

**PSCo Gross Gas Prepaid Pension Asset
Attachment RRS-5**

[illegible]

23	PSCo Gross Gas Prepaid Pension Asset												
	2021 Actuals												
24	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
25 GAAP Prepaid Pension Asset (PPA)													
26 Beginning Balance		285,787,369	328,618,869	326,085,369	323,551,869	321,018,369	318,484,869	315,951,369	313,417,869	310,884,369	308,350,869	305,817,369	303,283,869
27 Contributions		45,365,000											
28 Pension Expense		(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)	(2,533,500)
29 FAS 88 Settlement													
30 Ending Balance		285,787,369	328,618,869	326,085,369	323,551,869	321,018,369	318,484,869	315,951,369	313,417,869	310,884,369	308,350,869	305,817,369	303,283,869
31 Percent to PSCo Gas		31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%
32 Amount to PSCo Gas		90,410,263	103,960,222	103,158,737	102,357,252	101,555,766	100,754,281	99,952,795	99,151,310	98,349,825	97,548,339	96,746,854	95,945,368
33													
34 GAAP PSCo Gas PPA by Category													
35 Legacy PPA (1)		85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406
36 New PPA		18,351,816	17,550,331	16,748,846	15,947,360	15,145,875	14,344,389	13,542,904	12,741,419	11,939,933	11,138,448	10,336,962	9,535,477
37 Total GAAP PPA	a	90,410,263	103,960,222	103,158,737	102,357,252	101,555,766	100,754,281	99,952,795	99,151,310	98,349,825	97,548,339	96,746,854	95,945,368
38													
39 Regulatory Offsets													
40 Beginning Balance		(20,874,431)	(42,023,167)	(42,354,507)	(42,685,847)	(43,017,188)	(43,348,528)	(43,679,868)	(44,011,208)	(44,342,548)	(44,673,888)	(45,005,229)	(45,336,569)
41 Regulatory Amortization		(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)
42 Pension Tracker		-	-	-	-	-	-	-	-	-	-	-	-
43 TCJA Impact		(21,148,736)	-	-	-	-	-	-	-	-	-	-	-
44 Ending Balance	b	(42,023,167)	(42,354,507)	(42,685,847)	(43,017,188)	(43,348,528)	(43,679,868)	(44,011,208)	(44,342,548)	(44,673,888)	(45,005,229)	(45,336,569)	(45,667,909)
45													
46 PPA for Regulatory Purposes	c=a+b	48,387,096	61,605,715	60,472,890	59,340,064	58,207,238	57,074,413	55,941,587	54,808,762	53,675,936	52,543,111	51,410,285	50,277,459
47													
48													
	2022 Budget												
49	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
50 GAAP Prepaid Pension Asset (PPA)													
51 Beginning Balance		300,750,369	342,080,702	340,550,036	339,019,369	337,488,702	335,958,036	334,427,369	332,896,702	331,366,036	329,835,369	328,304,702	326,774,036
52 Contributions		42,861,000											
53 Pension Expense		(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)	(1,530,667)
54 FAS 88 Settlement													
55 Ending Balance		300,750,369	342,080,702	340,550,036	339,019,369	337,488,702	335,958,036	334,427,369	332,896,702	331,366,036	329,835,369	328,304,702	326,774,036
56 Percent to PSCo Gas		31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%	31.64%
57 Amount to PSCo Gas		95,143,883	108,218,941	107,734,707	107,250,472	106,766,238	106,282,004	105,797,770	105,313,536	104,829,302	104,345,068	103,860,834	103,376,600
58													
59 GAAP PSCo Gas PPA by Category													
60 Legacy PPA (1)		85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406	85,608,406
61 New PPA		22,610,535	22,126,301	21,642,066	21,157,832	20,673,598	20,189,364	19,705,130	19,220,896	18,736,662	18,252,428	17,768,194	17,283,960
62 Total GAAP PPA	a	95,143,883	108,218,941	107,734,707	107,250,472	106,766,238	106,282,004	105,797,770	105,313,536	104,829,302	104,345,068	103,860,834	103,376,600
63													
64 Regulatory Offsets													
65 Beginning Balance		(45,999,249)	(46,330,589)	(46,661,930)	(46,993,270)	(47,324,610)	(47,655,950)	(47,987,290)	(48,318,630)	(48,649,971)	(48,981,311)	(49,312,651)	(49,643,991)
66 Regulatory Amortization		(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)
67 Pension Tracker		-	-	-	-	-	-	-	-	-	-	-	-
68 TCJA Impact		(21,148,736)	-	-	-	-	-	-	-	-	-	-	-
69 Ending Balance	b	(45,999,249)	(46,330,589)	(46,661,930)	(46,993,270)	(47,324,610)	(47,655,950)	(47,987,290)	(48,318,630)	(48,649,971)	(48,981,311)	(49,312,651)	(49,643,991)
70													
71 PPA for Regulatory Purposes	c=a+b	49,144,634	61,888,351	61,072,777	60,257,203	59,441,629	58,626,054	57,810,480	56,994,906	56,179,332	55,363,757	54,548,183	53,732,609