

PSCo Gross Electric Retail Prepaid Pension Asset

| Line Number | Description | Dec 2020 Year End | Jan 2021 | Feb 2021 | Mar 2021 | Apr 2021 | May 2021 | Jun 2021 | Jul 2021 | Aug 2021 | Sep 2021 | Oct 2021 | Nov 2021 | Dec 2021 |
|-------------|--|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | GAAP Prepaid Pension Asset (PPA) | | | | | | | | | | | | | |
| 2 | Beginning Balance | | 285,787,369 | 328,630,869 | 326,109,369 | 323,587,869 | 321,066,369 | 318,544,869 | 315,951,369 | 313,417,869 | 310,884,369 | 308,350,869 | 305,817,369 | 303,283,869 |
| 3 | Contributions | | 45,365,000 | | | | | | | | | | | 276,000 |
| 4 | Pension Expense | | (2,521,500) | (2,521,500) | (2,521,500) | (2,521,500) | (2,521,500) | (2,593,500) | (2,533,500) | (2,533,500) | (2,533,500) | (2,533,500) | (2,533,500) | (2,621,500) |
| 5 | Ending Balance | 285,787,369 | 328,630,869 | 326,109,369 | 323,587,869 | 321,066,369 | 318,544,869 | 315,951,369 | 313,417,869 | 310,884,369 | 308,350,869 | 305,817,369 | 303,283,869 | 300,938,369 |
| 6 | Percent to PSCo Electric Retail | 63.37% | 62.61% | 62.97% | 63.05% | 63.17% | 63.20% | 62.60% | 62.68% | 62.73% | 62.81% | 62.85% | 62.88% | 62.92% |
| 7 | Amount to PSCo Electric Retail | 181,099,160 | 205,765,122 | 205,361,347 | 204,010,330 | 202,818,814 | 201,318,018 | 197,800,517 | 196,435,423 | 195,030,379 | 193,688,153 | 192,194,083 | 190,689,876 | 189,363,756 |
| 9 | GAAP PSCo Electric Retail PPA by Category | | | | | | | | | | | | | |
| 10 | Legacy PPA (1) | | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 |
| 11 | New PPA | | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) |
| 12 | Total GAAP PPA | | | | | | | | | | | | | |
| 14 | Second Legacy PPA | | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 |
| 15 | Second New PPA | | 31,428,708 | 31,024,933 | 29,673,916 | 28,482,401 | 26,981,604 | 23,464,103 | 22,099,009 | 20,693,966 | 19,351,739 | 17,857,669 | 16,353,462 | 15,027,343 |
| 16 | Total GAAP PPA | a | 181,099,160 | 205,765,122 | 205,361,347 | 204,010,330 | 202,818,814 | 201,318,018 | 197,800,517 | 196,435,423 | 195,030,379 | 193,688,153 | 192,194,083 | 189,363,756 |
| 18 | Regulatory Offsets | | | | | | | | | | | | | |
| 19 | Beginning Balance | | (155,400,905) | (155,921,815) | (156,442,724) | (156,963,634) | (157,484,543) | (158,005,453) | (158,526,362) | (159,047,272) | (159,568,181) | (160,089,091) | (160,610,001) | (161,130,910) |
| 20 | Regulatory Amortization | (51,986,489) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) | (520,910) |
| 21 | TCJA Impact | (97,770,966) | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Carrying Charge on TCJA Impact | (5,643,450) | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | Ending Balance | b | (155,400,905) | (155,921,815) | (156,442,724) | (156,963,634) | (157,484,543) | (158,005,453) | (158,526,362) | (159,047,272) | (159,568,181) | (160,089,091) | (160,610,001) | (161,130,910) |
| 25 | PPA for Regulatory Purposes | c=a+b | 25,698,255 | 49,843,307 | 48,918,622 | 47,046,696 | 45,334,271 | 43,312,565 | 39,274,155 | 37,388,151 | 35,462,198 | 33,599,062 | 31,584,082 | 29,558,966 |
| 28 | | | | | | | | | | | | | | |
| | Description | Dec 2021 Year End | Jan 2022 | Feb 2022 | Mar 2022 | Apr 2022 | May 2022 | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 |
| 29 | GAAP Prepaid Pension Asset (PPA) | | | | | | | | | | | | | |
| 30 | Beginning Balance | | 300,938,369 | 339,349,286 | 338,060,203 | 336,775,620 | 335,491,037 | 334,206,454 | 332,921,871 | 331,637,288 | 330,352,705 | 329,068,122 | 327,783,539 | 326,498,956 |
| 31 | Contributions | | 39,691,000 | | | | | | | | | | | |
| 32 | Pension Expense | | (1,280,083) | (1,289,083) | (1,284,583) | (1,284,583) | (1,284,583) | (1,284,583) | (1,284,583) | (1,284,583) | (1,284,583) | (1,284,583) | (1,284,583) | (1,284,583) |
| 33 | Ending Balance | 300,938,369 | 339,349,286 | 338,060,203 | 336,775,620 | 335,491,037 | 334,206,454 | 332,921,871 | 331,637,288 | 330,352,705 | 329,068,122 | 327,783,539 | 326,498,956 | 325,214,373 |
| 34 | Percent to PSCo Electric Retail | 62.92% | 62.35% | 62.37% | 62.38% | 62.38% | 62.43% | 62.43% | 62.43% | 62.43% | 62.43% | 62.43% | 62.43% | 62.43% |
| 35 | Amount to PSCo Electric Retail | 189,363,756 | 211,593,864 | 210,858,709 | 210,065,373 | 209,292,137 | 208,630,451 | 207,829,931 | 207,031,273 | 206,231,872 | 205,432,405 | 204,633,448 | 203,835,017 | 203,036,347 |
| 37 | GAAP PSCo Electric Retail PPA by Category | | | | | | | | | | | | | |
| 38 | Legacy PPA (1) | | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 |
| 39 | New PPA | | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) |
| 40 | Total GAAP PPA | | | | | | | | | | | | | |
| 42 | Second Legacy PPA | | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 |
| 43 | Second New PPA | | 37,257,450 | 36,522,295 | 35,728,959 | 34,955,723 | 34,294,037 | 33,493,517 | 32,694,859 | 31,895,459 | 31,095,991 | 30,297,035 | 29,498,603 | 28,699,934 |
| 44 | Total GAAP PPA | a | 189,363,756 | 211,593,864 | 210,858,709 | 210,065,373 | 209,292,137 | 208,630,451 | 207,829,931 | 207,031,273 | 206,231,872 | 205,432,405 | 204,633,448 | 203,835,017 |
| 46 | Regulatory Offsets | | | | | | | | | | | | | |
| 47 | Beginning Balance | | (161,651,820) | (162,172,729) | (162,693,639) | (163,214,548) | (163,735,458) | (164,256,368) | (164,777,277) | (165,298,187) | (165,819,097) | (166,339,007) | (166,859,917) | (167,380,827) |
| 48 | Regulatory Amortization | (58,237,404) | (520,910) | (520,910) | (520,910) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) |
| 49 | TCJA Impact | (97,770,966) | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | Carrying Charge on TCJA Impact | (5,643,450) | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 | Ending Balance | b | (161,651,820) | (162,172,729) | (162,693,639) | (163,214,548) | (163,735,458) | (164,256,368) | (164,777,277) | (165,298,187) | (165,819,097) | (166,339,007) | (166,859,917) | (167,380,827) |
| 53 | PPA for Regulatory Purposes | c=a+b | 27,711,937 | 49,421,135 | 48,165,070 | 46,850,825 | 45,817,134 | 44,894,993 | 43,834,018 | 42,774,906 | 41,715,050 | 40,655,128 | 39,595,716 | 38,536,830 |

HTY 13 Month
 Average
 39,504,748

PSCo Gross Electric Retail Prepaid Pension Asset

| | Dec 2022 Year End | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | Dec 2023 |
|--|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| GAAP Prepaid Pension Asset (PPA) | | | | | | | | | | | | | |
| Beginning Balance | | 325,214,373 | 334,554,873 | 333,895,373 | 333,235,873 | 332,576,373 | 331,916,873 | 331,257,373 | 330,597,873 | 329,938,373 | 329,278,873 | 328,619,373 | 327,959,873 |
| Contributions | | 10,000,000 | | | | | | | | | | | |
| Pension Expense | | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) | (659,500) |
| Ending Balance | | 325,214,373 | 334,554,873 | 333,895,373 | 333,235,873 | 332,576,373 | 331,916,873 | 331,257,373 | 330,597,873 | 329,938,373 | 329,278,873 | 328,619,373 | 327,959,873 |
| Percent to PSCo Electric Retail | | 62.43% | 62.91% | 62.91% | 62.91% | 62.91% | 62.91% | 62.92% | 62.92% | 62.92% | 62.92% | 62.92% | 62.92% |
| Amount to PSCo Electric Retail | | 203,036,347 | 210,467,652 | 210,056,638 | 209,645,592 | 209,235,035 | 208,824,117 | 208,413,132 | 207,991,489 | 207,591,489 | 207,180,076 | 206,768,078 | 206,355,644 |
| GAAP PSCo Electric Retail PPA by Category | | | | | | | | | | | | | |
| Legacy PPA (1) | | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 | 195,221,148 |
| New PPA | | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) | (52,079,340) |
| Total GAAP PPA | | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 | 143,141,808 |
| Second Legacy PPA | | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 | 31,194,606 |
| Second New PPA | | 36,131,238 | 35,720,224 | 35,309,178 | 34,898,621 | 34,487,703 | 34,076,718 | 33,665,960 | 33,255,076 | 32,843,662 | 32,431,664 | 32,019,230 | 31,605,800 |
| Total GAAP PPA | a | 203,036,347 | 210,467,652 | 210,056,638 | 209,645,592 | 209,235,035 | 208,824,117 | 208,413,132 | 207,991,489 | 207,591,489 | 207,180,076 | 206,768,078 | 206,355,644 |
| Regulatory Offsets | | | | | | | | | | | | | |
| Beginning Balance | | (165,558,642) | (166,079,551) | (166,600,461) | (166,860,916) | (167,121,370) | (167,381,825) | (167,642,280) | (167,902,735) | (168,163,190) | (168,423,645) | (168,684,099) | (168,944,554) |
| Regulatory Amortization | | (62,144,226) | (520,910) | (520,910) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) | (260,455) |
| TCJA Impact | | (97,770,966) | - | - | - | - | - | - | - | - | - | - | - |
| Carrying Charge on TCJA Impact | | (5,643,450) | - | - | - | - | - | - | - | - | - | - | - |
| Ending Balance | b | (165,558,642) | (166,079,551) | (166,600,461) | (166,860,916) | (167,121,370) | (167,381,825) | (167,642,280) | (167,902,735) | (168,163,190) | (168,423,645) | (168,684,099) | (168,944,554) |
| PPA for Regulatory Purposes | c=a+b | 37,477,706 | 44,388,101 | 43,456,177 | 42,784,677 | 42,113,665 | 41,442,291 | 40,770,852 | 40,099,639 | 39,428,300 | 38,756,432 | 38,083,979 | 37,411,090 |

FTY 13 Month
 Average
40,226,932