
Distribution Operations	5600221	Employee Expenses Meals	314,011.52
Distribution Operations	5600226	Employee Expenses Meals Non-Employee	13,190.70
Distribution Operations	5600231	Employee Expenses Parking	24,472.10
Distribution Operations	5600236	Employee Expenses Per Diem	1,010.50
Distribution Operations	5600241	Employee Expenses Safety Equipment	148,693.41
Distribution Operations	5600246	Employee Expenses Other	(131,274.25)
Distribution Operations	5600251	Employee Expense Personal Communication	252,028.26
Distribution Operations	5600256	Office Supplies	132,248.45
Distribution Operations	5600261	Workforce Administration Expense	72,853.64
Distribution Operations	5600271	Safety Recognition	165,292.29
Distribution Operations	5600276	Life Events	4,537.34
Distribution Operations	5600291	Transportation Fleet Cost	7,128,260.00
Distribution Operations	5600296	Janitorial - Routine	18.53
Distribution Operations	5600306	Fire Life Safety Maintenance	1,205.09
Distribution Operations	5600311	General Interior Exterior Maintenance	9,042.75
Distribution Operations	5600316	Use Costs	1,847.74
Distribution Operations	5600331	Snow Removal Costs	947.90
Distribution Operations	5600336	Trash Removal Costs	9,265.16
Distribution Operations	5600341	Water Use Costs	431.12
Distribution Operations	5600351	Moves Adds Changes	34,564.21
Distribution Operations	5600366	Non - Energy	480,847.50
Distribution Operations	5600381	Rent - Space	4,514.52
Distribution Operations	5600382	Rent - Equipment	41,228.56
Distribution Operations	5600390	Rent - Distribution Electric	265,292.96
Distribution Operations	5600396	Rent - Equipment Customer Case	6,779.31
Distribution Operations	5600436	Postage	21,570.65
Distribution Operations	5600511	Advertising - Brand Image	102.59
Distribution Operations	5600516	Advertising - General	1,723.55
Distribution Operations	5600536	Communication - Conservation DSM	1,466.39
Distribution Operations	5600546	Customer Program - Advertising	69.95
Distribution Operations	5600561	Customer Program - Promotion	189.71
Distribution Operations	5600576	Safety Information	93.30
Distribution Operations	5600591	Dues - Professional Association	8,279.62
Distribution Operations	5600596	Dues - Utility Association Other	125.97
Distribution Operations	5600601	Dues - Utility Association	120,042.36
Distribution Operations	5600666	Fees - Credit Line	1,568.47
Distribution Operations	5600691	Shareholder Related Expenses	573.36
Distribution Operations	5600701	Deductions - Other	37.85
Distribution Operations	5600706	Bank Charges	10,590.81
Distribution Operations	5600721	Environmental Permits and Fees	12,274.17
Distribution Operations	5600726	License Fees and Permits	763,202.52

BA	Original Cost Element	Original Cost Element Description	Sum of 2016 PSCo Electric
Distribution Operations	5600776	O and M Credits - Meter Transfer Install	(11,857,981.10)
Distribution Operations	5600826	O and M Credits - Damage Claims	(30,470.04)
Distribution Operations	5600871	Other	(1,031.79)
Distribution Operations	5600896	Online Information Services	22,295.95
Distribution Operations	5600961	Contribution in Aid of Constr (CIAC)	(5,616.18)
Distribution Operations	5600966	Residential CIAC - New	(5,085.57)
Distribution Operations	5600971	Residential Reconstruction CIAC	(4,379.60)
Distribution Operations	5600972	Non-Tax CIAC-Non-Refundable	(16,051.31)
Distribution Operations	5600976	CI CIAC - New	(14,685.81)
Distribution Operations	5600981	CI Reconst CIAC	(350.69)
Distribution Operations	5610000	External Settlement Labor	2,192,283.69
Distribution Operations	5610003	External Settlement Contract Labor	1,750,880.62
Distribution Operations	5610004	External Settlement Consulting	14,425.00
Distribution Operations	5610005	External Settlement Contract Outside Ven	8,698,071.10
Distribution Operations	5610006	External Settlement Materials	1,304,080.26
Distribution Operations	5610007	External Settlement Employee Expense	94,380.24
Distribution Operations	5610008	External Settlement Transportation	279,682.83
Distribution Operations	5610009	External Settlement Miscellaneous	(19,816.94)
Distribution Operations	5610011	External Settlement Overhead	266,435.47
Distribution Operations	8000000	Prod Labor Bargaining Benefit Group 1	(540,908.77)
Distribution Operations	8000005	Prod Labor Bargaining Benefit Group 6	4,371.29
Distribution Operations	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(1,380,479.82)
Distribution Operations	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(18,333.15)
Distribution Operations	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(40,671.28)
Distribution Operations	8000036	Productive Labor Bargaining No Load	(312.91)
Distribution Operations	8000037	Productive Labor Non-Barg No Load	(106.50)
Distribution Operations	8000100	Premium	2,350.92
Distribution Operations	8000105	Overtime	300,376.62
Distribution Operations	8000110	Other Compensation	(497.38)
Distribution Operations	8000115	Other Compensation Craft Welfare Fund	(41.80)
Distribution Operations	8100000	Non-Prod Labor Bargaining Benefit Grp 1	4,960,562.60
Distribution Operations	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	1,584,443.79
Distribution Operations	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	29,744.13
Distribution Operations	8100205	AG Overhead	237.71
Distribution Operations	8100260	Purchasing - Overhead	607,218.38
Distribution Operations	8100315	Warehouse - Overhead	218,116.95
Distribution Operations	8100425	Engineering and Super - Overhead	50,981.00
Distribution Operations	8100500	NonProd Bargaining Labor G1_OH Alloc	(242,286.61)
Distribution Operations	8100502	NonProd NonBarg Labor G1_OH Alloc	(146,025.30)
Distribution Operations	8100530	Purchasing_OH Allocation	(106,033.42)
Distribution Operations	8100531	Warehouse_OH Allocation	67,511.84
Distribution Operations	8100532	Fleet_OH Allocation	(500,378.18)
Distribution Operations	8100533	Warehouse Energy Supply_OH Allocation	36,764.06
Distribution Operations	8100541	NonProd NonBarg Labor G4_OH Alloc	(6.57)
Distribution Operations	8300000	Labor-Settle_Indirect	(456,551.43)
Distribution Operations	8300010	Contract Labor-Settle_Indirect	(82.28)
Distribution Operations	8300020	Contract Outside Vendors-Settle_Indir	(136,529.69)
Distribution Operations	8300025	Materials-Settle_Indirect	(113.18)
Distribution Operations	8300030	Employee Expense-Settle_Indirect	(3,831.02)
Distribution Operations	8300035	Transportation-Settle_Indirect	(3,272.90)
Distribution Operations	8300040	Miscellaneous-Settle_Indirect	(350.86)
Distribution Operations	8300050	Overhead-Settle_Indirect	(11,921.54)
Distribution Operations	8300100	Labor-Settle_Direct	(14,923,852.65)
Distribution Operations	8300110	Contract Labor-Settle_Direct	(1,252.31)
Distribution Operations	8300115	Consulting-Settle_Direct	(327.45)
Distribution Operations	8300120	Contract Outside Vendors-Settle_Dir	(10,005,956.46)
Distribution Operations	8300125	Materials-Settle_Direct	(18,133.73)
Distribution Operations	8300130	Employee Expense-Settle_Direct	(146,318.95)
Distribution Operations	8300135	Transportation-Settle_Direct	(79,959.51)
Distribution Operations	8300140	Miscellaneous-Settle_Direct	(7,038.45)
Distribution Operations	8300150	Overhead-Settle_Direct	(109,210.95)
Gas Systems	5540001	Productive Labor	1,048,423.95
Gas Systems	5540180	Premium Time Labor	9,148.52
Gas Systems	5540220	Labor Overtime	117,106.71
Gas Systems	5540260	Other Compensation	410.36

BA	Original Cost Element	Original Cost Element Description	Sum of 2016 PSCo Electric
Gas Systems	5600001	Contract Labor	26,818.49
Gas Systems	5600006	Consulting Professional Services Other	315.64
Gas Systems	5600041	Outside Vendor Contract	3,553,545.20
Gas Systems	5600066	Materials	85,786.14
Gas Systems	5600073	Material Small Cap Purchases	17.83
Gas Systems	5600091	Print and Copy Cost - Other	663.42
Gas Systems	5600191	Employee Expenses Airfare	7,237.60
Gas Systems	5600196	Employee Expenses Car Rental	1,139.00
Gas Systems	5600201	Employee Expenses Taxi and Bus	571.06
Gas Systems	5600206	Employee Expenses Mileage	3,242.26
Gas Systems	5600211	Employee Expenses Conf Seminar Trng	8,676.74
Gas Systems	5600216	Employee Expenses Hotel	15,261.76
Gas Systems	5600221	Employee Expenses Meals	12,357.16
Gas Systems	5600226	Employee Expenses Meals Non-Employee	4,603.61
Gas Systems	5600231	Employee Expenses Parking	1,466.37
Gas Systems	5600236	Employee Expenses Per Diem	9.00
Gas Systems	5600241	Employee Expenses Safety Equipment	258,124.29
Gas Systems	5600246	Employee Expenses Other	1,818.08
Gas Systems	5600251	Employee Expense Personal Communication	93,816.86
Gas Systems	5600256	Office Supplies	4,323.19
Gas Systems	5600271	Safety Recognition	24,100.83
Gas Systems	5600276	Life Events	24.74
Gas Systems	5600291	Transportation Fleet Cost	85,510.45
Gas Systems	5600306	Fire Life Safety Maintenance	584.90
Gas Systems	5600311	General Interior Exterior Maintenance	1,718.17
Gas Systems	5600351	Moves Adds Changes	2.60
Gas Systems	5600382	Rent - Equipment	195.80
Gas Systems	5600436	Postage	254.53
Gas Systems	5600576	Safety Information	348.13
Gas Systems	5600591	Dues - Professional Association	1,606.85
Gas Systems	5600601	Dues - Utility Association	3,583.16
Gas Systems	5600726	License Fees and Permits	375.71
Gas Systems	5600896	Online Information Services	59.64
Gas Systems	8000000	Prod Labor Bargaining Benefit Group 1	(304,690.96)
Gas Systems	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(36,398.47)
Gas Systems	8000021	Prod Labor Non-Bargaining Benefit Grp 2	2,261.33
Gas Systems	8000023	Prod Labor Non-Bargaining Benefit Grp 4	339.46
Gas Systems	8000037	Productive Labor Non-Barg No Load	249.06
Gas Systems	8000100	Premium	1.70
Gas Systems	8000105	Overtime	(884.26)
Gas Systems	8100000	Non-Prod Labor Bargaining Benefit Grp 1	202,189.92
Gas Systems	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	403,754.64
Gas Systems	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	633.12
Gas Systems	8100260	Purchasing - Overhead	28,073.84
Gas Systems	8100315	Warehouse - Overhead	1,232.24
Gas Systems	8100500	NonProd Bargaining Labor G1_OH Alloc	(65,240.20)
Gas Systems	8100502	NonProd NonBarg Labor G1_OH Alloc	7,216.71
Gas Systems	8100530	Purchasing_OH Allocation	15,147.86
Gas Systems	8100531	Warehouse_OH Allocation	148.41
Gas Systems	8100532	Fleet_OH Allocation	(2,362.75)
Gas Systems	8100533	Warehouse Energy Supply_OH Allocation	527.01
Gas Systems	8100541	NonProd NonBarg Labor G4_OH Alloc	(19.20)
Gas Systems	8300025	Materials-Settle_Indirect	(934.52)
Gas Systems	8300100	Labor-Settle_Direct	(1,912,036.73)
Gas Systems	8300110	Contract Labor-Settle_Direct	(750.04)
Gas Systems	8300115	Consulting-Settle_Direct	(1.83)
Gas Systems	8300120	Contract Outside Vendors-Settle_Dir	(452,603.80)
Gas Systems	8300125	Materials-Settle_Direct	(45,801.39)
Gas Systems	8300130	Employee Expense-Settle_Direct	(216,323.88)
Gas Systems	8300135	Transportation-Settle_Direct	(48,920.74)
Gas Systems	8300140	Miscellaneous-Settle_Direct	(16,017.53)
Gas Systems	8300150	Overhead-Settle_Direct	(6,331.23)
Grand Total			89,853,284.94