

Pension and Benefits
 O&M Expense by Cost Element

	Original Cost Element	Original Cost Element Description	Sum of 2018 PSCo Electric
Benefits	5540020	Labor Load 401K Match	1,232,201.78
Benefits	5540030	Labor Load Qualified Pension	3,157,390.22
Benefits	5540040	Labor Load Nonqualified Pension	32,840.77
Benefits	5540050	Labor Load FAS 88 Settlement Exp	74,458.12
Benefits	5540060	Labor Load Exec Nonqual Def Comp Match	5,383.35
Benefits	5540080	Labor Load Other Pension - Consult	36,155.49
Benefits	5540100	Labor Load Active Healthcare	3,168,833.60
Benefits	5540110	Labor Load Misc Benefit Programs	258,665.88
Benefits	5540120	Labor Load Life LTD and Bus Travel Ins	242,764.36
Benefits	5540130	Labor Load Retiree Medical FAS 106	50,764.88
Benefits	5540140	Labor Load FAS 112 LTD	(2,191.67)
Benefits	5540190	Pension Non Loading	3,519,487.08
Benefits	5540200	Medical Insurance Non Loading	9,364.65
Benefits	5540205	Workers Comp Non Loading	56,327.02
Benefits	5600871	Other	389,719.13
Benefits	5610001	External Settlement Labor Ben-Injuries	139,950.94
Benefits	5610002	External Settlement Labor Ben-Pension	3,953,692.21
Benefits	6020001	Benefits Non-Service	(4,861,077.57)
Benefits	6020100	External Settlement Benefits Non-Service	113,284.38
Benefits	8100105	Pension & Insurance	41,082,653.08
Benefits	8100106	Benefits Non-Service	6,309,775.06
Benefits	8100110	401K Match	114.15
Benefits	8100115	Qualified Pension	433.09
Benefits	8100120	Nonqualified Pension	68.08
Benefits	8100125	FAS 88 Settlement Expense	3,038.83
Benefits	8100130	Exec Nonqualified Deferred Comp Match	2.12
Benefits	8100140	Other Pension - Consult	22.51
Benefits	8100150	Active Healthcare	1,003.53
Benefits	8100155	Miscellaneous Benefit Programs and Costs	42.94
Benefits	8100160	Life LTD and Business Travel Insurance	57.37
Benefits	8100165	Retiree Medical	(126.91)
Benefits	8100170	FAS 112 LTD	4.11
Benefits	8100190	Workers' Compensation - FAS 112 Costs	(3.16)
Benefits	8100195	Workers' Compensation - Ins and Other	1,191,002.44
Benefits	8100260	Purchasing - Overhead	101.09
Benefits	8100507	401K Match_OH Alloc	(89.01)
Benefits	8100508	Qualified Pension_Overhead Allocation	(335.81)
Benefits	8100509	Nonqualified Pension_Overhead Allocation	0.27
Benefits	8100510	FAS 88 Settlement Expense_OH Allocation	511.09
Benefits	8100511	Exec Nonqual Def Comp Match_OH Alloc	1.32
Benefits	8100512	Other Pension - Consult_OH Allocation	(6.33)
Benefits	8100513	Active Healthcare_Overhead Allocation	63.42
Benefits	8100514	Misc Benefit Programs and Costs_OH Alloc	(18.46)
Benefits	8100515	Life LTD and Bus Travel Ins_OH Alloc	(18.62)
Benefits	8100516	Retiree Medical_Overhead Allocation	87.02
Benefits	8100517	FAS 112 LTD_Overhead Allocation	(0.44)
Benefits	8100526	Workers' Comp-FAS 112_OH Allocation	(3.55)
Benefits	8100527	Workers' Comp-Ins and Other_OH Alloc	(29,349.15)
Benefits	8100530	Purchasing_OH Allocation	(25.15)
Benefits	8100600	Pension & Insurance_OH Alloc	(763,873.22)
Benefits	8100601	Benefits Non-Service_OH Alloc	(277,612.71)
Benefits	8200505	Facilities - Labor Benefits Inj and Dam	(61.60)

Benefits and Compensation

O&M By Cost Element

BA	Original Cost Element	Original Cost Element Description	Sum of 2018 PSCo Electric
Benefits	8200506	Facilities - Labor Benefits Pens and Ben	(6,975.58)
Benefits	8200508	Facilities - Labor Benefits Non-Service	(1,873.70)
Benefits	8300005	Labor Benefits Inj and Dam-Settle_Indir	(84,545.35)
Benefits	8300006	Labor Benefits Pens and Ben-Settle_Indir	(2,931,372.57)
Benefits	8300008	Labor Benefits Non-Service Indirect	(108,262.54)
Benefits	8300105	Labor Benefits Inj and Dam-Settle_Direct	(93,976.49)
Benefits	8300106	Labor Benefits Pens and Ben-Settle_Dir	(3,665,662.01)
Benefits	8300108	Labor Benefits Non-Service Direct	(558,846.90)
Grand Total			51,643,956.92