

Line No.	BA	Original Cost Element	Original Cost Element Description	Sum of Sept 2019 PSCo Gas
1	Distribution Operations	4490031	Gas Damage Claim Revenue	(320,104.34)
2	Distribution Operations	4490051	Gas Non Gratuitous Revenue	(39,657.86)
3	Distribution Operations	5540001	Productive Labor	23,643,928.44
4	Distribution Operations	5540180	Premium Time Labor	178,362.75
5	Distribution Operations	5540185	Other Compensation Accruals	11,212.82
6	Distribution Operations	5540220	Labor Overtime	7,849,250.64
7	Distribution Operations	5540260	Other Compensation	82,516.86
8	Distribution Operations	5540270	Welfare Fund	3,088.78
9	Distribution Operations	5600001	Contract Labor	1,181,318.05
10	Distribution Operations	5600006	Consulting Professional Services Other	19,196.41
11	Distribution Operations	5600021	Consulting Professional Services Legal	2,692.05
12	Distribution Operations	5600041	Outside Vendor Contract	1,211,707.30
13	Distribution Operations	5600051	Outside Services Customer Care	15,702.89
14	Distribution Operations	5600066	Materials	2,914,202.07
15	Distribution Operations	5600068	Material Consumption	2,646,353.49
16	Distribution Operations	5600069	Service Consumption	24,611,705.73
17	Distribution Operations	5600070	Material - Direct Purchase	5,210,281.33
18	Distribution Operations	5600073	Material Small Cap Purchases	14.97
19	Distribution Operations	5600091	Print and Copy Cost - Other	26,680.65
20	Distribution Operations	5600101	Legal - Other	(2,105.05)
21	Distribution Operations	5600106	Equipment Maintenance	4,606.63
22	Distribution Operations	5600121	IT Hardware Purchases	52.15
23	Distribution Operations	5600146	Network Voice	2,672.82
24	Distribution Operations	5600151	Network Data	1,392.01
25	Distribution Operations	5600156	Network Telecommunication	18,408.71
26	Distribution Operations	5600171	Distributed Systems Services	48.30
27	Distribution Operations	5600191	Employee Expenses Airfare	48,960.81
28	Distribution Operations	5600196	Employee Expenses Car Rental	13,357.90
29	Distribution Operations	5600201	Employee Expenses Taxi and Bus	2,964.54
30	Distribution Operations	5600206	Employee Expenses Mileage	49,990.48
31	Distribution Operations	5600211	Employee Expenses Conf Seminar Trng	74,382.82
32	Distribution Operations	5600216	Employee Expenses Hotel	158,082.36
33	Distribution Operations	5600221	Employee Expenses Meals	152,806.77
34	Distribution Operations	5600226	Employee Expenses Meals Non-Employee	3,044.26
35	Distribution Operations	5600231	Employee Expenses Parking	8,962.77
36	Distribution Operations	5600236	Employee Expenses Per Diem	53,270.72
37	Distribution Operations	5600241	Employee Expenses Safety Equipment	285,842.94
38	Distribution Operations	5600246	Employee Expenses Other	114,989.97
39	Distribution Operations	5600251	Employee Expense Personal Communication	207,123.42
40	Distribution Operations	5600256	Office Supplies	158,317.24
41	Distribution Operations	5600261	Workforce Administration Expense	24,836.90
42	Distribution Operations	5600271	Safety Recognition	27,432.91
43	Distribution Operations	5600276	Life Events	13,996.35
44	Distribution Operations	5600291	Transportation Fleet Cost	55,370.11
45	Distribution Operations	5600296	Janitorial - Routine	2,018.23
46	Distribution Operations	5600301	Janitorial - Special	1,528.65
47	Distribution Operations	5600306	Fire Life Safety Maintenance	2,337.36
48	Distribution Operations	5600311	General Interior Exterior Maintenance	13,761.29
49	Distribution Operations	5600316	Use Costs	12,183.78
50	Distribution Operations	5600336	Trash Removal Costs	11,510.06
51	Distribution Operations	5600341	Water Use Costs	1,176.32
52	Distribution Operations	5600351	Moves Adds Changes	8,078.33
53	Distribution Operations	5600366	Non - Energy	626,858.10
54	Distribution Operations	5600381	Rent - Space	216.68
55	Distribution Operations	5600382	Rent - Equipment	42,885.31
56	Distribution Operations	5600396	Rent - Equipment Customer Case	1,644.76
57	Distribution Operations	5600431	Lease Costs	303,345.57
58	Distribution Operations	5600436	Postage	19,441.30
59	Distribution Operations	5600441	Injuries and Damages A&G	3,657.50
60	Distribution Operations	5600511	Advertising - Brand Image	424.48
61	Distribution Operations	5600576	Safety Information	30.98
62	Distribution Operations	5600591	Dues - Professional Association	1,047.61
63	Distribution Operations	5600596	Dues - Utility Association Other	105.55
64	Distribution Operations	5600601	Dues - Utility Association	182.78
65	Distribution Operations	5600661	Fees - Remarketing and Rating	2,469.33
66	Distribution Operations	5600691	Shareholder Related Expenses	155.00
67	Distribution Operations	5600721	Environmental Permits and Fees	10,918.03
68	Distribution Operations	5600726	License Fees and Permits	560,305.75

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69	Distribution Operations	5600776	O and M Credits - Meter Transfer Install	(15,387,915.14)
70	Distribution Operations	5600778	Removal Salvage	(118.80)
71	Distribution Operations	5600871	Other	73,237.75
72	Distribution Operations	5600896	Online Information Services	499.27
73	Distribution Operations	5600961	Contribution in Aid of Constr (CIAC)	(200.00)
74	Distribution Operations	5600966	Residential CIAC - New	(375.00)
75	Distribution Operations	5600971	Residential Reconstruction CIAC	(86,944.30)
76	Distribution Operations	5600972	Non-Tax CIAC-Non-Refundable	(37,422.90)
77	Distribution Operations	5600993	RWIP Conversion Other Accts	(570.44)
78	Distribution Operations	5610000	External Settlement Labor	(102,515.60)
79	Distribution Operations	5610008	External Settlement Transportation	(493.49)
80	Distribution Operations	8000000	Prod Labor Bargaining Benefit Group 1	83,860.29
81	Distribution Operations	8000005	Prod Labor Bargaining Benefit Group 6	(3,552.07)
82	Distribution Operations	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(320,784.20)
83	Distribution Operations	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(763.89)
84	Distribution Operations	8000036	Productive Labor Bargaining No Load	747.64
85	Distribution Operations	8000037	Productive Labor Non-Barg No Load	111.01
86	Distribution Operations	8000100	Premium	(1,394.74)
87	Distribution Operations	8000105	Overtime	2,934.93
88	Distribution Operations	8000110	Other Compensation	(645.80)
89	Distribution Operations	8000115	Other Compensation Craft Welfare Fund	54.46
90	Distribution Operations	8100000	Non-Prod Labor Bargaining Benefit Grp 1	4,069,592.39
91	Distribution Operations	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	948,974.18
92	Distribution Operations	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	4,181.94
93	Distribution Operations	8100260	Purchasing - Overhead	238,537.57
94	Distribution Operations	8100315	Warehouse - Overhead	356,227.37
95	Distribution Operations	8100500	NonProd Bargaining Labor G1_OH Alloc	1,296.15
96	Distribution Operations	8100502	NonProd NonBarg Labor G1_OH Alloc	1,020.80
97	Distribution Operations	8100530	Purchasing_OH Allocation	(30,232.81)
98	Distribution Operations	8100531	Warehouse_OH Allocation	(24,592.63)
99	Distribution Operations	8100550	Fleet-Base Rates	5,439,546.07
100	Distribution Operations	8100551	Fleet-Idle Time	(2,040,082.40)
101	Distribution Operations	8100552	Fleet-Utilization	0.90
102	Distribution Operations	8300000	Labor-Settle_Indirect	(733,080.70)
103	Distribution Operations	8300010	Contract Labor-Settle_Indirect	(9,514.90)
104	Distribution Operations	8300020	Contract Outside Vendors-Settle_Indir	(3,248,236.47)
105	Distribution Operations	8300025	Materials-Settle_Indirect	(44,629.11)
106	Distribution Operations	8300030	Employee Expense-Settle_Indirect	(58,995.92)
107	Distribution Operations	8300040	Miscellaneous-Settle_Indirect	(3,323.82)
108	Distribution Operations	8300050	Overhead-Settle_Indirect	(19,149.06)
109	Distribution Operations	8300100	Labor-Settle_Direct	(8,446,045.05)
110	Distribution Operations	8300110	Contract Labor-Settle_Direct	(446,535.08)
111	Distribution Operations	8300115	Consulting-Settle_Direct	(4,394.43)
112	Distribution Operations	8300120	Contract Outside Vendors-Settle_Dir	(9,305,204.07)
113	Distribution Operations	8300125	Materials-Settle_Direct	(128,622.37)
114	Distribution Operations	8300130	Employee Expense-Settle_Direct	(244,531.27)
115	Distribution Operations	8300140	Miscellaneous-Settle_Direct	(30,187.90)
116	Distribution Operations	8300150	Overhead-Settle_Direct	(75,667.38)
117	Distribution Operations	8300157	Salvage_Direct	106.92
118	Energy Supply	5540001	Productive Labor	299,440.13
119	Energy Supply	5540220	Labor Overtime	899.75
120	Energy Supply	5600006	Consulting Professional Services Other	6,953.20
121	Energy Supply	5600041	Outside Vendor Contract	665.00
122	Energy Supply	5600066	Materials	512.06
123	Energy Supply	5600069	Service Consumption	63,194.54
124	Energy Supply	5600091	Print and Copy Cost - Other	0.91
125	Energy Supply	5600191	Employee Expenses Airfare	357.04
126	Energy Supply	5600196	Employee Expenses Car Rental	137.15
127	Energy Supply	5600201	Employee Expenses Taxi and Bus	24.47
128	Energy Supply	5600206	Employee Expenses Mileage	1,247.66
129	Energy Supply	5600211	Employee Expenses Conf Seminar Trng	131.83
130	Energy Supply	5600216	Employee Expenses Hotel	2,372.77
131	Energy Supply	5600221	Employee Expenses Meals	584.67
132	Energy Supply	5600226	Employee Expenses Meals Non-Employee	7.47
133	Energy Supply	5600231	Employee Expenses Parking	15.42
134	Energy Supply	5600241	Employee Expenses Safety Equipment	11.06
135	Energy Supply	5600246	Employee Expenses Other	4.76
136	Energy Supply	5600251	Employee Expense Personal Communication	402.47

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137	Energy Supply	5600256	Office Supplies	70.68
138	Energy Supply	5600336	Trash Removal Costs	4,623.81
139	Energy Supply	5600436	Postage	2.34
140	Energy Supply	5600511	Advertising - Brand Image	147.22
141	Energy Supply	5600591	Dues - Professional Association	561.02
142	Energy Supply	5600596	Dues - Utility Association Other	(8,885.96)
143	Energy Supply	5600601	Dues - Utility Association	11,517.31
144	Energy Supply	5600721	Environmental Permits and Fees	2,588.97
145	Energy Supply	5600726	License Fees and Permits	982.41
146	Energy Supply	5600896	Online Information Services	1,530.51
147	Energy Supply	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(4,341.91)
148	Energy Supply	8000023	Prod Labor Non-Bargaining Benefit Grp 4	23.67
149	Energy Supply	8000037	Productive Labor Non-Barg No Load	(248.60)
150	Energy Supply	8000105	Overtime	(12.13)
151	Energy Supply	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	47,768.51
152	Energy Supply	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	23.97
153	Energy Supply	8100260	Purchasing - Overhead	568.00
154	Energy Supply	8100530	Purchasing_OH Allocation	(99.63)
155	Gas Systems	4490031	Gas Damage Claim Revenue	(234,760.11)
156	Gas Systems	4490041	Gas Misc Non Gratuitous Revenue	(183,047.00)
157	Gas Systems	4490051	Gas Non Gratuitous Revenue	(9,407.77)
158	Gas Systems	5540001	Productive Labor	25,005,559.78
159	Gas Systems	5540180	Premium Time Labor	619,743.96
160	Gas Systems	5540185	Other Compensation Accruals	(25,842.46)
161	Gas Systems	5540220	Labor Overtime	8,125,788.33
162	Gas Systems	5540260	Other Compensation	31,394.24
163	Gas Systems	5540270	Welfare Fund	843.34
164	Gas Systems	5600001	Contract Labor	2,750,020.54
165	Gas Systems	5600006	Consulting Professional Services Other	532,528.64
166	Gas Systems	5600016	Consulting Professional Eng and Design	675.00
167	Gas Systems	5600021	Consulting Professional Services Legal	67.86
168	Gas Systems	5600041	Outside Vendor Contract	3,467,968.98
169	Gas Systems	5600051	Outside Services Customer Care	13,994.68
170	Gas Systems	5600066	Materials	2,788,428.50
171	Gas Systems	5600068	Material Consumption	414,702.36
172	Gas Systems	5600069	Service Consumption	14,207,528.40
173	Gas Systems	5600070	Material - Direct Purchase	1,003,447.20
174	Gas Systems	5600071	MS Inventory Adjust - Obsolete Materials	(156,955.43)
175	Gas Systems	5600091	Print and Copy Cost - Other	11,243.71
176	Gas Systems	5600121	IT Hardware Purchases	394.48
177	Gas Systems	5600146	Network Voice	(1,247.64)
178	Gas Systems	5600151	Network Data	(2,065.44)
179	Gas Systems	5600171	Distributed Systems Services	(4,222.94)
180	Gas Systems	5600191	Employee Expenses Airfare	179,865.07
181	Gas Systems	5600196	Employee Expenses Car Rental	39,261.44
182	Gas Systems	5600201	Employee Expenses Taxi and Bus	13,184.16
183	Gas Systems	5600206	Employee Expenses Mileage	46,606.21
184	Gas Systems	5600211	Employee Expenses Conf Seminar Trng	177,179.07
185	Gas Systems	5600216	Employee Expenses Hotel	296,567.71
186	Gas Systems	5600221	Employee Expenses Meals	231,716.06
187	Gas Systems	5600226	Employee Expenses Meals Non-Employee	27,795.61
188	Gas Systems	5600231	Employee Expenses Parking	27,406.35
189	Gas Systems	5600236	Employee Expenses Per Diem	3,596.10
190	Gas Systems	5600241	Employee Expenses Safety Equipment	29,004.05
191	Gas Systems	5600246	Employee Expenses Other	186,739.36
192	Gas Systems	5600251	Employee Expense Personal Communication	263,096.91
193	Gas Systems	5600256	Office Supplies	76,263.05
194	Gas Systems	5600261	Workforce Administration Expense	32,443.15
195	Gas Systems	5600271	Safety Recognition	3,828.31
196	Gas Systems	5600276	Life Events	2,543.99
197	Gas Systems	5600291	Transportation Fleet Cost	73.46
198	Gas Systems	5600301	Janitorial - Special	467.00
199	Gas Systems	5600306	Fire Life Safety Maintenance	297.50
200	Gas Systems	5600311	General Interior Exterior Maintenance	2,896.27
201	Gas Systems	5600316	Use Costs	2,376,607.67
202	Gas Systems	5600336	Trash Removal Costs	12,101.54
203	Gas Systems	5600341	Water Use Costs	2,166.52
204	Gas Systems	5600381	Rent - Space	285.00

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205	Gas Systems	5600382	Rent - Equipment	52,099.61
206	Gas Systems	5600396	Rent - Equipment Customer Case	2,328.05
207	Gas Systems	5600431	Lease Costs	989,011.99
208	Gas Systems	5600436	Postage	14,895.49
209	Gas Systems	5600441	Injuries and Damages A&G	120,517.11
210	Gas Systems	5600511	Advertising - Brand Image	1,360.74
211	Gas Systems	5600516	Advertising - General	2,525.00
212	Gas Systems	5600541	Communication - Conservation Other	1,014.65
213	Gas Systems	5600566	Customer Program - Non-Recoverable	690.47
214	Gas Systems	5600576	Safety Information	47,244.60
215	Gas Systems	5600581	Mandated Regulatory Notices	0.00
216	Gas Systems	5600586	Mandated Inserts Communication	150.00
217	Gas Systems	5600591	Dues - Professional Association	3,608.56
218	Gas Systems	5600596	Dues - Utility Association Other	50,790.96
219	Gas Systems	5600601	Dues - Utility Association	82,330.79
220	Gas Systems	5600666	Fees - Credit Line	304.73
221	Gas Systems	5600721	Environmental Permits and Fees	32,406.60
222	Gas Systems	5600726	License Fees and Permits	837,386.38
223	Gas Systems	5600786	O and M Credits - Company Elec and Gas U	(1,660,953.95)
224	Gas Systems	5600871	Other	(25,921.41)
225	Gas Systems	5600896	Online Information Services	1,391.76
226	Gas Systems	5600966	Residential CIAC - New	(273.50)
227	Gas Systems	5610000	External Settlement Labor	29,389.95
228	Gas Systems	5610003	External Settlement Contract Labor	3,308.55
229	Gas Systems	5610004	External Settlement Consulting	1,795.32
230	Gas Systems	5610005	External Settlement Contract Outside Ven	15,837,032.46
231	Gas Systems	5610006	External Settlement Materials	33,192.20
232	Gas Systems	5610007	External Settlement Employee Expense	2,775.33
233	Gas Systems	5610008	External Settlement Transportation	444.44
234	Gas Systems	5610009	External Settlement Miscellaneous	14,600.67
235	Gas Systems	5610011	External Settlement Overhead	113,564.84
236	Gas Systems	5610018	External Settlement AG Overhead	2.85
237	Gas Systems	8000000	Prod Labor Bargaining Benefit Group 1	(194,798.82)
238	Gas Systems	8000005	Prod Labor Bargaining Benefit Group 6	133.54
239	Gas Systems	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(122,489.63)
240	Gas Systems	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(393.12)
241	Gas Systems	8000023	Prod Labor Non-Bargaining Benefit Grp 4	1,203.78
242	Gas Systems	8000036	Productive Labor Bargaining No Load	167.00
243	Gas Systems	8000037	Productive Labor Non-Barg No Load	(756.05)
244	Gas Systems	8000100	Premium	(7,660.35)
245	Gas Systems	8000105	Overtime	(14,291.30)
246	Gas Systems	8000110	Other Compensation	(3,428.28)
247	Gas Systems	8000115	Other Compensation Craft Welfare Fund	(156.42)
248	Gas Systems	8100000	Non-Prod Labor Bargaining Benefit Grp 1	2,995,842.25
249	Gas Systems	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	1,962,225.90
250	Gas Systems	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	10,151.88
251	Gas Systems	8100260	Purchasing - Overhead	156,049.60
252	Gas Systems	8100315	Warehouse - Overhead	137,008.76
253	Gas Systems	8100500	NonProd Bargaining Labor G1_OH Alloc	(40.59)
254	Gas Systems	8100502	NonProd NonBarg Labor G1_OH Alloc	(36.24)
255	Gas Systems	8100530	Purchasing_OH Allocation	(22,589.58)
256	Gas Systems	8100531	Warehouse_OH Allocation	(4,645.51)
257	Gas Systems	8100550	Fleet-Base Rates	6,019,861.59
258	Gas Systems	8100551	Fleet-Idle Time	(1,637,699.63)
259	Gas Systems	8100552	Fleet-Utilization	(0.02)
260	Gas Systems	8300000	Labor-Settle_Indirect	(276,329.56)
261	Gas Systems	8300010	Contract Labor-Settle_Indirect	(192,793.95)
262	Gas Systems	8300020	Contract Outside Vendors-Settle_Indir	(3,681.45)
263	Gas Systems	8300025	Materials-Settle_Indirect	(5,678.34)
264	Gas Systems	8300030	Employee Expense-Settle_Indirect	(15,763.98)
265	Gas Systems	8300040	Miscellaneous-Settle_Indirect	(491.19)
266	Gas Systems	8300050	Overhead-Settle_Indirect	(1,489.47)
267	Gas Systems	8300100	Labor-Settle_Direct	(5,923,817.60)
268	Gas Systems	8300110	Contract Labor-Settle_Direct	(1,001,545.12)
269	Gas Systems	8300115	Consulting-Settle_Direct	(260,003.02)
270	Gas Systems	8300120	Contract Outside Vendors-Settle_Dir	(13,650.03)
271	Gas Systems	8300125	Materials-Settle_Direct	(54,417.49)
272	Gas Systems	8300130	Employee Expense-Settle_Direct	(321,647.88)

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273	Gas Systems	8300140	Miscellaneous-Settle_Direct	(10,626.79)
274	Gas Systems	8300150	Overhead-Settle_Direct	(11,084.02)
275	Transmission	5540001	Productive Labor	1,530.06
276	Transmission	5540220	Labor Overtime	19.97
277	Transmission	5540260	Other Compensation	0.09
278	Transmission	8000000	Prod Labor Bargaining Benefit Group 1	6.58
279	Transmission	8000020	Prod Labor Non-Bargaining Benefit Grp 1	67.89
280	Transmission	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(0.24)
281	Transmission	8000037	Productive Labor Non-Barg No Load	0.00
282	Transmission	8000105	Overtime	0.25
283	Transmission	8100550	Fleet-Base Rates	24,700.00
284	Grand Total			123,356,286.60