



		Dec 2021 Year End	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
56	<b>Description</b>													
57	<b>GAAP Prepaid Pension Asset (PPA)</b>													
58	Beginning Balance		300,894,369	342,334,202	340,913,036	339,491,869	338,070,702	336,649,536	335,228,369	333,807,202	332,386,036	330,964,869	329,543,702	328,122,536
59	Contributions		42,861,000											
60	Pension Expense		(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)	(1,421,167)
61	Ending Balance	300,894,369	342,334,202	340,913,036	339,491,869	338,070,702	336,649,536	335,228,369	333,807,202	332,386,036	330,964,869	329,543,702	328,122,536	326,701,369
62	Percent to PSCO Electric Retail	63.36%	63.33%	63.34%	63.34%	63.35%	63.36%	63.36%	63.37%	63.37%	63.38%	63.39%	63.39%	63.39%
63	Amount to PSCO Electric Retail	190,659,288	216,798,999	215,924,151	215,044,104	214,165,055	213,284,669	212,408,574	211,526,572	210,645,091	209,767,789	208,884,274	208,003,543	207,108,882
64														
65	<b>GAAP PSCO Electric Retail PPA by Category</b>													
66	Legacy PPA (1)		195,221,148	195,221,148	195,221,148	195,221,148	195,221,148	195,221,148	195,221,148	195,221,148	195,221,148	195,221,148	195,221,148	195,221,148
67	New PPA		(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)	(52,079,340)
68	Total GAAP PPA													
69														
70	Second Legacy PPA		31,194,606	31,194,606	31,194,606	31,194,606	31,194,606	31,194,606	31,194,606	31,194,606	31,194,606	31,194,606	31,194,606	31,194,606
71	Second New PPA		42,462,585	41,587,737	40,707,690	39,828,641	38,948,256	38,072,160	37,190,158	36,308,678	35,431,375	34,547,860	33,667,129	32,772,468
72	Total GAAP PPA	a	190,659,288	216,798,999	215,924,151	215,044,104	214,165,055	213,284,669	212,408,574	211,526,572	210,645,091	209,767,789	208,884,274	207,108,882
73														
74	<b>Regulatory Offsets</b>													
75	Beginning Balance		(161,651,820)	(162,172,729)	(162,693,639)	(163,214,548)	(163,735,458)	(164,256,367)	(164,777,277)	(165,298,186)	(165,819,096)	(166,340,005)	(166,860,915)	(167,381,824)
76	Regulatory Amortization		(58,237,404)	(520,910)	(520,910)	(520,910)	(520,910)	(520,910)	(520,910)	(520,910)	(520,910)	(520,910)	(520,910)	(520,910)
77	TCJA Impact		(97,770,966)	-	-	-	-	-	-	-	-	-	-	-
78	Carrying Charge on TCJA Impact		(5,643,450)	-	-	-	-	-	-	-	-	-	-	-
79	Ending Balance	b	(161,651,820)	(162,172,729)	(162,693,639)	(163,214,548)	(163,735,458)	(164,256,367)	(164,777,277)	(165,298,186)	(165,819,096)	(166,340,005)	(166,860,915)	(167,381,824)
80														
81	<b>PPA for Regulatory Purposes</b>	c=a+b	<b>29,007,469</b>	<b>54,626,270</b>	<b>53,230,513</b>	<b>51,829,556</b>	<b>50,429,597</b>	<b>49,028,302</b>	<b>47,631,297</b>	<b>46,228,385</b>	<b>44,825,996</b>	<b>43,427,784</b>	<b>42,023,359</b>	<b>40,621,719</b>

13 Month Average  
45,547,415