

**PSCo Gas Prepaid Retiree Medical Asset**

Line Number	Description	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	13 Month Average
1	<b>GAAP Prepaid Retiree Medical Asset</b>														
2	Beginning Balance	56,171,917	57,120,950	58,261,858	58,536,010	55,187,420	55,514,587	55,841,754	56,168,920	56,496,087	56,823,254	57,150,420	57,477,587	57,804,754	
3	Contributions	-	-	-	30,000	-	-	-	-	-	-	-	-	-	
4	Retiree Medical Benefit Payments	507,783	699,657	(167,098)	(3,819,839)	-	-	-	-	-	-	-	-	-	
5	Retiree Medical Expense	441,250	441,250	441,250	441,250	327,167	327,167	327,167	327,167	327,167	327,167	327,167	327,167	327,167	
6	Ending Balance	57,120,950	58,261,858	58,536,010	55,187,420	55,514,587	55,841,754	56,168,920	56,496,087	56,823,254	57,150,420	57,477,587	57,804,754	58,131,920	
7	Percent to PSCO Gas	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	
8	Amount to PSCo Gas	17,901,706	18,259,266	18,345,185	17,295,738	17,398,272	17,500,806	17,603,340	17,705,874	17,808,408	17,910,942	18,013,476	18,116,010	18,218,544	17,852,120
9															
10	<b>Regulatory Offsets</b>														
11	Beginning Balance	(2,474,041)	(2,684,472)	(2,780,934)	(2,877,396)	(2,962,572)	(3,030,942)	(3,099,312)	(3,167,682)	(3,236,052)	(3,304,422)	(3,372,792)	(3,441,162)	(3,509,532)	
12	FAS 106 to Zero Reg Liability	(210,431)	(96,462)	(96,462)	(85,176)	(68,370)	(68,370)	(68,370)	(68,370)	(68,370)	(68,370)	(68,370)	(68,370)	(68,370)	
13	Ending Balance	(2,684,472)	(2,780,934)	(2,877,396)	(2,962,572)	(3,030,942)	(3,099,312)	(3,167,682)	(3,236,052)	(3,304,422)	(3,372,792)	(3,441,162)	(3,509,532)	(3,577,902)	(3,157,321)
14															
15	<b>Prepaid Balance for Regulatory Purposes</b>	<b>15,217,234</b>	<b>15,478,332</b>	<b>15,467,789</b>	<b>14,333,165</b>	<b>14,367,329</b>	<b>14,401,493</b>	<b>14,435,657</b>	<b>14,469,821</b>	<b>14,503,985</b>	<b>14,538,149</b>	<b>14,572,313</b>	<b>14,606,477</b>	<b>14,640,641</b>	<b>14,694,799</b>



