## Southwestern Public Service Company

### Pension Expense

Southwestern Public Service Company ("SPS") accrues pension expense based on a Generally Accepted Accounting Principles ("GAAP") calculation and accrues pension costs per ASC 715 (formerly Statement of Financial Accounting Standard No. 87 (SFAS 87)). SPS relies on its actuary, Willis Towers Watson, formerly Towers Watson, to make sure all determinations were done in accordance with ASC 715.

SPS participates in two qualified pension plans; the Xcel Energy Inc. Non-Bargaining (Former NCE Non-Bargaining) Pension Plan and the NCE Retirement Plan for SPS Bargaining Unit Employees and Former Non-Bargaining Unit Employees.

Contributions to the qualified plans were made in 2016, 2017, 2018, and 2019 as shown below.

Listed below are the Test Year (April 1, 2018 through March 31, 2019), Updated Test Year (July 1, 2018 through June 30, 2019), and the three most recent years' pension expense per GAAP, actual pension payments funded to the pension trust, and the actuarial minimum and maximum calculations. All data provided is for SPS and for Xcel Energy Services (XES), a portion of which is allocated to SPS.

**Year 12 months ended 12/31/2016**

PY

| | Pension Expense Per GAAP (Amounts for SPS and XES only) | Actual Pension Payments to the Fund | Actuarial Minimum (Amounts for Entire Plan) | Actuarial Maximum (Amounts for Entire Plan) |
|---|---|---|---|---|
| SPS Bargaining Qualified Pension Plan | $10,267,000 | $15,126,527 | $4,617,590 | $242,008,028 |
| Former NCE Non-bargaining Qualified Pension Plan | $5,137,000 | $2,961,000 | $12,790,794 | $200,052,044 |
| Xcel Energy Qualified Pension Plan (XEPP) | $27,013,000 | $29,349,377 | $89,648,140 | $1,276,525,275 |

**Year 12 months ended 12/31/2017**

| | Pension Expense Per GAAP (Amounts for SPS and XES only) | Actual Pension Payments to the Fund | Actuarial Minimum (Amounts for Entire Plan) | Actuarial Maximum (Amounts for Entire Plan) |
|---|---|---|---|---|
| SPS Bargaining Qualified Pension Plan | B1, C1 $9,818,000 C1 | $20,002,493 F1 | 9,524,162 F1 | 241,748,642 |
| Former NCE Non-bargaining Qualified Pension Plan | B1, C1 $4,748,000 C1 | $3,500,287 F2 | 13,153,420 F2 | 201,113,298 |
| Xcel Energy Qualified Pension Plan (XEPP) | B1, C2 $49,437,000 C2 | $45,680,138 F3 | 104,199,511 F3 | 1,334,210,854 |

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Southwestern Public Service Company

Pension Expense

**Year 12 months ended 12/31/2018**

| | Pension Expense Per GAAP (Amounts for SPS and XES only) | Actual Pension Payments to the Fund | Actuarial Minimum (Amounts for Entire Plan) | Actuarial Maximum (Amounts for Entire Plan) |
|---|---|---|---|---|
| SPS Bargaining Qualified Pension Plan B2, D1 | $9,739,000 D1 | $5,000,000 F4 | 10,769,818 F4 | 247,678,126 |
| Former NCE Non-bargaining Qualified Pension Plan B2, D1 | $7,254,000 D1 | $3,033,000 F5 | 11,453,712 F5 | 190,404,694 |
| Xcel Energy Qualified Pension Plan (XEPP) B2, D3 | $45,611,000 D3 | $42,356,000 F6 | 67,573,118 F6 | 1,242,858,343 |

**Test Year 12 months ended 3/31/19**

| | Pension Expense Per GAAP (Amounts for SPS and XES only) | Actual Pension Payments to the Fund | Actuarial Minimum (Amounts for Entire Plan) | Actuarial Maximum (Amounts for Entire Plan) |
|---|---|---|---|---|
| SPS Bargaining Qualified Pension Plan E1 | $9,821,250 E1 | $15,000,000 | n/a* | n/a* |
| Former NCE Non-bargaining Qualified Pension Plan E1 | $7,107,750 E1 | $1,501,000 | n/a* | n/a* |
| Xcel Energy Qualified Pension Plan (XEPP) E2 | $44,959,750 E2 | $32,227,000 | n/a* | n/a* |

Test Year Totals From Table below

* Not applicable to a split test year

**Updated Test Year 12 months ended 6/30/19**

| | Pension Expense Per GAAP (Amounts for SPS and XES only) | Actual Pension Payments to the Fund | Actuarial Minimum (Amounts for Entire Plan) | Actuarial Maximum (Amounts for Entire Plan) |
|---|---|---|---|---|
| SPS Bargaining Qualified Pension Plan B1 | $8,823,500 B1 | $15,000,000 | n/a* | n/a* |
| Former NCE Non-bargaining Qualified Pension Plan B1 | $7,010,500 B1 | $1,501,000 | n/a* | n/a* |
| Xcel Energy Qualified Pension Plan (XEPP) B2 | $44,561,500 B2 | $32,227,000 | n/a* | n/a* |

* Not applicable to a split test year

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Southwestern Public Service Company

Pension Expense

**Additional Support / Breakdown of Test Year Pension Expense from Above**

| | Apr-Dec 2018 | Jan-Mar 2019 | Test Year Total |
|---|---|---|---|
| SPS Bargaining Qualified Pension Plan | E1 $7,304,250 | E1 $1,977,000 | E1 $9,281,250 |
| Former NCE Non-bargaining Qualified Pension Plan | E1 $6,255,750 | E1 $852,000 | E1 $7,107,750 |
| Xcel Energy Qualified Pension Plan (XEPP) | E2 $39,644,000 | E2 $5,315,750 | E2 $44,959,750 |

**Additional Support / Breakdown of Update Period Pension Expense from Above**

| | July-Dec 2018 | Jan-Jun 2019 | Updated Test Year Total |
|---|---|---|---|
| SPS Bargaining Qualified Pension Plan | B1 $4,869,500 | B1 $3,954,000 | B1 $8,823,500 |
| Former NCE Non-bargaining Qualified Pension Plan | B1 $5,257,500 | B1 $1,753,000 | B1 $7,010,500 |
| Xcel Energy Qualified Pension Plan (XEPP) | B2 $33,806,000 | B2 $10,755,500 | B2 $44,561,500 |

Refer to Work Paper G-2.1, which contains the actuarial reports from Willis Towers Watson, for the pension funding requirement and the accrual accounting for the periods ending December 31, 2016, 2017, 2018 and 2019.

These costs are also included in Schedule G-2 and are recorded in FERC 926. Any amounts listed in this schedule are merely supplemental data that coincides with the amounts in Schedule G-2.

## 12 months ended June 30, 2019

### 13.2421006 - SAP

| Clear | A | Document Nu | Busin | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | Clearin | Profit Cen | Segment | Text | Reference | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10135905 | | SA | 7/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10155980 | | SA | 8/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10176351 | | SA | 9/30/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10206104 | | SA | 10/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10226356 | | SA | 11/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10245802 | | SA | 12/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10013567 | | SA | 1/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10036820 | | SA | 2/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10059179 | | SA | 3/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10078893 | | SA | 4/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10105973 | | SA | 5/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10133415 | | SA | 6/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10135905 | | SA | 7/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10155980 | | SA | 8/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10176351 | | SA | 9/30/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10206104 | | SA | 10/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10226356 | | SA | 11/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10245802 | | SA | 12/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10013567 | | SA | 1/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10036820 | | SA | 2/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10059179 | | SA | 3/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10078893 | | SA | 4/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10105973 | | SA | 5/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10133415 | | SA | 6/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 20000570 | | XM | 1/2/2019 | 40 | 16,501,000.00 | USD | | 13 | | 1035 | E | XEPP PENSION CONTRIBUTION SPS | | S | 1000006 | |

### 13.1402006 - SAP

| Document Nu | Docur | Document D | Pos | Amount in local cur | Local Cur | Company | Profit Cen | Segment | Text | Reference | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10135905 | SA | 7/31/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10155980 | SA | 8/31/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10176351 | SA | 9/30/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10206104 | SA | 10/1/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10226356 | SA | 11/1/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10245802 | SA | 12/1/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10246701 | SA | 12/31/2018 | 50 | (3,261,000.00) | USD | 13 | 1035 | E | FAS 88 Settlement - NCE | QU | S | 6020001 | 1 |
| 10013567 | SA | 1/1/2019 | 50 | (205,916.67) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10036820 | SA | 2/1/2019 | 50 | (205,916.67) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10036915 | SA | 2/28/2019 | 40 | 49,000.00 | USD | 13 | 1035 | E | Final FAS 88 Settlement - NCE | QU | S | 6020001 | 1 |
| 10059179 | SA | 3/1/2019 | 50 | (205,916.67) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10078893 | SA | 4/1/2019 | 50 | (205,916.67) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10105973 | SA | 5/1/2019 | 50 | (205,916.67) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10133415 | SA | 6/1/2019 | 50 | (205,916.67) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |

## Contributions

| Payment Date | Ref | SPS Baragaining | Ref | NCE Non-Bargaining SPS | Ref | Total |
|---|---|---|---|---|---|---|
| 1/2/2019 | G5 | $ 15,000,000 | G5 | $ 1,501,000 | | $ 16,501,000 |
| | | | | $ - | | $ - |
| | | $ 15,000,000 | A2 | $ 1,501,000 | A2 | $ 16,501,000 |

| | Total Expense | | |
|---|---|---|---|
| SPS Barg | (8,823,499.92) | A2 | Sum of 1's |
| NCE SPS Non-Barg | (7,010,500.04) | A2 | Sum of 2's |

| Document No | Doc Type | Document Date | Pos | Amount in local cur | Local Cur | Company | Profit Cen | Segment | Text | Ref | Offset type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10135905 | SA | 7/31/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10155980 | SA | 8/31/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10176351 | SA | 9/30/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10206104 | SA | 10/1/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10226356 | SA | 11/1/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10245802 | SA | 12/1/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10013567 | SA | 1/1/2019 | 50 | (728,416.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10036820 | SA | 2/1/2019 | 50 | (728,416.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10059179 | SA | 3/1/2019 | 50 | (728,416.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10078893 | SA | 4/1/2019 | 50 | (728,416.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10105973 | SA | 5/1/2019 | 50 | (728,416.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10133415 | SA | 6/1/2019 | 50 | (728,416.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |

B1

## 50.2421006 - SAP

| Cl e ar e | Ad | Document Nu | B u si n | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | C le ar in | Profit Cen | Segment | Text | Re fer en ce | Offsett.a ccount type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10049879 | | SA | 9/30/2018 | 50 | (6,175,667.00) | USD | | 50 | | 1001 | C | FAS 158 MY True-up | | S | 1402006 | |
| | | 60001119 | | ZA | 12/31/2018 | 50 | (29,208,333.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 60001121 | | ZA | 12/31/2018 | 40 | 3,892,000.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 30000113 | | ZD | 1/1/2019 | 40 | 29,208,333.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 30000120 | | ZD | 1/1/2019 | 50 | (3,892,000.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 10009189 | | SA | 1/31/2019 | 50 | (25,316,333.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 10038385 | | SA | 7/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10000383 | | SA | 1/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10009519 | | SA | 2/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10014978 | | SA | 3/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10021758 | | SA | 4/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10027259 | | SA | 5/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10032460 | | SA | 6/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 20000282 | | XM | 1/2/2019 | 40 | 32,227,000.00 | USD | | 50 | | 1001 | C | XEPP PENSION CONTRIBUTION XLS | | S | 1000006 | |

| | Total Expense | | |
|---|---|---|---|
| XES | (44,561,500.00) | A2 | Sum of 3's |

## Contributions

| Payment Date | Ref | XES | Ref |
|---|---|---|---|
| 1/2/2019 | G5 | $ 32,227,000 | |
| | | $ 32,227,000 | A2 |

## 50.1402006 - SAP

| Cl e ar | Ad | Document Nu | B u si | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | C le ar | Profit Cen | Segment | Text | Re fer en | Offsett.a ccount type | Offsetting acct no. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10000198 | | SA | 1/31/2016 | 50 | (13,686,493.00) | USD | | 0050 | | 1001 | C | Establish Beg REF 3 Bal | CO | S | 1402006 |
| | | 10007747 | | SA | 3/31/2016 | 40 | 1,640,919.18 | USD | | 0050 | | 1001 | C | Q1 2016 87 Qual | CO | S | 1151021 |
| | | 10019169 | | SA | 6/21/2016 | 40 | 200,929.57 | USD | | 0050 | | 1001 | C | Q2 2016 87 Qual | CO | S | 1402001 |
| | | 10036813 | | SA | 9/13/2016 | 40 | 200,929.57 | USD | | 0050 | | 1001 | C | Q3 2016 87 Qual | CO | S | 1151001 |
| | | 10052249 | | SA | 12/31/2016 | 50 | (2,746,353.82) | USD | | 0050 | | 1001 | C | Q4 2016 87 Qual | CO | S | 1151021 |
| | | | | | | | (14,390,068.50) | USD | | 0050 | | 1001 | | | CO | | |
| | | | | | | | (14,390,068.50) | USD | | 0050 | | | | | CO | | |
| | | 10000198 | | SA | 1/31/2016 | 50 | | USD | | 0050 | | 9999 | V | Establish Beg REF 3 Bal | CO | S | 1402006 |
| | | | | | | | - | USD | | 0050 | | 9999 | | | CO | | |
| | | | | | | | - | USD | | 0050 | | | | | CO | | |

| Document No | Doc Type | Document Date | Pos | Amount in local currency | Local Currency | Company | Profit Center | Segment | Text | Ref | Offset account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10049879 | SA | 9/30/2018 | 40 | 5,971,869.99 | USD | 0050 | 1001 | C | FAS 158 MY True-up | QU | S | 2421006 | |
| 60001119 | ZA | 12/31/2018 | 40 | 28,244,458.01 | USD | 0050 | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| 60001121 | ZA | 12/31/2018 | 50 | (3,763,564.00) | USD | 0050 | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| 30000113 | ZD | 1/1/2019 | 50 | (28,244,458.01) | USD | 0050 | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| 30000120 | ZD | 1/1/2019 | 40 | 3,763,564.00 | USD | 0050 | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| 10009189 | SA | 1/31/2019 | 40 | 24,480,894.01 | USD | 0050 | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| 10049877 | SA | 9/30/2018 | 50 | (14,899,209.60) | USD | 0050 | 1001 | C | FAS 88 Settlement | QU | S | 6020001 | 3 |
| 10068361 | SA | 12/31/2018 | 50 | (6,239,366.40) | USD | 0050 | 1001 | C | FAS 88 Settlement - XEPP | QU | S | 6020001 | 3 |
| 10009531 | SA | 2/28/2019 | 40 | 118,444.80 | USD | 0050 | 1001 | C | Final FAS 88 Settlement - XEPP | QU | S | 6020001 | 3 |
| 10038385 | SA | 7/31/2018 | 50 | (1,281,002.80) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10044192 | SA | 8/31/2018 | 50 | (1,281,002.80) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10049858 | SA | 9/30/2018 | 50 | (1,281,002.80) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10056755 | SA | 10/1/2018 | 50 | (1,281,002.80) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10062341 | SA | 11/1/2018 | 50 | (1,281,002.80) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10068215 | SA | 12/1/2018 | 50 | (1,281,002.80) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10000383 | SA | 1/1/2019 | 50 | (967,027.19) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10009519 | SA | 2/1/2019 | 50 | (967,027.19) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10014978 | SA | 3/1/2019 | 50 | (967,027.19) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10021758 | SA | 4/1/2019 | 50 | (967,027.19) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10027259 | SA | 5/1/2019 | 50 | (967,027.19) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| 10032460 | SA | 6/1/2019 | 50 | (967,027.19) | USD | 0050 | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |

| | Amount in local currency | Local Currency | Company | Profit Center | Ref |
|---|---|---|---|---|---|
| | 244,826,230.80 | USD | 0050 | 1001 | QU |
| | 244,826,230.80 | USD | 0050 | | QU |
| Ac | 230,436,162.30 | USD | Account 1 | | |
| | 230,436,162.30 | USD | 0050 | | |

**50.3152001 - SAP**

| Clear | A | Document Nu | Busi | Docur | Document D | Pos | Amount in local currency | Local Cur | Ta | Company | Clear | Profit Cen | Segment | Text | Refer en | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10049879 | | SA | 9/30/2018 | 40 | 203,797.01 | USD | | 50 | | 1001 | C | FAS 158 MY True-up | | S | 2421006 | |
| | | 60001119 | | ZA | 12/31/2018 | 40 | 963,874.99 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 60001121 | | ZA | 12/31/2018 | 50 | (128,436.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 30000113 | | ZD | 1/1/2019 | 50 | (963,874.99) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 30000120 | | ZD | 1/1/2019 | 40 | 128,436.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 10009189 | | SA | 1/31/2019 | 40 | 835,438.99 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 10049877 | | SA | 9/30/2018 | 50 | (698,790.40) | USD | | 50 | | 1001 | C | FAS 88 Settlement | | S | 6020001 | 3 |
| | | 10068361 | | SA | 12/31/2018 | 50 | (292,633.60) | USD | | 50 | | 1001 | C | FAS 88 Settlement - XEPP | | S | 6020001 | 3 |
| | | 10009531 | | SA | 2/28/2019 | 40 | 5,555.20 | USD | | 50 | | 1001 | C | Final FAS 88 Settlement - XEPP | | S | 6020001 | 3 |
| | | 10038385 | | SA | 7/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10000383 | | SA | 1/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10009519 | | SA | 2/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10014978 | | SA | 3/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10021758 | | SA | 4/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10027259 | | SA | 5/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10032460 | | SA | 6/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |

B2

**SPS**
**Qualified Pension**
**2017 Activity Summary**

| SAP Accounts | JDE Accounts | | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | Actuals Jul | Actuals Aug | Actuals Sep |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | |
| 13.1402006 - Reg Asset NCE Plar | 13.244510.1700 - Reg Asset NCE Plar | | 49,893,007 | 49,619,840 | 49,346,674 | 49,073,507 | 48,800,340 | 48,527,174 | 48,254,007 | 47,980,840 | 47,707,674 |
| 13.2421006 - Liability NCE Plar | 13.431110 - Liability NCE Plar | | (20,937,000) | (18,074,500) | (18,197,000) | (18,319,500) | (18,442,000) | (18,564,500) | (18,687,000) | (18,809,500) | (18,932,000) |
| 13.1402006 Reg Asset PSCO Barg Plar | 13.244510.1700 - Reg Asset SPS Barg Plar | | 197,487,322 | 196,678,738 | 195,870,155 | 195,061,572 | 194,252,988 | 193,444,405 | 192,635,822 | 191,827,238 | 191,018,655 |
| 13.2421006 - Liability PSCO Barg Plar | 13.431110 - Liability SPS Barg Plar | | (82,269,000) | (62,278,583) | (62,288,167) | (62,297,750) | (62,307,333) | (62,316,917) | (62,326,500) | (62,336,083) | (62,345,667) |
| 13.1402006 - Contra Reg Asse | 13.244510.9997 - Contra Reg Asse | | (13,524,000) | (13,524,000) | (13,524,000) | (12,869,000) | (12,869,000) | (12,869,000) | (12,757,000) | (12,757,000) | (12,757,000) |
| 13.1151021 - Current Reg Asset | 13.150201.1700 - Current Reg Asse | | 13,524,000 | 13,524,000 | 13,524,000 | 12,869,000 | 12,869,000 | 12,869,000 | 12,757,000 | 12,757,000 | 12,757,000 |
| **Total** | **Total** | | 144,174,329 | 165,945,495 | 164,731,662 | 163,517,829 | 162,303,995 | 161,090,162 | 159,876,329 | 158,662,495 | 157,448,662 |
| **FAS 87 Current Year Accruals (B)** | **FAS 87 Current Year Accruals (B)** | | | | | | | | | | |
| 13.1402006 - Reg Asset NCE Plar | 13.244510.1700 - Reg Asset NCE Plar | | (273,167) | (273,167) | (273,167) | (273,167) | (273,167) | (273,167) | (273,167) | (273,167) | (273,167) |
| 13.2421006 - Liability NCE Plar | 13.431110 - Liability NCE Plar | | (122,500) | (122,500) | (122,500) | (122,500) | (122,500) | (122,500) | (122,500) | (122,500) | (122,500) |
| 13.1402006 Reg Asset PSCO Barg Plar | 13.244510.1700 - Reg Asset SPS Barg Plar | | (808,583) | (808,583) | (808,583) | (808,583) | (808,583) | (808,583) | (808,583) | (808,583) | (808,583) |
| 13.2421006 - Liability PSCO Barg Plar | 13.431110 - Liability SPS Barg Plar | | (9,583) | (9,583) | (9,583) | (9,583) | (9,583) | (9,583) | (9,583) | (9,583) | (9,583) |
| **Total** | **Total** | | (1,213,833) | (1,213,833) | (1,213,833) | (1,213,833) | (1,213,833) | (1,213,833) | (1,213,833) | (1,213,833) | (1,213,833) |
| **Quarterly Short-Term Reclass (C)** | **Quarterly Short-Term Reclass (C)** | | | | | | | | | | |
| 13.1402006 - Contra Reg Asse | 13.244510.9997 - Contra Reg Asse | | | | 655,000 | | | 112,000 | | | 112,000 |
| 13.1151021 - Current Reg Asset | 13.150201.1700 - Current Reg Asse | | | | (655,000) | | | (112,000) | | | (112,000) |
| **Total** | **Total** | | - | - | - | - | - | - | - | - | - |
| 13.1402006 -NCE Plan Asset Transfei | 13.244510 - Penson Transfer NCE | | | | | | | | | | |
| **Contributions & Other Cash** | **Contributions & Other Cash** | | | | | | | | | | |
| 13.2421006 - Liability NCE Plan | 13.431110 - Liability NCE Plan | G1 | 2,985,000 | | | | | | | | |
| 13.2421006 - Liability SPS Barg Plan | 13.431110 - Liability SPS Barg Plan | G1 | 20,000,000 | | | | | | | | |
| **Total** | **Total** | | 22,985,000 A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Year End Pension Transfer** | **Year End Pension Transfer** | | | | | | | | | | |
| 13.1402006 Reg Asset NCE Plar | 13.244510.1700 - Reg Asset NCE Plar | | | | | | | | | | |
| 13.2421006 - Liability NCE Plar | 13.431110.1000 - Liability NCE Plar | | | | | | | | | | |
| **Year End FAS 158 Adj** | **Year End FAS 158 Adj** | | | | | | | | | | |
| 13.1402006 - Reg Asset NCE Plar | 13.244510.1700 - Reg Asset NCE Plar | | | | | | | | | | |
| 13.2421006 - Liability NCE Plar | 13.431110.1000 - Liability NCE Plar | | | | | | | | | | |
| 13.1402006 Reg Asset PSCO Barg Plar | 13.244510.1700 - Reg Asset SPS Barg Plar | | | | | | | | | | |
| 13.2421006 - Liability PSCO Barg Plar | 13.431110.1000 - Liability SPS Barg Plar | | | | | | | | | | |
| **Total** | **Total** | | - | - | - | - | - | - | - | - | - |
| **Ending Balance** | **Ending Balance** | | | | | | | | | | |
| 13.1402006 - Reg Asset NCE Plan | 13.244510.1700 - Reg Asset NCE Plan | | 49,619,840 | 49,346,674 | 49,073,507 | 48,800,340 | 48,527,174 | 48,254,007 | 47,980,840 | 47,707,674 | 47,434,507 |
| 13.2421006 - Liability NCE Plan | 13.431110 - Liability NCE Plan | | (18,074,500) | (18,197,000) | (18,319,500) | (18,442,000) | (18,564,500) | (18,687,000) | (18,809,500) | (18,932,000) | (19,054,500) |
| 13.1402006 Reg Asset SPS Barg Plar | 13.244510.1700 - Reg Asset SPS Barg Plar | | 196,678,738 | 195,870,155 | 195,061,572 | 194,252,988 | 193,444,405 | 192,635,822 | 191,827,238 | 191,018,655 | 190,210,072 |
| 13.2421006 - Liability SPS Barg Plan | 13.431110 - Liability SPS Barg Plan | | (62,278,583) | (62,288,167) | (62,297,750) | (62,307,333) | (62,316,917) | (62,326,500) | (62,336,083) | (62,345,667) | (62,355,250) |
| 13.1402006 - Contra Reg Asset | 13.244510.9997 - Contra Reg Asset | | (13,524,000) | (13,524,000) | (12,869,000) | (12,869,000) | (12,869,000) | (12,757,000) | (12,757,000) | (12,757,000) | (12,645,000) |
| 13.1151021 - Current Reg Asset | 13.150201.1700 - Current Reg Asset | | 13,524,000 | 13,524,000 | 12,869,000 | 12,869,000 | 12,869,000 | 12,757,000 | 12,757,000 | 12,757,000 | 12,645,000 |
| **Total** | **Total** | | 165,945,495 | 164,731,662 | 163,517,829 | 162,303,995 | 161,090,162 | 159,876,329 | 158,662,495 | 157,448,662 | 156,234,829 |
| **SAP Balance** | | | | | | | | | | | |
| 13.1402006 - Reg Asset | 13.244510.1700 - Reg Asset | | 246,298,579 | 245,216,829 | 244,135,079 | 243,053,329 | 241,971,579 | 240,889,829 | 239,808,079 | 238,726,329 | 237,644,579 |
| 13.2421006 - Liability | 13.431110 - Liability | | (80,353,083) | (80,485,167) | (80,617,250) | (80,749,333) | (80,881,417) | (81,013,500) | (81,145,583) | (81,277,667) | (81,409,750) |
| 13.1402006 - Contra Reg Asse | 13.244510.9997 - Contra Reg Asse | | (13,524,000) | (13,524,000) | (12,869,000) | (12,869,000) | (12,869,000) | (12,757,000) | (12,757,000) | (12,757,000) | (12,645,000) |
| 13.1151021 - Current Reg Asset | 13.150201.1700 - Current Reg Asse | | 13,524,000 | 13,524,000 | 12,869,000 | 12,869,000 | 12,869,000 | 12,757,000 | 12,757,000 | 12,757,000 | 12,645,000 |
| **Total** | **Total** | | 165,945,495 | 164,731,662 | 163,517,829 | 162,303,995 | 161,090,162 | 159,876,329 | 158,662,495 | 157,448,662 | 156,234,829 |
| **Difference** | | | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 13.1402006 - Reg Asset | 13.244510.1700 - Reg Asset | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13.2421006 - Liability | 13.431110 - Liability | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13.1402006 - Contra Reg Asset | 13.244510.9997 - Contra Reg Asset | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13.1151021 - Current Reg Asset | 13.150201.1700 - Current Reg Asset | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

A- Agrees to the Wells Fargo wire confirmation and approval by George Tyson II, See Cash Management for support
B- Accruals are based on actuarial reports received from TW. Current accrual data is based on updated reports on 5/7/14
C- See quarterly JE for support

**Reconciliation Created By:**
Levi Glines
Consultant
612.337.2373
1.24.18

| Actuals Oct | Actuals Nov | Actuals Dec | TOTAL | WTW YE Report Dated 1.23.18 | Difference | |
|---|---|---|---|---|---|---|
| 47,434,507 | 47,161,340 | 46,888,174 | 49,893,007 | | | |
| (19,054,500) | (19,177,000) | (19,289,213) | (20,937,000) | 28,980,000 | (23,993) | *Beginning balance difference due to contribution that will be trued up at the end of the y |
| 190,210,072 | 189,401,488 | 188,592,905 | 197,487,322 | | | |
| (62,355,250) | (62,364,833) | (62,371,924) | (82,269,000) | 115,195,000 | 23,322 | *Beginning balance difference due to contribution that will be trued up at the end of the y |
| (12,645,000) | (12,645,000) | (12,645,000) | (13,524,000) | | | |
| 12,645,000 | 12,645,000 | 12,645,000 | 13,524,000 | | | |
| 156,234,829 | 155,020,995 | 153,819,942 | 144,174,329 | | | |
| | | | | | | |
| (273,167) | (273,167) | (273,167) | (3,278,000) | | | |
| (122,500) | (122,500) | (122,500) | (1,470,000) | (4,748,000) | - | |
| (808,583) | (808,583) | (808,583) | (9,703,000) | | | |
| (9,583) | (9,583) | (9,583) | (115,000) | (9,818,000) | - | |
| (1,213,833) | (1,213,833) | (1,213,833) | (14,566,000) | | | |
| | | | | | | |
| | | (1,206,000) | (327,000) | | | |
| | | 1,206,000 | 327,000 | | | |
| - | - | - | - | | | |
| | | | | | | |
| | | | - | | - | |
| | | | | | | |
| | G2 10,287 | G3 505,000 | 3,500,287 | 3,500,000 | 287 | |
| | G2 2,493 | | 20,002,493 | 20,002,000 | 493 | |
| 0 | 12,780 | 505,000 | 23,502,780 | | | |
| | | | | | | |
| | | 279,000.00 | 279,000.00 | | | |
| | | (388,000.00) | (388,000.00) | | | |
| | | (109,000.00) | (109,000.00) | | | |
| | | | | | | |
| | | | - | | | |
| | | (2,474,713) | (2,474,713) | | | |
| | | 2,474,713 | 2,474,713 | | | |
| | | 3,448,493 | 3,448,493 | | | |
| | | (3,448,493) | (3,448,493) | | | |
| - | - | - | - | | | |
| | | | | | | |
| 47,161,340 | 46,888,174 | 44,419,294.00 | 44,419,294.00 | | | |
| (19,177,000) | (19,289,213) | (16,820,000) | (16,820,000.00) | 27,599,000 | 294 | *Ending balance difference due to contribution that will be trued up at the end of the year |
| 189,401,488 | 188,592,905 | 191,232,814.80 | 191,232,814.80 | | | |
| (62,364,833) | (62,371,924) | (65,830,000) | (65,830,000.00) | 125,403,000 | (185) | *Ending balance difference due to contribution that will be trued up at the end of the year |
| (12,645,000) | (12,645,000) | (13,851,000) | (13,851,000.00) | | | |
| 12,645,000 | 12,645,000 | 13,851,000 | 13,851,000.00 | | | |
| 155,020,995 | 153,819,942 | 153,002,109 | 153,002,109 | | | |
| | | | | | | |
| 236,562,829 | 235,481,079 | 235,652,109 | 235,652,109 | | | |
| (81,541,833) | (81,661,137) | (82,650,000) | (82,650,000) | | | |
| (12,645,000) | (12,645,000) | (13,851,000) | (13,851,000) | | | |
| 12,645,000 | 12,645,000 | 13,851,000 | 13,851,000 | | | |
| 155,020,996 | 153,819,942 | 153,002,109 | 153,002,109 | | | |
| | | | | | | |
| (0) | (0) | - | - | | | |
| | | | | | | |
| 0 | 0 | 0 | 0 | | | |
| 0 | 0 | 0 | 0 | | | |
| 0 | 0 | 0 | 0 | | | |
| 0 | 0 | 0 | 0 | | | |

**Reconciliation Approved By:**
Todd Degrugillier
Manager - Benefits Accounting
612-330-6557

C1

**XLS**
**Qualified Pension**
**0.00**

| SAP Accounts | JDE Accounts | | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | Actuals Jul | Actuals Aug | Actuals Sep |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | 244,826,230 | 243,567,032 | 242,307,833 | 241,048,634 | 239,789,435 | 238,530,236 | 237,271,037 | 236,011,838 | 234,752,640 |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | (161,024,000) | (125,035,167) | (126,070,333) | (127,105,500) | (128,140,667) | (129,175,833) | (130,211,000) | (131,246,167) | (132,281,333) |
| 50.3152001 - OCI | 50.488200.170 - OCI | | 11,714,840 | 11,654,538 | 11,594,237 | 11,533,936 | 11,473,635 | 11,413,334 | 11,353,033 | 11,292,732 | 11,232,430 |
| 50.1402006 - Contra Reg Asse | 50.244510.9997 - Contra Reg Asse | | (14,390,069) | (14,390,069) | (14,390,069) | (14,939,328) | (14,939,328) | (14,939,328) | (14,768,270) | (14,768,270) | (14,768,270) |
| 50.1151021 - Current Reg Asset | 50.150201.1700 - Current Reg Asse | | 14,390,069 | 14,390,069 | 14,390,069 | 14,939,328 | 14,939,328 | 14,939,328 | 14,768,270 | 14,768,270 | 14,768,270 |
| Total | Total | | 95,517,070 | 130,186,403 | 127,831,737 | 125,477,070 | 123,122,403 | 120,767,737 | 118,413,070 | 116,058,403 | 113,703,737 |
| **FAS 87 Current Year Accruals (B)** | **FAS 87 Current Year Accruals (B)** | | | | | | | | | | |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | (1,259,199) | (1,259,199) | (1,259,199) | (1,259,199) | (1,259,199) | (1,259,199) | (1,259,199) | (1,259,199) | (1,259,199) |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | (1,035,167) | (1,035,167) | (1,035,167) | (1,035,167) | (1,035,167) | (1,035,167) | (1,035,167) | (1,035,167) | (1,035,167) |
| 50.3152001 - OCI | 50.488200.170 - OCI | | (60,301) | (60,301) | (60,301) | (60,301) | (60,301) | (60,301) | (60,301) | (60,301) | (60,301) |
| Total | Total | | (2,354,667) | (2,354,667) | (2,354,667) | (2,354,667) | (2,354,667) | (2,354,667) | (2,354,667) | (2,354,667) | (2,354,667) |
| **Quarterly Short-Term Reclass (C)** | **Quarterly Short-Term Reclass (C)** | | | | | | | | | | |
| 50.1402006 - Contra Reg Asse | 50.244510.9997 - Contra Reg Asse | | | | (549,259) | | | 171,058 | | | 171,059 |
| 50.1151021 - Current Reg Asset | 50.150201.1700 - Current Reg Asse | | | | 549,259 | | | (171,058) | | | (171,059) |
| Total | Total | | - | - | - | - | - | - | - | - | - |
| **OCI True-up Adj** | **OCI True-up Adj** | | | | | | | | | | |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | | | | | | | | | |
| 50.3152001 - OCI | 50.488200.170 - OCI | | | | | | | | | | |
| **Year End Pension Transfer** | **Year End Pension Transfer** | | | | | | | | | | |
| 50.1402006 - Asset Transfer | 50.244510.1700 - Asset Transfer | | | | | | | | | | |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | | | | | | | | | |
| | | | - | - | - | - | - | - | - | - | - |
| **Contributions & Other Cash** | **Contributions & Other Cash** | | | | | | | | | | |
| 50.2421006 - Liability | 50.431110.1000 - Liability | G1 | 37,024,000 A | | | | | | | | |
| **FAS 88 Settlement** | **FAS 88 Settlement** | | | | | | | | | | |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | | | | | | | | | |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | | | | | | | | | |
| 50.3152001 - OCI | 50.488200.170 - OCI | | | | | | | | | | |
| Total | Total | | - | - | - | - | - | - | - | - | - |
| **Year End FAS 158 Adj** | **Year End FAS 158 Adj** | | | | | | | | | | |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | | | | | | | | | |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | | | | | | | | | |
| 50.3152001 - OCI | 50.488200.170 - OCI | | | | | | | | | | |
| Total | Total | | - | - | - | - | - | - | - | - | - |
| **Ending Balance** | **Ending Balance** | | | | | | | | | | |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | 243,567,032 | 242,307,833 | 241,048,634 | 239,789,435 | 238,530,236 | 237,271,037 | 236,011,838 | 234,752,640 | 233,493,441 |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | (125,035,167) | (126,070,333) | (127,105,500) | (128,140,667) | (129,175,833) | (130,211,000) | (131,246,167) | (132,281,333) | (133,316,500) |
| 50.3152001 - OCI | 50.488200.170 - OCI | | 11,654,538 | 11,594,237 | 11,533,936 | 11,473,635 | 11,413,334 | 11,353,033 | 11,292,732 | 11,232,430 | 11,172,129 |
| 50.1402006 - Contra Reg Asse | 50.244510.9997 - Contra Reg Asse | | (14,390,069) | (14,390,069) | (14,939,328) | (14,939,328) | (14,939,328) | (14,768,270) | (14,768,270) | (14,768,270) | (14,597,211) |
| 50.1151021 - Current Reg Asset | 50.150201.1700 - Current Reg Asse | | 14,390,069 | 14,390,069 | 14,939,328 | 14,939,328 | 14,939,328 | 14,768,270 | 14,768,270 | 14,768,270 | 14,597,211 |
| Total | Total | | 130,186,403 | 127,831,737 | 125,477,070 | 123,122,403 | 120,767,737 | 118,413,070 | 116,058,403 | 113,703,737 | 111,349,070 |
| **JDE Balance** | **JDE Balance** | | | | | | | | | | |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | 243,567,032 | 242,307,833 | 241,048,634 | 239,789,435 | 238,530,237 | 237,271,038 | 236,011,839 | 234,752,640 | 233,493,441 |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | (125,035,167) | (126,070,333) | (127,105,500) | (128,140,667) | (129,175,833) | (130,211,000) | (131,246,167) | (132,281,333) | (133,316,500) |
| 50.3152001 - OCI | 50.488200.170 - OCI | | 11,654,538 | 11,594,237 | 11,533,936 | 11,473,635 | 11,413,334 | 11,353,032 | 11,292,731 | 11,232,430 | 11,172,129 |
| 50.1402006 - Contra Reg Asse | 50.244510.9997 - Contra Reg Asse | | (14,390,069) | (14,390,069) | (14,939,328) | (14,939,328) | (14,939,328) | (14,768,270) | (14,768,270) | (14,768,270) | (14,597,211) |
| 50.1151021 - Current Reg Asset | 50.150201.1700 - Current Reg Asse | | 14,390,069 | 14,390,069 | 14,939,328 | 14,939,328 | 14,939,328 | 14,768,270 | 14,768,270 | 14,768,270 | 14,597,211 |
| Total | | | 130,186,404 | 127,831,737 | 125,477,070 | 123,122,403 | 120,767,737 | 118,413,070 | 116,058,403 | 113,703,737 | 111,349,070 |
| 50.1402006 - Reg Asset | 50.244510.1700 - Reg Asse | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50.2421006 - Liability | 50.431110.1000 - Liability | | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 50.3152001 - OCI | 50.488200.170 - OCI | | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 50.1402006 - Contra Reg Asse | 50.244510.9997 - Contra Reg Asse | | - | - | - | - | - | - | - | - | - |
| 50.1151021 - Current Reg Asset | 50.150201.1700 - Current Reg Asse | | - | - | - | - | - | - | - | - | - |
| **Difference** | | | 0 | 0 | 0 | (0) | (0) | (0) | (0) | (0) | (0) |

| **Reconciliation Created By:** |
|---|
| Levi Glines |
| Consultant |
| 612.337.2373 |
| 1.2.18 |

| Actuals Oct | Actuals Nov | | Actuals Dec | TOTAL |
|---|---|---|---|---|
| 233,493,441 | 232,234,242 | | 230,975,043 | 244,826,230 |
| (133,316,500) | (134,351,667) | | (135,380,695) | (161,024,000) |
| 11,172,129 | 11,111,828 | | 11,051,527 | 11,714,840 |
| (14,597,211) | (14,597,211) | | (14,597,211) | (14,390,069) |
| 14,597,211 | 14,597,211 | | 14,597,211 | 14,390,069 |
| 111,349,070 | 108,994,403 | | 106,645,875 | 95,517,070 |
| | | | | |
| (1,259,199) | (1,259,199) | | (1,259,199) | (15,110,386) |
| (1,035,167) | (1,035,167) | | (1,035,167) | (12,422,000) |
| (60,301) | (60,301) | | (60,301) | (723,614) |
| (2,354,667) | (2,354,667) | | (2,354,667) | (28,256,000) |
| | | | | |
| | | | (383,390) | (590,533) |
| | | | 383,390 | 590,533 |
| - | - | | - | - |
| | | | | |
| | | | | - |
| | | | | - |
| | | | | |
| | | | 2,842,000 | 2,842,000 |
| | | | (6,734,000) | (6,734,000) |
| - | - | | (3,892,000) | (3,892,000) |
| | | | | |
| | 6,138 | G3 | 8,650,000 | 45,680,138 |
| | | | | - |
| | | | (20,213,028) | (20,213,028) |
| | | | | - |
| | | | (967,972) | (967,972) |
| - | - | | (21,181,000) | (21,181,000) |
| | | | | |
| | | | 5,900,638 | 5,900,638 |
| | | | (6,102,138) | (6,102,138) |
| | | | 201,500 | 201,500 |
| - | - | | - | - |
| | | | | |
| 232,234,242 | 230,975,043 | | 218,245,454 | 218,245,454.32 |
| (134,351,667) | (135,380,695) | | (140,602,000) | (140,602,000.00) |
| 11,111,828 | 11,051,527 | | 10,224,754 | 10,224,753.68 |
| (14,597,211) | (14,597,211) | | (14,980,601) | (14,980,601.35) |
| 14,597,211 | 14,597,211 | | 14,980,601 | 14,980,601.35 |
| 108,994,403 | 106,645,875 | | 87,868,208 | 87,868,208 |
| | | | | |
| 232,234,242 | 230,975,043 | | 218,245,455 | 218,245,455 |
| (134,351,667) | (135,380,695) | | (140,602,000) | (140,602,000) |
| 11,111,828 | 11,051,527 | | 10,224,753 | 10,224,753 |
| (14,597,211) | (14,597,211) | | (14,980,601) | (14,980,601) |
| 14,597,211 | 14,597,211 | | 14,980,601 | 14,980,601 |
| 108,994,403 | 106,645,875 | | 87,868,208 | 87,868,208 |
| | | | | |
| 0 | 0 | | 0 | 0 |
| (0) | (0) | | - | - |
| (0) | (0) | | (0) | (0) |
| - | - | | - | - |
| - | - | | - | - |
| (0) | (0) | | (0) | (0) |

**Reconciliation Approved By:**
Todd Degrugillier
Manager - Benefits Accounting
612-330-6557

C2

## 12 months ended December 31, 2018

### 13.2421006 - SAP (13.431110.1000 - JDE)

| Cleare | A | Document Nu | Busin | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | Clearin | Profit Cen | Segment | Text | Reference | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 30000255 | | ZD | 1/1/2018 | 40 | 293,780.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 2331001 | |
| | | 30000282 | | ZD | 1/1/2018 | 40 | 680,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 10009695 | | SA | 1/31/2018 | 50 | (973,780.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 2331001 | |
| | | 60002741 | | ZA | 12/31/2018 | 50 | (14,065,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 60002743 | | ZA | 12/31/2018 | 40 | 2,885,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 10009556 | | SA | 1/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10032407 | | SA | 2/28/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10050733 | | SA | 3/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10073566 | | SA | 4/30/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10093897 | | SA | 5/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10113345 | | SA | 6/30/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10135905 | | SA | 7/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10155980 | | SA | 8/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10176351 | | SA | 9/30/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10206104 | | SA | 10/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10226356 | | SA | 11/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10245802 | | SA | 12/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10009556 | | SA | 1/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10032407 | | SA | 2/28/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10050733 | | SA | 3/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10073566 | | SA | 4/30/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10093897 | | SA | 5/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10113345 | | SA | 6/30/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10135905 | | SA | 7/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10155980 | | SA | 8/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10176351 | | SA | 9/30/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10206104 | | SA | 10/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10226356 | | SA | 11/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10245802 | | SA | 12/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 20000702 | | XM | 1/2/2018 | 40 | 8,033,000.00 | USD | | 13 | | 1035 | E | XEPP PENSION CONTRIBUTION SPS | | S | 1000006 | |
| | | 30000250 | | ZD | 1/1/2018 | 40 | 388,000.00 | USD | | 13 | | 1035 | E | YE Pension PBO Transfer | | S | 2421036 | |
| | | 10008674 | | SA | 1/31/2018 | 50 | (388,000.00) | USD | | 13 | | 1035 | E | YE Pension PBO Transfer | | S | 2421036 | |

### Contributions

| Payment Date | Ref | SPS Baragaining | Ref | NCE Non-Bargaining SPS | Ref | Total |
|---|---|---|---|---|---|---|
| 1/2/2018 | G4 | $ 5,000,000 | G4 | $ 3,033,000 | | $ 8,033,000 |
| | | | | $ - | | $ - |
| | | $ 5,000,000 | A2 | $ 3,033,000 | A2 | $ 8,033,000 |

| | Total Expense | | |
|---|---|---|---|
| SPS Barg | (9,738,999.96) | A2 | Sum of 1's |
| NCE SPS Non-Barg | (7,254,000.00) | A2 | Sum of 2's |

### 13.1402006 - SAP (13.244510.1700)

| Clear | A | Document Nu | Busi | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | Clear | Profit Cen | Segment | Text | Referen | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 30000255 | | ZD | 1/1/2018 | 50 | (293,780.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421016 | |
| | | 30000282 | | ZD | 1/1/2018 | 50 | (680,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10009695 | | SA | 1/31/2018 | 40 | 973,780.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421016 | |
| | | 60002741 | | ZA | 12/31/2018 | 40 | 14,065,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 60002743 | | ZA | 12/31/2018 | 50 | (2,885,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10246701 | | SA | 12/31/2018 | 50 | (3,261,000.00) | USD | | 13 | | 1035 | E | FAS 88 Settlement - NCE | QU | S | 6020001 | 1 |
| | | 10009556 | | SA | 1/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10032407 | | SA | 2/28/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10050733 | | SA | 3/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10073566 | | SA | 4/30/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10093897 | | SA | 5/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10113345 | | SA | 6/30/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10135905 | | SA | 7/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10155980 | | SA | 8/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |

| Document No | Doc Type | Document Date | Pos | Amount | Local Cur | Company | Profit Center | Segment | Text | Ref | Offset acct type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10176351 | SA | 9/30/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10206104 | SA | 10/1/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10226356 | SA | 11/1/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10245802 | SA | 12/1/2018 | 50 | (270,750.00) | USD | 13 | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| 10009556 | SA | 1/31/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10032407 | SA | 2/28/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10050733 | SA | 3/31/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10073566 | SA | 4/30/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10093897 | SA | 5/31/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10113345 | SA | 6/30/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10135905 | SA | 7/31/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10155980 | SA | 8/31/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10176351 | SA | 9/30/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10206104 | SA | 10/1/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10226356 | SA | 11/1/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 10245802 | SA | 12/1/2018 | 50 | (890,166.66) | USD | 13 | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| 30000250 | ZD | 1/1/2018 | 50 | (282,000.00) | USD | 13 | 1035 | E | YE Pension Net Loss Transfer | QU | S | 2421006 | |
| 10008674 | SA | 1/31/2018 | 40 | 279,000.00 | USD | 13 | 1035 | E | YE Pension Net Loss Transfer | QU | S | 2421006 | |
| 30000279 | ZD | 1/1/2018 | 40 | 3,000.00 | USD | 13 | 1035 | E | YE Pension Net Loss Transfer Adj | QU | S | 1402001 | |

D1

**50.2421006 - SAP (50.431110.1000 - JDE)**

| Clear | As | Document Nu | Busi | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | Clear | Profit Cen | Segment | Text | Referen | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10049879 | | SA | 9/30/2018 | 50 | (6,175,667.00) | USD | | 50 | | 1001 | C | FAS 158 MY True-up | | S | 1402006 | |
| | | 30000087 | | ZD | 1/1/2018 | 40 | 4,957,138.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 30000091 | | ZD | 1/1/2018 | 40 | 1,145,000.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 10000255 | | SA | 1/31/2018 | 50 | (6,102,138.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 60001119 | | ZA | 12/31/2018 | 50 | (29,208,333.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 60001121 | | ZA | 12/31/2018 | 40 | 3,892,000.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 10000197 | | SA | 1/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10009083 | | SA | 2/28/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10014557 | | SA | 3/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10020801 | | SA | 4/30/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10026652 | | SA | 5/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10032415 | | SA | 6/30/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10038385 | | SA | 7/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 20000466 | | XM | 1/2/2018 | 40 | 42,356,000.00 | USD | | 50 | | 1001 | C | XEPP PENSION CONTRIBUTION XLS | | S | 1000006 | |
| | | 30000086 | | ZD | 1/1/2018 | 40 | 6,734,000.00 | USD | | 50 | | 1001 | C | YE Pension PBO Transfer | | S | 2421041 | |
| | | 10000141 | | SA | 1/31/2018 | 50 | (6,734,000.00) | USD | | 50 | | 1001 | C | YE Pension PBO Transfer | | S | 2421041 | |

| | Total Expense | | |
|---|---|---|---|
| XES | (45,611,000.00) | A2 | Sum of 3's |

**Contributions**

| Payment Date | Ref | XES | Ref |
|---|---|---|---|
| 1/2/2018 | G4 | $ 42,356,000 | |
| | | $ 42,356,000 | A2 |

**13.1402006 - SAP (13.244510.1700)**

| Cl e ar | A | Document Nu | B u si | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | C le ar | Profit Cen | Segment | Text | Re fer en | Offsett.a ccount type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10000198 | | SA | 1/31/2016 | 50 | (13,686,493.00) | USD | | 0050 | | 1001 | C | Establish Beg REF 3 Bal | CO | S | 1402006 | |
| | | 10007747 | | SA | 3/31/2016 | 40 | 1,640,919.18 | USD | | 0050 | | 1001 | C | Q1 2016 87 Qual | CO | S | 1151021 | |
| | | 10019169 | | SA | 6/21/2016 | 40 | 200,929.57 | USD | | 0050 | | 1001 | C | Q2 2016 87 Qual | CO | S | 1402001 | |
| | | 10036813 | | SA | 9/13/2016 | 40 | 200,929.57 | USD | | 0050 | | 1001 | C | Q3 2016 87 Qual | CO | S | 1151001 | |
| | | 10052249 | | SA | 12/31/2016 | 50 | (2,746,353.82) | USD | | 0050 | | 1001 | C | Q4 2016 87 Qual | CO | S | 1151021 | |
| | | | | | | | (14,390,068.50) | USD | | 0050 | | 1001 | | | CO | | | |
| | | | | | | | (14,390,068.50) | USD | | 0050 | | | | | CO | | | |
| | | 10000198 | | SA | 1/31/2016 | 50 | | USD | | 0050 | | 9999 | V | Establish Beg REF 3 Bal | CO | S | 1402006 | |
| | | | | | | | - | USD | | 0050 | | 9999 | | | CO | | | |
| | | | | | | | - | USD | | 0050 | | | | | CO | | | |
| | | 30000085 | | ZD | 1/1/2018 | 50 | (386,491.50) | USD | | 50 | | 1001 | C | FAS 88 adjustment to final report | QU | S | 5540050 | 3 |
| | | 10000243 | | SA | 1/31/2018 | 40 | 263,386.80 | USD | | 50 | | 1001 | C | FAS 88 Settlement Final Adjustments | QU | S | 6020001 | 3 |
| | | 10049879 | | SA | 9/30/2018 | 40 | 5,971,869.99 | USD | | 50 | | 1001 | C | FAS 158 MY True-up | QU | S | 2421006 | |
| | | 30000087 | | ZD | 1/1/2018 | 50 | (4,793,552.45) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 30000091 | | ZD | 1/1/2018 | 50 | (1,107,086.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10000255 | | SA | 1/31/2018 | 40 | 5,900,638.45 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 60001119 | | ZA | 12/31/2018 | 40 | 28,244,458.01 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 60001121 | | ZA | 12/31/2018 | 50 | (3,763,564.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10049877 | | SA | 9/30/2018 | 50 | (14,899,209.60) | USD | | 50 | | 1001 | C | FAS 88 Settlement | QU | S | 6020001 | 3 |
| | | 10068361 | | SA | 12/31/2018 | 50 | (6,239,366.40) | USD | | 50 | | 1001 | C | FAS 88 Settlement - XEPP | QU | S | 6020001 | 3 |
| | | 10000197 | | SA | 1/31/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10009083 | | SA | 2/28/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10014557 | | SA | 3/31/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10020801 | | SA | 4/30/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10026652 | | SA | 5/31/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10032415 | | SA | 6/30/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10038385 | | SA | 7/31/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (1,281,002.80) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 30000086 | | ZD | 1/1/2018 | 50 | (2,844,000.00) | USD | | 50 | | 1001 | C | YE Pension Net Loss Transfer | QU | S | 2421006 | |
| | | 10000141 | | SA | 1/31/2018 | 40 | 2,842,000.00 | USD | | 50 | | 1001 | C | YE Pension Net Loss Transfer | QU | S | 2421006 | |
| | | 30000090 | | ZD | 1/1/2018 | 40 | 2,000.00 | USD | | 50 | | 1001 | C | YE Pension Net Loss Transfer Adj | QU | S | 1402001 | |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | 244,826,230.80 | USD | | 0050 | | 1001 | | | QU | | |
| | | | | | | | 244,826,230.80 | USD | | 0050 | | | | | QU | | |
| Ac | | | | | | | 230,436,162.30 | USD | | Account 1 | | | | | | | |
| | | | | | | | 230,436,162.30 | USD | | 0050 | | | | | | | |

**50.3152001 - SAP (50.488200.170 - JDE)**

| Cl e ar | A | Document Nu | B u si | Docur | Document D | Pos | Amount in local currency | Local Cur | Ta | Company | C le ar | Profit Cen | Segment | Text | Re fer en | Offsett.a ccount type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 30000085 | | ZD | 1/1/2018 | 50 | (18,508.50) | USD | | 50 | | 1001 | C | FAS 88 adjustment to final report | | S | 5540050 | 3 |
| | | 10000243 | | SA | 1/31/2018 | 40 | 12,613.20 | USD | | 50 | | 1001 | C | FAS 88 Settlement Final Adjustments | | S | 6020001 | 3 |
| | | 10049879 | | SA | 9/30/2018 | 40 | 203,797.01 | USD | | 50 | | 1001 | C | FAS 158 MY True-up | | S | 2421006 | |
| | | 30000087 | | ZD | 1/1/2018 | 50 | (163,585.55) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 30000091 | | ZD | 1/1/2018 | 50 | (37,914.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 10000255 | | SA | 1/31/2018 | 40 | 201,499.55 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 60001119 | | ZA | 12/31/2018 | 40 | 963,874.99 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 60001121 | | ZA | 12/31/2018 | 50 | (128,436.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 10049877 | | SA | 9/30/2018 | 50 | (698,790.40) | USD | | 50 | | 1001 | C | FAS 88 Settlement | | S | 6020001 | 3 |
| | | 10068361 | | SA | 12/31/2018 | 50 | (292,633.60) | USD | | 50 | | 1001 | C | FAS 88 Settlement - XEPP | | S | 6020001 | 3 |
| | | 10000197 | | SA | 1/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10009083 | | SA | 2/28/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10014557 | | SA | 3/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10020801 | | SA | 4/30/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10026652 | | SA | 5/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10032415 | | SA | 6/30/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10038385 | | SA | 7/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |

## 12 months ended March 31, 2019

### 13.2421006 - SAP (13.431110.1000 - JDE)

| Clear | A | Document Nu | Busin | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | Clearin | Profit Cen | Segment | Text | Reference | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10036672 | | SA | 2/28/2019 | 50 | (11,180,000.00) | USD | | 13 | | 1035 | E | FAS 158 - Reverse January Error | | S | 1402006 | |
| | | 10036672 | | SA | 2/28/2019 | 50 | (11,180,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE - Re-book Ded Entry | | S | 1402006 | |
| | | 60002741 | | ZA | 12/31/2018 | 50 | (14,065,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 60002743 | | ZA | 12/31/2018 | 40 | 2,885,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 30000226 | | ZD | 1/1/2019 | 40 | 14,065,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 30000232 | | ZD | 1/1/2019 | 50 | (2,885,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 10026219 | | SA | 1/31/2019 | 40 | 11,180,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | | S | 1402006 | |
| | | 10073566 | | SA | 4/30/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10093897 | | SA | 5/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10113345 | | SA | 6/30/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10135905 | | SA | 7/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10155980 | | SA | 8/31/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10176351 | | SA | 9/30/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10206104 | | SA | 10/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10226356 | | SA | 11/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10245802 | | SA | 12/1/2018 | 50 | (62,000.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10013567 | | SA | 1/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10036820 | | SA | 2/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10059179 | | SA | 3/1/2019 | 50 | (94,416.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | | S | 5540030 | 1 |
| | | 10073566 | | SA | 4/30/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10093897 | | SA | 5/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10113345 | | SA | 6/30/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10135905 | | SA | 7/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10155980 | | SA | 8/31/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10176351 | | SA | 9/30/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10206104 | | SA | 10/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10226356 | | SA | 11/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10245802 | | SA | 12/1/2018 | 40 | 78,583.33 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10013567 | | SA | 1/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10036820 | | SA | 2/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 10059179 | | SA | 3/1/2019 | 40 | 69,416.67 | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | | S | 1402006 | 2 |
| | | 20000570 | | XM | 1/2/2019 | 40 | 16,501,000.00 | USD | | 13 | | 1035 | E | XEPP PENSION CONTRIBUTION SPS | | S | 1000006 | |

### 13.1402006 - SAP (13.244510.1700)

| Clear | A | Document Nu | Busin | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | Clearin | Profit Cen | Segment | Text | Reference | Offsett.account type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10036672 | | SA | 2/28/2019 | 40 | 11,180,000.00 | USD | | 13 | | 1035 | E | FAS 158 - Reverse January Error | QU | S | 2421006 | |
| | | 10036672 | | SA | 2/28/2019 | 40 | 11,180,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE - Re-book Ded Entry | QU | S | 2421006 | |
| | | 60002741 | | ZA | 12/31/2018 | 40 | 14,065,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 60002743 | | ZA | 12/31/2018 | 50 | (2,885,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 30000226 | | ZD | 1/1/2019 | 50 | (14,065,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 30000232 | | ZD | 1/1/2019 | 40 | 2,885,000.00 | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10026219 | | SA | 1/31/2019 | 50 | (11,180,000.00) | USD | | 13 | | 1035 | E | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10246701 | | SA | 12/31/2018 | 50 | (3,261,000.00) | USD | | 13 | | 1035 | E | FAS 88 Settlement - NCE | QU | S | 6020001 | 1 |
| | | 10036915 | | SA | 2/28/2019 | 40 | 49,000.00 | USD | | 13 | | 1035 | E | Final FAS 88 Settlement - NCE | QU | S | 6020001 | 1 |
| | | 10073566 | | SA | 4/30/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10093897 | | SA | 5/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10113345 | | SA | 6/30/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10135905 | | SA | 7/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10155980 | | SA | 8/31/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10176351 | | SA | 9/30/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10206104 | | SA | 10/1/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10226356 | | SA | 11/1/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10245802 | | SA | 12/1/2018 | 50 | (270,750.00) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10013567 | | SA | 1/1/2019 | 50 | (205,916.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10036820 | | SA | 2/1/2019 | 50 | (205,916.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10059179 | | SA | 3/1/2019 | 50 | (205,916.67) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-NCE Plan | QU | S | 5540030 | 1 |
| | | 10073566 | | SA | 4/30/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10093897 | | SA | 5/31/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10113345 | | SA | 6/30/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10135905 | | SA | 7/31/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10155980 | | SA | 8/31/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10176351 | | SA | 9/30/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10206104 | | SA | 10/1/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10226356 | | SA | 11/1/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10245802 | | SA | 12/1/2018 | 50 | (890,166.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10013567 | | SA | 1/1/2019 | 50 | (728,416.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10036820 | | SA | 2/1/2019 | 50 | (728,416.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |
| | | 10059179 | | SA | 3/1/2019 | 50 | (728,416.66) | USD | | 13 | | 1035 | E | Qualified Pens Accrl-SPS Plan | QU | S | 5540030 | 2 |

### Contributions

| Payment Date | Ref | SPS Baragaining | Ref | NCE Non-Bargaining SPS | Ref | Total |
|---|---|---|---|---|---|---|
| 1/2/2019 | G5 | $ 15,000,000 | G5 | $ 1,501,000 | | $ 16,501,000 |
| | | | | $ - | | $ - |
| | | **$ 15,000,000** | A2 | **$ 1,501,000** | A2 | **$ 16,501,000** |

| | Total Expense | | |
|---|---|---|---|
| SPS Barg | (9,281,249.94) | A2 | Sum of 1's |
| NCE SPS Non-Barg | (7,107,750.02) | A2 | Sum of 2's |

E1

**50.2421006 - SAP (50.431110.1000 - JDE)**

| Cl e | A | Document Nu | B u | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | C le | Profit Cen | Segment | Text | Re fer | Offsett.a ccount | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10049879 | | SA | 9/30/2018 | 50 | (6,175,667.00) | USD | | 50 | | 1001 | C | FAS 158 MY True-up | | S | 1402006 | |
| | | 60001119 | | ZA | 12/31/2018 | 50 | (29,208,333.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 60001121 | | ZA | 12/31/2018 | 40 | 3,892,000.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 30000113 | | ZD | 1/1/2019 | 40 | 29,208,333.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 30000120 | | ZD | 1/1/2019 | 50 | (3,892,000.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 10009189 | | SA | 1/31/2019 | 50 | (25,316,333.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 1402006 | |
| | | 10020801 | | SA | 4/30/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10026652 | | SA | 5/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10032415 | | SA | 6/30/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10038385 | | SA | 7/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (604,916.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10000383 | | SA | 1/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10009519 | | SA | 2/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10014978 | | SA | 3/1/2019 | 50 | (802,666.67) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 20000282 | | XM | 1/2/2019 | 40 | 32,227,000.00 | USD | | 50 | | 1001 | C | XEPP PENSION CONTRIBUTION XLS | | S | 1000006 | |

| | Total Expense | | |
|---|---|---|---|
| XES | (44,959,750.00) | A2 | Sum of 3's |

## Contributions

| Payment Date | Ref | XES | Ref |
|---|---|---|---|
| 1/2/2019 | G5 | $ 32,227,000 | |
| | | $ 32,227,000 | A2 |

**13.1402006 - SAP (13.244510.1700)**

| Cl e ar | A | Document Nu | B u si | Docur | Document D | Pos | Amount in local cur | Local Cur | Ta | Company | C le ar | Profit Cen | Segment | Text | Re fer en | Offsett.a ccount type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10049879 | | SA | 9/30/2018 | 40 | 5,971,869.99 | USD | | 0050 | | 1001 | C | FAS 158 MY True-up | QU | S | 2421006 | |
| | | 60001119 | | ZA | 12/31/2018 | 40 | 28,244,458.01 | USD | | 0050 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 60001121 | | ZA | 12/31/2018 | 50 | (3,763,564.00) | USD | | 0050 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 30000113 | | ZD | 1/1/2019 | 50 | (28,244,458.01) | USD | | 0050 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 30000120 | | ZD | 1/1/2019 | 40 | 3,763,564.00 | USD | | 0050 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10009189 | | SA | 1/31/2019 | 40 | 24,480,894.01 | USD | | 0050 | | 1001 | C | FAS 158 YE True-up | QU | S | 2421006 | |
| | | 10049877 | | SA | 9/30/2018 | 50 | (14,899,209.60) | USD | | 0050 | | 1001 | C | FAS 88 Settlement | QU | S | 6020001 | 3 |
| | | 10068361 | | SA | 12/31/2018 | 50 | (6,239,366.40) | USD | | 0050 | | 1001 | C | FAS 88 Settlement - XEPP | QU | S | 6020001 | 3 |
| | | 10009531 | | SA | 2/28/2019 | 40 | 118,444.80 | USD | | 0050 | | 1001 | C | Final FAS 88 Settlement - XEPP | QU | S | 6020001 | 3 |
| | | 10020801 | | SA | 4/30/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10026652 | | SA | 5/31/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10032415 | | SA | 6/30/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10038385 | | SA | 7/31/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (1,281,002.80) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10000383 | | SA | 1/1/2019 | 50 | (967,027.19) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10009519 | | SA | 2/1/2019 | 50 | (967,027.19) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |
| | | 10014978 | | SA | 3/1/2019 | 50 | (967,027.19) | USD | | 0050 | | 1001 | C | Qualified Pension Accrual | QU | S | 5540030 | 3 |

**50.3152001 - SAP (50.488200.170 - JDE)**

| Cl e ar | A | Document Nu | B u si | Docur | Document D | Pos | Amount in local currency | Local Cur | Ta | Company | C le ar | Profit Cen | Segment | Text | Re fer en | Offsett.a ccount type | Offsetting acct no. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 10049879 | | SA | 9/30/2018 | 40 | 203,797.01 | USD | | 50 | | 1001 | C | FAS 158 MY True-up | | S | 2421006 | |
| | | 60001119 | | ZA | 12/31/2018 | 40 | 963,874.99 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 60001121 | | ZA | 12/31/2018 | 50 | (128,436.00) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 30000113 | | ZD | 1/1/2019 | 50 | (963,874.99) | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 30000120 | | ZD | 1/1/2019 | 40 | 128,436.00 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 10009189 | | SA | 1/31/2019 | 40 | 835,438.99 | USD | | 50 | | 1001 | C | FAS 158 YE True-up | | S | 2421006 | |
| | | 10049877 | | SA | 9/30/2018 | 50 | (698,790.40) | USD | | 50 | | 1001 | C | FAS 88 Settlement | | S | 6020001 | 3 |
| | | 10068361 | | SA | 12/31/2018 | 50 | (292,633.60) | USD | | 50 | | 1001 | C | FAS 88 Settlement - XEPP | | S | 6020001 | 3 |
| | | 10009531 | | SA | 2/28/2019 | 40 | 5,555.20 | USD | | 50 | | 1001 | C | Final FAS 88 Settlement - XEPP | | S | 6020001 | 3 |
| | | 10020801 | | SA | 4/30/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10026652 | | SA | 5/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10032415 | | SA | 6/30/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10038385 | | SA | 7/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10044192 | | SA | 8/31/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10049858 | | SA | 9/30/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10056755 | | SA | 10/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10062341 | | SA | 11/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10068215 | | SA | 12/1/2018 | 50 | (60,080.53) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10000383 | | SA | 1/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10009519 | | SA | 2/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |
| | | 10014978 | | SA | 3/1/2019 | 50 | (43,556.14) | USD | | 50 | | 1001 | C | Qualified Pension Accrual | | S | 5540030 | 3 |

E2

## 2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

| Based on Plan Year | | 2017 |
|---|---|---|
| **A** | **Basic Maximum** | |
| | 1 Funding target | 364,334,173 |
| | 2 Target normal cost | 9,313,646 |
| | 3 Actuarial value of assets | 341,513,699 |
| | 4 50% of funding target | 182,167,087 |
| | 5 Additional funding target for future compensation or benefit increases | 27,447,435 |
| | 6 Basic maximum deductible contribution | 241,748,642 |
| **B** | **At-risk Maximum**[1] | |
| | 1 Funding target (at-risk assumptions) | N/A |
| | 2 Target normal cost (at-risk assumptions) | N/A |
| | 3 Actuarial value of assets | N/A |
| | 4 At-risk maximum deductible contribution | N/A |
| **C** | **Minimum Required Contribution** | 9,524,162 |
| | A1 | |
| **D** | **Estimated Maximum Deductible Contribution** | 241,748,642 |

F1

## 2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

| Based on Plan Year | | 2017 |
|---|---|---|
| **A** | **Basic Maximum** | |
| | 1 Funding target | 279,694,980 |
| | 2 Target normal cost | 12,003,065 |
| | 3 Actuarial value of assets | 242,068,787 |
| | 4 50% of funding target | 139,847,490 |
| | 5 Additional funding target for future compensation or benefit increases | 11,636,550 |
| | 6 Basic maximum deductible contribution | 201,113,298 |
| **B** | **At-risk Maximum**[1] | |
| | 1 Funding target (at-risk assumptions) | N/A |
| | 2 Target normal cost (at-risk assumptions) | N/A |
| | 3 Actuarial value of assets | N/A |
| | 4 At-risk maximum deductible contribution | N/A |
| **C** | **Minimum Required Contribution** | 13,153,420 |
| | | A1 |
| **D** | **Estimated Maximum Deductible Contribution** | 201,113,298 |

F2

## 2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

| Based on Plan Year | | 2017 |
|---|---|---|
| A | **Basic Maximum** | |
| | 1 Funding target | 1,824,553,920 |
| | 2 Target normal cost | 74,335,184 |
| | 3 Actuarial value of assets | 1,607,054,118 |
| | 4 50% of funding target | 912,276,960 |
| | 5 Additional funding target for future compensation or benefit increases | 130,098,908 |
| | 6 Basic maximum deductible contribution | 1,334,210,854 |
| B | **At-risk Maximum**[1] | |
| | 1 Funding target (at-risk assumptions) | N/A |
| | 2 Target normal cost (at-risk assumptions) | N/A |
| | 3 Actuarial value of assets | N/A |
| | 4 At-risk maximum deductible contribution | N/A |
| C | **Minimum Required Contribution** | 104,199,511 |
| | A1 | |
| D | **Estimated Maximum Deductible Contribution** | 1,334,210,854 |

F3

## 2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

| Based on Plan Year | | 2018 |
|---|---|---|
| **A** | **Basic Maximum** | |
| | 1 Funding target | 372,529,770 |
| | 2 Target normal cost | 8,637,844 |
| | 3 Actuarial value of assets | 346,873,507 |
| | 4 50% of funding target | 186,264,885 |
| | 5 Additional funding target for future compensation or benefit increases | 27,119,134 |
| | 6 Basic maximum deductible contribution | 247,678,126 |
| **B** | **At-risk Maximum[1]** | |
| | 1 Funding target (at-risk assumptions) | N/A |
| | 2 Target normal cost (at-risk assumptions) | N/A |
| | 3 Actuarial value of assets | N/A |
| | 4 At-risk maximum deductible contribution | N/A |
| **C** | **Minimum Required Contribution** | 10,769,818 |
| | | A2 |
| **D** | **Estimated Maximum Deductible Contribution** | 247,678,126 |

F4

## 2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

| Based on Plan Year | | 2018 |
|---|---|---|
| A | Basic Maximum | |
| | 1 Funding target | 274,678,685 |
| | 2 Target normal cost | 9,804,800 |
| | 3 Actuarial value of assets | 242,395,395 |
| | 4 50% of funding target | 137,339,343 |
| | 5 Additional funding target for future compensation or benefit increases | 10,977,261 |
| | 6 Basic maximum deductible contribution | 190,404,694 |
| B | At-risk Maximum[1] | |
| | 1 Funding target (at-risk assumptions) | N/A |
| | 2 Target normal cost (at-risk assumptions) | N/A |
| | 3 Actuarial value of assets | N/A |
| | 4 At-risk maximum deductible contribution | N/A |
| C | Minimum Required Contribution | 11,453,712 |
| | | A2 |
| D | Estimated Maximum Deductible Contribution | 190,404,694 |

F5

## 2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

| Based on Plan Year | | 2018 |
|---|---|---|
| **A** | **Basic Maximum** | |
| | 1 Funding target | 1,768,123,723 |
| | 2 Target normal cost | 63,433,749 |
| | 3 Actuarial value of assets | 1,595,413,486 |
| | 4 50% of funding target | 884,061,862 |
| | 5 Additional funding target for future compensation or benefit increases | 122,652,495 |
| | 6 Basic maximum deductible contribution | 1,242,858,343 |
| **B** | **At-risk Maximum**[1] | |
| | 1 Funding target (at-risk assumptions) | N/A |
| | 2 Target normal cost (at-risk assumptions) | N/A |
| | 3 Actuarial value of assets | N/A |
| | 4 At-risk maximum deductible contribution | N/A |
| **C** | **Minimum Required Contribution** | 67,573,118 |
| | | A2 |
| **D** | **Estimated Maximum Deductible Contribution** | 1,242,858,343 |

F6

**Xcel Energy**

Brian Van Abel
Vice President & Treasurer
401 Nicollet Mall, 4th Floor
Minneapolis, MN 55401

December 20, 2016

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-08B
608 Second Aveenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below. Once the funds are recieved, please transfer all funds to the cash account #12229201.

Transfer Date: 1/3/2017

| Plan Account # | Plan Name | Company | Transfer Amount | | |
|---|---|---|---|---|---|
| 12229280 | XEPP | NSPM | $ 53,700,000.00 | | |
| 12229280 | XEPP | NSPW | $ 8,963,000.00 | | |
| 12229280 | XEPP | Xcel Services | $ 37,024,000.00 | | |
| 12229280 | XEPP | XEPC | $ 33,000.00 | C1 | |
| 12229280 | XEPP | Xcel Nuclear | $ 5,711,000.00 | | |
| 12229280 | XEPP | Disc Ops | $ 4,569,000.00 | | |
| | | **XEPP Total** | **$ 110,000,000.00** | | |
| 12229281 | NCE | PSCO | $ 6,883,000.00 | | |
| 12229281 | NCE | SPS | $ 2,985,000.00 | C1 | 1 |
| 12229281 | NCE | Disc Ops | $ 132,000.00 | | |
| | | **NCE Total** | **$ 10,000,000.00** | | |
| 12229282 | PSCO | PSCO | $ 9,889,000.00 | | |
| 12229282 | PSCO | Disc Ops | $ 111,000.00 | | |
| | | **PSCO Total** | **$ 10,000,000.00** | | |
| 12229283 | SPS | SPS | $ 20,000,000.00 | C1 | 1 |
| | | **SPS Total** | **$ 20,000,000.00** | | |
| **Total** | | | **$ 150,000,000.00** | | |

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

**Sum of 1's** $ 22,985,000

**G1**

Xcel Energy

Brian Van Abel
Vice President & Treasurer
401 Nicollet Mall, 4th Floor
Minneapolis, MN 55401

December 1, 2017

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-08B
608 Second Aveenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below.

Transfer Date: 12/1/2017

| Plan Account # | Plan Name | Company | | Transfer Amount | |
|---|---|---|---|---|---|
| 12229280 | XEPP | NSPM | $ | 8,739.00 | |
| 12229280 | XEPP | NSPW | $ | 1,467.00 | |
| 12229280 | XEPP | Xcel Services | $ | 6,138.00 | C2 |
| 12229280 | XEPP | XEPC | $ | 5.00 | |
| 12229280 | XEPP | Xcel Nuclear | $ | 916.00 | |
| 12229280 | XEPP | Disc Ops | $ | 721.00 | |
| | | **XEPP Total** | **$** | **17,986.00** | |
| 12229281 | NCE | PSCO | $ | 23,889.00 | |
| 12229281 | NCE | SPS | $ | 10,287.00 | |
| 12229281 | NCE | Disc Ops | $ | 481.00 | C1 |
| | | **NCE Total** | **$** | **34,657.00** | |
| 12229282 | PSCO | PSCO | $ | 21,700.00 | |
| 12229282 | PSCO | Disc Ops | $ | 234.00 | |
| | | **PSCO Total** | **$** | **21,934.00** | |
| 12229283 | SPS | SPS | $ | 2,493.00 | C1 |
| | | **SPS Total** | **$** | **2,493.00** | |
| **Total** | | | **$** | **77,070.00** | |

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

G2

Xcel Energy

Brian Van Abel
Vice President & Treasurer
414 Nicollet Mall, 401-4
Minneapolis, MN 55401

December 21, 2017

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-08B
608 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the executive pension transfer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below.

Transfer Date: 12/28/2017

| Plan Account # | Plan Name | Company | Transfer Amount | |
|---|---|---|---|---|
| 12229280 | XEPP | NSPM | $ 319,000.00 | |
| 12229280 | XEPP | NSPW | $ 320,000.00 | |
| 12229280 | XEPP | Xcel Services | $ 8,650,000.00 | C2 |
| 12229280 | XEPP | XEPC | $ - | |
| 12229280 | XEPP | Xcel Nuclear | $ 1,001,000.00 | |
| 12229280 | XEPP | Disc Ops | $ - | |
| | | **XEPP Total** | **$ 10,290,000.00** | |
| 12229281 | NCE | PSCO | $ 682,000.00 | |
| 12229281 | NCE | SPS | $ 505,000.00 | C1 |
| 12229281 | NCE | Disc Ops | $ - | |
| | | **NCE Total** | **$ 1,187,000.00** | |
| 12229282 | PSCO | PSCO | $ - | |
| 12229282 | PSCO | Disc Ops | $ - | |
| | | **PSCO Total** | **$ -** | |
| 12229283 | SPS | SPS | $ - | |
| | | **SPS Total** | **$ -** | |
| **Total** | | | **$ 11,477,000.00** | |

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

G3

Xcel Energy

Brian Van Abel
Vice President & Treasurer
414 Nicollet Mall, 401-4
Minneapolis, MN 55401

December 21, 2017

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-08B
608 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the executive pension transfer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below.

Transfer Date: 1/2/2018

| Plan Account # | Plan Name | Company | Transfer Amount | |
|---|---|---|---|---|
| 12229280 | XEPP | NSPM | $ 56,623,000.00 | |
| 12229280 | XEPP | NSPW | $ 9,597,000.00 | |
| 12229280 | XEPP | Xcel Services | $ 42,356,000.00 | D2 |
| 12229280 | XEPP | XEPC | $ 36,000.00 | |
| 12229280 | XEPP | Xcel Nuclear | $ 6,524,000.00 | |
| 12229280 | XEPP | Disc Ops | $ 4,864,000.00 | |
| | | **XEPP Total** | **$ 120,000,000.00** | |
| 12229281 | NCE | PSCO | $ 6,830,000.00 | |
| 12229281 | NCE | SPS | $ 3,033,000.00 | D1 |
| 12229281 | NCE | Disc Ops | $ 137,000.00 | |
| | | **NCE Total** | **$ 10,000,000.00** | |
| 12229282 | PSCO | PSCO | $ 14,850,000.00 | |
| 12229282 | PSCO | Disc Ops | $ 150,000.00 | |
| | | **PSCO Total** | **$ 15,000,000.00** | |
| 12229283 | SPS | SPS | $ 5,000,000.00 | D1 |
| | | **SPS Total** | **$ 5,000,000.00** | |
| **Total** | | | **$ 150,000,000.00** | |

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

G4

Xcel Energy

December 17, 2018

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-08B
608 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the executive pension transfer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below.

Transfer Date: 1/2/2019

| Plan Account # | Plan Name | Company | Transfer Amount | | | | |
|---|---|---|---|---|---|---|---|
| 12229280 | XEPP | NSPM | $ 41,669,000.00 | | | | |
| 12229280 | XEPP | NSPW | $ 7,239,000.00 | | | | |
| 12229280 | XEPP | Xcel Services | $ 32,227,000.00 | D3 | | | |
| 12229280 | XEPP | XEPC | $ 28,000.00 | | | | |
| 12229280 | XEPP | Xcel Nuclear | $ 5,052,000.00 | | | | |
| 12229280 | XEPP | Disc Ops | $ 3,785,000.00 | | | | |
| | | **XEPP Total** | **$ 90,000,000.00** | | | | |
| 12229281 | NCE | PSCO | $ 3,434,000.00 | | | | |
| 12229281 | NCE | SPS | $ 1,501,000.00 | D1 | 1 | | |
| 12229281 | NCE | Disc Ops | $ 65,000.00 | | | | |
| | | **NCE Total** | **$ 5,000,000.00** | | | | |
| 12229282 | PSCO | PSCO | $ 39,614,000.00 | | | | |
| 12229282 | PSCO | Disc Ops | $ 386,000.00 | | | | |
| | | **PSCO Total** | **$ 40,000,000.00** | | | | |
| 12229283 | SPS | SPS | $ 15,000,000.00 | D1 | 1 | Sum of 1's | $ 16,501,000 |
| | | **SPS Total** | **$ 15,000,000.00** | | | | |
| **Total** | | | **$ 150,000,000.00** | | | | |

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Sarah W. Soong
Vice President and Treasurer; Member, Pension Trust Administration Committee

Robert C. Frenzel
Executive Vice President and Chief Financial Officer; Member, Pension Trust Administration Committee

G5

**Xcel Energy**

Brian Van Abel
Vice President & Treasurer
401 Nicollet Mall, 4th Floor
Minneapolis, MN 55401

December 5, 2016

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-08B
608 Second Aveenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Transfers

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below. Once the funds are recieved, please transfer all funds to the cash account #12229201.

Transfer Date: 12/5/2016

| Plan Account # | Plan Name | Company | | Transfer Amount | |
|---|---|---|---|---|---|
| 12229280 | XEPP | NSPM | $ | 25,109.00 | |
| 12229280 | XEPP | NSPW | $ | 4,126.00 | |
| 12229280 | XEPP | Xcel Services | $ | 16,377.00 | D2, E3 |
| 12229280 | XEPP | XEPC | $ | 13.00 | |
| 12229280 | XEPP | Xcel Nuclear | $ | 2,566.00 | |
| 12229280 | XEPP | Disc Ops | $ | 2,119.00 | |
| | | **XEPP Total** | $ | **50,310.00** | |
| 12229281 | NCE | PSCO | $ | - | |
| 12229281 | NCE | SPS | $ | - | |
| 12229281 | NCE | Disc Ops | $ | - | |
| | | **NCE Total** | $ | - | |
| 12229282 | PSCO | PSCO | $ | 38,327.00 | |
| 12229282 | PSCO | Disc Ops | $ | 449.00 | |
| | | **PSCO Total** | $ | **38,776.00** | |
| 12229283 | SPS | SPS | $ | 126,527.00 | |
| | | **SPS Total** | $ | **126,527.00** | D1, E1 |
| **Total** | | | $ | **215,613.00** | |

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

12/5/2016 506 / BOOK TRANSFER DEBIT **Debit Amount:** 16,377.00
**Cust Ref:** 00000000000 **Bank Ref:** IA009999414026
**Unique ID:** RG161205116517
WT SEQ116517 WELLS FARGO BANK NA /BNF=TRUST WIRE CLEARING SRF# EC16120526736087 TRN#161205116517 RFB# 00247853

12/5/2016 506 / BOOK TRANSFER DEBIT **Debit Amount:** 126,527.00
**Cust Ref:** 00000000000 **Bank Ref:** IA009999414014
**Unique ID:** RG161205116511
WT SEQ116511 WELLS FARGO BANK NA /BNF=TRUST WIRE CLEARING SRF# EC16120526736084 TRN#161205116511 RFB# 00247854

G5

**Xcel Energy**

Brian Van Abel
Vice President & Treasurer
401 Nicollet Mall, 4th Floor
Minneapolis, MN 55401

December 20, 2016

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-08B
608 Second Aveenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below. Once the funds are recieved, please transfer all funds to the cash account #12229201.

Transfer Date: 1/3/2017

| Plan Account # | Plan Name | Company | Transfer Amount | | | | | |
|---|---|---|---|---|---|---|---|---|
| 12229280 | XEPP | NSPM | $ 53,700,000.00 | | | | | |
| 12229280 | XEPP | NSPW | $ 8,963,000.00 | | | | | |
| 12229280 | XEPP | Xcel Services | $ 37,024,000.00 | E3 | | | | |
| 12229280 | XEPP | XEPC | $ 33,000.00 | | | | | |
| 12229280 | XEPP | Xcel Nuclear | $ 5,711,000.00 | | | | | |
| 12229280 | XEPP | Disc Ops | $ 4,569,000.00 | | | | | |
| | | **XEPP Total** | **$ 110,000,000.00** | | | | | |
| 12229281 | NCE | PSCO | $ 6,883,000.00 | | | | | |
| 12229281 | NCE | SPS | $ 2,985,000.00 | E1 | 1 | | | |
| 12229281 | NCE | Disc Ops | $ 132,000.00 | | | | | |
| | | **NCE Total** | **$ 10,000,000.00** | | | | | |
| 12229282 | PSCO | PSCO | $ 9,889,000.00 | | | | | |
| 12229282 | PSCO | Disc Ops | $ 111,000.00 | | | | | |
| | | **PSCO Total** | **$ 10,000,000.00** | | | | | |
| 12229283 | SPS | SPS | $ 20,000,000.00 | E1 | 1 | Sum of 1's | $ | 22,985,000 |
| | | **SPS Total** | **$ 20,000,000.00** | | | | | |
| **Total** | | | **$ 150,000,000.00** | | | | | |

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

1/3/2017 506 / BOOK TRANSFER DEBIT **Debit Amount:** 37,024,000.00
**Cust Ref:** 00000000000 **Bank Ref:** IA009907173844
**Unique ID:** RG161230128187
WT SEQ128187 WELLS FARGO BANK NA /BNF=Trust Wire Clearing SRF# EC16123049615214 TRN#161230128187 RFB# 00254137

1/3/2017 506 / BOOK TRANSFER DEBIT **Debit Amount:** 22,985,000.00
**Cust Ref:** 00000000000 **Bank Ref:** IA009907173834
**Unique ID:** RG161230128162
WT SEQ128162 WELLS FARGO BANK NA /BNF=Trust Wire Clearing SRF# EC16123049615209 TRN#161230128162 RFB# 00254141

G6

**Southwestern Public Service Company**

**Postretirement Benefits Other Than Pension Expense**

Southwestern Public Service Company ("SPS") accrues postretirement benefits other than pension expense based on Generally Accepted Accounting Principles ("GAAP"). In particular, SPS accrues retiree medical expense in accordance with Accounting Standard Codification 715 (formerly Statement of Financial Accounting Standard ("FAS") 106), and long-term disability benefits in accordance with ASC 715 (formerly FAS 112). SPS relies on its actuary, Willis Towers Watson, to ensure that all calculations are performed in accordance with ASC 715.

SPS maintains retiree medical benefits for bargaining employees. Some former non-bargaining employees also receive retiree medical benefits in accordance with prior plans. SPS also maintains a long-term disability plan for employees after termination but prior to retirement.

The basis of the calculations included in the requested cost of service is provided by Willis Towers Watson's actuarial reports, which are being provided as Work Paper G-2.2. The Test Year is April 1, 2018 through March 31, 2019, so the Test Year reflects nine months of 2018 costs and three months of 2019 costs. In addition, SPS has included the total cost amount and cost of service amounts associated with the Updated Test Year (July 1, 2018 through June 30, 2019). Summaries of the Test Year and Updated Test Year amounts are as follows:

| Benefit | Entity | 2017 | 2018 | Test Year |
|---|---|---|---|---|
| Retiree Medical | SPS | K1, J1 $(840,000) | K2, J2 $(558,000) | J3, E $(494,753) |
| | XES | K1, J4 $1,491,000 | K2, J5 $1,527,000 | J6, E $1,458,500 |
| Long-Term Disability | SPS | K4, J7 $78,000 | K4, J8 $(9,874) | J9 $(9,374) |
| | XES | K4, J10 $17,000 | K4, J11 $91,000 | J12 $70,750 |

| Benefit | Entity | Updated Test Year Total Cost | Updated Test Year Amount in Cost of Service |
|---|---|---|---|
| Retiree Medical | SPS | J3, E $(431,500) | D2 $(264,380) |
| | XES | J6, E $1,390,000 | D3 $167,702 |
| Long-Term Disability | SPS | J9 $(44,374) | D2 $(27,635) |
| | XES | J12 $47,000 | D3 $5,879 |

Please refer to Schedule G-2 for the calculation of the amounts included in the cost of service.



The total cost amounts (both expensed and capitalized) per GAAP and the funding amounts for these self-insured OPEB benefit costs for the three most recent years are as follows:

| Benefit | Date | Entity | Funding | Total Cost |
|---|---|---|---|---|
| | | | PY | |
| Retiree Medical | 12/31/16 | SPS | $559,048 | $(765,000) |
| | | XES | $1,148,542 | $1,350,000 |
| | 12/31/17 | SPS | J1 $182,919 | J1, K1 $(840,000) |
| | | XES | J4 $1,936,094 | J4,K1 $1,491,000 |
| | 12/31/18 | SPS | J2 $1,891 | J2, K2 $(558,000) |
| | | XES | J5 $1,759,987 | J5, K2 $1,527,000 |
| Long-Term Disability | 12/31/16 | SPS | PY $248,510 | $(6,000) |
| | | XES | $115,970 | $(557,000) |
| | 12/31/17 | SPS | J7 $181,911 | J7, K4 $78,000 |
| | | XES | J10 $165,532 | J10, K4 $17,000 |
| | 12/31/18 | SPS | J8 $149,643 | J8, K4 $(9,874) |
| | | XES | J11 $103,160 | J11, K4 $91,000 |

As of 12/31/2018, the SPS retiree medical and life insurance plan had a funded status of $(1,837,000) and a benefit obligation of $41,883,000. The company uses GAAP as its basis for recording costs associated with the retiree medical and life insurance plan.

Please refer to Work Paper G-2.2 for documentation supporting the Total Cost and Funding amounts.

The retiree medical benefits listed in this schedule are applicable to retirees. Recipients of long-term disability payments may not be retirees.

These costs are also included in Schedule G-2 and are recorded in FERC 926.

**Total Costs (O&M and Capital)**

| Line No. | SPS | 2018 Apr | 2018 May | 2018 Jun | 2018 Jul | 2018 Aug | 2018 Sep | 2018 Oct | 2018 Nov | 2018 Dec | 2019 Jan | 2019 Feb | 2019 Mar | Test Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 401k Match | 246,854 | 246,854 | 170,555 | 234,137 | 234,137 | 222,097 | 232,800 | 232,800 | 175,821 | 246,214 | 312,663 | 246,214 | 2,801,147 |
| 2 | Service Center Administration Fees | 2,838 | 2,838 | 2,838 | 2,838 | 2,838 | (6,872) | 1,759 | 1,759 | (943) | 2,804 | 2,804 | 2,804 | 18,306 |
| 3 | Cobra Administration Fees | 721 | 721 | 721 | 721 | 721 | (5,769) | 0 | 0 | 0 | 776 | 776 | 776 | 163 |
| 4 | Flex Spending Administration Fees | 389 | 389 | 389 | 389 | 389 | (2,559) | 62 | 62 | 15 | 521 | 521 | 521 | 1,088 |
| 5 | STD and LTD Administration Fees | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 16,565 | 2,943 | 2,943 | 7,756 | 2,647 | 2,647 | 2,647 | 44,343 |
| 6 | Active Healthcare Administration Fees | 28,263 | 28,263 | 28,263 | 28,263 | 28,263 | 124,898 | 38,998 | 38,998 | 3,142 | 21,137 | 21,137 | 21,137 | 410,762 |
| 8 | Health Assessment Administration Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Tuition Reimbursement Program | 11,688 | 11,688 | 11,688 | 11,688 | 11,688 | (13,574) | 8,881 | 8,881 | (10,685) | 10,928 | 10,928 | 10,928 | 84,728 |
| 10 | Other consulting and expenses (Pension Related) | 36,224 | (7,268) | 7,725 | (13,435) | 363 | 6,014 | 3,227 | 3,287 | 14,777 | (9,546) | (16,086) | (11,130) | 14,151 |
| 11 | Other consulting and expenses (Insurance Related) | 22,806 | 22,764 | 22,859 | 22,809 | 22,762 | (7,142) | 19,488 | 19,463 | 33,328 | 21,576 | 21,534 | 21,567 | 243,813 |
| 12 | Nonqualified Deferred 401k Match | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | (375) | 191 | 191 | 191 | 1,887 |
| 13 | FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | FAS 87 Qualified Pension | 1,144,333 | 1,144,333 | 1,144,333 | 1,144,333 | 1,144,333 | 1,144,333 | 1,144,333 | 1,144,333 | 1,144,333 | 959,333 | 959,333 | 959,333 | 13,177,000 |
| 15 | Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | FAS 106 Retiree Medical | (46,500) | (46,500) | (46,500) | (46,500) | (46,500) | (46,500) | (46,500) | (46,500) | (46,500) | (25,418) | (25,418) | (25,418) | (494,756) |
| 17 | FAS 112 Long-Term Disability | 1,583 | (9,250) | (583) | (583) | (583) | (583) | (583) | (583) | (3,457) | 1,750 | 1,750 | 1,750 | (9,374) |
| 18 | | 1,450,651 | 1,396,283 | 1,343,740 | 1,386,111 | 1,399,863 | 1,431,119 | 1,405,618 | 1,405,653 | 1,317,211 | 1,232,913 | 1,292,779 | 1,231,319 | 16,293,260 |
| 19 | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | |
| 21 | | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2019 | 2019 | 2019 | Test Year |
| 22 | XES | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Total |
| 23 | 401k Match | 879,329 | 879,329 | 1,036,474 | 905,520 | 905,520 | 865,804 | 901,107 | 901,107 | 1,003,623 | 922,051 | 912,736 | 922,051 | 11,034,650 |
| 24 | Service Center Administration Fees | 58,550 | 58,550 | 58,550 | 58,550 | 58,550 | (85,035) | 42,596 | 42,596 | 49,394 | 59,982 | 59,982 | 59,982 | 522,245 |
| 25 | Cobra Administration Fees | 2,172 | 2,172 | 2,172 | 2,172 | 2,172 | 901 | 2,031 | 2,031 | 49,406 | 2,415 | 2,415 | 2,415 | 72,476 |
| 26 | Flex Spending Administration Fees | 2,056 | 2,056 | 2,056 | 2,056 | 2,056 | 35,279 | 5,748 | 5,748 | (4,191) | 2,564 | 2,564 | 2,564 | 60,555 |
| 27 | STD and LTD Administration Fees | 11,385 | 11,385 | 11,385 | 11,385 | 11,385 | 91,022 | 20,234 | 20,234 | 23,583 | 24,871 | 24,871 | 24,871 | 286,608 |
| 28 | Active Healthcare Administration Fees | 220,054 | 220,054 | 220,054 | 220,054 | 220,054 | 863,193 | 291,514 | 291,514 | 62,618 | 146,229 | 146,229 | 146,229 | 3,047,793 |
| 29 | Health Assessment Administration Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Tuition Reimbursement Program | 35,213 | 35,213 | 35,213 | 35,213 | 35,213 | 265,494 | 60,800 | 60,800 | (188,084) | 34,025 | 34,025 | 34,025 | 477,151 |
| 31 | Other consulting and expenses (Pension Related) | 32,146 | 303,789 | 156,022 | 120,384 | 186,991 | 54,931 | 175,799 | 199,635 | 152,180 | 264,164 | 72,391 | (2,930) | 1,715,502 |
| 32 | Other consulting and expenses (Insurance Related) | 130,278 | 130,359 | 130,202 | 130,236 | 130,365 | 441,884 | 164,961 | 164,922 | (65,572) | 129,718 | 130,038 | 129,982 | 1,747,371 |
| 33 | FAS 88 settlement expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Nonqualified Deferred 401k Match | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | (3,447) | 10,629 | 10,629 | 10,629 | 117,401 |
| 35 | FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | FAS 87 Qualified Pension | 1,946,000 | 1,946,000 | 1,946,000 | 1,946,000 | 1,946,000 | 1,946,000 | 1,946,000 | 1,946,000 | 1,946,000 | 1,813,250 | 1,813,250 | 1,813,250 | 22,953,753 |
| 37 | FAS 106 Retiree Medical | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 | 104,417 | 104,417 | 104,417 | 1,458,497 |
| 38 | FAS 112 Long-Term Disability | 7,583 | 7,583 | 7,583 | 7,583 | 7,583 | 7,583 | 7,583 | 7,583 | 7,583 | 833 | 833 | 833 | 70,750 |
| 39 | | 3,463,137 | 3,734,861 | 3,744,082 | 3,577,523 | 3,644,260 | 4,625,425 | 3,756,742 | 3,780,539 | 3,160,343 | 3,515,146 | 3,314,378 | 3,248,316 | 43,564,752 |
| 40 | | | | | | | | | | | | | | |

**Total Costs (O&M and Capital)**

| SPS | 2019 Apr | 2019 May | 2019 Jun | Update Period Total |
|---|---|---|---|---|
| 401k Match | 246,214 | 246,214 | 206,006 | 698,434 |
| Service Center Administration Fees | 2,804 | 2,804 | 2,804 | 8,413 |
| Cobra Administration Fees | 776 | 776 | 776 | 2,327 |
| Flex Spending Administration Fees | 521 | 521 | 521 | 1,562 |
| STD and LTD Administration Fees | 2,647 | 2,647 | 2,647 | 7,940 |
| Active Healthcare Administration Fees | 21,137 | 21,137 | 21,137 | 63,411 |
| Health Assessment Administration Fees | 0 | 0 | 0 | 0 |
| Tuition Reimbursement Program | 10,928 | 10,928 | 10,928 | 32,783 |
| Other consulting and expenses (Pension Related) | 207 | 5,296 | (6,252) | (749) |
| Other consulting and expenses (Insurance Related) | 21,512 | 21,599 | 21,530 | 64,641 |
| Nonqualified Deferred 401k Match | 191 | 191 | 191 | 572 |
| FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 |
| FAS 87 Qualified Pension | 959,333 | 959,333 | 959,333 | 2,878,000 |
| Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 |
| FAS 106 Retiree Medical | (25,418) | (25,418) | (25,418) | (76,253) |
| FAS 112 Long-Term Disability | 1,750 | (38,667) | (6,333) | (43,250) |
| | 1,242,601 | 1,207,361 | 1,187,869 | 3,637,831 |

| XES | 2019 Apr | 2019 May | 2019 Jun | Update Period Total |
|---|---|---|---|---|
| 401k Match | 922,051 | 922,051 | 1,261,247 | 3,105,349 |
| Service Center Administration Fees | 59,982 | 59,982 | 59,982 | 179,945 |
| Cobra Administration Fees | 2,415 | 2,415 | 2,415 | 7,244 |
| Flex Spending Administration Fees | 2,564 | 2,564 | 2,564 | 7,691 |
| STD and LTD Administration Fees | 24,871 | 24,871 | 24,871 | 74,612 |
| Active Healthcare Administration Fees | 146,229 | 146,229 | 146,229 | 438,686 |
| Health Assessment Administration Fees | 0 | 0 | 0 | 0 |
| Tuition Reimbursement Program | 34,025 | 34,025 | 34,025 | 102,075 |
| Other consulting and expenses (Pension Related) | 220,957 | 336,936 | 178,303 | 736,196 |
| Other consulting and expenses (Insurance Related) | 129,909 | 129,949 | 129,822 | 389,680 |
| FAS 88 settlement expense | 0 | 0 | 0 | 0 |
| Nonqualified Deferred 401k Match | 10,629 | 10,629 | 10,629 | 31,887 |
| FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 |
| FAS 87 Qualified Pension | 1,813,250 | 1,813,250 | 1,813,250 | 5,439,750 |
| FAS 106 Retiree Medical | 104,417 | 104,417 | 104,417 | 313,250 |
| FAS 112 Long-Term Disability | 833 | (2,083) | 250 | (1,000) |
| | 3,472,130 | 3,585,232 | 3,768,002 | 10,825,365 |

D1

| Line No. | TOTAL | 2018 Apr | 2018 May | 2018 Jun | 2018 Jul | 2018 Aug | 2018 Sep | 2018 Oct | 2018 Nov | 2018 Dec | 2019 Jan | 2019 Feb | 2019 Mar | Test Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 41 | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | |
| 44 | 401k Match | 1,126,183 | 1,126,183 | 1,207,029 | 1,139,657 | 1,139,657 | 1,087,901 | 1,133,907 | 1,133,907 | 1,179,444 | 1,168,265 | 1,225,399 | 1,168,265 | 13,835,797 |
| 45 | Service Center Administration Fees | 61,388 | 61,388 | 61,388 | 61,388 | 61,388 | (91,906) | 44,355 | 44,355 | 48,451 | 62,786 | 62,786 | 62,786 | 540,551 |
| 46 | Cobra Administration Fees | 2,894 | 2,894 | 2,894 | 2,894 | 2,894 | (4,868) | 2,031 | 2,031 | 49,406 | 3,190 | 3,190 | 3,190 | 72,640 |
| 47 | Flex Spending Administration Fees | 2,446 | 2,446 | 2,446 | 2,446 | 2,446 | 32,720 | 5,809 | 5,809 | (4,177) | 3,084 | 3,084 | 3,084 | 61,643 |
| 48 | STD and LTD Administration Fees | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 107,586 | 23,176 | 23,176 | 31,338 | 27,517 | 27,517 | 27,517 | 330,951 |
| 49 | Active Healthcare Administration Fees | 248,317 | 248,317 | 248,317 | 248,317 | 248,317 | 988,091 | 330,512 | 330,512 | 65,760 | 167,365 | 167,365 | 167,365 | 3,458,555 |
| 50 | Health Assessment Administration Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Tuition Reimbursement Program | 46,901 | 46,901 | 46,901 | 46,901 | 46,901 | 251,920 | 69,681 | 69,681 | (198,769) | 44,953 | 44,953 | 44,953 | 561,879 |
| 50 | Other consulting and expenses (Pension Related) | 68,370 | 296,521 | 163,747 | 106,948 | 187,355 | 60,945 | 179,026 | 202,922 | 166,958 | 254,619 | 56,304 | (14,061) | 1,729,653 |
| 51 | Other consulting and expenses (Insurance Related) | 153,084 | 153,123 | 153,061 | 153,045 | 153,126 | 434,742 | 184,448 | 184,384 | (32,244) | 151,294 | 151,572 | 151,549 | 1,991,184 |
| 52 | FAS 88 settlement expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | Nonqualified Deferred 401k Match | 11,331 | 11,331 | 11,331 | 11,331 | 11,331 | 11,331 | 11,331 | 11,331 | (3,821) | 10,819 | 10,819 | 10,819 | 119,288 |
| 54 | FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | FAS 87 Qualified Pension | 3,090,334 | 3,090,334 | 3,090,334 | 3,090,334 | 3,090,334 | 3,090,334 | 3,090,334 | 3,090,334 | 3,090,334 | 2,772,583 | 2,772,583 | 2,772,583 | 36,130,753 |
| 56 | Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | FAS 106 Retiree Medical | 80,749 | 80,749 | 80,749 | 80,749 | 80,749 | 80,749 | 80,749 | 80,749 | 80,749 | 78,999 | 78,999 | 78,999 | 963,741 |
| 58 | FAS 112 Long-Term Disability | 9,167 | (1,667) | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 4,126 | 2,583 | 2,583 | 2,583 | 61,376 |
| 59 | | 4,913,787 | 5,131,144 | 5,087,822 | 4,963,635 | 5,044,123 | 6,056,545 | 5,162,360 | 5,186,192 | 4,477,555 | 4,748,059 | 4,607,157 | 4,479,634 | 59,858,012 |

| TOTAL | 2019 Apr | 2019 May | 2019 Jun | Update Period Total |
|---|---|---|---|---|
| 401k Match | 1,168,265 | 1,168,265 | 1,467,253 | 3,803,783 |
| Service Center Administration Fees | 62,786 | 62,786 | 62,786 | 188,358 |
| Cobra Administration Fees | 3,190 | 3,190 | 3,190 | 9,571 |
| Flex Spending Administration Fees | 3,084 | 3,084 | 3,084 | 9,253 |
| STD and LTD Administration Fees | 27,517 | 27,517 | 27,517 | 82,551 |
| Active Healthcare Administration Fees | 167,365 | 167,365 | 167,365 | 502,096 |
| Health Assessment Administration Fees | 0 | 0 | 0 | 0 |
| Tuition Reimbursement Program | 44,953 | 44,953 | 44,953 | 134,858 |
| Other consulting and expenses (Pension Related) | 221,164 | 342,232 | 172,052 | 735,448 |
| Other consulting and expenses (Insurance Related) | 151,421 | 151,548 | 151,352 | 454,322 |
| FAS 88 settlement expense | 0 | 0 | 0 | 0 |
| Nonqualified Deferred 401k Match | 10,819 | 10,819 | 10,819 | 32,458 |
| FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 |
| FAS 87 Qualified Pension | 2,772,583 | 2,772,583 | 2,772,583 | 8,317,750 |
| Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 |
| FAS 106 Retiree Medical | 78,999 | 78,999 | 78,999 | 236,997 |
| FAS 112 Long-Term Disability | 2,583 | (40,750) | (6,083) | (44,250) |
| | 4,714,731 | 4,792,593 | 4,955,871 | 14,463,196 |

Schedule G-2 #4
Page 8 of 9
Sponsor: Rick Schrubbe

| Line No. | | 2018 Apr | 2018 May | 2018 Jun | 2018 Jul | 2018 Aug | 2018 Sep | 2018 Oct | 2018 Nov | 2018 Dec | 2019 Jan | 2019 Feb | 2019 Mar | Test Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **Pension Loading Percent to O&M - SPS** | **62.41%** | **62.36%** | **62.69%** | **64.04%** | **61.34%** | **56.18%** | **61.28%** | **62.46%** | **58.23%** | **64.46%** | **62.97%** | **61.70%** | |
| 2 | **Pension Loading Percent to O&M - XS to SPS** | **13.34%** | **12.80%** | **13.35%** | **13.37%** | **12.84%** | **12.76%** | **12.43%** | **11.84%** | **12.00%** | **11.37%** | **11.83%** | **11.68%** | |
| 3 | **Insurance Loading Percent to O&M - SPS** | **62.41%** | **62.36%** | **62.69%** | **64.04%** | **61.34%** | **56.18%** | **61.28%** | **62.46%** | **58.23%** | **64.46%** | **62.97%** | **61.70%** | |
| 4 | **Insurance Loading Percent to O&M - XS to SPS** | **13.34%** | **12.80%** | **13.35%** | **13.37%** | **12.84%** | **12.76%** | **12.43%** | **11.84%** | **12.00%** | **11.37%** | **11.83%** | **11.68%** | |
| 5 | | | | | | | | | | | | | | |
| 6 | **Amounts in O&M** | | | | | | | | | | | | | |
| 7 | | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2018 | 2019 | 2019 | 2019 | Test Year |
| 8 | SPS | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Total |
| 9 | 401k Match | 154,054 | 153,926 | 106,917 | 149,952 | 143,624 | 124,783 | 142,664 | 145,406 | 102,373 | 158,713 | 196,877 | 151,926 | 1,731,216 |
| 10 | Service Center Administration Fees | 1,771 | 1,770 | 1,779 | 1,818 | 1,741 | (3,861) | 1,078 | 1,099 | (549) | 1,808 | 1,766 | 1,730 | 11,949 |
| 11 | Cobra Administration Fees | 450 | 450 | 452 | 462 | 442 | (3,241) | 0 | 0 | 0 | 500 | 488 | 479 | 482 |
| 12 | Flex Spending Administration Fees | 243 | 243 | 244 | 249 | 239 | (1,438) | 38 | 39 | 9 | 336 | 328 | 321 | 850 |
| 13 | STD and LTD Administration Fees | 774 | 773 | 777 | 794 | 760 | 9,307 | 1,803 | 1,838 | 4,516 | 1,706 | 1,666 | 1,633 | 26,347 |
| 14 | Active Healthcare Administration Fees | 17,638 | 17,623 | 17,717 | 18,101 | 17,337 | 70,172 | 23,899 | 24,358 | 1,829 | 13,625 | 13,309 | 13,043 | 248,652 |
| 15 | Health Assessment Administration Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Tuition Reimbursement Program | 7,294 | 7,288 | 7,327 | 7,486 | 7,170 | (7,626) | 5,443 | 5,547 | (6,221) | 7,044 | 6,881 | 6,743 | 54,375 |
| 17 | Other consulting and expenses (Pension Related) | 22,606 | (4,532) | 4,843 | (8,605) | 223 | 3,379 | 1,978 | 2,053 | 8,604 | (6,153) | (10,129) | (6,868) | 7,398 |
| 18 | Other consulting and expenses (Insurance Related) | 14,232 | 14,194 | 14,330 | 14,608 | 13,962 | (4,013) | 11,942 | 12,156 | 19,405 | 13,908 | 13,559 | 13,308 | 151,594 |
| 19 | Nonqualified Deferred 401k Match | 132 | 132 | 132 | 135 | 130 | 119 | 130 | 132 | (218) | 123 | 120 | 118 | 1,183 |
| 20 | FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 21 | FAS 87 Qualified Pension | 714,145 | 713,549 | 717,356 | 732,880 | 701,956 | 642,929 | 701,271 | 714,747 | 666,299 | 618,398 | 604,072 | 591,956 | 8,119,557 |
| 22 | Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | FAS 106 Retiree Medical | (29,019) | (28,995) | (29,150) | (29,781) | (28,524) | (26,126) | (28,496) | (29,044) | (27,075) | (16,385) | (16,005) | (15,684) | (304,284) A |
| 24 | FAS 112 Long-Term Disability | 988 | (5,768) | (366) | (374) | (358) | (328) | (357) | (364) | (2,013) | 1,128 | 1,102 | 1,080 | (5,629) A |
| 25 | | 905,308 | 870,653 | 842,359 | 887,725 | 858,702 | 804,056 | 861,392 | 877,966 | 766,959 | 794,751 | 814,035 | 759,784 | 10,043,690 |
| 26 | | | | | | | | | | | | | | |

| | 2019 Apr | 2019 May | 2019 Jun | |
|---|---|---|---|---|
| **Pension Loading Percent to O&M - SPS** | **60.55%** | **62.69%** | **62.69%** | |
| **Pension Loading Percent to O&M - XS to SPS** | **11.18%** | **11.44%** | **11.44%** | |
| **Insurance Loading Percent to O&M - SPS** | **60.55%** | **62.69%** | **62.69%** | |
| **Insurance Loading Percent to O&M - XS to SPS** | **11.18%** | **11.44%** | **11.44%** | |
| **Amounts in O&M** | | | | |

| SPS | 2019 Apr | 2019 May | 2019 Jun | Update Period Total | Update PD COS |
|---|---|---|---|---|---|
| 401k Match | 149,094 | 154,352 | 129,140 | 432,586 | |
| Service Center Administration Fees | 1,698 | 1,758 | 1,758 | 5,214 | |
| Cobra Administration Fees | 470 | 486 | 486 | 1,442 | |
| Flex Spending Administration Fees | 315 | 327 | 326 | 968 | |
| STD and LTD Administration Fees | 1,603 | 1,659 | 1,659 | 4,921 | |
| Active Healthcare Administration Fees | 12,799 | 13,251 | 13,250 | 39,300 | |
| Health Assessment Administration Fees | 0 | 0 | 0 | 0 | |
| Tuition Reimbursement Program | 6,617 | 6,851 | 6,850 | 20,318 | |
| Other consulting and expenses (Pension Related) | 125 | 3,320 | (3,919) | (474) | |
| Other consulting and expenses (Insurance Related) | 13,026 | 13,541 | 13,497 | 40,064 | |
| Nonqualified Deferred 401k Match | 115 | 119 | 119 | 354 | |
| FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 | |
| FAS 87 Qualified Pension | 580,922 | 601,407 | 601,407 | 1,783,736 | |
| Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 | |
| FAS 106 Retiree Medical | (15,392) | (15,934) | (15,934) | (47,260) | (264,380) |
| FAS 112 Long-Term Disability | 1,060 | (24,240) | (3,970) | (27,151) | (27,635) |
| | 752,453 | 756,896 | 744,670 | 2,254,019 | |

D2

| Row | XES to SPS | 2018 Apr | 2018 May | 2018 Jun | 2018 Jul | 2018 Aug | 2018 Sep | 2018 Oct | 2018 Nov | 2018 Dec | 2019 Jan | 2019 Feb | 2019 Mar | Test Year Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 29 | 401k Match | 117,283 | 112,533 | 138,420 | 121,057 | 116,225 | 110,462 | 111,995 | 106,707 | 120,406 | 104,820 | 107,939 | 107,678 | 1,375,526 | |
| 30 | Service Center Administration Fees | 7,809 | 7,493 | 7,819 | 7,827 | 7,515 | (10,849) | 5,294 | 5,044 | 5,926 | 6,819 | 7,093 | 7,005 | 64,796 | |
| 31 | Cobra Administration Fees | 290 | 278 | 290 | 290 | 279 | 115 | 252 | 241 | 5,927 | 275 | 286 | 282 | 8,805 | |
| 32 | Flex Spending Administration Fees | 274 | 263 | 275 | 275 | 264 | 4,501 | 714 | 681 | (503) | 291 | 303 | 299 | 7,638 | |
| 33 | STD and LTD Administration Fees | 1,519 | 1,457 | 1,520 | 1,522 | 1,461 | 11,613 | 2,515 | 2,396 | 2,829 | 2,827 | 2,941 | 2,904 | 35,505 | |
| 34 | Active Healthcare Administration Fees | 29,350 | 28,162 | 29,388 | 29,419 | 28,244 | 110,129 | 36,231 | 34,521 | 7,512 | 16,623 | 17,293 | 17,077 | 383,948 | |
| 35 | Health Assessment Administration Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36 | Tuition Reimbursement Program | 4,697 | 4,506 | 4,703 | 4,708 | 4,520 | 33,872 | 7,557 | 7,200 | (22,565) | 3,868 | 4,024 | 3,973 | 61,062 | |
| 37 | Other consulting and expenses (Pension Related) | 4,288 | 38,878 | 20,837 | 16,094 | 24,001 | 7,008 | 21,849 | 23,640 | 18,257 | 30,030 | 8,561 | (342) | 213,101 | |
| 38 | Other consulting and expenses (Insurance Related) | 17,376 | 16,683 | 17,388 | 17,411 | 16,733 | 56,377 | 20,502 | 19,530 | (7,867) | 14,746 | 15,378 | 15,179 | 219,437 | |
| 39 | FAS 88 settlement expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 40 | Nonqualified Deferred 401k Match | 1,483 | 1,423 | 1,485 | 1,487 | 1,427 | 1,419 | 1,382 | 1,317 | (413) | 1,208 | 1,257 | 1,241 | 14,716 | |
| 41 | FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | |
| 42 | FAS 87 Qualified Pension | 259,554 | 249,041 | 259,886 | 260,158 | 249,772 | 248,276 | 241,860 | 230,442 | 233,465 | 206,132 | 214,433 | 211,753 | 2,864,772 | |
| 43 | FAS 106 Retiree Medical | 16,972 | 16,285 | 16,994 | 17,012 | 16,333 | 16,235 | 15,815 | 15,069 | 15,266 | 11,870 | 12,348 | 12,194 | 182,393 | A |
| 44 | FAS 112 Long-Term Disability | 1,011 | 970 | 1,013 | 1,014 | 973 | 968 | 942 | 898 | 910 | 95 | 99 | 97 | 8,990 | A |
| 45 | | 461,906 | 477,971 | 500,018 | 478,273 | 467,747 | 590,125 | 466,909 | 447,685 | 379,152 | 399,605 | 391,956 | 379,342 | 5,440,689 | |

| Row | TOTAL | 2018 Apr | 2018 May | 2018 Jun | 2018 Jul | 2018 Aug | 2018 Sep | 2018 Oct | 2018 Nov | 2018 Dec | 2019 Jan | 2019 Feb | 2019 Mar | Test Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 49 | 401k Match | 271,337 | 266,459 | 245,337 | 271,009 | 259,849 | 235,244 | 254,659 | 252,113 | 222,780 | 263,532 | 304,817 | 259,604 | 3,106,741 |
| 50 | Service Center Administration Fees | 9,580 | 9,263 | 9,598 | 9,645 | 9,256 | (14,710) | 6,372 | 6,143 | 5,377 | 8,626 | 8,859 | 8,735 | 76,745 |
| 51 | Cobra Administration Fees | 740 | 728 | 742 | 752 | 721 | (3,126) | 252 | 241 | 5,927 | 774 | 774 | 761 | 9,286 |
| 52 | Flex Spending Administration Fees | 517 | 506 | 519 | 524 | 503 | 3,063 | 752 | 719 | (494) | 627 | 631 | 621 | 8,488 |
| 53 | STD and LTD Administration Fees | 2,292 | 2,230 | 2,298 | 2,316 | 2,222 | 20,919 | 4,318 | 4,234 | 7,345 | 4,533 | 4,608 | 4,537 | 61,852 |
| 54 | Active Healthcare Administration Fees | 46,988 | 45,785 | 47,105 | 47,519 | 45,581 | 180,301 | 60,130 | 58,879 | 9,342 | 30,249 | 30,602 | 30,119 | 632,601 |
| 53 | Health Assessment Administration Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | Tuition Reimbursement Program | 11,991 | 11,795 | 12,030 | 12,193 | 11,689 | 26,246 | 12,999 | 12,747 | (28,786) | 10,912 | 10,905 | 10,716 | 115,437 |
| 55 | Other consulting and expenses (Pension Related) | 26,894 | 34,345 | 25,679 | 7,489 | 24,224 | 10,387 | 23,827 | 25,694 | 26,862 | 23,877 | (1,568) | (7,210) | 220,499 |
| 56 | Other consulting and expenses (Insurance Related) | 31,609 | 30,877 | 31,718 | 32,019 | 30,695 | 52,364 | 32,445 | 31,686 | 11,539 | 28,655 | 28,938 | 28,487 | 371,031 |
| 57 | FAS 88 settlement expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | Nonqualified Deferred 401k Match | 1,615 | 1,555 | 1,618 | 1,622 | 1,557 | 1,537 | 1,512 | 1,449 | (632) | 1,331 | 1,377 | 1,359 | 15,899 |
| 59 | FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | FAS 87 Qualified Pension | 973,699 | 962,590 | 977,242 | 993,037 | 951,728 | 891,205 | 943,131 | 945,189 | 899,764 | 824,530 | 818,505 | 803,709 | 10,984,329 |
| 61 | Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | FAS 106 Retiree Medical | (12,047) | (12,710) | (12,156) | (12,769) | (12,191) | (9,891) | (12,681) | (13,975) | (11,809) | (4,514) | (3,657) | (3,490) | (121,891) |
| 63 | FAS 112 Long-Term Disability | 2,000 | (4,797) | 647 | 640 | 616 | 640 | 585 | 534 | (1,103) | 1,223 | 1,200 | 1,177 | 3,361 |
| 64 | | 1,367,215 | 1,348,624 | 1,342,378 | 1,365,998 | 1,326,449 | 1,394,181 | 1,328,301 | 1,325,651 | 1,146,110 | 1,194,356 | 1,205,991 | 1,139,126 | 15,484,379 |
| 65 | | | | | | | | | | | | | Other | 247 |
| 66 | | | | | | | | | | | | | | 15,484,626 |

67 NOTE: Schedules G-2 #2, #3 and #4 represent the total benefit costs in FERC 926. FAS 87 pension costs and source documentation are also reported in Schedule G-2.1 #3. FAS 112 long-term disability costs and source documentation are also reported in Schedule G-2.2. FAS 106

| XES to SPS | 2019 Apr | 2019 May | 2019 Jun | Update Period Total |
|---|---|---|---|---|
| 401k Match | 103,054 | 105,481 | 144,284 | 352,819 |
| Service Center Administration Fees | 6,704 | 6,862 | 6,862 | 20,427 |
| Cobra Administration Fees | 270 | 276 | 276 | 822 |
| Flex Spending Administration Fees | 287 | 293 | 293 | 873 |
| STD and LTD Administration Fees | 2,780 | 2,845 | 2,845 | 8,470 |
| Active Healthcare Administration Fees | 16,343 | 16,728 | 16,728 | 49,800 |
| Health Assessment Administration Fees | 0 | 0 | 0 | 0 |
| Tuition Reimbursement Program | 3,803 | 3,892 | 3,892 | 11,588 |
| Other consulting and expenses (Pension Related) | 24,695 | 38,545 | 20,398 | 83,638 |
| Other consulting and expenses (Insurance Related) | 14,519 | 14,866 | 14,851 | 44,237 |
| FAS 88 settlement expense | 0 | 0 | 0 | 0 |
| Nonqualified Deferred 401k Match | 1,188 | 1,216 | 1,216 | 3,620 |
| FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 |
| FAS 87 Qualified Pension | 202,660 | 207,432 | 207,432 | 617,524 |
| FAS 106 Retiree Medical | 11,670 | 11,945 | 11,945 | 35,560 |
| FAS 112 Long-Term Disability | 93 | (238) | 29 | (117) |
| | 388,066 | 410,144 | 431,052 | 1,229,262 |

| Update PD COS |
|---|
| 167,702 |
| 5,879 |

| TOTAL | 2019 Apr | 2019 May | 2019 Jun | Update Period Total |
|---|---|---|---|---|
| 401k Match | 252,148 | 259,833 | 273,425 | 785,405 |
| Service Center Administration Fees | 8,402 | 8,620 | 8,620 | 25,642 |
| Cobra Administration Fees | 740 | 762 | 762 | 2,264 |
| Flex Spending Administration Fees | 602 | 620 | 620 | 1,841 |
| STD and LTD Administration Fees | 4,382 | 4,504 | 4,504 | 13,391 |
| Active Healthcare Administration Fees | 29,143 | 29,979 | 29,978 | 89,100 |
| Health Assessment Administration Fees | 0 | 0 | 0 | 0 |
| Tuition Reimbursement Program | 10,420 | 10,743 | 10,743 | 31,906 |
| Other consulting and expenses (Pension Related) | 24,821 | 41,865 | 16,478 | 83,164 |
| Other consulting and expenses (Insurance Related) | 27,546 | 28,407 | 28,348 | 84,301 |
| FAS 88 settlement expense | 0 | 0 | 0 | 0 |
| Nonqualified Deferred 401k Match | 1,303 | 1,335 | 1,335 | 3,974 |
| FAS 87 Nonqualified Pension | 0 | 0 | 0 | 0 |
| FAS 87 Qualified Pension | 783,581 | 808,839 | 808,839 | 2,401,260 |
| Deferred Pension (SPS Texas rate stipulation) | 0 | 0 | 0 | 0 |
| FAS 106 Retiree Medical | (3,721) | (3,989) | (3,989) | (11,700) |
| FAS 112 Long-Term Disability | 1,153 | (24,478) | (3,942) | (27,267) |
| | 1,140,519 | 1,167,039 | 1,175,722 | 3,483,281 |

D3

## Calculation of Test Year Amounts

| | | Retiree Medical and Life Insurance | | | | |
|---|---|---|---|---|---|---|
| | | 2018 | | 2019 | Test Year | |
| **SPS** | | | | | | |
| Annual Total Cost | J2 | (558,000) | K3 | (305,000) | | |
| Divide By 12 | | 12 | | 12 | | |
| Months in Test Year | | 9 | | 3 | | |
| Total | | (418,500) | | (76,250) | (494,750) | A |
| | | | | | | |
| **XS** | | | | | | |
| Annual Total Cost | J5 | 1,527,000 | K3 | 1,253,000 | | |
| Divide By 12 | | 12 | | 12 | | |
| Months in Test Year | | 9 | | 3 | | |
| Total | | 1,145,250 | | 313,250 | 1,458,500 | A |

## Calculation of Update Period Amounts

| | | Retiree Medical and Life Insurance | | | | |
|---|---|---|---|---|---|---|
| | | 2018 | | 2019 | Test Year | |
| **SPS** | | | | | | |
| Annual Total Cost | J2 | (558,000) | K3 | (305,000) | | |
| Divide By 12 | | 12 | | 12 | | |
| Months in Test Year | | 6 | | 6 | | |
| Total | | (279,000) | | (152,500) | (431,500) | A |
| | | | | | | |
| **XS** | | | | | | |
| Annual Total Cost | J5 | 1,527,000 | K3 | 1,253,000 | | |
| Divide By 12 | | 12 | | 12 | | |
| Months in Test Year | | 6 | | 6 | | |
| Total | | 763,500 | | 626,500 | 1,390,000 | A |

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Retiree Medical and
Measured as of D
($ in Th

| | Discontinued Operations [1] | Xcel Energy Nuclear | NSP-MN [2] |
|---|---|---|---|
| ***Funded status at end of year*** | | | |
| Benefit obligation at end of year | 7,473 | 837 | 75,145 |
| Fair value of assets at end of year | 1,337 | 0 | 2,432 |
| Funded status | (6,136) | (837) | (72,713) |
| ***Amounts recognized in the Statement of Financial Position*** | | | |
| Noncurrent assets | 0 | 0 | 0 |
| Current liabilities | 0 | (17) | (4,755) |
| Noncurrent liabilities | (6,136) | (820) | (67,958) |
| Total | (6,136) | (837) | (72,713) |
| ***Amounts recognized in Accumulated Other Comprehensive Income*** | | | |
| Net loss (gain) | 1,806 | (347) | 34,681 |
| Net prior service cost (credit) | (430) | 362 | (12,723) |
| Total | 1,376 | 15 | 21,958 |
| ***Amounts recognized in Other Comprehensive Income*** | | | |
| Net loss (gain) recognized in 2018 NPBC | 162 | (11) | 2,392 |
| Net loss (gain) arising during 2018 [4] | (1,111) | (152) | (8,486) |
| Prior service cost (credit) recognized in 2018 NPBC | (104) | 49 | (3,085) |
| Prior service cost (credit) arising during 2018 | 0 | 0 | 0 |
| ***Amounts expected to be recognized in 2019 net periodic benefit cost*** | | | |
| Net loss (gain) recognized in 2019 NPBC [5] | 79 | (15) | 1,523 |
| Prior service cost (credit) recognized in 2019 NPBC | (110) | 57 | (3,075) |
| Total | (31) | 42 | (1,552) |

*See footnotes on page 4*

ergy Inc.
ıder U.S. GAAP
l Life Insurance Plan
ecember 31, 2018
ousands)



| NSP-WI | PSCO | SPS [3] | Xcel Services [3] | XEPC | Total Xcel Energy |
|---|---|---|---|---|---|
| 12,801 | 376,545 | 41,883 A | 27,007 | 24 | 541,715 |
| 426 | 372,117 | 40,046 | 620 | 0 | 416,978 |
| (12,375) | (4,428) | (1,837) A | (26,387) | (24) | (124,737) |
| 0 | 0 | 0 | 0 | 0 | N/A |
| (742) | 0 | 0 | (967) | (5) | N/A |
| (11,633) | (4,428) | (1,837) | (25,420) | (19) | (124,737) |
| (12,375) | (4,428) | (1,837) | (26,387) | (24) | (124,737) |
| 6,809 | 66,873 | (9,572) | 15,402 | (93) | 115,559 |
| (1,432) | (15,270) | (1,825) | (1,606) | 0 | (32,924) |
| 5,377 | 51,603 | (11,397) | 13,796 | (93) | 82,635 |
| 554 | 4,083 | (453) | 989 | (5) | 7,711 |
| (3,190) | (6,804) | (1,405) | (2,437) | (7) | (23,592) |
| (351) | (6,178) | (404) | (557) | 1 | (10,629) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 299 | 2,936 | (420) | 676 | (4) | 5,074 |
| (351) | (5,399) | (466) | (565) | 0 | (9,909) |
| (52) | (2,463) | (886) | 111 | (4) | (4,835) |

**Southwestern Public Service**
**FAS 106 Postretirement Medical Liability**
**2017 Activity Summary**

| SAP Account | JDE Account | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Actual Sep | Actual Oct | Actual Nov | Actual Dec | TOTAL ACTIVITY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | | | | |
| 13.2421016 - Liability | 13.431320.1000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1402011 - Reg Asset | 12.244510.1900 - Reg Asset | | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 1,079,000.00 | 432,838.68 | 444,255.42 | 452,434.82 | 458,048.75 | 456,494.94 | 463,517.49 | 422,688.12 | 448,858.90 | 437,752.76 | 440,920.37 | 439,036.21 | 1,079,000.00 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (1,004,000.00) | (1,004,000.00) | (1,004,000.00) | (1,010,250.00) | (1,010,250.00) | (1,010,250.00) | (1,001,500.00) | (1,001,500.00) | (1,001,500.00) | (992,750.00) | (992,750.00) | (992,750.00) | (1,004,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 1,004,000.00 | 1,004,000.00 | 1,004,000.00 | 1,010,250.00 | 1,010,250.00 | 1,010,250.00 | 1,001,500.00 | 1,001,500.00 | 1,001,500.00 | 992,750.00 | 992,750.00 | 992,750.00 | 1,004,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (15,866,935.38) | (15,140,018.71) | (15,055,102.05) | (14,970,185.38) | (14,885,268.71) | (14,800,352.05) | (14,715,435.38) | (14,630,518.71) | (14,545,602.05) | (14,460,685.38) | (14,375,768.71) | (14,290,852.05) | (15,866,935.38) |
| **Total** | **Total** | (14,787,935.38) | (14,707,180.03) | (14,610,846.63) | (14,517,750.56) | (14,427,219.96) | (14,343,857.11) | (14,251,917.89) | (14,207,830.59) | (14,096,743.15) | (14,022,932.62) | (13,934,848.34) | (13,851,815.84) | (14,787,935.38) |
| **Current Year Accruals:** | **Current Year Accruals:** | | | | | | | | | | | | | |
| 13.2421016 - Liability | 13.431320.1000 | | | | | | | | | | | | | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (14,916.67) | (179,000.00) |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | | | | | | | | | | | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 84,916.67 | 1,019,000.00 |
| **Total** | **Total** | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 840,000.00 |
| **Benefit Billing:** | **Benefit Billing:** | | | | | | | | | | | | | |
| 13.2421016 - Benefits Billed | 13.431320.1000 - Benefits Billed | | | | | | | | | | | | | - |
| 13.2421016 - Pymnts Received | 13.431320.1000 - Pymnts Received | | | | | | | | | | | | | - |
| 13.1476461 Benefits Billed | 13.267100.2000 Benefits Billed | (2,133.95) | (112.15) | (1,571.86) | (1,573.84) | (1,556.96) | (1,586.76) | (6,642.24) | 232.47 | (1,091.13) | 2,713.09 | (1,532.12) | (336.48) | (15,191.93) |
| 13.1476461 Payments Recv'd | 13.267100.2000 Payments Recv'd | 79.48 | 2,067.20 | 3,067.34 | 234.14 | 1,456.94 | 2,869.84 | 1,841.44 | 1,532.12 | 194.40 | 2,274.19 | 1,492.38 | 2,850.00 | 19,959.47 |
| **Total** | **Total** | (2,054.47) | 1,955.05 | 1,495.48 | (1,339.70) | (100.02) | 1,283.08 | (4,800.80) | 1,764.59 | (896.73) | 4,987.28 | (39.74) | 2,513.52 | 4,767.54 1 |
| **Current Yr Cash Receipts** | **Current Yr Cash Receipts** | | | | | | | | | | | | | |
| 13.244510 - ERRP wires(credit) | 13.244510 - ERRP wires(credit) | | | | | | | | | | | | | - |
| 13.2421016 - Current Year Pymt | 13.431320.1000 - Current Year Pymt | | | | | | | | | | | | | - |
| 13.2421016 - Admin Fees | 13.431320.1000 - Admin Fees | | | | | | | | | | | | | - |
| 13.2421016 - Life Ins. Prem | 13.431320.1000 - Life Ins. Prem | | | | | | | | | | | | | - |
| 13.2421016 - EEC withholding | 13.431320.1000 - EEC withholding | | | | | | | | | | | | | |
| 13.2421016 - VEBA Fundings | 13.431320.1000 - VEBA Fundings | | | | | | | | | | | | | - |
| 13.1476461 - Current Year Pymt | 13.370276.1900 - Current Year Pymt | | | | | | | | | | | | | - |
| 13.1476461 - Admin Fees | 13.370276.1900 - Admin Fees | 3,610.26 | 3,803.68 | 3,884.90 | 3,997.68 | 4,118.44 | 4,098.38 | 4,145.32 | 3,904.96 | 3,804.26 | 3,757.90 | 3,804.84 | 3,785.36 | 46,715.98 |
| 13.1476461 - Life Ins. Prem | 13.370276.1900 - Life Ins. Prem | 9,199.56 | 17,834.17 | 17,715.69 | 17,872.62 | 9,344.43 | 17,747.62 | (25,257.22) | 35,417.89 | 903.00 | 9,339.10 | 9,267.40 | 9,310.90 | 128,695.16 |
| 13.1476461 - EEC withholding | 13.370276.1900 - EEC withholding | | | | | | | | | | | | | - |
| 13.1476461 - VEBA Fundings | 13.370276.1900 - VEBA Fundings | | 2,740.50 | | | | | | | | | | | 2,740.50 |
| 13.1476461 - LTD Payment Reclass | 13.370276.1900 - LTD Payment Reclass | | | | | | | | | | | | | |
| **Total** | **Total** | 12,809.82 | 24,378.35 | 21,600.59 | 21,870.30 | 13,462.87 | 21,846.00 | (21,111.90) | 39,322.85 | 4,707.26 | 13,097.00 | 13,072.24 | 13,096.26 | 178,151.64 1 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Med D Cash receipts** | **Med D Cash receipts** | | | | | | | | | | | | | |
| 13.1476461 - Med D Reimb | 13.370276.1900 - Med D Reimb | | | | | | (1,189.86) | | | | | | (12,966.24) | (14,156.10) |
| | | | | | | | | | | | | | | |
| **Reclass to ST** | **Reclass to ST** | | | | | | | | | | | | | |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | (6,250.00) | | | 8,750.00 | | | 8,750.00 | | | 165,750.00 | 177,000.00 |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | | | 6,250.00 | | | (8,750.00) | | | (8,750.00) | | | (165,750.00) | (177,000.00) |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | |
| **Year End FAS 158 Adj** | **Year End FAS 158 Adj** | | | | | | | | | | | | | |
| 13.2421016 | 13.431320.1000 | | | | | | | | | | | | (2,930,000.00) | (2,930,000.00) |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | | | | | | | | | | | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | (642,000.00) | | | | | | | | | | | (426,763.00) | (1,068,763.00) |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | 642,000.00 | | | | | | | | | | | 3,356,763.00 | 3,998,763.00 |
| **Total** | **Total** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | |
| **Ending Balance** | **Ending Balance** | | | | | | | | | | | | | |
| 13.2421016 | 13.431320.1000 | - | - | - | - | - | - | - | - | - | - | - | (2,930,000.00) | (2,930,000.00) |
| 13.1402011 - Reg Asset | 12.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 432,838.68 | 444,255.42 | 452,434.82 | 458,048.75 | 456,494.94 | 463,517.49 | 422,688.12 | 448,858.90 | 437,752.76 | 440,920.37 | 439,036.21 | - | 0.08 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (1,004,000.00) | (1,004,000.00) | (1,010,250.00) | (1,010,250.00) | (1,010,250.00) | (1,001,500.00) | (1,001,500.00) | (1,001,500.00) | (992,750.00) | (992,750.00) | (992,750.00) | (827,000.00) | (827,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 1,004,000.00 | 1,004,000.00 | 1,010,250.00 | 1,010,250.00 | 1,010,250.00 | 1,001,500.00 | 1,001,500.00 | 1,001,500.00 | 992,750.00 | 992,750.00 | 992,750.00 | 827,000.00 | 827,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (15,140,018.71) | (15,055,102.05) | (14,970,185.38) | (14,885,268.71) | (14,800,352.05) | (14,715,435.38) | (14,630,518.71) | (14,545,602.05) | (14,460,685.38) | (14,375,768.71) | (14,290,852.05) | (10,849,172.38) | (10,849,172.38) |
| **Total** | **Total** | (14,707,180.03) | (14,610,846.63) | (14,517,750.56) | (14,427,219.96) | (14,343,857.11) | (14,251,917.89) | (14,207,830.59) | (14,096,743.15) | (14,022,932.62) | (13,934,848.34) | (13,851,815.84) | (13,779,172.38) | (13,779,172.30) |
| | | | | | | | | | | | | | | |
| **SAP Balance** | **JDE Balance** | | | | | | | | | | | | | |
| 13.2421016 | 13.431320.1000 | - | - | - | - | - | - | - | - | - | - | - | (2,930,000.00) | (2,930,000.00) |
| 13.1402011 - Reg Asset | 13.244510.1900 - Reg Asset | | | | | | | | | | | | | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 435,922.02 | 444,255.41 | 452,434.81 | 458,048.74 | 456,494.92 | 463,517.47 | 422,688.10 | 448,858.87 | 437,752.73 | 440,920.34 | 439,036.17 | 0.08 | 0.08 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (1,004,000.00) | (1,004,000.00) | (1,010,250.00) | (1,010,250.00) | (1,010,250.00) | (1,001,500.00) | (1,001,500.00) | (1,001,500.00) | (992,750.00) | (992,750.00) | (992,750.00) | (827,000.00) | (827,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 1,004,000.00 | 1,004,000.00 | 1,010,250.00 | 1,010,250.00 | 1,010,250.00 | 1,001,500.00 | 1,001,500.00 | 1,001,500.00 | 992,750.00 | 992,750.00 | 992,750.00 | 827,000.00 | 827,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (15,137,602.05) | (15,055,102.04) | (14,970,185.37) | (14,885,268.70) | (14,800,352.03) | (14,715,435.36) | (14,630,518.69) | (14,545,602.02) | (14,460,685.35) | (14,375,768.68) | (14,290,852.01) | (10,849,172.38) | (10,849,172.38) |
| **Total** | **Total** | (14,701,680.03) | (14,610,846.63) | (14,517,750.56) | (14,427,219.96) | (14,343,857.11) | (14,251,917.89) | (14,207,830.59) | (14,096,743.15) | (14,022,932.62) | (13,934,848.34) | (13,851,815.84) | (13,779,172.30) | (13,779,172.30) |
| | | | | | | | | | | | | | | |
| 13.2421016 | 13.431320.1000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1402011 - Reg Asset | 13.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 3,083 | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 | 0 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | 2,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | (0) |
| **Difference** | **Difference** | (5,500.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - | - | - | - | (0.08) | 0.00 |

**Reconciliation Created By:**
Levi Glines
Consultant
612-330-7647
1.9.18

**Reconciliation Approved By:**
Todd Degrugillier
MANAGER*EMPLOYEE TAX & ACCT
612-330-7647

**Southwestern Public Service**
**FAS 106 Postretirement Medical Liability**
**2018 Activity Summary**

| SAP Account | JDE Account | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Actual Sep | Actual Oct | Actual Nov | Actual Dec | TOTAL ACTIVITY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | | | | |
| 13.2421016 - Liability | 13.431320.1000 | (2,930,000.00) | (2,943,966.07) | (2,954,478.46) | (2,964,944.66) | (2,981,062.06) | (2,987,981.48) | (3,016,416.40) | (3,012,553.30) | (3,023,547.95) | (3,033,975.72) | (3,059,929.84) | (3,072,284.51) | (2,930,000.00) |
| 13.1402011 - Reg Asset | 12.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (827,000.00) | (827,000.00) | (827,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (881,000.00) | (881,000.00) | (881,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (827,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 827,000.00 | 827,000.00 | 827,000.00 | 893,000.00 | 893,000.00 | 893,000.00 | 881,000.00 | 881,000.00 | 881,000.00 | 893,000.00 | 893,000.00 | 893,000.00 | 827,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (10,849,172.38) | (10,777,755.71) | (10,706,339.05) | (10,634,922.38) | (10,563,505.71) | (10,492,089.05) | (10,420,672.38) | (10,349,255.71) | (10,277,839.05) | (10,206,422.38) | (10,135,005.71) | (10,063,589.05) | (10,849,172.38) |
| **Total** | **Total** | (13,779,172.30) | (13,721,721.70) | (13,660,817.43) | (13,599,866.96) | (13,544,567.69) | (13,480,070.45) | (13,437,088.70) | (13,361,808.93) | (13,301,386.92) | (13,240,398.02) | (13,194,935.47) | (13,135,873.48) | (13,779,172.30) |
| **Current Year Accruals:** | **Current Year Accruals:** | | | | | | | | | | | | | |
| 13.2421016 - Liability | 13.431320.1000 | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (24,916.67) | (299,000.00) |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 | | | | | | | | | | | | | - |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | | | | | | | | | | | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 71,416.67 | 857,000.00 |
| **Total** | **Total** | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 46,500.00 | 558,000.00 |
| **Benefit Billing:** | **Benefit Billing:** | | | | | | | | | | | | | |
| 13.2421016 - Benefits Billed | 13.431320.1000 - Benefits Billed | (6,311.78) | (1,793.58) | (1,885.14) | (1,092.30) | 1,642.24 | 30.96 | (288.96) | 1,544.19 | 2,009.46 | 60.17 | (10.27) | (1,378.51) | (7,473.52) |
| 13.2421016 - Pymnts Received | 13.431320.1000 - Pymnts Received | 2,850.00 | 2,850.00 | 3,059.90 | 39.84 | 2,945.08 | 116.40 | 116.40 | 39.84 | 196.08 | 156.34 | 77.66 | 115.70 | 12,563.24 |
| 13.1476461 Benefits Billed | 13.267100.2000 Benefits Billed | | | | | | | | | | | | | - |
| 13.1476461 Payments Recv'd | 13.267100.2000 Payments Recv'd | | | | | | | | | | | | | - |
| **Total** | **Total** | - | - | - | - | - | - | - | - | - | - | - | - | 5,089.72 1 |
| **Current Yr Cash Receipts** | **Current Yr Cash Receipts** | | | | | | | | | | | | | |
| 13.244510 - ERRP wires(credit) | 13.244510 - ERRP wires(credit) | | | | | | | | | | | | | - |
| 13.2421016 - Current Year Pymt | 13.431320.1000 - Current Year Pymt | | | | | | | | | | | 80,680.49 | 18,832.84 | 99,513.33 |
| 13.2421016 - Admin Fees | 13.431320.1000 - Admin Fees | 3,972.18 | 4,012.51 | 3,915.68 | | | | | | | | | | 11,900.37 |
| 13.2421016 - Life Ins. Prem | 13.431320.1000 - Life Ins. Prem | 9,204.29 | 9,335.34 | 9,360.03 | 12,997.57 | 13,409.92 | (3,665.61) | 28,952.33 | 12,337.98 | 12,283.36 | 12,011.69 | (68,185.89) | (6,821.83) | 41,219.18 |
| 13.2421016 - Refund from VEBA | 13.431320.1000 - Refund from VEBA | | | | | | | | | | | | (155,831.45) | (155,831.45) |
| 13.2421016 - EEC withholding | 13.431320.1000 - EEC withholding | | | | | | | | | | | | | |
| 13.2421016 - VEBA Fundings | 13.431320.1000 - VEBA Fundings | | | | | | | | | | | | | - |
| 13.1476461 - Current Year Pymt | 13.370276.1900 - Current Year Pymt | | | | | | | | | | | | | - |
| 13.1476461 - Admin Fees | 13.370276.1900 - Admin Fees | | | | | | | | | | | | | - |
| 13.1476461 - Life Ins. Prem | 13.370276.1900 - Life Ins. Prem | | | | | | | | | | | | | - |
| 13.1476461 - EEC withholding | 13.370276.1900 - EEC withholding | | | | | | | | | | | | | - |
| 13.1476461 - VEBA Fundings | 13.370276.1900 - VEBA Fundings | | | | | | | | | | | | | - |
| 13.1476461 - LTD Payment Reclass | 13.370276.1900 - LTD Payment Reclass | | | | | | | | | | | | | |
| **Total** | **Total** | 13,176.47 | 13,347.85 | 13,275.71 | 12,997.57 | 13,409.92 | (3,665.61) | 28,952.33 | 12,337.98 | 12,283.36 | 12,011.69 | 12,494.60 | (143,820.44) | (3,198.57) 1 |

| Med D Cash receipts | Med D Cash receipts | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13.2421016 - Med D Reimb | 13.431320.1000 - Med D Reimb | 1,235.91 | | | (3,145.84) | | | | | | (13,265.65) | | | (15,175.58) |
| 13.1476461 - Med D Reimb | 13.370276.1900 - Med D Reimb | | | | | | | | | | | | | - |

| Reclass to ST | Reclass to ST | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | (66,000.00) | | | 12,000.00 | | | (12,000.00) | | | (12,000.00) | (78,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | | | 66,000.00 | | | (12,000.00) | | | 12,000.00 | | | 12,000.00 | 78,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | | | | | | | | | | | | | - |

| Year End FAS 158 Adj | Year End FAS 158 Adj | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13.2421016 | 13.431320.1000 | | | | | | | | | | | | 1,405,284.43 | 1,405,284.43 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | | | | | | | | | | | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | - | | | | | | | | | | | | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | | | | | | | | | | | | (1,405,284.43) | (1,405,284.43) |
| **Total** | **Total** | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Ending Balance | Ending Balance | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13.2421016 | 13.431320.1000 | (2,943,966.07) | (2,954,478.46) | (2,964,944.66) | (2,981,062.06) | (2,987,981.48) | (3,016,416.40) | (3,012,553.30) | (3,023,547.95) | (3,033,975.72) | (3,059,929.84) | (3,072,284.51) | (1,837,000.00) | (1,837,000.00) |
| 13.1402011 - Reg Asset | 12.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (827,000.00) | (827,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (881,000.00) | (881,000.00) | (881,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (905,000.00) | (905,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 827,000.00 | 827,000.00 | 893,000.00 | 893,000.00 | 893,000.00 | 881,000.00 | 881,000.00 | 881,000.00 | 893,000.00 | 893,000.00 | 893,000.00 | 905,000.00 | 905,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (10,777,755.71) | (10,706,339.05) | (10,634,922.38) | (10,563,505.71) | (10,492,089.05) | (10,420,672.38) | (10,349,255.71) | (10,277,839.05) | (10,206,422.38) | (10,135,005.71) | (10,063,589.05) | (11,397,456.81) | (11,397,456.81) |
| **Total** | **Total** | (13,721,721.70) | (13,660,817.43) | (13,599,866.96) | (13,544,567.69) | (13,480,070.45) | (13,437,088.70) | (13,361,808.93) | (13,301,386.92) | (13,240,398.02) | (13,194,935.47) | (13,135,873.48) | (13,234,456.73) | (13,234,456.73) |

| SAP Balance | JDE Balance | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13.2421016 | 13.431320.1000 | (2,954,916.67) | (2,979,833.34) | (3,004,750.01) | (3,001,861.44) | (3,029,463.62) | (3,061,466.64) | (3,093,725.29) | (3,124,095.49) | (3,053,329.32) | (3,098,372.68) | (3,129,739.64) | (1,901,947.47) | (1,901,947.47) |
| 13.1402011 - Reg Asset | 13.244510.1900 - Reg Asset | | | | | | | | | | | | | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 10,950.68 | 25,354.95 | 39,805.42 | 20,799.45 | 41,482.20 | 45,050.30 | 81,172.05 | 100,547.59 | 19,353.65 | 38,442.89 | 57,455.17 | 99,513.33 | 99,513.33 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (827,000.00) | (827,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (881,000.00) | (881,000.00) | (881,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (905,000.00) | (905,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 827,000.00 | 827,000.00 | 893,000.00 | 893,000.00 | 893,000.00 | 881,000.00 | 881,000.00 | 881,000.00 | 893,000.00 | 893,000.00 | 893,000.00 | 905,000.00 | 905,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (10,777,755.71) | (10,706,339.04) | (10,634,922.37) | (10,563,505.70) | (10,492,089.03) | (10,420,672.36) | (10,349,255.69) | (10,277,839.02) | (10,206,422.35) | (10,135,005.68) | (10,063,589.01) | (11,397,456.77) | (11,397,456.77) |
| **Total** | **Total** | (13,721,721.70) | (13,660,817.43) | (13,599,866.96) | (13,544,567.69) | (13,480,070.45) | (13,437,088.70) | (13,361,808.93) | (13,301,386.92) | (13,240,398.02) | (13,194,935.47) | (13,135,873.48) | (13,199,890.91) | (13,199,890.91) |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13.2421016 | 13.431320.1000 | (10,951) | (25,355) | (39,805) | (20,799) | (41,482) | (45,050) | (81,172) | (100,548) | (19,354) | (38,443) | (57,455) | (64,947) | (64,947) |
| 13.1402011 - Reg Asset | 13.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 10,951 | 25,355 | 39,805 | 20,799 | 41,482 | 45,050 | 81,172 | 100,548 | 19,354 | 38,443 | 57,455 | 99,513 | 99,513 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Difference** | **Difference** | - | - | - | - | - | - | - | - | - | - | - | (34,565.82) | (34,565.82) |

**Reconciliation Created By:**
Levi Glines
Consultant
612-330-7647
1.24.19

**Reconciliation Approved By:**
Todd Degrugillier
MANAGER*EMPLOYEE TAX & ACCT
612-330-7647

**Southwestern Public Service**
**FAS 106 Postretirement Medical Liability**
**2019 Activity Summary**

| SAP Account | JDE Account | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | FCST Jul | FCST Aug | FCST Sep | FCST Oct | FCST Nov | FCST Dec | TOTAL ACTIVITY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | | | | |
| 13.2421016 - Liability | 13.431320.1000 | (1,837,000.00) | (1,774,926.04) | (1,808,360.97) | (1,808,763.76) | (1,805,640.57) | (1,769,482.26) | (1,733,786.32) | (1,782,202.99) | (1,830,619.66) | (1,879,036.33) | (1,927,453.00) | (1,975,869.67) | (1,837,000.00) |
| 13.1402011 - Reg Asset | 12.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (905,000.00) | (905,000.00) | (905,000.00) | (870,500.00) | (870,500.00) | (870,500.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) | (905,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 905,000.00 | 905,000.00 | 905,000.00 | 870,500.00 | 870,500.00 | 870,500.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 | 905,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (11,397,456.81) | (11,323,623.47) | (11,249,790.13) | (11,175,956.79) | (11,102,123.45) | (11,028,290.11) | (10,954,456.77) | (10,880,623.43) | (10,806,790.09) | (10,732,956.75) | (10,659,123.41) | (10,585,290.07) | (11,397,456.81) |
| **Total** | **Total** | (13,234,456.73) | (13,098,549.43) | (13,058,151.02) | (12,984,720.47) | (12,907,763.94) | (12,797,772.29) | (12,688,243.01) | (12,662,826.34) | (12,637,409.67) | (12,611,993.00) | (12,586,576.33) | (12,561,159.66) | (13,234,456.73) |
| **Current Year Accruals:** | **Current Year Accruals:** | | | | | | | | | | | | | |
| 13.2421016 - Liability | 13.431320.1000 | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (48,416.67) | (581,000.04) |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 | | | | | | | | | | | | | - |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | | | | | | | | | | | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 73,833.34 | 886,000.08 |
| **Total** | **Total** | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 25,416.67 | 305,000.04 |
| **Benefit Billing:** | **Benefit Billing:** | | | | | | | | | | | | | |
| 13.2421016 - Benefits Billed | 13.431320.1000 - Benefits Billed | 1,329.62 | 1,796.19 | 1,291.12 | (67.71) | (522.01) | (154.49) | | | | | | | 3,672.72 |
| 13.2421016 - Pymnts Received | 13.431320.1000 - Pymnts Received | 154.49 | 115.92 | | 112.92 | 115.92 | 228.84 | | | | | | | 728.09 |
| 13.1476461 Benefits Billed | 13.267100.2000 Benefits Billed | | | | | | | | | | | | | - |
| 13.1476461 Payments Recv'd | 13.267100.2000 Payments Recv'd | | | | | | | | | | | | | - |
| **Total** | **Total** | - | - | - | - | - | - | - | - | - | - | - | - | 4,400.81 |
| **Current Yr Cash Receipts** | **Current Yr Cash Receipts** | | | | | | | | | | | | | |
| 13.244510 - ERRP wires(credit) | 13.244510 - ERRP wires(credit) | | | | | | | | | | | | | - |
| 13.2421016 - Current Year Pymt | 13.431320.1000 - Current Year Pymt | 19,400.18 | 19,482.92 | 53,023.78 | 57,656.78 | 84,981.07 | 84,038.26 | | | | | | | 318,582.99 |
| 13.2421016 - Admin Fees | 13.431320.1000 - Admin Fees | | | | | | | | | | | | | - |
| 13.2421016 - Life Ins. Prem | 13.431320.1000 - Life Ins. Prem | (6,305.23) | (6,413.29) | (6,301.02) | (6,162.13) | | | | | | | | | (25,181.67) |
| 13.2421016 - Refund from VEBA | 13.431320.1000 - Refund from VEBA | | | | | | | | | | | | | - |
| 13.2421016 - EEC withholding | 13.431320.1000 - EEC withholding | | | | | | | | | | | | | - |
| 13.2421016 - VEBA Fundings | 13.431320.1000 - VEBA Fundings | 100,000.00 | | | | | | | | | | | | 100,000.00 |
| 13.1476461 - Current Year Pymt | 13.370276.1900 - Current Year Pymt | | | | | | | | | | | | | - |
| 13.1476461 - Admin Fees | 13.370276.1900 - Admin Fees | | | | | | | | | | | | | - |
| 13.1476461 - Life Ins. Prem | 13.370276.1900 - Life Ins. Prem | | | | | | | | | | | | | - |
| 13.1476461 - EEC withholding | 13.370276.1900 - EEC withholding | | | | | | | | | | | | | - |
| 13.1476461 - VEBA Fundings | 13.370276.1900 - VEBA Fundings | | | | | | | | | | | | | - |
| 13.1476461 - LTD Payment Reclass | 13.370276.1900 - LTD Payment Reclass | | | | | | | | | | | | | |
| **Total** | **Total** | 113,094.95 | 13,069.63 | 46,722.76 | 51,494.65 | 84,981.07 | 84,038.26 | - | - | - | - | - | - | 393,401.32 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Med D Cash receipts** | **Med D Cash receipts** | | | | | | | | | | | | | |
| 13.2421016 - Med D Reimb | 13.431320.1000 - Med D Reimb | (4,088.43) | | | | | | | | | | | | (4,088.43) |
| 13.1476461 - Med D Reimb | 13.370276.1900 - Med D Reimb | | | | | | | | | | | | | - |
| **Reclass to ST** | **Reclass to ST** | | | | | | | | | | | | | |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | 34,500.00 | | | 15,500.00 | | | | | | | 50,000.00 |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | | | (34,500.00) | | | (15,500.00) | | | | | | | (50,000.00) |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | | | | | | | | | | | | | - |
| **Year End FAS 158 Adj** | **Year End FAS 158 Adj** | | | | | | | | | | | | | |
| 13.2421016 | 13.431320.1000 | | | | | | | | | | | | | - |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | | | | | | | | | | | | | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | - | | | | | | | | | | | | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | | | | | | | | | | | | | - |
| **Total** | **Total** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Ending Balance** | **Ending Balance** | | | | | | | | | | | | | |
| 13.2421016 | 13.431320.1000 | (1,774,926.04) | (1,808,360.97) | (1,808,763.76) | (1,805,640.57) | (1,769,482.26) | (1,733,786.32) | (1,782,202.99) | (1,830,619.66) | (1,879,036.33) | (1,927,453.00) | (1,975,869.67) | (2,024,286.34) | (2,024,286.34) |
| 13.1402011 - Reg Asset | 12.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (905,000.00) | (905,000.00) | (870,500.00) | (870,500.00) | (870,500.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) | (855,000.00) |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 905,000.00 | 905,000.00 | 870,500.00 | 870,500.00 | 870,500.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 | 855,000.00 |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (11,323,623.47) | (11,249,790.13) | (11,175,956.79) | (11,102,123.45) | (11,028,290.11) | (10,954,456.77) | (10,880,623.43) | (10,806,790.09) | (10,732,956.75) | (10,659,123.41) | (10,585,290.07) | (10,511,456.73) | (10,511,456.73) |
| **Total** | **Total** | (13,098,549.43) | (13,058,151.02) | (12,984,720.47) | (12,907,763.94) | (12,797,772.29) | (12,688,243.01) | (12,662,826.34) | (12,637,409.67) | (12,611,993.00) | (12,586,576.33) | (12,561,159.66) | (12,535,742.99) | (12,535,742.99) |
| **SAP Balance** | **JDE Balance** | | | | | | | | | | | | | |
| 13.2421016 | 13.431320.1000 | (1,874,439.33) | (1,808,360.93) | (1,808,763.72) | (1,805,640.53) | (1,769,482.22) | (1,733,786.28) | - | - | - | - | - | - | - |
| 13.1402011 - Reg Asset | 13.244510.1900 - Reg Asset | | | | | | | | | | | | | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 99,513.33 | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | (905,000.00) | (905,000.00) | (870,500.00) | (870,500.00) | (870,500.00) | (855,000.00) | - | - | - | - | - | - | - |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | 905,000.00 | 905,000.00 | 870,500.00 | 870,500.00 | 870,500.00 | 855,000.00 | - | - | - | - | - | - | - |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | (11,323,623.43) | (11,249,790.09) | (11,175,956.75) | (11,102,123.41) | (11,028,290.07) | (10,954,456.73) | - | - | - | - | - | - | - |
| **Total** | **Total** | (13,098,549.43) | (13,058,151.02) | (12,984,720.47) | (12,907,763.94) | (12,797,772.29) | (12,688,243.01) | - | - | - | - | - | - | - |
| 13.2421016 | 13.431320.1000 | (99,513) | 0 | 0 | 0 | 0 | 0 | 1,782,203 | 1,830,620 | 1,879,036 | 1,927,453 | 1,975,870 | 2,024,286 | 2,024,286 |
| 13.1402011 - Reg Asset | 13.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1476461 Prepaid Retiree Medical | 13.267100.2000 Prepaid Retiree Medical | 99,513 | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 13.2071001 - Current Reg Liability | 13.370276.1900 - Current Reg Liability | - | - | - | - | - | - | 855,000 | 855,000 | 855,000 | 855,000 | 855,000 | 855,000 | 855,000 |
| 13.2331001 - Reg Liab Contra | 13.421950.9999 - Reg Liab Contra | - | - | - | - | - | - | (855,000) | (855,000) | (855,000) | (855,000) | (855,000) | (855,000) | (855,000) |
| 13.2331001 - Reg Liab | 13.421950.1900 - Reg Liab | 0 | 0 | 0 | 0 | 0 | 0 | 10,880,623 | 10,806,790 | 10,732,957 | 10,659,123 | 10,585,290 | 10,511,457 | 10,511,457 |
| **Difference** | **Difference** | - | - | - | - | - | - | (12,662,826.34) | (12,637,409.67) | (12,611,993.00) | (12,586,576) | (12,561,160) | (12,535,742.99) | (12,535,742.99) |

| **Reconciliation Created By:** |
|---|
| Levi Glines |
| Consultant |
| 612-330-7647 |
| 7.3.19 |

| **Reconciliation Approved By:** |
|---|
| Todd Degrugillier |
| MANAGER*EMPLOYEE TAX & ACCT |
| 612-330-7647 |

**Xcel Energy Service Company**
**FAS 106 Postretirement Medical Liability**
**2017 Activity Summary**

| SAP Account | JDE Account | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Actual Sep | Actual Oct | Actual Nov | Actual Dec | TOTAL ACTIVITY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (27,227,000.00) | (26,890,460.59) | (26,933,253.12) | (26,978,369.92) | (27,016,461.38) | (26,758,106.30) | (26,818,383.81) | (26,918,938.75) | (26,909,315.03) | (26,959,339.42) | (26,371,377.28) | (26,422,449.77) | (27,227,000.00) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 12,439,456.72 | 12,417,537.97 | 12,395,619.22 | 12,373,700.47 | 12,351,781.72 | 12,329,862.97 | 12,307,944.22 | 12,286,025.47 | 12,264,106.72 | 12,242,187.97 | 12,220,269.22 | 12,198,350.47 | 12,439,456.72 | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (247,813.30) | (247,813.30) | (247,813.30) | (255,927.50) | (255,927.50) | (255,927.50) | (248,830.00) | (248,830.00) | (248,830.00) | (241,732.50) | (241,732.50) | (241,732.50) | (247,813.30) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 247,813.31 | 247,813.31 | 247,813.31 | 255,927.51 | 255,927.51 | 255,927.51 | 248,830.01 | 248,830.01 | 248,830.01 | 241,732.51 | 241,732.51 | 241,732.51 | 247,813.31 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | |
| 50.31520210 - OCI | 50.488200.1900 - OCI | 2,457,773.99 | 2,453,442.74 | 2,449,111.49 | 2,444,780.24 | 2,440,448.99 | 2,436,117.74 | 2,431,786.49 | 2,427,455.24 | 2,423,123.99 | 2,418,792.74 | 2,414,461.49 | 2,410,130.24 | 2,457,773.99 | |
| **Total** | **Total** | (13,583,769.28) | (13,273,479.87) | (13,342,522.40) | (13,413,889.20) | (13,478,230.66) | (13,246,125.58) | (13,332,653.09) | (13,459,458.03) | (13,476,084.31) | (13,552,358.70) | (12,990,646.56) | (13,067,969.05) | (13,583,769.28) | |
| **Current Year Accruals:** | **Current Year Accruals:** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (98,000.00) | (1,176,000.00) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (21,918.75) | (263,025.00) | |
| 50.31520210 - OCI | 50.488200.1900 - OCI | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (4,331.25) | (51,975.00) | |
| **Total** | **Total** | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (124,250.00) | (1,491,000.00) | |
| **Benefit Billing:** | **Benefit Billing:** | | | | | | | | | | | | | | |
| 50.2421016 - Benefits Billed | 50.431320.2100 - Benefits Billed | (6,748.46) | (7,666.55) | (20,412.55) | (10,559.28) | (6,074.38) | (25,409.92) | (20,359.55) | (19,524.25) | (10,319.44) | (4,190.05) | (15,700.26) | (11,165.83) | (158,130.52) | |
| 50.2421016 - Pymnts Received | 50.431320.2100 - Pymnts Received | 8,164.09 | 10,009.28 | 19,625.31 | 18,335.35 | 9,983.19 | 11,695.36 | 17,210.27 | 23,364.43 | 6,181.66 | 17,507.54 | 10,190.97 | 12,062.65 | 164,330.10 | |
| **Total** | **Total** | 1,415.63 | 2,342.73 | (787.24) | 7,776.07 | 3,908.81 | (13,714.56) | (3,149.28) | 3,840.18 | (4,137.78) | 13,317.49 | (5,509.29) | 896.82 | 6,199.58 | 1 |
| **Current Yr Cash Receipts** | **Current Yr Cash Receipts** | | | | | | | | | | | | | | |
| 50.2421016 - ERRP wires | 50.431320.2100 - ERRP wires | | | | | | | | | | | | | - | |
| 50.2421016 - Current Yr Pymnts | 50.431320.2100 - Current Yr Pymnts | | | | | | | | | | | | | - | |
| 50.2421016 - Admin Fees | 50.431320.2100 - Admin Fees | 1,393.53 | 1,399.87 | 2,236.05 | 1,855.23 | 1,399.86 | 1,352.92 | 1,466.86 | 1,326.04 | 1,366.17 | 1,413.09 | 1,366.17 | 1,366.15 | 17,941.94 | |
| 50.2421016 - Life Ins. Prem | 50.431320.2100 - Life Ins. Prem | 51,730.25 | 51,464.87 | 51,434.39 | 51,093.37 | 51,046.41 | 51,093.38 | (144.51) | 102,457.50 | 51,298.67 | 51,200.32 | 51,070.63 | 50,537.68 | 614,282.96 | |
| 50.2421016 -HRA bank fee | 50.431320.2100 -HRA bank fee | | | | (816.13) | | 255.38 | (728.13) | | (551.45) | 31.24 | | (521.17) | (2,330.26) | |
| 50.2421016 - VEBA Fundings | 50.431320.2100 - VEBA Fundings | 380,000.00 | | | | 300,000.00 | | | | | 620,000.00 | | | 1,300,000.00 | |
| **Total** | **Total** | 433,123.78 | 52,864.74 | 53,670.44 | 52,132.47 | 352,446.27 | 52,701.68 | 594.22 | 103,783.54 | 52,113.39 | 672,644.65 | 52,436.80 | 51,382.66 | 1,929,894.64 | 1 |
| **Med D Cash receipts** | **Med D Cash receipts** | | | | | | | | | | | | | | |
| 50.2421016 - Med D Reimb | 50.431320.2100 - Med D Reimb | | | | | | (1,264.63) | 0.12 | | | | | (2,330.86) | (3,595.37) | |
| **Reclass to ST** | **Reclass to ST** | | | | | | | | | | | | | | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | | | (8,114.20) | | | 7,097.50 | | | 7,097.50 | | | (22,127.50) | (16,046.70) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | | | 8,114.20 | | | (7,097.50) | | | (7,097.50) | | | 22,127.50 | 16,046.70 | |
| **Year End FAS 158 Adj** | **Year End FAS 158 Adj** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | | | | | | | | | | | | (2,443,499.00) | (2,443,499.00) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | | | | | | | | | | | | 1,963,302.21 | 1,963,302.21 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | | | | | | | | | | | | 361,000.00 | 361,000.00 | |
| 50.3152021 - OCI | 50.488200.190 - OCI | | | | | | | | | | | | 119,196.79 | 119,196.79 | |
| Total Other | Total Other | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| **Ending Balance** | **Ending Balance** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (26,890,460.59) | (26,933,253.12) | (26,978,369.92) | (27,016,461.38) | (26,758,106.30) | (26,818,383.81) | (26,918,938.75) | (26,909,315.03) | (26,959,339.42) | (26,371,377.28) | (26,422,449.77) | (28,914,000.15) | (28,914,000.15) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 12,417,537.97 | 12,395,619.22 | 12,373,700.47 | 12,351,781.72 | 12,329,862.97 | 12,307,944.22 | 12,286,025.47 | 12,264,106.72 | 12,242,187.97 | 12,220,269.22 | 12,198,350.47 | 14,139,733.93 | 14,139,733.93 | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (247,813.30) | (247,813.30) | (255,927.50) | (255,927.50) | (255,927.50) | (248,830.00) | (248,830.00) | (248,830.00) | (241,732.50) | (241,732.50) | (241,732.50) | (263,860.00) | (263,860.00) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 247,813.31 | 247,813.31 | 255,927.51 | 255,927.51 | 255,927.51 | 248,830.01 | 248,830.01 | 248,830.01 | 241,732.51 | 241,732.51 | 241,732.51 | 263,860.01 | 263,860.01 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (893,000.00) | (893,000.00) | |
| 50.31520210 - OCI | 50.488200.1900 - OCI | 2,453,442.74 | 2,449,111.49 | 2,444,780.24 | 2,440,448.99 | 2,436,117.74 | 2,431,786.49 | 2,427,455.24 | 2,423,123.99 | 2,418,792.74 | 2,414,461.49 | 2,410,130.24 | 2,524,995.78 | 2,524,995.78 | |
| **Total** | **Total** | (13,273,479.87) | (13,342,522.40) | (13,413,889.20) | (13,478,230.66) | (13,246,125.58) | (13,332,653.09) | (13,459,458.03) | (13,476,084.31) | (13,552,358.70) | (12,990,646.56) | (13,067,969.05) | (13,142,270.43) | (13,142,270.43) | |
| **JDE Balance** | **JDE Balance** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (26,890,460.59) | (26,933,253.12) | (26,978,369.92) | (27,016,461.38) | (26,758,106.30) | (26,818,383.81) | (26,918,938.75) | (26,909,315.03) | (26,959,339.42) | (26,371,377.28) | (26,422,449.77) | (28,914,000.15) | (28,914,000.15) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 12,417,816.30 | 12,395,619.22 | 12,373,700.47 | 12,351,781.72 | 12,329,862.97 | 12,307,944.22 | 12,286,025.47 | 12,264,106.72 | 12,242,187.97 | 12,220,269.22 | 12,198,350.47 | 14,139,733.94 | 14,139,733.94 | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (247,813.30) | (247,813.30) | (255,927.50) | (255,927.50) | (255,927.50) | (248,830.00) | (248,830.00) | (248,830.00) | (241,732.50) | (241,732.50) | (241,732.50) | (263,860.00) | (263,860.00) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 247,813.30 | 247,813.30 | 255,927.50 | 255,927.50 | 255,927.50 | 248,830.00 | 248,830.00 | 248,830.00 | 241,732.50 | 241,732.50 | 241,732.50 | 263,860.00 | 263,860.00 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (1,254,000.00) | (893,000.00) | (893,000.00) | |
| 50.3152021 - OCI | 50.488200.190 - OCI | 2,453,497.74 | 2,449,111.49 | 2,444,780.24 | 2,440,448.99 | 2,436,117.74 | 2,431,786.49 | 2,427,455.24 | 2,423,123.99 | 2,418,792.74 | 2,414,461.49 | 2,410,130.24 | 2,524,995.77 | 2,524,995.77 | |
| **Total** | **Total** | (13,273,146.55) | (13,342,522.41) | (13,413,889.21) | (13,478,230.67) | (13,246,125.59) | (13,332,653.10) | (13,459,458.04) | (13,476,084.32) | (13,552,358.71) | (12,990,646.57) | (13,067,969.06) | (13,142,270.44) | (13,142,270.44) | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | (278) | - | - | - | - | - | - | - | - | - | - | (0) | (0) | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50.3152021 - OCI | 50.488200.190 - OCI | (55) | - | - | - | - | - | - | - | - | - | - | 0 | 0 | |
| **Difference** | **Difference** | (333) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612-330-7647 |
| 1.9.18 |

| Reconciliation Approved By: |
|---|
| Todd Degrugillier |
| MANAGER*EMPLOYEE TAX & ACCT |
| 612-330-7647 |

# Xcel Energy Service Company
## FAS 106 Postretirement Medical Liability
## 2018 Activity Summary

| SAP Account | JDE Account | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Actual Sep | Actual Oct | Actual Nov | Actual Dec | TOTAL ACTIVITY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (28,914,000.15) | (28,951,804.83) | (28,988,927.88) | (29,062,425.60) | (29,104,736.88) | (29,133,505.56) | (29,543,334.38) | (28,858,284.46) | (28,892,835.88) | (28,929,088.51) | (28,411,027.55) | (28,705,705.61) | (28,914,000.15) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 14,139,733.93 | 14,109,187.93 | 14,078,641.93 | 14,048,095.93 | 14,017,549.93 | 13,987,003.93 | 13,956,457.93 | 13,925,911.93 | 13,895,365.93 | 13,864,819.93 | 13,834,273.93 | 13,803,727.93 | 14,139,733.93 | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (263,860.00) | (263,860.00) | (263,860.00) | (332,187.75) | (332,187.75) | (332,187.75) | (343,642.50) | (343,642.50) | (343,642.50) | (332,187.75) | (332,187.75) | (332,187.75) | (263,860.00) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 263,860.01 | 263,860.01 | 263,860.01 | 332,187.76 | 332,187.76 | 332,187.76 | 343,642.51 | 343,642.51 | 343,642.51 | 332,187.76 | 332,187.76 | 332,187.76 | 263,860.01 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | |
| 50.31520210 - OCI | 50.488200.1900 - OCI | 2,524,995.78 | 2,519,541.78 | 2,514,087.78 | 2,508,633.78 | 2,503,179.78 | 2,497,725.78 | 2,492,271.78 | 2,486,817.78 | 2,481,363.78 | 2,475,909.78 | 2,470,455.78 | 2,465,001.78 | 2,524,995.78 | |
| **Total** | **Total** | (13,142,270.43) | (13,216,075.11) | (13,289,198.16) | (13,398,695.88) | (13,477,007.16) | (13,541,775.84) | (13,987,604.66) | (13,338,554.74) | (13,409,106.16) | (13,481,358.79) | (12,999,297.83) | (13,329,975.89) | (13,142,270.43) | |
| **Current Year Accruals:** | **Current Year Accruals:** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (91,250.00) | (1,095,000.00) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (30,546.00) | (366,552.00) | |
| 50.31520210 - OCI | 50.488200.1900 - OCI | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (5,454.00) | (65,448.00) | |
| **Total** | **Total** | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (127,250.00) | (1,527,000.00) | |
| **Benefit Billing:** | **Benefit Billing:** | | | | | | | | | | | | | | |
| 50.2421016 - Benefits Billed | 50.431320.2100 - Benefits Billed | (10,911.02) | (12,385.79) | (45,338.52) | (9,012.40) | (2,764.51) | 4,654.68 | (24,373.34) | (6,885.82) | (5,232.77) | (11,970.97) | (15,093.68) | (12,973.20) | (152,287.34) | |
| 50.2421016 - Pymnts Received | 50.431320.2100 - Pymnts Received | 12,062.65 | 12,062.65 | 11,596.28 | 10,496.86 | 13,391.59 | 15,979.87 | 17,908.02 | 11,500.24 | 9,439.86 | 17,438.70 | 13,312.82 | 12,227.57 | 157,417.11 | |
| **Total** | **Total** | 1,151.63 | (323.14) | (33,742.24) | 1,484.46 | 10,627.08 | 20,634.55 | (6,465.32) | 4,614.42 | 4,207.09 | 5,467.73 | (1,780.86) | (745.63) | 5,129.77 | 1 |
| **Current Yr Cash Receipts** | **Current Yr Cash Receipts** | | | | | | | | | | | | | | |
| 50.2421016 - ERRP wires | 50.431320.2100 - ERRP wires | | | | | | | | | | | | | - | |
| 50.2421016 - Current Yr Pymnts | 50.431320.2100 - Current Yr Pymnts | | | | | | | | | | | | | - | |
| 50.2421016 - Admin Fees | 50.431320.2100 - Admin Fees | 1,649.64 | 1,426.54 | 1,398.29 | (403.22) | | | | | | | | | 4,071.25 | |
| 50.2421016 - Life Ins. Prem | 50.431320.2100 - Life Ins. Prem | 50,427.95 | 53,023.55 | 50,399.45 | 51,895.16 | 51,854.24 | 1,351.31 | 102,746.55 | 52,084.16 | 52,174.79 | 52,119.19 | (201,647.20) | 307,551.03 | 623,980.18 | |
| 50.2421016 - Refund from VEBA | 50.431320.2100 - Refund from VEBA | | | | | | | | | | | | | - | |
| 50.2421016 -HRA bank fee | 50.431320.2100 -HRA bank fee | (6.07) | | (303.22) | 303.22 | | (564.68) | 18.69 | | (1,384.51) | 29.12 | | (1,286.88) | (3,194.33) | |
| 50.2421016 - VEBA Fundings | 50.431320.2100 - VEBA Fundings | | | | | | (340,000.00) | 680,000.00 | | | 570,000.00 | - | 220,000.00 | 1,130,000.00 | |
| **Total** | **Total** | 52,071.52 | 54,450.09 | 51,494.52 | 51,795.16 | 51,854.24 | (339,213.37) | 782,765.24 | 52,084.16 | 50,790.28 | 622,148.31 | (201,647.20) | 526,264.15 | 1,754,857.10 | 1 |
| **Med D Cash receipts** | **Med D Cash receipts** | | | | | | | | | | | | | | |
| 50.2421016 - Med D Reimb | 50.431320.2100 - Med D Reimb | 222.17 | | | (4,340.90) | | | | | | (18,305.08) | | | (22,423.81) | |
| **Reclass to ST** | **Reclass to ST** | | | | | | | | | | | | | | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | | | (68,327.75) | | | (11,454.75) | | | 11,454.75 | | | 11,454.75 | (56,873.00) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | | | 68,327.75 | | | 11,454.75 | | | (11,454.75) | | | (11,454.75) | 56,873.00 | |
| **Year End FAS 158 Adj** | **Year End FAS 158 Adj** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | | | | | | | | | | | | 2,511,437.09 | 2,511,437.09 | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | | | | | | | | | | | | (2,297,924.58) | (2,297,924.58) | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | | | | | | | | | | | | (74,000.00) | (74,000.00) | |
| 50.3152021 - OCI | 50.488200.190 - OCI | | | | | | | | | | | | (139,512.51) | (139,512.51) | |
| Total Other | Total Other | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| **Ending Balance** | **Ending Balance** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (28,951,804.83) | (28,988,927.88) | (29,062,425.60) | (29,104,736.88) | (29,133,505.56) | (29,543,334.38) | (28,858,284.46) | (28,892,835.88) | (28,929,088.51) | (28,411,027.55) | (28,705,705.61) | (25,760,000.00) | (25,760,000.00) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 14,109,187.93 | 14,078,641.93 | 14,048,095.93 | 14,017,549.93 | 13,987,003.93 | 13,956,457.93 | 13,925,911.93 | 13,895,365.93 | 13,864,819.93 | 13,834,273.93 | 13,803,727.93 | 11,475,257.35 | 11,475,257.35 | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (263,860.00) | (263,860.00) | (332,187.75) | (332,187.75) | (332,187.75) | (343,642.50) | (343,642.50) | (343,642.50) | (332,187.75) | (332,187.75) | (332,187.75) | (320,733.00) | (320,733.00) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 263,860.01 | 263,860.01 | 332,187.76 | 332,187.76 | 332,187.76 | 343,642.51 | 343,642.51 | 343,642.51 | 332,187.76 | 332,187.76 | 332,187.76 | 320,733.01 | 320,733.01 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (967,000.00) | (967,000.00) | |
| 50.31520210 - OCI | 50.488200.1900 - OCI | 2,519,541.78 | 2,514,087.78 | 2,508,633.78 | 2,503,179.78 | 2,497,725.78 | 2,492,271.78 | 2,486,817.78 | 2,481,363.78 | 2,475,909.78 | 2,470,455.78 | 2,465,001.78 | 2,320,035.27 | 2,320,035.27 | |
| **Total** | **Total** | (13,216,075.11) | (13,289,198.16) | (13,398,695.88) | (13,477,007.16) | (13,541,775.84) | (13,987,604.66) | (13,338,554.74) | (13,409,106.16) | (13,481,358.79) | (12,999,297.83) | (13,329,975.89) | (12,931,707.37) | (12,931,707.37) | |
| **JDE Balance** | **JDE Balance** | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (28,951,804.83) | (28,988,927.88) | (29,062,425.60) | (29,104,736.88) | (29,133,505.56) | (29,543,334.38) | (28,858,284.46) | (28,892,835.88) | (28,929,088.51) | (28,301,027.55) | (28,595,705.61) | (25,590,000.00) | (25,590,000.00) | |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 14,109,187.93 | 14,078,641.93 | 14,048,095.93 | 14,017,549.93 | 13,987,003.93 | 13,956,457.93 | 13,925,911.93 | 13,895,365.93 | 13,864,819.93 | 13,834,273.93 | 13,803,727.93 | 11,475,257.35 | 11,475,257.35 | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (263,860.00) | (263,860.00) | (332,187.75) | (332,187.75) | (332,187.75) | (343,642.50) | (343,642.50) | (343,642.50) | (332,187.75) | (332,187.75) | (332,187.75) | (320,733.00) | (320,733.00) | |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 263,860.00 | 263,860.00 | 332,187.75 | 332,187.75 | 332,187.75 | 343,642.50 | 343,642.50 | 343,642.50 | 332,187.75 | 332,187.75 | 332,187.75 | 320,733.00 | 320,733.00 | |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (893,000.00) | (967,000.00) | (967,000.00) | |
| 50.3152021 - OCI | 50.488200.190 - OCI | 2,519,541.78 | 2,514,087.78 | 2,508,633.78 | 2,503,179.78 | 2,497,725.78 | 2,492,271.78 | 2,486,817.78 | 2,481,363.78 | 2,475,909.78 | 2,470,455.78 | 2,465,001.78 | 2,320,035.27 | 2,320,035.27 | |
| **Total** | **Total** | (13,216,075.12) | (13,289,198.17) | (13,398,695.89) | (13,477,007.17) | (13,541,775.85) | (13,987,604.67) | (13,338,554.75) | (13,409,106.17) | (13,481,358.80) | (12,889,297.84) | (13,219,975.90) | (12,761,707.38) | (12,761,707.38) | |

| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 50.2421016 - Liability | 50.431320.2100 - Liability | - | - | - | - | - | - | - | - | - | (110,000) | (110,000) | (170,000) | (170,000) |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50.3152021 - OCI | 50.488200.190 - OCI | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Difference** | **Difference** | - | - | - | - | - | - | - | - | - | (110,000) | (110,000) | (170,000) | (170,000) |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612-330-7647 |
| 1.24.19 |

| Reconciliation Approved By: |
|---|
| Todd Degrugillier |
| MANAGER*EMPLOYEE TAX & ACCT |
| 612-330-7647 |

## Xcel Energy Service Company
## FAS 106 Postretirement Medical Liability
## 2019 Activity Summary

| SAP Account | JDE Account | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | FCST Jul | FCST Aug | FCST Sep | FCST Oct | FCST Nov | FCST Dec | TOTAL ACTIVITY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **Beginning Balance** | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (25,760,000.00) | (25,424,832.19) | (25,457,470.03) | (25,502,562.90) | (25,739,337.83) | (25,660,300.71) | (25,688,150.27) | (25,783,316.94) | (25,878,483.61) | (25,973,650.28) | (26,068,816.95) | (26,163,983.62) | (25,760,000.00) |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 11,475,257.35 | 11,467,676.06 | 11,460,094.77 | 11,452,513.48 | 11,444,932.19 | 11,437,350.90 | 11,429,769.61 | 11,422,188.32 | 11,414,607.03 | 11,407,025.74 | 11,399,444.45 | 11,391,863.16 | 11,475,257.35 |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (320,733.00) | (320,733.00) | (320,733.00) | (124,784.10) | (124,784.10) | (124,784.10) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) | (320,733.00) |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 320,733.01 | 320,733.01 | 320,733.01 | 124,784.11 | 124,784.11 | 124,784.11 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 | 320,733.01 |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) |
| 50.31520210 - OCI | 50.488200.1900 - OCI | 2,320,035.27 | 2,318,366.57 | 2,316,697.87 | 2,315,029.17 | 2,313,360.47 | 2,311,691.77 | 2,310,023.07 | 2,308,354.37 | 2,306,685.67 | 2,305,016.97 | 2,303,348.27 | 2,301,679.57 | 2,320,035.27 |
| **Total** | **Total** | (12,931,707.37) | (12,605,789.55) | (12,647,677.38) | (12,702,020.24) | (12,948,045.16) | (12,878,258.03) | (12,915,357.58) | (13,019,774.24) | (13,124,190.90) | (13,228,607.56) | (13,333,024.22) | (13,437,440.88) | (12,931,707.37) |
| **Current Year Accruals:** | **Current Year Accruals:** | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (95,166.67) | (1,142,000.04) |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (7,581.29) | (90,975.48) |
| 50.31520210 - OCI | 50.488200.1900 - OCI | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (1,668.70) | (20,024.40) |
| **Total** | **Total** | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (104,416.66) | (1,252,999.92) |
| **Benefit Billing:** | **Benefit Billing:** | | | | | | | | | | | | | |
| 50.2421016 - Benefits Billed | 50.431320.2100 - Benefits Billed | (21,585.32) | (9,830.00) | (14,166.16) | (17,707.44) | (12,304.14) | (12,786.26) | | | | | | | (88,379.32) |
| 50.2421016 - Pymnts Received | 50.431320.2100 - Pymnts Received | 21,224.51 | 14,676.10 | 7,566.08 | 17,107.88 | 22,657.21 | 16,796.55 | | | | | | | 100,028.33 |
| **Total** | **Total** | (360.81) | 4,846.10 | (6,600.08) | (599.56) | 10,353.07 | 4,010.29 | - | - | - | - | - | - | 11,649.01 |
| **Current Yr Cash Receipts** | **Current Yr Cash Receipts** | | | | | | | | | | | | | |
| 50.2421016 - ERRP wires | 50.431320.2100 - ERRP wires | | | | | | | | | | | | | - |
| 50.2421016 - Current Yr Pymnts | 50.431320.2100 - Current Yr Pymnts | 47,391.65 | 57,716.79 | 57,598.14 | 63,866.08 | 63,850.72 | 63,595.63 | | | | | | | 354,019.01 |
| 50.2421016 - Admin Fees | 50.431320.2100 - Admin Fees | | | | | | | | | | | | | - |
| 50.2421016 - Life Ins. Prem | 50.431320.2100 - Life Ins. Prem | (34.06) | (34.06) | (34.06) | (34.06) | | | | | | | | | (136.24) |
| 50.2421016 - Refund from VEBA | 50.431320.2100 - Refund from VEBA | | | | (204,881.55) | | | | | | | | | (204,881.55) |
| 50.2421016 -HRA bank fee | 50.431320.2100 -HRA bank fee | (33.77) | | (890.20) | 40.83 | | (288.81) | | | | | | | (1,171.95) |
| 50.2421016 - Disc Ops Funding Reclass | 50.431320.2100 - Disc Ops Funding Reclass | | | | | | | | | | | | | |
| 50.2421016 - VEBA Fundings | 50.431320.2100 - VEBA Fundings | 390,000.00 | | | | 100,000.00 | | | | | | | | 490,000.00 |
| **Total** | **Total** | 437,323.82 | 57,682.73 | 56,673.88 | (141,008.70) | 163,850.72 | 63,306.82 | - | - | - | - | - | - | 637,829.27 |
| **Med D Cash receipts** | **Med D Cash receipts** | | | | | | | | | | | | | |
| 50.2421016 - Med D Reimb | 50.431320.2100 - Med D Reimb | (6,628.53) | | | | | | | | | | | | (6,628.53) |
| **Reclass to ST** | **Reclass to ST** | | | | | | | | | | | | | |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | | | 195,948.90 | | | (33,808.50) | | | | | | | 162,140.40 |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | | | (195,948.90) | | | 33,808.50 | | | | | | | (162,140.40) |
| **Year End FAS 158 Adj** | **Year End FAS 158 Adj** | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | | | | | | | | | | | | | - |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | | | | | | | | | | | | | - |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | | | | | | | | | | | | | - |
| 50.3152021 - OCI | 50.488200.190 - OCI | | | | | | | | | | | | | - |
| Total Other | Total Other | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Ending Balance** | **Ending Balance** | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (25,424,832.19) | (25,457,470.03) | (25,502,562.90) | (25,739,337.83) | (25,660,300.71) | (25,688,150.27) | (25,783,316.94) | (25,878,483.61) | (25,973,650.28) | (26,068,816.95) | (26,163,983.62) | (26,259,150.29) | (26,259,150.29) |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 11,467,676.06 | 11,460,094.77 | 11,452,513.48 | 11,444,932.19 | 11,437,350.90 | 11,429,769.61 | 11,422,188.32 | 11,414,607.03 | 11,407,025.74 | 11,399,444.45 | 11,391,863.16 | 11,384,281.87 | 11,384,281.87 |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (320,733.00) | (320,733.00) | (124,784.10) | (124,784.10) | (124,784.10) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) | (158,592.60) |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 320,733.01 | 320,733.01 | 124,784.11 | 124,784.11 | 124,784.11 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 | 158,592.61 |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) |
| 50.31520210 - OCI | 50.488200.1900 - OCI | 2,318,366.57 | 2,316,697.87 | 2,315,029.17 | 2,313,360.47 | 2,311,691.77 | 2,310,023.07 | 2,308,354.37 | 2,306,685.67 | 2,305,016.97 | 2,303,348.27 | 2,301,679.57 | 2,300,010.87 | 2,300,010.87 |
| **Total** | **Total** | (12,605,789.55) | (12,647,677.38) | (12,702,020.24) | (12,948,045.16) | (12,878,258.03) | (12,915,357.58) | (13,019,774.24) | (13,124,190.90) | (13,228,607.56) | (13,333,024.22) | (13,437,440.88) | (13,541,857.54) | (13,541,857.54) |

| JDE Balance | JDE Balance | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 50.2421016 - Liability | 50.431320.2100 - Liability | (25,284,832.19) | (25,317,470.03) | (25,362,562.90) | (25,599,337.83) | (25,660,300.71) | (25,688,150.27) | - | - | - | - | - | - | - |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | 11,467,676.06 | 11,460,094.77 | 11,452,513.48 | 11,444,932.19 | 11,437,350.90 | 11,429,769.61 | - | - | - | - | - | - | - |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | (320,733.00) | (320,733.00) | (124,784.10) | (124,784.10) | (124,784.10) | (158,592.60) | - | - | - | - | - | - | - |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | 320,733.00 | 320,733.00 | 124,784.10 | 124,784.10 | 124,784.10 | 158,592.60 | - | - | - | - | - | - | - |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | - | - | - | - | - | - | - |
| 50.3152021 - OCI | 50.488200.190 - OCI | 2,318,366.57 | 2,316,697.87 | 2,315,029.17 | 2,313,360.47 | 2,311,691.77 | 2,310,023.07 | - | - | - | - | - | - | - |
| Total | Total | (12,465,789.56) | (12,507,677.39) | (12,562,020.25) | (12,808,045.17) | (12,878,258.04) | (12,915,357.59) | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | |
| 50.2421016 - Liability | 50.431320.2100 - Liability | (140,000) | (140,000) | (140,000) | (140,000) | - | - | (25,783,317) | (25,878,484) | (25,973,650) | (26,068,817) | (26,163,984) | (26,259,150) | (26,259,150) |
| 50.1402011 - Reg Asset | 50.244510.1900 - Reg Asset | - | - | - | - | - | - | 11,422,188 | 11,414,607 | 11,407,026 | 11,399,444 | 11,391,863 | 11,384,282 | 11,384,282 |
| 50.1402011 - Contra Reg Asset | 50.244510.9999 - Contra Reg Asset | - | - | - | - | - | - | (158,592.60) | (158,592.60) | (158,592.60) | (158,593) | (158,593) | (158,593) | (158,593) |
| 50.1151011 - Current Reg Asset | 50.150201.1900 - Current Reg Asset | - | - | - | - | - | - | 158,593 | 158,593 | 158,593 | 158,593 | 158,593 | 158,593 | 158,593 |
| 50.2244036 - Current Liability | 50.338320.1000 - Current Liability | - | - | - | - | - | - | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000.00) | (967,000) | (967,000) |
| 50.3152021 - OCI | 50.488200.190 - OCI | - | - | - | - | - | - | 2,308,354.37 | 2,306,685.67 | 2,305,016.97 | 2,303,348.27 | 2,301,679.57 | 2,300,011 | 2,300,011 |
| Difference | Difference | (140,000) | (140,000) | (140,000) | (140,000) | - | - | (13,019,774) | (13,124,191) | (13,228,608) | (13,333,024) | (13,437,441) | (13,541,858) | (13,541,858) |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612-330-7647 |
| 7.3.19 |

| Reconciliation Approved By: |
|---|
| Todd Degrugillier |
| MANAGER*EMPLOYEE TAX & ACCT |
| 612-330-7647 |

**SPS**
**FAS 112**

**2016 Activity Summary**

| | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | Actuals Jul | Actuals Aug | Actuals Sep | Actuals Oct | Actuals Nov | Actuals Dec | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | | | | | | | | | | | | | |
| **2421021 - Work Comp** | (0) | (0) | (0) | (0) | (0) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (0) | |
| **2421021 - LTD** | (872,619) | (860,877) | (849,090) | (837,285) | (825,446) | (827,343) | (818,246) | (809,157) | (800,302) | (791,436) | (782,525) | (773,607) | (872,619) | |
| **Adjusted Balance** | (872,619) | (860,878) | (849,090) | (837,286) | (825,447) | (830,217) | (821,119) | (812,031) | (803,176) | (794,310) | (785,398) | (776,481) | (872,619) | |
| | | | | | | | | | | | | | | |
| **Current Year Accruals:** | | | | | | | | | | | | | | |
| **Workcomp (B)** | | | | | | | | | | | | | - | |
| **LTD Insurance (B)** | (3,750) | (3,750) | (3,750) | (3,750) | (17,500) | (6,500) | (6,500) | (6,500) | (6,500) | (6,500) | (6,500) | (6,500) | (78,000) | A |
| **Total Accruals** | (3,750) | (3,750) | (3,750) | (3,750) | (17,500) | (6,500) | (6,500) | (6,500) | (6,500) | (6,500) | (6,500) | (6,500) | (78,000) | |
| | | | | | | | | | | | | | | |
| **Other** | | | | | | | | | | | | | - | |
| **Work Comp Pmts (C)** | - | | | | (2,873) | | | | | | | | (2,873) | |
| **Benefits Paid Directly P/R (D)** | (3,235) | (3,189) | (3,172) | (3,138) | (3,124) | (3,129) | (3,138) | (3,135) | (3,124) | (3,078) | (3,072) | (3,072) | (37,606) | |
| **LTD Payments (A)** | 18,727 | 18,727 | 18,727 | 18,727 | 18,727 | 18,727 | 18,727 | 18,490 | 18,490 | 18,490 | 18,490 | 17,344 | 222,390 | |
| **Total Other** | 15,492 | 15,538 | 15,555 | 15,589 | 12,730 | 15,597 | 15,589 | 15,355 | 15,366 | 15,412 | 15,417 | 14,272 | 181,911 | A |
| | | | | | | | | | | | | | | |
| **Ending Balance** | | | | | | | | | | | | | | |
| **2421021 - Work Comp** | (0) | (0) | (0) | (0) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | |
| **2421021 - LTD** | (860,877) | (849,090) | (837,285) | (825,446) | (827,343) | (818,246) | (809,157) | (800,302) | (791,436) | (782,525) | (773,607) | (765,835) | (765,835) | |
| **Total Ending Balance** | (860,878) | (849,090) | (837,286) | (825,447) | (830,217) | (821,119) | (812,031) | (803,176) | (794,310) | (785,398) | (776,481) | (768,709) | (768,709) | |
| | | | | | | | | | | | | | | |
| **Balance Per SAP 13.2421021** | (860,878) | (849,090) | (837,286) | (825,447) | (830,217) | (821,120) | (812,031) | (803,176) | (794,310) | (785,398) | (776,481) | (768,709) | (768,709) | |
| **Total JDE Balance** | (860,878) | (849,090) | (837,286) | (825,447) | (830,217) | (821,120) | (812,031) | (803,176) | (794,310) | (785,398) | (776,481) | (768,709) | (768,709) | |
| | | | | | | | | | | | | | | |
| **Difference** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612.337.2372 |
| 1.9.18 |

| Reconciliation Approved By: |
|---|
| Todd Degruillier |
| Manager - Benefits Accounting |
| 612-330-6557 |

**SPS**
**FAS 112**

## 2018 Activity Summary

| | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | Actuals Jul | Actuals Aug | Actuals Sep | Actuals Oct | Actuals Nov | Actuals Dec | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | | | | | | | | | | | | | |
| **2421021 - Work Comp** | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | |
| **2421021 - LTD** | (765,835) | (753,373) | (740,889) | (728,393) | (717,116) | (694,972) | (682,780) | (670,584) | (658,349) | (646,071) | (633,802) | (621,498) | (765,835) | |
| **Adjusted Balance** | (768,709) | (756,247) | (743,762) | (731,267) | (719,990) | (697,846) | (685,653) | (673,458) | (661,223) | (648,945) | (636,676) | (624,372) | (768,709) | |
| | | | | | | | | | | | | | | |
| **Current Year Accruals:** | | | | | | | | | | | | | | |
| **Workcomp (B)** | | | | | | | | | | | | 2,873.63 | 2,874 | |
| **LTD Insurance (B)** | (1,583) | (1,583) | (1,583) | (1,583) | 9,250 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 7,000 | |
| **Total Accruals** | (1,583) | (1,583) | (1,583) | (1,583) | 9,250 | 583 | 583 | 583 | 583 | 583 | 583 | 3,457 | 9,874 | A |
| | | | | | | | | | | | | | | |
| **Other** | | | | | | | | | | | | | - | |
| **Work Comp Pmts (C)** | - | | | | | | | | | | | | - | |
| **Benefits Paid Directly P/R (D)** | (3,218) | (3,195) | (3,183) | (3,172) | (3,138) | (3,109) | (3,107) | (3,067) | (3,024) | (3,032) | (2,998) | (2,995) | (37,238) | |
| **LTD Payments (A)** | 17,263 | 17,263 | 17,263 | 16,032 | 16,032 | 14,718 | 14,718 | 14,718 | 14,718 | 14,718 | 14,718 | 14,718 | 186,881 | |
| **Total Other** | 14,045 | 14,068 | 14,079 | 12,860 | 12,894 | 11,609 | 11,612 | 11,652 | 11,695 | 11,686 | 11,720 | 11,723 | 149,643 | A |
| | | | | | | | | | | | | | | |
| **Ending Balance** | | | | | | | | | | | | | | |
| **2421021 - Work Comp** | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (2,874) | (0.00) | (0) | |
| **2421021 - LTD** | (753,373) | (740,889) | (728,393) | (717,116) | (694,972) | (682,780) | (670,584) | (658,349) | (646,071) | (633,802) | (621,498) | (609,192.04) | (609,192) | |
| **Total Ending Balance** | (756,247) | (743,762) | (731,267) | (719,990) | (697,846) | (685,653) | (673,458) | (661,223) | (648,945) | (636,676) | (624,372) | (609,192) | (609,192) | |
| | | | | | | | | | | | | | | |
| **Balance Per SAP 13.2421021** | (756,247) | (743,763) | (731,267) | (719,990) | (697,846) | (685,653) | (673,458) | (661,223) | (648,945) | (636,676) | (624,372) | (609,192) | (609,192) | |
| **Total JDE Balance** | (756,247) | (743,763) | (731,267) | (719,990) | (697,846) | (685,653) | (673,458) | (661,223) | (648,945) | (636,676) | (624,372) | (609,192) | (609,192) | |
| | | | | | | | | | | | | | | |
| **Difference** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612.337.2372 |
| 10.8.18 |

| Reconciliation Approved By: |
|---|
| Todd Degruillier |
| Manager - Benefits Accounting |
| 612-330-6557 |

## SPS
## FAS 112

### 2019 Activity Summary

| | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | FCST Jul | FCST Aug | FCST Sep | FCST Oct | FCST Nov | FCST Dec | TOTAL | TW Report Dated 5.17.17 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | | | | | | | | | | | | | |
| **2421021 - Work Comp** | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| **2421021 - LTD** | (609,192) | (599,302) | (589,360) | (580,979) | (570,986) | (520,565) | (502,468) | (496,135) | (489,802) | (483,468) | (477,135) | (470,802) | (609,192) | (609,000) |
| **Adjusted Balance** | (609,192) | (599,302) | (589,360) | (580,979) | (570,986) | (520,565) | (502,468) | (496,135) | (489,802) | (483,468) | (477,135) | (470,802) | (609,192) | |
| **Current Year Accruals:** | | | | | | | | | | | | | | |
| **Workcomp (B)** | | | | | | | | | | | | | - | 0 |
| **LTD Insurance (B)** | (1,750.00) | (1,750) | (1,750) | (1,750) | 38,666.65 | 6,333 | 6,333 | 6,333 | 6,333 | 6,333 | 6,333 | 6,333 | 76,000 | 76,000 |
| **Total Accruals** | (1,750) | (1,750) | (1,750) | (1,750) | 38,667 | 6,333 | 6,333 | 6,333 | 6,333 | 6,333 | 6,333 | 6,333 | 76,000 | |
| **Other** | | | | | | | | | | | | | - | |
| **Work Comp Pmts (C)** | - | | | | | | | | | | | | - | |
| **Benefits Paid Directly P/R (D)** | (3,078) | (3,027) | (3,015) | (2,975) | (2,964) | (2,955) | | | | | | | (18,015) | |
| **LTD Payments (A)** | 14,718 | 14,718 | 13,146 | 14,718 | 14,718 | 14,718 | | | | | | | 86,738 | |
| **Total Other** | 11,640.40 | 11,691.70 | 10,131.15 | 11,743.00 | 11,754.40 | 11,763 | - | - | - | - | - | - | 68,724 | |
| **Ending Balance** | | | | | | | | | | | | | | |
| **2421021 - Work Comp** | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| **2421021 - LTD** | (599,302) | (589,360) | (580,979) | (570,986) | (520,565) | (502,468) | (496,135) | (489,802) | (483,468) | (477,135) | (470,802) | (464,468.48) | (464,468) | |
| **Total Ending Balance** | (599,302) | (589,360) | (580,979) | (570,986) | (520,565) | (502,468) | (496,135) | (489,802) | (483,468) | (477,135) | (470,802) | (464,468) | (464,468) | |
| **Balance Per SAP 13.2421021** | (599,302) | (589,360) | (580,979) | (570,986) | (520,565) | (502,469) | - | - | - | - | - | - | - | |
| **Total JDE Balance** | (599,302) | (589,360) | (580,979) | (570,986) | (520,565) | (502,469) | - | - | - | - | - | - | - | |
| **Difference** | - | - | - | - | - | - | (496,135) | (489,802) | (483,468) | (477,135) | (470,802) | (464,468) | (464,468) | |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612.337.2372 |
| 7.3.19 |

| Reconciliation Approved By: |
|---|
| Todd Degruillier |
| Manager - Benefits Accounting |
| 612-330-6557 |

## Xcel Service
## FAS 112

### 2017 Activity Summary

| | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | Actuals Jul | Actuals Aug | Actuals Sep | Actuals Oct | Actuals Nov | Actuals Dec | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | | | | | | | | | | | | | |
| **2421021** | (408,747) | (400,907) | (393,067) | (384,021) | (378,955) | (370,357) | (366,513) | (359,915) | (289,476) | (282,085) | (273,548) | (266,812) | (408,747) | |
| **Adjusted Balance** | (408,747) | (400,907) | (393,067) | (384,021) | (378,955) | (370,357) | (366,513) | (359,915) | (289,476) | (282,085) | (273,548) | (266,812) | (408,747) | |
| **Current Year Accruals:** | | | | | | | | | | | | | | |
| **Workcomp** | | | | | | | | | | | | | 0 | |
| **LTD Insurance (B)** | (1,917) | (1,917) | (1,917) | (1,917) | 583 | (1,417) | (1,417) | (1,417) | (1,417) | (1,417) | (1,417) | (1,417) | (17,000) | A |
| **Total Accruals** | (1,917) | (1,917) | (1,917) | (1,917) | 583 | (1,417) | (1,417) | (1,417) | (1,417) | (1,417) | (1,417) | (1,417) | (17,000) | |
| **Other** | | | | | | | | | | | | | | |
| **Benefits Paid Directly P/R (C)** | | | | | | (2,753) | | 63,842 | | | (5) | | 61,084 | |
| **LTD (A)** | 9,757 | 9,757 | 10,962 | 6,983 | 8,014 | 8,014 | 8,014 | 8,014 | 8,808 | 9,953 | 8,158 | 8,014 | 104,448 | |
| **Total Other** | 9,757 | 9,757 | 10,962 | 6,983 | 8,014 | 5,261 | 8,014 | 71,856 | 8,808 | 9,953 | 8,153 | 8,014 | 165,532 | A |
| **Ending Balance** | | | | | | | | | | | | | | |
| **2421021** | (400,907) | (393,067) | (384,021) | (378,955) | (370,357) | (366,513) | (359,915) | (289,476) | (282,085) | (273,548) | (266,812) | (260,215) | (260,215) | |
| **Total Ending Balance** | (400,907) | (393,067) | (384,021) | (378,955) | (370,357) | (366,513) | (359,915) | (289,476) | (282,085) | (273,548) | (266,812) | (260,215) | (260,215) | |
| **Balance Per JDE 50.2421021** | (400,906) | (393,066) | (384,020) | (378,954) | (370,357) | (366,512) | (359,915) | (289,475) | (282,084) | (273,548) | (266,812) | (260,214) | (260,215) | |
| **Total JDE Balance** | (400,906) | (393,066) | (384,020) | (378,954) | (370,357) | (366,512) | (359,915) | (289,475) | (282,084) | (273,548) | (266,812) | (260,214) | (260,215) | |
| **Difference related to LTD** | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 | |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612.337.2372 |
| 1.9.18 |

| Reconciliation Approved By: |
|---|
| Todd Degruillier |
| Manager - Benefits Accounting |
| 612-330-6557 |

## Xcel Service
## FAS 112

### 2018 Activity Summary

| | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | Actuals Jul | Actuals Aug | Actuals Sep | Actuals Oct | Actuals Nov | Actuals Dec | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | | | | | | | | | | | | |
| **2421021** | (260,215) | (259,784) | (260,420) | (260,349) | (260,278) | (260,208) | (260,844) | (261,480) | (262,827) | (264,213) | (265,602) | (266,987) | (260,215) |
| **Adjusted Balance** | (260,215) | (259,784) | (260,420) | (260,349) | (260,278) | (260,208) | (260,844) | (261,480) | (262,827) | (264,213) | (265,602) | (266,987) | (260,215) |
| **Current Year Accruals:** | | | | | | | | | | | | | |
| **Workcomp** | | | | | | | | | | | | | 0 |
| **LTD Insurance (B)** | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (91,000) |
| **Total Accruals** | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (7,583) | (91,000) A |
| **Other** | | | | | | | | | | | | 20,318 | 20,318 |
| **Benefits Paid Directly P/R (C)** | | | | | | | | | | (3) | | | (3) |
| **LTD (A)** | 8,014 | 6,947 | 7,654 | 7,654 | 7,654 | 6,947 | 6,947 | 6,236 | 6,197 | 6,197 | 6,197 | 6,197 | 82,844 |
| **Total Other** | 8,014 | 6,947 | 7,654 | 7,654 | 7,654 | 6,947 | 6,947 | 6,236 | 6,197 | 6,195 | 6,197 | 26,515 | 103,160 A |
| **Ending Balance** | | | | | | | | | | | | | |
| **2421021** | (259,784) | (260,420) | (260,349) | (260,278) | (260,208) | (260,844) | (261,480) | (262,827) | (264,213) | (265,602) | (266,987) | (248,055) | (248,055) |
| **Total Ending Balance** | (259,784) | (260,420) | (260,349) | (260,278) | (260,208) | (260,844) | (261,480) | (262,827) | (264,213) | (265,602) | (266,987) | (248,055) | (248,055) |
| **Balance Per JDE 50.2421021** | (259,784) | (260,420) | (260,349) | (253,505) | (253,434) | (254,070) | (261,379) | (255,954) | (250,567) | (265,601) | (260,214) | (248,055) | (248,055) |
| **Total JDE Balance** | (259,784) | (260,420) | (260,349) | (253,505) | (253,434) | (254,070) | (261,379) | (255,954) | (250,567) | (265,601) | (260,214) | (248,055) | (248,055) |
| **Difference related to LTD** | (0) | (0) | (0) | (6,773) | (6,773) | (6,773) | (100) | (6,873) | (13,646) | (0) | (6,773) | (0) | 0 |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612.337.2372 |
| 1.16.19 |

| Reconciliation Approved By: |
|---|
| Todd Degruillier |
| Manager - Benefits Accounting |
| 612-330-6557 |

## Xcel Service
## FAS 112

### 2019 Activity Summary

| | Actuals Jan | Actuals Feb | Actuals Mar | Actuals Apr | Actuals May | Actuals Jun | FCST Jul | FCST Aug | FCST Sep | FCST Oct | FCST Nov | FCST Dec | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | | | | | | | | | | | | |
| **2421021** | (268,373) | (263,009) | (257,645) | (252,281) | (240,144) | (225,091) | (212,370) | (212,620) | (212,870) | (213,120) | (213,370) | (213,620) | (268,373) |
| **Adjusted Balance** | (268,373) | (263,009) | (257,645) | (252,281) | (240,144) | (225,091) | (212,370) | (212,620) | (212,870) | (213,120) | (213,370) | (213,620) | (268,373) |
| **Current Year Accruals:** | | | | | | | | | | | | | |
| **Workcomp** | | | | | | | | | | | | | 0 |
| **LTD Insurance (B)** | (833) | (833) | (833) | (833) | 2,083 | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (3,000) |
| **Total Accruals** | (833) | (833) | (833) | (833) | 2,083 | (250) | (250) | (250) | (250) | (250) | (250) | (250) | (3,000) |
| **Other** | | | | | | | | | | | | | 0 |
| **Benefits Paid Directly P/R** | | | | 6,773 | 6,773 | 6,773 | | | | | | | 20,318 |
| **LTD (A)** | 6,197 | 6,197 | 6,197 | 6,197 | 6,197 | 6,197 | | | | | | | 37,185 |
| **Total Other** | 6,197 | 6,197 | 6,197 | 12,970 | 12,970 | 12,970 | 0 | 0 | 0 | 0 | 0 | 0 | 57,503 |
| **Ending Balance** | | | | | | | | | | | | | |
| **2421021** | (263,009) | (257,645) | (252,281) | (240,144) | (225,091) | (212,370) | (212,620) | (212,870) | (213,120) | (213,370) | (213,620) | (213,870) | (213,870) |
| **Total Ending Balance** | (263,009) | (257,645) | (252,281) | (240,144) | (225,091) | (212,370) | (212,620) | (212,870) | (213,120) | (213,370) | (213,620) | (213,870) | (213,870) |
| **Balance Per JDE 50.2421021** | (235,918) | (257,645) | (252,280) | (240,143.58) | (225,090.12) | (212,369.98) | - | - | - | - | - | - | - |
| **Total JDE Balance** | (235,918) | (257,645) | (252,280) | (240,143.58) | (225,090.12) | (212,369.98) | - | - | - | - | - | - | - |
| **Difference related to LTD** | (27,091) | (0) | (0) | (0) | (0) | (0) | (212,620) | (212,870) | (213,120) | (213,370) | (213,620) | (213,870) | (213,870) |

| Reconciliation Created By: |
|---|
| Levi Glines |
| Consultant |
| 612.337.2372 |
| 7.3.19 |

| Reconciliation Approved By: |
|---|
| Todd Degruillier |
| Manager - Benefits Accounting |
| 612-330-6557 |

| YE WTW FAS 158 Report 1.23.18 | Diff | | |
|---|---|---|---|
| (14,788,000) | 65 | | |
| 840,000 | - | **Total Expense** | A |
| | | **Total Funding** | |
| | - | | |
| | - | | |
| - | - | | |
| | | **Total Funding** | |
| | | Sum of 1's | |
| 183,000 | (81) | **182,919** | A |

| | |
|---|---|
| (14,000) | (156) |
| | - |
| (13,779,000) | (172) |

J1

| WTW FAS Report 5.18.18 | Diff | | |
|---|---|---|---|
| (13,779,000) | (172) | | |
| 558,000 | - | Total Expense | A |
| | | Total Funding | |
| | - | | |
| | - | | |
| - | - | | |
| | | Total Funding | |
| | | Sum of 1's | |
| | 1,891 | 1,891 | A |

| | |
|---|---|
| | - |
| | - |
| **FAS 158 Total** | |
| (13,234,000) | (457) |

J2

| WTW FAS Report 5.18.18 | Diff | Total Expense 12 months ended 3.31.19 | | | Total Expense 12 months ended 6.30.19 | |
|---|---|---|---|---|---|---|
| (13,234,000) | (457) | | | | | |
| 305,000 | 0 | 494,750.01 | sum of red | A | 431,500 | A |
| | A | (494,753.00) | Check Total | | | |
| | | (3) | IMM | | | |
| | - | | | | | |
| | - | | | | | |
| - | | | | | | |
| | 397,802 | | | | | |

| | |
|---|---|
| | (4,088) |
| | - |
| | - |
| **FAS 158 Total** | |
| (12,929,000) | 393,257 |

J3

| YE WTW FAS 158 Report 1.23.18 | Diff | | |
|---|---|---|---|
| (13,583,000) | (769) | | |
| (1,491,000) | - | **Total Expense** | A |
| | | **Total Funding** | |
| | | **Total Funding** | |
| | | Sum of 1's | |
| 1,936,000 | 94 | **1,936,094** | A |
| (4,000) | 405 | | |
| (13,142,000) | (270) | | |

J4

| WTW FAS Report 5.18.18 | Diff | | |
|---|---|---|---|
| (13,142,000) | (270) | | |
| (1,527,000) | - | Total Expense | A |
| | | Total Funding | |
| | | Total Funding | |
| | | Sum of 1's | |
| 1,654,000 | 105,987 | 1,759,987 | A |
| | (22,424) | | |
| FAS 158 Total | | | |
| (12,591,000) | (340,707) | | |

J5

| WTW FAS Report 5.18.18 | Diff | Total Expense 12 months ended 3.31.19 | | | Total Expense 12 months ended 6.30.19 | |
|---|---|---|---|---|---|---|
| (12,591,000) | (340,707) | | | | | |
| (1,253,000) | - | (1,458,500) | sum of red | A | (1,390,000) | A |
| 1,587,000 | (937,522) | | | | | |
| | (6,629) | | | | | |
| FAS 158 Total (12,257,000) | (1,284,858) | | | | | |

J6

| TW Report Dated 5.17.17 | Difference | |
|---|---|---|
| 0 | 0 | *Variance will be trued-up in YE FAS 158 reports |
| (877,000) | (4,381) | *Variance will be trued-up in YE FAS 158 reports |
| (78,000) | 0 | |

J7

| TW Report Dated 5.17.17 | Difference |
|---|---|
| (3,000) | (126) |
| (766,000) | (165) |
| 3,000 | 126 |
| 7,000 | 0 |

J8

| Difference | | | | | | |
|---|---|---|---|---|---|---|
| 0 | | | | | | |
| 192 | | | | | | |
| | Total Expense 12 months ended 3.31.19 | | | Total Expense 12 months ended 6.30.19 | |
| 0 | | | | | |
| 0 | 9,374 | sum of red | A | 44,373 | A |

J9

| TW Report Dated 5.17.17 | Difference |
|---|---|
| (406,000) | 2,747 |
| (17,000) | 0 |

J10

| WTW Report Dated 2.9.18 | Difference |
|---|---|
| (260,000) | 215 |
| (91,000) | 0 |

**J11**

| WTW Report Dated 2.8.19 | Difference |
|---|---|
| (268,000) | 373 |
| (3,000) | 0 |

| Total Expense 12 months ended 3.31.19 | | | Total Expense 12 months ended 6.30.19 | |
|---|---|---|---|---|
| (70,750) | sum of red | A | (47,000) | A |

**J12**

**XCEL ENERGY INC. - Postretirement Benefits**
**Benefit Cost by Legal Entity**
**($ in Thousands)**

| 2017 | Service Cost | Interest Cost | Expected Return on Assets | Amortizations: Prior Service Cost | Amortizations: Net (Gain)/Loss | Net Cost | January 1 Prepaid (Accrued) | Contribution |
|---|---|---|---|---|---|---|---|---|
| Discontinued Operations[1] | - | 346 | (88) | (103) | 143 | 298 | (4,920) | 706 |
| Xcel Energy Nuclear | 15 | 33 | - | 49 | (15) | 82 | (649) | 15 |
| NSP - MN[2] | 129 | 3,382 | (214) | (3,085) | 2,041 | 2,253 | (59,479) | 7,992 |
| NSP - WI | 29 | 590 | (31) | (351) | 436 | 673 | (7,681) | 1,365 |
| PSCo | 767 | 16,765 | (21,905) | (6,247) | 3,843 | (6,777) | 22,396 | - |
| SPS[3] | 875 | 1,659 | (2,355) | (401) | (618) | A (840) | (14,788) | - |
| Xcel Services[3] | 44 | 1,161 | (29) | (549) | 864 | 1,491 | (13,583) | 1,748 |
| XEPC (former EMI) | - | 1 | - | 1 | (5) | (3) | (123) | 6 |
| Total Xcel Energy | 1,859 | 23,937 | (24,622) | (10,686) | 6,689 | (2,823) | (78,827) | 11,832 |

[1]Includes NRG, BMG, Viking, Natrogas, Cheyenne, Quixx and UE.
[2]Includes Eloigne and Seren.
[3]Includes Executive Life Insurance benefits.

*Assumptions*

| | |
|---|---|
| Discount Rate | 4.13% |
| Expected Return on Assets | 5.80% |
| Medical Trend | |
| Initial (2017) | 5.50% |
| Ultimate | 4.50% |
| Year Ultimate Reached | 2019 |

Assumed Mortality Table

Bargaining: RPH-2014 Blue Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.

Non-bargaining: RPH-2014 White Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.

Contributions for PSCo and SPS are assumed equal to the net cost, but not less than zero. Contributions for other legal entities are assumed equal to the expected benefit payments.

See May 17, 2017 letter for additional information on data, assumptions, methods, and plan provisions.



K1

**XCEL ENERGY INC. - Postretirement Benefits**
**U.S. GAAP Cost Estimates by Legal Entity**
**($ in Thousands)**

| 2018 | Service Cost | Interest Cost | Expected Return on Assets | Amortizations: Prior Service Cost | Amortizations: Net (Gain)/Loss | Net Cost | January 1 Prepaid (Accrued) | Contribution |
|---|---|---|---|---|---|---|---|---|
| Discontinued Operations[1] | - | 308 | (99) | (104) | 162 | 267 | (4,618) | 721 |
| Xcel Energy Nuclear | 19 | 34 | - | 49 | (11) | 91 | (731) | 16 |
| NSP - MN[2] | 151 | 3,040 | (382) | (3,085) | 2,392 | 2,116 | (51,603) | 7,915 |
| NSP - WI | 37 | 568 | (63) | (351) | 554 | 745 | (6,516) | 1,347 |
| PSCo | 609 | 14,994 | (22,699) | (6,178) | 4,083 | (9,191) | 33,489 | - |
| SPS[3] | 1,118 | 1,641 | (2,460) | (404) | (453) | A, E (558) | (13,779) | - |
| Xcel Services[3] | 62 | 1,077 | (44) | (557) | 989 | 1,527 | (13,142) | 1,654 |
| XEPC (former EMI) | - | 1 | - | 1 | (5) | (3) | (120) | 6 |
| Total Xcel Energy | 1,996 | 21,663 | (25,747) | (10,629) | 7,711 | (5,006) | (57,020) | 11,659 |

[1]Includes NRG, BMG, Viking, Natrogas, Cheyenne, Quixx and UE.
[2]Includes Eloigne and Seren.
[3]Includes Executive Life Insurance benefits.

| *Assumptions* | | |
|---|---|---|
| Discount Rate | 3.62% | |
| Expected Return on Assets | 5.80% | |
| Medical Trend | Pre-65 | Post-65 |
| Initial (2018) | 7.00% | 5.50% |
| Ultimate | 4.50% | 4.50% |
| Year Ultimate Reached | 2023 | 2023 |

Assumed Mortality Table
Bargaining: RPH-2014 Blue Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.
Non-bargaining: RPH-2014 White Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.

Contributions for PSCo and SPS are assumed equal to the net cost, but not less than zero. Contributions for other legal entities are assumed equal to the expected benefit payments.
See May 18, 2018 letter for additional information on data, assumptions, methods and plan provisions.

K2

**XCEL ENERGY INC. - Postretirement Benefits**
**U.S. GAAP Cost Estimates by Legal Entity**
**($ in Thousands)**

| **2019** | Service Cost | Interest Cost | Expected Return on Assets | Amortizations: Prior Service Cost | Amortizations: Net (Gain)/Loss | Net Cost | January 1 Prepaid (Accrued) | Contribution |
|---|---|---|---|---|---|---|---|---|
| Discontinued Operations[1] | - | 309 | (71) | (110) | 79 | 207 | (4,760) | 658 |
| Xcel Energy Nuclear | 14 | 36 | - | 57 | (15) | 92 | (822) | 17 |
| NSP - MN[2] | 112 | 3,091 | (129) | (3,075) | 1,523 | 1,522 | (50,755) | 7,187 |
| NSP - WI | 27 | 528 | (23) | (351) | 299 | 480 | (6,998) | 1,168 |
| PSCo | 478 | 15,626 | (18,936) | (5,399) | 2,936 | (5,295) | 47,175 | - |
| SPS[3] | 879 | 1,741 | (2,039) | (466) | (420) | A, E (305) | (13,234) | - |
| Xcel Services[3] | 43 | 1,132 | (33) | (565) | 676 | 1,253 | (12,591) | 1,587 |
| XEPC (former EMI) | - | 1 | - | - | (4) | (3) | (117) | 5 |
| Total Xcel Energy | 1,553 | 22,464 | (21,231) | (9,909) | 5,074 | (2,049) | (42,102) | 10,622 |

[1]Includes NRG, BMG, Viking, Natrogas, Cheyenne, Quixx and UE.

[2]Includes Eloigne and Seren.

[3]Includes Executive Life Insurance benefits.

*Assumptions*

| | | |
|---|---|---|
| Discount Rate | 4.32% | |
| Expected Return on Assets | 5.30% | |
| Medical Trend | Pre-65 | Post-65 |
| Initial (2019) | 6.50% | 5.30% |
| Ultimate | 4.50% | 4.50% |
| Year Ultimate Reached | 2023 | 2023 |

Assumed Mortality Table

Bargaining: RPH-2014 Blue Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.

Non-bargaining: RPH-2014 White Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.

Contributions for PSCo and SPS are assumed equal to the net cost, but not less than zero. Contributions for other legal entities are assumed equal to the expected benefit payments.

See May 17, 2019 letter for additional information on data, assumptions, and plan provisions.

K3

Exhibit VI

# Xcel Energy Inc. - LTD and Workers' Compensation
## Benefit Cost Estimates by Legal Entity
### ($ in Thousands)

| *Fiscal Year Ending* **U.S. GAAP** | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|---|---|---|---|---|---|---|---|
| *Discount Rate- Workers' Compensation* | 3.96% | 3.51% | 3.51% | 3.51% | 3.51% | 3.51% | 3.51% |
| *Former NSP - Workers' Compensation*[1] | | | | | | | |
| *MN/SD* | 509 | 339 | 291 | 272 | 253 | 236 | 221 |
| *MI/WI* | 12 | (53) | 4 | 4 | 4 | 4 | 3 |
| *Subtotal* | 521 | 286 | 295 | 276 | 257 | 240 | 224 |
| *Former NCE - Workers' Compensation*[1] | | | | | | | |
| *Colorado - PSCo* | 162 | 555 | 58 | 55 | 54 | 51 | 49 |
| *Deductible States - Workers' Compensation* | | | | | | | |
| *Deductible States - SPS (KS, OK, NM, and TX)* | - | (3) A | - | - | - | - | - |
| ***Total Xcel Energy Workers' Compensation*** | **683** | **838** | **353** | **331** | **311** | **291** | **273** |
| *Discount Rate - LTD Income* | 3.96% | 3.51% | 3.51% | 3.51% | 3.51% | 3.51% | 3.51% |
| *LTD Income* | | | | | | | |
| *Discontinued Operations - Cheyenne* | 14 | (21) | 2 | 2 | 2 | 1 | 2 |
| *Discontinued Operations*[2] | 78 | 89 | 19 | 18 | 17 | 16 | 14 |
| *NSP-MN* | 120 | (22) | 214 | 202 | 191 | 179 | 168 |
| *NSP-WI* | 207 | (258) | 43 | 42 | 39 | 37 | 34 |
| *PSCo* | 26 | (117) | 41 | 31 | 25 | 19 | 15 |
| *SPS* | 78 A | (7) A, F | 19 | 14 | 10 | 7 | 4 |
| *Utility Engineering* | 4 | (3) | 1 | 2 | 1 | 1 | - |
| *Xcel Services* | 17 A | 91 A, F | 9 | 7 | 5 | 4 | 4 |
| *XEPC* | 5 | 3 | - | - | - | - | - |
| ***Total Xcel Energy LTD Income*** | **549** | **(245)** | **348** | **318** | **290** | **264** | **241** |
| ***Total Xcel Energy U.S. GAAP*** | **1,232** | **593** | **701** | **649** | **601** | **555** | **514** |

[1] *Results for former NSP states include income replacement and medical benefits as well as reserve for bankrupt insurers. Colorado results include reserve for bankrupt insurers.*

[2] *Includes NRG, BMG, Viking and Natrogas.*

*The results above are based on the data, assumptions, methods, and plan provisions described in our May 18, 2018 letter.*

K4

## Xcel Energy Inc. - LTD and Workers' Compensation
## Benefit Cost Estimates by Legal Entity
## ($ in Thousands)

**Exhibit VI**
Page 1 of 1

| *Fiscal Year Ending* | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** |
|---|---|---|---|---|---|---|---|
| **U.S. GAAP** | Actual | Actual | Budget | Budget | Budget | Budget | Budget |
| *Discount Rate- Workers' Compensation* | 3.51% | 4.25% | 4.25% | 4.25% | 4.25% | 4.25% | 4.25% |
| *Former NSP - Workers' Compensation*[1] | | | | | | | |
| *MN/SD* | 339 | (1,517) | 270 | 253 | 235 | 220 | 205 |
| *MI/WI* | (53) | (22) | 3 | 3 | 3 | 4 | 3 |
| *Subtotal* | 286 | (1,539) | 273 | 256 | 238 | 224 | 208 |
| *Former NCE - Workers' Compensation*[1] | | | | | | | |
| Colorado - PSCo | 555 | -250 | 52 | 51 | 48 | 48 | 46 |
| *Deductible States - Workers' Compensation* | | | | | | | |
| Deductible States - SPS (KS, OK, NM, and TX) | -3 | 0 | 0 | 0 | 0 | 0 | 0 |
| ***Total Xcel Energy Workers' Compensation*** | **838** | **(1,789)** | **325** | **307** | **286** | **272** | **254** |
| *Discount Rate - LTD Income* | 3.51% | 4.25% | 4.25% | 4.25% | 4.25% | 4.25% | 4.25% |
| *LTD Income* | | | | | | | |
| *Discontinued Operations - Cheyenne* | (21) | 11 | 4 | 3 | 3 | 2 | 1 |
| *Discontinued Operations*[2] | 89 | 89 | 22 | 20 | 19 | 18 | 17 |
| *NSP-MN* | (22) | (153) | 226 | 212 | 200 | 187 | 176 |
| *NSP-WI* | (258) | (16) | 48 | 45 | 43 | 41 | 38 |
| *PSCo* | (117) | 70 | 37 | 29 | 25 | 19 | 15 |
| *SPS* | (7) | (76) F | 16 | 10 | 8 | 4 | 2 |
| *Utility Engineering* | (3) | (3) | 1 | 1 | 2 | 1 | 1 |
| *Xcel Services* | 91 | 3 F | 8 | 6 | 6 | 6 | 5 |
| *XEPC* | 3 | - | - | - | - | - | - |
| ***Total Xcel Energy LTD Income*** | **(245)** | **(75)** | **362** | **326** | **306** | **278** | **255** |
| ***Total Xcel Energy U.S. GAAP*** | **593** | **(1,864)** | **687** | **633** | **592** | **550** | **509** |

K5

**Southwestern Public Service Company**
**Postretirement Benefits Other Than Pension Expense**

Southwestern Public Service Company (SPS) accrues postretirement health and welfare benefit costs based on a Generally Accepted Accounting Principles (GAAP) calculation and accrues expense per ASC 715 (formerly Statement of Financial Accounting Standard No. 106 (SFAS 106)), and long-term disability benefits in accordance with ASC 715 (formerly SFAS 112, *Employers' Accounting for Post-employment Benefits*). We rely on our actuary, Towers Watson (formerly Watson Wyatt Worldwide), to ensure all determinations are done in accordance with ASC 715.

Southwestern Public Service Company maintains postretirement health and welfare benefit plans for non-bargaining and bargaining employees. SPS also maintains a long-term disability plan for employees after termination but prior to retirement.

The basis of the calculations included in the requested cost of service is provided by Towers Watson actuarial reports (see Work Paper G-2.2). The test year is the 12 months ending March 31, 2017, therefore the test year reflects nine months of 2016 costs and three months of 2017 costs. In addition SPS has included the total cost amount and cost of service amounts associated with the update period, the 12 months ending June 30, 2017. A summary of the test year and update period amounts are as follows:

| | | Annual 2015 | Annual 2016 | Test Year Total Cost |
|---|---|---|---|---|
| Retiree Medical & Life Insurance | SPS | $-881,000 | $-765,000 | $-783,750 |
| | XES | $1,545,000 | $1,350,000 | $1,385,250 |
| Long-Term Disability | SPS | $166,000 | $-6,000 | $ 15,000 |
| | XES | $733,000 | $-557,000 | $ -412,000 |

| | | Update Period Total Cost | Update Period Cost of Service |
|---|---|---|---|
| Retiree Medical & Life Insurance | SPS | $-802,500 | $-528,605 |
| | XES | $1,420,500 | $178,046 |
| Long-Term Disability | SPS | $36,000 | $23,797 |
| | XES | $-270,000 | $-34,131 |

See Schedule G-2 for the calculation of the amounts included in the cost of service.

The total cost amounts (both expensed and capitalized) per GAAP and the funding amounts for these self-insured OPEB benefit costs for the three most recent years are as follows:

| | | | Funding | Total Cost |
|---|---|---|---|---|
| Retiree Medical & Life Ins. | 12/31/2014 | SPS | $192,695 | $-151,000 |
| | | XES | $2,067,941 | $2,279,000 |
| | 12/31/2015 | SPS | $177,348 | $-881,000 |
| | | XES | $1,831,005 | $1,545,000 |
| | 12/31/2016 | SPS | $559,048 | $-765,000 |
| | | XES | $1,148,542 | $1,350,000 |
| Long-Term Disability | 12/31/2014 | SPS | $361,349 | $ -24,000 |
| | | XES | $124,822 | $ 1,000 |

| | | | |
|---|---|---|---|
| 12/31/2015 | SPS | $300,649 | $ 166,000 |
| | XES | $117,133 | $ 733,000 |
| A | | | |
| 12/31/2016 | SPS | $248,510 | $ -6,000 |
| | XES | $115,970 | $ -557,000 |

See Work Paper G-2.2 and Work Paper G-2.2A for documentation supporting the Total Cost and Funding amounts.

The benefits listed in this schedule are all attributable to retirees. These costs are also included in Schedule G-2 and are recorded in FERC 926. Any amounts listed in this schedule are merely supplemental data that coincides with the amounts in Schedule G-2.

**Southwestern Public Service Company**

**Bad Debt Expense**

**Commodity Bad Debt & Commodity Revenues**

| Co | Year | Type | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SPS | 2010 | Net Write-Off | 278,072 | 212,010 | 356,398 | 265,720 | 257,566 | 207,704 | 222,616 | 224,014 | 278,813 | 288,657 | 269,092 | 313,201 |
| SPS | 2011 | Net Write-Off | 202,708 | 330,645 | 377,090 | 302,650 | 489,878 | 283,600 | 199,896 | 194,491 | 210,986 | 191,792 | 220,150 | 241,421 |
| SPS | 2012 | Net Write-Off | 187,185 | 234,971 | 371,906 | 443,331 | 272,891 | 172,426 | 181,784 | 301,752 | 221,419 | 273,215 | 217,255 | 216,971 |
| SPS | 2013 | Net Write-Off | 214,492 | 290,691 | 328,588 | 233,784 | 214,569 | 339,419 | 167,483 | 282,976 | 159,642 | 238,940 | 177,956 | 180,981 |
| SPS | 2014 | Net Write-Off | 213,546 | 269,603 | 335,302 | 383,421 | 303,009 | 257,562 | 253,407 | 258,272 | 370,915 | 313,613 | 248,306 | 288,406 |
| SPS | 2015 | Net Write-Off | 268,100 | 279,755 | 333,485 | 415,217 | 361,467 | 326,062 | 193,833 | 389,006 | 340,917 | 398,987 | 689,452 | 471,771 |
| SPS | 2016 | Net Write-Off | 341,655 | 437,631 | 527,374 | 448,104 | 377,452 | 892,523 | 295,025 | 506,346 | 430,555 | 370,139 | 386,520 | 390,205 |
| SPS | 2017 | Net Write-Off | 350,056 | 505,082 | 324,420 | 455,436 | 532,668 | 367,517 | 333,331 | 407,278 | 390,765 | 371,182 | 404,212 | 538,283 |
| SPS | 2018 | Net Write-Off | 346,540 | 447,888 | 530,803 | 571,765 | 542,154 | 431,907 | 346,462 | 395,758 | 386,692 | 435,390 | 347,560 | 341,952 |
| SPS | 2019 | Net Write-Off | 448,829 | 407,335 | 481,910 | 521,197 | 394,594 | 328,681 | | | | | | |
| SPS | 2010 | Uncollectible Expense | 293,620 | 210,208 | 154,499 | 257,495 | 259,258 | 324,426 | 386,707 | 384,097 | 319,256 | 353,094 | 395,530 | 224,719 |
| SPS | 2011 | Uncollectible Expense | 172,015 | 167,925 | 165,720 | 215,852 | 209,813 | 414,275 | 386,013 | 381,458 | 305,324 | 204,846 | 246,843 | 342,185 |
| SPS | 2012 | Uncollectible Expense | 214,961 | 149,091 | 251,319 | 282,186 | 211,919 | 452,549 | 151,752 | 344,830 | 317,924 | 152,218 | 136,119 | 209,051 |
| SPS | 2013 | Uncollectible Expense | 292,095 | 187,560 | 209,067 | 183,643 | 156,999 | 390,816 | 427,003 | 343,996 | 255,175 | 329,740 | 111,011 | 334,600 |
| SPS | 2014 | Uncollectible Expense | 376,797 | 216,991 | 254,844 | 291,350 | 257,920 | 278,201 | 498,471 | 463,835 | 406,443 | 324,605 | 288,093 | 294,143 |
| SPS | 2015 | Uncollectible Expense | 424,547 | 228,575 | 330,186 | 389,704 | 413,280 | 268,274 | 481,873 | 488,568 | 515,296 | 388,266 | 623,356 | 421,134 |
| SPS | 2016 | Uncollectible Expense | 541,288 | 380,221 | 378,731 | 237,509 | 249,830 | 1,265,740 | 585,464 | 616,004 | 467,468 | 300,207 | 446,947 | 394,362 |
| SPS | 2017 | Uncollectible Expense | 375,551 | 391,720 | 223,288 | 684,579 | 10,144 | 810,967 | 393,865 | 612,142 | 911,496 | 72,497 | 422,611 | 523,445 |
| SPS | 2018 | Uncollectible Expense | 433,654 | 306,438 | 414,377 | 123,233 | 341,872 | 447,135 | 531,188 | 465,517 | 479,729 | 256,082 | 291,618 | 332,921 |
| SPS | 2019 | Uncollectible Expense | 475,454 | 261,837 | 373,874 | 349,453 | 279,957 | 349,411 | | | | | | |
| SPS | 2010 | Revenues | (78,692,994) | (78,203,453) | (83,069,339) | (77,654,187) | (71,935,363) | (89,638,285) | (97,465,226) | (108,809,690) | (109,695,625) | (89,929,788) | (72,799,453) | (73,710,291) |
| SPS | 2011 | Revenues | (80,549,415) | (75,227,322) | (78,204,346) | (74,520,652) | (77,437,531) | (95,873,798) | (110,122,619) | (122,514,730) | (108,933,229) | (87,153,197) | (74,504,365) | (81,731,314) |
| SPS | 2012 | Revenues | (87,134,646) | (80,399,661) | (80,352,702) | (75,819,353) | (74,038,442) | (83,783,063) | (105,299,881) | (111,796,271) | (94,202,047) | (86,424,857) | (71,584,945) | (56,598,814) |
| SPS | 2013 | Revenues | (85,661,043) | (74,080,183) | (76,306,704) | (80,281,268) | (78,651,342) | (92,829,106) | (122,132,511) | (120,216,030) | (114,476,297) | (100,828,319) | (81,813,318) | (93,152,425) |
| SPS | 2014 | Revenues | (102,670,836) | (87,063,646) | (89,911,036) | (92,071,215) | (91,984,644) | (106,045,371) | (125,757,453) | (125,460,042) | (123,624,087) | (103,902,277) | (87,791,035) | (99,855,020) |
| SPS | 2015 | Revenues | (110,549,818) | (97,165,045) | (104,156,420) | (87,988,009) | (80,120,783) | (96,011,756) | (115,305,341) | (116,961,351) | (115,124,803) | (97,676,347) | (72,906,348) | (80,013,344) |
| SPS | 2016 | Revenues | (94,895,037) | (85,029,568) | (84,009,069) | (77,979,322) | (75,819,154) | (93,336,180) | (113,639,896) | (123,735,353) | (106,255,476) | (90,120,125) | (81,928,730) | (89,257,335) |
| SPS | 2017 | Revenues | (105,883,839) | (88,944,648) | (99,619,802) | (88,411,535) | (92,195,562) | (105,749,983) | (125,491,395) | (134,623,309) | (118,809,922) | (108,886,283) | (93,167,400) | (94,934,901) |
| SPS | 2018 | Revenues | (114,701,762) | (97,749,741) | (99,309,451) | (93,830,064) | (95,025,535) | (103,274,086) | (121,919,348) | (124,772,788) | (106,823,306) | (104,234,216) | (88,397,457) | (85,705,419) |
| SPS | 2019 | Revenues | (103,709,449) | (92,260,457) | (98,940,272) | (97,696,507) | (92,768,424) | (96,905,276) | | | | | | |