

BA	Original Cost Element	Original Cost Element Description	Sum of 2016 PSCo Gas
Benefits	5540020	Labor Load 401K Match	\$ 1,493.51
	5540100	Labor Load Active Healthcare	\$ 64,684.94
	5540150	Workers Compensation - FAS 112	\$ 57.51
	5540170	Labor Load Annual Incentive	\$ 246.80
	5540190	Pension Non Loading	\$ 1,487,575.63
	5540200	Medical Insurance Non Loading	\$ (520,783.53)
	5540205	Workers Comp Non Loading	\$ (13,838.75)
	5540210	Incentive Non Loading	\$ 76,416.00
	5540240	Performance Share Plan	\$ 1,277,485.56
	5540250	Restricted Stock Units	\$ 1,469,272.11
	5540255	Other Benefits Compensation	\$ 31,951.72
	5600281	Employee Performance Recognition	\$ 98,940.51
	5610001	External Settlement Labor Ben-Injuries	\$ 2,600.14
	5610002	External Settlement Labor Ben-Pension	\$ 168,611.05
	5610017	External Settlement Incentive	\$ 1,611.88
	8100110	401K Match	\$ 2,919,056.90
	8100115	Qualified Pension	\$ 11,826,258.25
	8100120	Nonqualified Pension	\$ 474,518.39
	8100125	FAS 88 Settlement Expense	\$ 102,196.67
	8100130	Exec Nonqualified Deferred Comp Match	\$ 9,796.51
	8100140	Other Pension - Consult	\$ 187,679.77
	8100150	Active Healthcare	\$ 13,414,098.26
	8100155	Miscellaneous Benefit Programs and Costs	\$ 445,502.25
	8100160	Life LTD and Business Travel Insurance	\$ 645,234.14
	8100165	Retiree Medical	\$ (2,164,076.92)
	8100170	FAS 112 LTD	\$ 60,069.89
	8100190	Workers' Compensation - FAS 112 Costs	\$ 74,626.23
	8100195	Workers' Compensation - Ins and Other	\$ 535,922.64
	8100200	Annual Incentive	\$ 4,147,829.68
	8100507	401K Match_OH Alloc	\$ 365,289.25
	8100508	Qualified Pension_Overhead Allocation	\$ (1,031,306.32)
	8100509	Nonqualified Pension_Overhead Allocation	\$ (25,049.45)
	8100510	FAS 88 Settlement Expense_OH Allocation	\$ 7,675.91
	8100511	Exec Nonqual Def Comp Match_OH Alloc	\$ (1,467.00)
	8100512	Other Pension - Consult_OH Allocation	\$ (8,827.57)
	8100513	Active Healthcare_Overhead Allocation	\$ (636,514.15)
	8100514	Misc Benefit Programs and Costs_OH Alloc	\$ 2,434.99
	8100515	Life LTD and Bus Travel Ins_OH Alloc	\$ (35,503.23)
	8100516	Retiree Medical_Overhead Allocation	\$ 200,779.05
	8100517	FAS 112 LTD_Overhead Allocation	\$ (17,667.76)
	8100526	Workers' Comp-FAS 112_OH Allocation	\$ (72,947.12)
	8100527	Workers' Comp-Ins and Other_OH Alloc	\$ (618,623.08)
8100528	Annual Incentive_Overhead Allocation	\$ (196,162.00)	
8200501	Fac - Incentive	\$ (1,887.97)	
8200505	Facilities - Labor Benefits Inj and Dam	\$ (86.09)	
8200506	Facilities - Labor Benefits Pens and Ben	\$ (5,123.36)	
8300005	Labor Benefits Inj and Dam-Settle_Indir	\$ (2,639.75)	
8300006	Labor Benefits Pens and Ben-Settle_Indir	\$ (133,692.11)	
8300101	Incentive-Settle_Direct	\$ (555,766.07)	
8300105	Labor Benefits Inj and Dam-Settle_Direct	\$ 17,333.83	
8300106	Labor Benefits Pens and Ben-Settle_Dir	\$ (4,383,586.00)	
<b>Benefits Total</b>			<b>\$ 29,691,701.76</b>

<b>Benefits &amp; Loadings</b>	<b>5540001</b>	Productive Labor	\$	24,384.08
	<b>5540185</b>	Other Compensation Accruals	\$	1,831.63
	<b>5540220</b>	Labor Overtime	\$	1,543.84
	<b>5600001</b>	Contract Labor	\$	1,005.91
	<b>5600006</b>	Consulting Professional Services Other	\$	187.49
	<b>5600041</b>	Outside Vendor Contract	\$	52.52
	<b>5600066</b>	Materials	\$	244.58
	<b>5600091</b>	Print and Copy Cost - Other	\$	304.09
	<b>5600221</b>	Employee Expenses Meals	\$	39.80
	<b>5600256</b>	Office Supplies	\$	121.67
	<b>5600351</b>	Moves Adds Changes	\$	19.41
	<b>5600436</b>	Postage	\$	563.90
	<b>5600726</b>	License Fees and Permits	\$	351.16
	<b>5600781</b>	O and M Credits - Other	\$	(32,490.36)
	<b>8000020</b>	Prod Labor Non-Bargaining Benefit Grp 1	\$	19.46
	<b>8100020</b>	Non-Prod Labor Non-Bargaining Ben Grp 1	\$	4,154.55
	<b>8100260</b>	Purchasing - Overhead	\$	10.60
	<b>8100502</b>	NonProd NonBarg Labor G1_OH Alloc	\$	291.67
	<b>8100530</b>	Purchasing_OH Allocation	\$	(5.40)
<b>Benefits &amp; Loadings Total</b>			<b>\$</b>	<b>2,630.59</b>
<b>Corp Secretary &amp; Exec Svcs</b>	<b>8100110</b>	401K Match	\$	25.45
	<b>8100115</b>	Qualified Pension	\$	87.10
	<b>8100120</b>	Nonqualified Pension	\$	13.94
	<b>8100130</b>	Exec Nonqualified Deferred Comp Match	\$	0.36
	<b>8100140</b>	Other Pension - Consult	\$	3.69
	<b>8100150</b>	Active Healthcare	\$	102.81
	<b>8100155</b>	Miscellaneous Benefit Programs and Costs	\$	8.13
	<b>8100160</b>	Life LTD and Business Travel Insurance	\$	6.60
	<b>8100165</b>	Retiree Medical	\$	4.52
	<b>8100170</b>	FAS 112 LTD	\$	0.12
	<b>8100195</b>	Workers' Compensation - Ins and Other	\$	1.47
	<b>8100200</b>	Annual Incentive	\$	100.73
	<b>8100507</b>	401K Match_OH Alloc	\$	1.58
	<b>8100508</b>	Qualified Pension_Overhead Allocation	\$	(12.53)
	<b>8100509</b>	Nonqualified Pension_Overhead Allocation	\$	(1.67)
	<b>8100511</b>	Exec Nonqual Def Comp Match_OH Alloc	\$	(0.08)
	<b>8100512</b>	Other Pension - Consult_OH Allocation	\$	2.20
	<b>8100513</b>	Active Healthcare_Overhead Allocation	\$	41.37
	<b>8100514</b>	Misc Benefit Programs and Costs_OH Alloc	\$	(2.50)
	<b>8100515</b>	Life LTD and Bus Travel Ins_OH Alloc	\$	0.39
	<b>8100516</b>	Retiree Medical_Overhead Allocation	\$	(0.77)
	<b>8100517</b>	FAS 112 LTD_Overhead Allocation	\$	(1.68)
	<b>8100527</b>	Workers' Comp-Ins and Other_OH Alloc	\$	(0.56)
	<b>8100528</b>	Annual Incentive_Overhead Allocation	\$	(12.65)
<b>Corp Secretary &amp; Exec Svcs Total</b>			<b>\$</b>	<b>368.02</b>
<b>Distribution Operations</b>	<b>5610001</b>	External Settlement Labor Ben-Injuries	\$	(0.62)
	<b>5610002</b>	External Settlement Labor Ben-Pension	\$	(27.88)
	<b>8100110</b>	401K Match	\$	0.02
	<b>8100115</b>	Qualified Pension	\$	0.01
	<b>8100130</b>	Exec Nonqualified Deferred Comp Match	\$	(0.02)
	<b>8100155</b>	Miscellaneous Benefit Programs and Costs	\$	0.02
	<b>8100160</b>	Life LTD and Business Travel Insurance	\$	(0.01)
	<b>8100165</b>	Retiree Medical	\$	0.01
	<b>8100170</b>	FAS 112 LTD	\$	0.01
	<b>8100200</b>	Annual Incentive	\$	0.01
	<b>8100260</b>	Purchasing - Overhead	\$	401.93
	<b>8100507</b>	401K Match_OH Alloc	\$	(0.28)
	<b>8100508</b>	Qualified Pension_Overhead Allocation	\$	(1.41)
	<b>8100509</b>	Nonqualified Pension_Overhead Allocation	\$	(0.03)
	<b>8100512</b>	Other Pension - Consult_OH Allocation	\$	(1.23)
	<b>8100513</b>	Active Healthcare_Overhead Allocation	\$	5.33

<b>Distribution Operations</b>	<b>8100514</b>	Misc Benefit Programs and Costs_OH Alloc	\$	3.64
	<b>8100515</b>	Life LTD and Bus Travel Ins_OH Alloc	\$	(0.45)
	<b>8100516</b>	Retiree Medical_Overhead Allocation	\$	0.26
	<b>8100517</b>	FAS 112 LTD_Overhead Allocation	\$	0.18
	<b>8100526</b>	Workers' Comp-FAS 112_OH Allocation	\$	(0.03)
	<b>8100527</b>	Workers' Comp-Ins and Other_OH Alloc	\$	(7.94)
	<b>8100528</b>	Annual Incentive_Overhead Allocation	\$	14.42
	<b>8100530</b>	Purchasing_OH Allocation	\$	12.41
<b>Distribution Operations Total</b>			<b>\$</b>	<b>398.35</b>
<b>Financial Operations</b>	<b>5600456</b>	Insurance - General Liability	\$	564,564.13
	<b>5600461</b>	Insurance - Excess Liability	\$	927,674.34
	<b>5600471</b>	Insurance - Directors and Officers	\$	282,921.37
	<b>5600476</b>	Insurance - Fiduciary	\$	95,895.58
	<b>5600481</b>	Insurance - Other	\$	12,123.98
	<b>5600482</b>	Insurance - Cyber	\$	75,856.08
<b>Financial Operations Total</b>			<b>\$</b>	<b>1,959,035.46</b>
<b>General Counsel</b>	<b>5600441</b>	Injuries and Damages A&G	\$	(82,123.04)
	<b>5600481</b>	Insurance - Other	\$	6,366.95
<b>General Counsel Total</b>			<b>\$</b>	<b>(75,756.09)</b>
<b>Utilities &amp; Corp Services</b>	<b>5600441</b>	Injuries and Damages A&G	\$	63,703.19
	<b>5600461</b>	Insurance - Excess Liability	\$	552.57
	<b>5600471</b>	Insurance - Directors and Officers	\$	435.36
	<b>5600476</b>	Insurance - Fiduciary	\$	83.72
	<b>8100110</b>	401K Match	\$	540.74
	<b>8100115</b>	Qualified Pension	\$	1,849.79
	<b>8100120</b>	Nonqualified Pension	\$	296.26
	<b>8100130</b>	Exec Nonqualified Deferred Comp Match	\$	8.44
	<b>8100140</b>	Other Pension - Consult	\$	78.86
	<b>8100150</b>	Active Healthcare	\$	2,416.74
	<b>8100155</b>	Miscellaneous Benefit Programs and Costs	\$	173.11
	<b>8100160</b>	Life LTD and Business Travel Insurance	\$	140.67
	<b>8100165</b>	Retiree Medical	\$	96.39
	<b>8100170</b>	FAS 112 LTD	\$	3.03
	<b>8100195</b>	Workers' Compensation - Ins and Other	\$	31.76
	<b>8100200</b>	Annual Incentive	\$	2,098.04
	<b>8100507</b>	401K Match_OH Alloc	\$	(105.57)
	<b>8100508</b>	Qualified Pension_Overhead Allocation	\$	(800.92)
	<b>8100509</b>	Nonqualified Pension_Overhead Allocation	\$	(124.05)
	<b>8100511</b>	Exec Nonqual Def Comp Match_OH Alloc	\$	(2.54)
	<b>8100512</b>	Other Pension - Consult_OH Allocation	\$	(50.43)
	<b>8100513</b>	Active Healthcare_Overhead Allocation	\$	(20.20)
	<b>8100514</b>	Misc Benefit Programs and Costs_OH Alloc	\$	(114.03)
	<b>8100515</b>	Life LTD and Bus Travel Ins_OH Alloc	\$	(88.99)
	<b>8100516</b>	Retiree Medical_Overhead Allocation	\$	(43.54)
	<b>8100517</b>	FAS 112 LTD_Overhead Allocation	\$	(24.92)
	<b>8100527</b>	Workers' Comp-Ins and Other_OH Alloc	\$	(45.74)
	<b>8100528</b>	Annual Incentive_Overhead Allocation	\$	5.30
	<b>RIS PSCo JE Entries</b>	RIS PSCo JE Entries	\$	0.57
<b>Utilities &amp; Corp Services Total</b>			<b>\$</b>	<b>71,093.61</b>
<b>Grand Total</b>			<b>\$</b>	<b>31,649,471.69</b>