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 2017, 2018, 2019, and 2020 as shown below.

Listed below are the Test Year (October 1, 2019 through September 30, 2020), Updated Test Year (October 1, 2020 through December 31, 2020), 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 12/31/2017

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	$9,818,000	$20,002,493	9,524,162	241,748,642
Former NCE Non-bargaining Qualified Pension Plan	$4,748,000	$3,500,287	13,153,420	201,113,298
Xcel Energy Qualified Pension Plan (XEPP)	$49,437,000	$45,680,138	104,199,511	1,334,210,854

Year 12 months ended 12/31/2018

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	$9,739,000	$5,000,000	10,769,818	247,678,126
Former NCE Non-bargaining Qualified Pension Plan	$7,254,000	$3,033,000	11,453,712	190,404,694
Xcel Energy Qualified Pension Plan (XEPP)	$45,611,000	$42,356,000	67,573,118	1,242,858,343

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Schedule G-2.1
Page 1 of 3
Sponsor: Schrubbe
2021 TX Rate Case

Southwestern Public Service Company

Pension Expense

Year 12 months ended 12/31/2019

	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 $7,908,000	B1 $15,205,399	F1 12,837,965	F1 257,689,444
Former NCE Non-bargaining Qualified Pension Plan	B1 $3,604,000	B1 $2,710,745	F2 12,545,538	F2 195,408,026
Xcel Energy Qualified Pension Plan (XEPP)	B2 $21,759,000	B2 $32,294,546	F3 98,781,515	F3 1,224,504,206

Test Year 12 months ended 9/30/20

Test Year Totals From Table below

	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	D1 $8,016,000	D1 $10,205,399	n/a*	n/a*
Former NCE Non-bargaining Qualified Pension Plan	D1 $3,220,750	D1 $4,428,745	n/a*	n/a*
Xcel Energy Qualified Pension Plan (XEPP)	D1 $20,908,500	D1 $30,854,546	n/a*	n/a*

*** Not applicable to a split test year**

Updated Test Year 12 months ended 12/31/20

	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	C1 $8,052,000	C1 $10,000,000	F4 12,422,755	F4 237,297,344
Former NCE Non-bargaining Qualified Pension Plan	C1 $3,093,000	C1 $4,428,000	F5 9,837,905	F5 157,341,846
Xcel Energy Qualified Pension Plan (XEPP)	C2 $20,625,000	C2 $30,787,000	F6 86,247,191	F6 1,095,791,413

*** 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

		Oct-Dec 2019		Jan-Sept 2020		Test Year Total
SPS Bargaining Qualified Pension Plan	D1	$1,977,000	D1	$6,039,000	D1	$8,016,000
Former NCE Non-bargaining Qualified Pension Plan	D1	$901,000	D1	$2,319,750	D1	$3,220,750
Xcel Energy Qualified Pension Plan (XEPP)	D1	$5,439,750	D1	$15,468,750	D1	$20,908,500

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, 2017, 2018, 2019 and 2020.

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.

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SPS
Qualified Pension

2019 Activity Summary

SAP Accounts	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			WTW Report Dated 5.17.2019	Difference
Beginning Balance																	
13.1402006 - Reg Asset NCE Plan	41,387,294	41,181,377	40,975,461	40,769,544	40,563,627	40,357,711	40,151,794	39,945,877	39,739,961	39,534,044	39,328,127	39,122,211	41,387,294				
13.2421006 - Liability NCE Plan	(17,960,000)	(16,553,417)	(16,647,833)	(16,742,250)	(16,836,667)	(16,931,083)	(17,025,500)	(15,910,917)	(16,005,333)	(16,099,750)	(16,194,167)	(16,288,583)	(17,960,000)			23,427,000	294
13.1402006 Reg Asset PSCO Barg Plan	188,301,815	187,573,398	186,844,981	186,116,565	185,388,148	184,659,731	183,931,315	183,202,898	182,474,481	181,746,065	181,017,648	180,289,231	188,301,815				
13.2421006 - Liability PSCO Barg Plan	(67,638,000)	(52,568,583)	(52,499,167)	(52,429,750)	(52,360,333)	(52,290,917)	(52,221,500)	(52,152,083)	(52,082,667)	(52,013,250)	(51,943,833)	(51,874,417)	(67,638,000)			120,664,000	(185)
13.1402006 - Contra Reg Asset	(12,896,000)	(12,896,000)	(12,896,000)	(11,172,500)	(11,172,500)	(11,172,500)	(11,133,000)	(11,133,000)	(11,133,000)	(11,093,500)	(11,093,500)	(11,093,500)	(12,896,000)				
13.1151021 - Current Reg Asset	12,896,000	12,896,000	12,896,000	11,172,500	11,172,500	11,172,500	11,133,000	11,133,000	11,133,000	11,093,500	11,093,500	11,093,500	12,896,000				
Total	144,091,109	159,632,775	158,673,442	157,714,109	156,754,775	155,795,442	154,836,109	155,085,775	154,126,442	153,167,109	152,207,775	151,248,442	144,091,109				
FAS 87 Current Year Accruals (B)																	
13.1402006 - Reg Asset NCE Plan	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(205,917)	(2,471,000)				
13.2421006 - Liability NCE Plan	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(94,417)	(1,133,000)	(3,604,000)	A2	(3,604,000)	-
13.1402006 Reg Asset PSCO Barg Plan	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(728,417)	(8,741,000)				
13.2421006 - Liability PSCO Barg Plan	69,417	69,417	69,417	69,417	69,417	69,417	69,417	69,417	69,417	69,417	69,417	69,417	833,000	(7,908,000)	A2	(7,908,000)	-
Total	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(959,333)	(11,512,000)				
Quarterly Short-Term Reclass (C)																	
13.1402006 - Contra Reg Asset			1,723,500			39,500			39,500			39,500	1,842,000				
13.1151021 - Current Reg Asset			(1,723,500)			(39,500)			(39,500)			(39,500)	(1,842,000)				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-				
13.1402006 -NCE Plan Asset Transfer													-				-
Contributions & Other Cash																	
13.2421006 - Liability NCE Plan	1,501,000						1,209,000					745	2,710,745		A2	1,501,000	1,209,745
13.2421006 - Liability SPS Barg Plan	15,000,000											205,399	15,205,399		A2	15,000,000	205,399
Total	16,501,000	0	0	0	0	0	1,209,000	0	0	0	0	206,144	17,916,144				
	A																
Year End Pension Transfer																	
13.1402006 Reg Asset NCE Plan													0.00				
13.2421006 - Liability NCE Plan													0.00				
												0.00	0.00				
FAS 88 Settlement																	
11.1402006 - Reg Asset												(2,374,000.00)	(2,374,000.00)			-	2,374,000
11.2421006 - Liability																	
Total																	
Year End FAS 158 Adj													-				
13.1402006 - Reg Asset NCE Plan												(3,062,255)	(3,062,255)				
13.2421006 - Liability NCE Plan												3,062,255	3,062,255				
13.1402006 Reg Asset PSCO Barg Plan												(4,279,601)	(4,279,601)				
13.2421006 - Liability PSCO Barg Plan												4,279,601	4,279,601				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-				
Ending Balance																	
13.1402006 - Reg Asset NCE Plan	41,181,377	40,975,461	40,769,544	40,563,627	40,357,711	40,151,794	39,945,877	39,739,961	39,534,044	39,328,127	39,122,211	33,480,039.00	33,480,039.00			20,024,000	(136,039)
13.2421006 - Liability NCE Plan	(16,553,417)	(16,647,833)	(16,742,250)	(16,836,667)	(16,931,083)	(17,025,500)	(15,910,917)	(16,005,333)	(16,099,750)	(16,194,167)	(16,288,583)	(13,320,000)	(13,320,000.00)				136,000
13.1402006 Reg Asset SPS Barg Plan	187,573,398	186,844,981	186,116,565	185,388,148	184,659,731	183,931,315	183,202,898	182,474,481	181,746,065	181,017,648	180,289,231	175,281,213.76	175,281,213.76				(39)
13.2421006 - Liability SPS Barg Plan	(52,568,583)	(52,499,167)	(52,429,750)	(52,360,333)	(52,290,917)	(52,221,500)	(52,152,083)	(52,082,667)	(52,013,250)	(51,943,833)	(51,874,417)	(47,320,000)	(47,320,000.04)				
13.1402006 - Contra Reg Asset	(12,896,000)	(12,896,000)	(11,172,500)	(11,172,500)	(11,172,500)	(11,133,000)	(11,133,000)	(11,133,000)	(11,093,500)	(11,093,500)	(11,093,500)	(11,054,000)	(11,054,000.00)			127,961,000	(214)
13.1151021 - Current Reg Asset	12,896,000	12,896,000	11,172,500	11,172,500	11,172,500	11,133,000	11,133,000	11,133,000	11,093,500	11,093,500	11,093,500	11,054,000	11,054,000.00				
Total	159,632,775	158,673,442	157,714,109	156,754,775	155,795,442	154,836,109	155,085,775	154,126,442	153,167,109	152,207,775	151,248,442	148,121,253	148,121,253				
SAP Balance																	
13.1402006 - Reg Asset	206,345,776	227,820,442	226,886,109	225,951,776	225,017,442	224,083,109	223,148,776	222,214,442	221,280,109	220,345,776	219,411,442	208,761,253	208,761,253				
13.2421006 - Liability	(46,762,000)	(69,147,000)	(69,172,000)	(69,197,000)	(69,222,000)	(69,247,000)	(68,063,000)	(68,088,000)	(68,113,000)	(68,138,000)	(68,163,000)	(60,640,000)	(60,640,000)				
13.1402006 - Contra Reg Asset	(12,896,000)	(12,896,000)	(11,172,500)	(11,172,500)	(11,172,500)	(11,133,000)	(11,133,000)	(11,133,000)	(11,093,500)	(11,093,500)	(11,093,500)	(11,054,000)	(11,054,000)				
13.1151021 - Current Reg Asset	12,896,000	12,896,000	11,172,500	11,172,500	11,172,500	11,133,000	11,133,000	11,133,000	11,093,500	11,093,500	11,093,500	11,054,000	11,054,000				
Total	159,583,776	158,673,442	157,714,109	156,754,776	155,795,442	154,836,109	155,085,776	154,126,442	153,167,109	152,207,776	151,248,442	148,121,253	148,121,253				
Difference	49,000	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)				
13.1402006 - Reg Asset	(22,409,000)	0	0	0	0	0	0	0	0	0	0	0	0				
13.2421006 - Liability	22,360,000	0	0	0	0	0	0	0	0	0	0	0	0				
13.1402006 - Contra Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0				
13.1151021 - Current Reg Asset	0	0	0	0	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
10.8.19

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

XLS
Qualified Pension
2019 Activity Summary

SAP Accounts	JDE Accounts	Actuals Jan	Actuals Feb	FCST Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL		WTW YE Report Dated 5.17.2019	Difference
Beginning Balance	**Beginning Balance**																
50.1402006 - Reg Asset	50.244510.1700 - Reg Asset	212,182,948	211,215,921	210,248,894	209,281,867	208,314,840	207,347,812	206,380,785	205,413,758	204,446,731	203,479,704	202,512,677	201,545,649	212,182,948			
50.2421006 - Liability	50.431110.1000 - Liability	(136,997,000)	(105,572,667)	(106,375,333)	(107,178,000)	(107,980,667)	(108,783,333)	(109,586,000)	(110,388,667)	(111,191,333)	(111,994,000)	(112,796,667)	(113,599,333)	(136,997,000)			
50.3152001 - OCI	50.488200.170 - OCI	9,551,260	9,507,703	9,464,147	9,420,591	9,377,035	9,333,479	9,289,923	9,246,367	9,202,810	9,159,254	9,115,698	9,072,142	9,551,260			
50.1402006 - Contra Reg Asset	50.244510.9997 - Contra Reg Asset	(14,195,227)	(14,195,227)	(14,195,227)	(11,588,776)	(11,588,776)	(11,588,776)	(11,573,227)	(11,573,227)	(11,573,227)	(11,557,677)	(11,557,677)	(11,557,677)	(14,195,227)			
50.1151021 - Current Reg Asset	50.150201.1700 - Current Reg Asset	14,195,227	14,195,227	14,195,227	11,588,776	11,588,776	11,588,776	11,573,227	11,573,227	11,573,227	11,557,677	11,557,677	11,557,677	14,195,227			
Total	**Total**	84,737,208	115,150,958	113,337,708	111,524,458	109,711,208	107,897,958	106,084,708	104,271,458	102,458,208	100,644,958	98,831,708	97,018,458	84,737,208		84,737,000	208
FAS 87 Current Year Accruals (B)	**FAS 87 Current Year Accruals (B)**																
50.1402006 - Reg Asset	50.244510.1700 - Reg Asset	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(967,027)	(11,604,326)			
50.2421006 - Liability	50.431110.1000 - Liability	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(802,667)	(9,632,000)			
50.3152001 - OCI	50.488200.170 - OCI	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(522,674)			
Total	**Total**	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(1,813,250)	(21,759,000)	A2	(21,759,000)	-
Quarterly Short-Term Reclass (C)	**Quarterly Short-Term Reclass (C)**																
50.1402006 - Contra Reg Asset	50.244510.9997 - Contra Reg Asset			2,606,450.53			15,549			15,550			103,810	2,741,359			
50.1151021 - Current Reg Asset	50.150201.1700 - Current Reg Asset			(2,606,450.53)			(15,549)			(15,550)			(103,810)	(2,741,359)			
Total	**Total**	-	-	-	-	-	-	-	-	-	-	-	-	-			
OCI True-up Adj	**OCI True-up Adj**																
50.1402006 - Reg Asset	50.244510.1700 - Reg Asset												(1,539,228)	(1,539,228)			
50.3152001 - OCI	50.488200.170 - OCI												1,539,228	1,539,228			
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	32,227,000											67,546	32,294,546	A2	32,227,000	67,546
		A												-			
FAS 88 Settlement	**FAS 88 Settlement**																
50.1402006 - Reg Asset	50.244510.1700 - Reg Asset													-			
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 Asset												(22,721,144)	(22,721,144)			
50.2421006 - Liability	50.431110.1000 - Liability												23,332,454	23,332,454			
50.3152001 - OCI	50.488200.170 - OCI												(611,310)	(611,310)			
Total	**Total**	-	-	-	-	-	-	-	-	-	-	-	(0)	(0)			
Ending Balance	**Ending Balance**																
50.1402006 - Reg Asset	50.244510.1700 - Reg Asset	211,215,921	210,248,894	209,281,867	208,314,840	207,347,812	206,380,785	205,413,758	204,446,731	203,479,704	202,512,677	201,545,649	176,318,250	176,318,250.47			
50.2421006 - Liability	50.431110.1000 - Liability	(105,572,667)	(106,375,333)	(107,178,000)	(107,980,667)	(108,783,333)	(109,586,000)	(110,388,667)	(111,191,333)	(111,994,000)	(112,796,667)	(113,599,333)	(91,002,000)	(91,002,000.04)			
50.3152001 - OCI	50.488200.170 - OCI	9,507,703	9,464,147	9,420,591	9,377,035	9,333,479	9,289,923	9,246,367	9,202,810	9,159,254	9,115,698	9,072,142	9,956,504	9,956,503.57			
50.1402006 - Contra Reg Asset	50.244510.9997 - Contra Reg Asset	(14,195,227)	(14,195,227)	(11,588,776)	(11,588,776)	(11,588,776)	(11,573,227)	(11,573,227)	(11,573,227)	(11,557,677)	(11,557,677)	(11,557,677)	(11,453,867)	(11,453,867.48)			
50.1151021 - Current Reg Asset	50.150201.1700 - Current Reg Asset	14,195,227	14,195,227	11,588,776	11,588,776	11,588,776	11,573,227	11,573,227	11,573,227	11,557,677	11,557,677	11,557,677	11,453,867	11,453,867.48			
Total	**Total**	115,150,958	113,337,708	111,524,458	109,711,208	107,897,958	106,084,708	104,271,458	102,458,208	100,644,958	98,831,708	97,018,458	95,272,754.00	95,272,754		95,273,000	(246)
JDE Balance	**JDE Balance**																
50.1402006 - Reg Asset	50.244510.1700 - Reg Asset	211,097,477	210,248,895	209,281,868	208,314,840	207,347,813	206,380,786	205,413,759	204,446,732	203,479,705	202,512,677	201,545,650	176,318,251	176,318,251			
50.2421006 - Liability	50.431110.1000 - Liability	(105,572,667)	(106,375,333)	(107,178,000)	(107,980,667)	(108,783,333)	(109,586,000)	(110,388,667)	(111,191,333)	(111,994,000)	(112,796,667)	(113,599,333)	(91,002,000)	(91,002,000)			
50.3152001 - OCI	50.488200.170 - OCI	9,502,148	9,464,147	9,420,591	9,377,034	9,333,478	9,289,922	9,246,366	9,202,810	9,159,254	9,115,698	9,072,141	9,956,503	9,956,503			
50.1402006 - Contra Reg Asset	50.244510.9997 - Contra Reg Asset	(14,195,227)	(14,195,227)	(11,588,776)	(11,588,776)	(11,588,776)	(11,573,227)	(11,573,227)	(11,573,227)	(11,557,677)	(11,557,677)	(11,557,677)	(11,453,867)	(11,453,867)			
50.1151021 - Current Reg Asset	50.150201.1700 - Current Reg Asset	14,195,227	14,195,227	11,588,776	11,588,776	11,588,776	11,573,227	11,573,227	11,573,227	11,557,677	11,557,677	11,557,677	11,453,867	11,453,867			
Total		115,026,958	113,337,708	111,524,458	109,711,208	107,897,958	106,084,708	104,271,458	102,458,208	100,644,958	98,831,708	97,018,458	95,272,754	95,272,754			
50.1402006 - Reg Asset	50.244510.1700 - Reg Asset	(118,444)	1	1	1	1	1	1	1	1	1	1	1	1			
50.2421006 - Liability	50.431110.1000 - Liability	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
50.3152001 - OCI	50.488200.170 - OCI	(5,556)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
50.1402006 - Contra Reg Asset	50.244510.9997 - Contra Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-			
50.1151021 - Current Reg Asset	50.150201.1700 - Current Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-			
Difference		(124,000)	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			

*** 124K Passed on final FAS 88 True-up - entry booked in February**

Reconciliation Created By:
Levi Glines
Consultant
612.337.2373
10.8.19

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

A- Agrees to the Wells Fargo wire confirmation and approval by Brian Van Abel, See Cash Management for support
B- Accruals are based on actuarial reports received from WTW. Current accrual data is based on updated reports on 2.8.19
C- See quarterly JE for support

SPS
Qualified Pension

2020 Activity Summary

SAP Accounts	Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	FCST Dec	TOTAL		WTW Report Dated 5.15.2020	Ties to Current WTW Report	Difference
Beginning Balance																	
13.1402006 - Reg Asset NCE Plan	33,480,039	33,135,539	32,927,039	32,718,539	32,510,039	32,301,539	32,093,039	31,884,539	31,676,039	31,467,539	31,259,039	31,050,539	33,480,039				
13.2421006 - Liability NCE Plan	(13,320,000)	(8,941,250)	(8,990,500)	(9,039,750)	(9,089,000)	(9,138,250)	(9,187,500)	(9,236,750)	(9,286,000)	(9,335,250)	(9,384,500)	(9,433,750)	(13,320,000)		20,024,000	Yes	136,039
13.1402006 Reg Asset PSCO Barg Plan	175,281,214	174,408,130	173,535,047	172,661,964	171,788,880	170,915,797	170,042,714	169,169,630	168,296,547	167,423,464	166,550,380	165,677,297	175,281,214				
13.2421006 - Liability PSCO Barg Plan	(47,320,000)	(37,117,917)	(36,915,833)	(36,713,750)	(36,511,667)	(36,309,583)	(36,107,500)	(35,905,417)	(35,703,333)	(35,501,250)	(35,299,167)	(35,097,083)	(47,320,000)		127,961,000	Yes	214
13.1402006 - Contra Reg Asset	(11,054,000)	(11,054,000)	(11,054,000)	(12,578,750)	(12,578,750)	(12,578,750)	(12,178,500)	(12,178,500)	(12,178,500)	(11,778,250)	(11,778,250)	(11,778,250)	(11,054,000)				
13.1151021 - Current Reg Asset	11,054,000	11,054,000	11,054,000	12,578,750	12,578,750	12,578,750	12,178,500	12,178,500	12,178,500	11,778,250	11,778,250	11,778,250	11,054,000				
Total	148,121,253	161,484,503	160,555,753	159,627,003	158,698,253	157,769,503	156,840,753	155,912,003	154,983,253	154,054,503	153,125,753	152,197,003	148,121,253				
FAS 87 Current Year Accruals (B)																	
13.1402006 - Reg Asset NCE Plan	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(208,500)	(2,502,000)				
13.2421006 - Liability NCE Plan	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)	(591,000)	(3,093,000) A2	(3,093,000)	Yes	-
13.1402006 Reg Asset PSCO Barg Plan	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(873,083)	(10,477,000)				
13.2421006 - Liability PSCO Barg Plan	202,083	202,083	202,083	202,083	202,083	202,083	202,083	202,083	202,083	202,083	202,083	202,083	2,425,000	(8,052,000) A2	(8,052,000)	Yes	-
Total	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(928,750)	(11,145,000)				
Quarterly Short-Term Reclass (C)																	
13.1402006 - Contra Reg Asset			(1,524,750)			400,250			400,250				(724,250)				
13.1151021 - Current Reg Asset			1,524,750			(400,250)			(400,250)				724,250				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-				
13.1402006 -NCE Plan Asset Transfer													-				-
Contributions & Other Cash																	
13.2421006 - Liability NCE Plan	4,428,000												4,428,000	A2	4,428,000	Yes	-
13.2421006 - Liability SPS Barg Plan	10,000,000												10,000,000	A2	10,000,000	Yes	-
Total	14,428,000	0	0	0	0	0	0	0	0	0	0	0	14,428,000				
	A																
Year End Pension Transfer																	
13.1402006 Reg Asset NCE Plan													0.00				
13.2421006 - Liability NCE Plan													0.00				
												0.00	0.00				
FAS 88 Settlement																	
11.1402006 - Reg Asset	(136,000)												(136,000.00)		-	N/A	136,000
11.2421006 - Liability																	
Total																	
Year End FAS 158 Adj													-				
13.1402006 - Reg Asset NCE Plan													-				
13.2421006 - Liability NCE Plan													-				
13.1402006 Reg Asset PSCO Barg Plan													-				
13.2421006 - Liability PSCO Barg Plan													-				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-				
Ending Balance																	
13.1402006 - Reg Asset NCE Plan	33,135,539	32,927,039	32,718,539	32,510,039	32,301,539	32,093,039	31,884,539	31,676,039	31,467,539	31,259,039	31,050,539	30,842,039.00	30,842,039.00		21,359,000	Yes	(39)
13.2421006 - Liability NCE Plan	(8,941,250)	(8,990,500)	(9,039,750)	(9,089,000)	(9,138,250)	(9,187,500)	(9,236,750)	(9,286,000)	(9,335,250)	(9,384,500)	(9,433,750)	(9,483,000)	(9,483,000.00)				
13.1402006 Reg Asset SPS Barg Plan	174,408,130	173,535,047	172,661,964	171,788,880	170,915,797	170,042,714	169,169,630	168,296,547	167,423,464	166,550,380	165,677,297	164,804,213.76	164,804,213.76				
13.2421006 - Liability SPS Barg Plan	(37,117,917)	(36,915,833)	(36,713,750)	(36,511,667)	(36,309,583)	(36,107,500)	(35,905,417)	(35,703,333)	(35,501,250)	(35,299,167)	(35,097,083)	(34,895,000)	(34,895,000.04)				
13.1402006 - Contra Reg Asset	(11,054,000)	(11,054,000)	(12,578,750)	(12,578,750)	(12,578,750)	(12,178,500)	(12,178,500)	(12,178,500)	(11,778,250)	(11,778,250)	(11,778,250)	(11,778,250)	(11,778,250.00)		129,909,000	Yes	(214)
13.1151021 - Current Reg Asset	11,054,000	11,054,000	12,578,750	12,578,750	12,578,750	12,178,500	12,178,500	12,178,500	11,778,250	11,778,250	11,778,250	11,778,250	11,778,250.00				
Total	161,484,503	160,555,753	159,627,003	158,698,253	157,769,503	156,840,753	155,912,003	154,983,253	154,054,503	153,125,753	152,197,003	151,268,253	151,268,253				
SAP Balance																	
13.1402006 - Reg Asset	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
13.2421006 - Liability	JAN 2020 Actu	FEB 2020 Actu	MAR 2020 Actu	APR 2020 Actu	MAY 2020 Actu	JUNE 2020 Act	JUL 2020 Actu	AUG 2020 Actu	SEP 2020 Actu	OCT 2020 Actu	NOV 2020 Actu	DEC2020 Actuals	DEC2020 Actuals				
13.1402006 - Contra Reg Asset	27,680	27,680	-	-	-	-	-	-	-	-	-	-	-				
13.1151021 - Current Reg Asset	JAN 2020 Actu	FEB 2020 Actu	MAR 2020 Actu	APR 2020 Actu	MAY 2020 Actu	JUNE 2020 Act	JUL 2020 Actu	AUG 2020 Actu	SEP 2020 Actu	OCT 2020 Actu	NOV 2020 Actu	DEC2020 Actuals	DEC2020 Actuals				
Total	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
Difference	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
13.1402006 - Reg Asset	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
13.2421006 - Liability	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
13.1402006 - Contra Reg Asset	11,081,680	11,081,680	12,578,750	12,578,750	12,578,750	12,178,500	12,178,500	12,178,500	11,778,250	11,778,250	11,778,250	11,778,250	11,778,250				
13.1151021 - Current Reg Asset	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				

A- Agrees to the Wells Fargo wire confirmation and approval by Bob Frenzel, See Contribution tab for support
B- Accruals are based on actuarial reports received from WTW. Current accrual data is based on updated reports on 2/7/20. See 'Qualified WTW Report' for support
C- See quarterly JE for support

Reconciliation Created By:
Levi Glines

Consultant
612.337.2373
1.8.21

Reconciliation Approved By:
Todd Degrugillier

Manager - Benefits Accounting
612-330-6557

XLS
Qualified Pension
2020 Activity Summary

SAP Accounts	Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	FCST Dec	TOTAL		WTW YE Report Dated 5.15.2020	Ties to Current WTW Report	Difference
Beginning Balance																	
50.1402006 - Reg Asset	176,318,250	175,194,082	174,069,914	172,945,746	171,821,578	170,697,410	169,573,242	168,449,074	167,324,905	166,200,737	165,076,569	163,952,401	176,318,250				
50.2421006 - Liability	(91,002,000)	(60,749,917)	(61,284,833)	(61,819,750)	(62,354,667)	(62,889,583)	(63,424,500)	(63,959,417)	(64,494,333)	(65,029,250)	(65,564,167)	(66,099,083)	(91,002,000)				
50.3152001 - OCI	9,956,504	9,896,838	9,837,173	9,777,508	9,717,843	9,658,178	9,598,512	9,538,847	9,479,182	9,419,517	9,359,852	9,300,186	9,956,504				
50.1402006 - Contra Reg Asset	(11,453,867)	(11,453,867)	(11,453,867)	(12,990,528)	(12,990,528)	(12,990,528)	(12,491,038)	(12,491,038)	(12,491,038)	(11,991,549)	(11,991,549)	(11,991,549)	(11,453,867)				
50.1151021 - Current Reg Asset	11,453,867	11,453,867	11,453,867	12,990,528	12,990,528	12,990,528	12,491,038	12,491,038	12,491,038	11,991,549	11,991,549	11,991,549	11,453,867				
Total	95,272,754	124,341,004	122,622,254	120,903,504	119,184,754	117,466,004	115,747,254	114,028,504	112,309,754	110,591,004	108,872,254	107,153,504	95,272,754		95,273,000	Yes	(246)
FAS 87 Current Year Accruals (B)																	
50.1402006 - Reg Asset	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(1,124,168)	(13,490,018)				
50.2421006 - Liability	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(534,917)	(6,419,000)				
50.3152001 - OCI	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(59,665)	(715,982)				
Total	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(1,718,750)	(20,625,000)	A2	(20,625,000)	Yes	-
Quarterly Short-Term Reclass (C)																	
50.1402006 - Contra Reg Asset			(1,536,660.52)			499,490			499,490				(537,681)				
50.1151021 - Current Reg Asset			1,536,660.52			(499,490)			(499,490)				537,681				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-				
OCI True-up Adj																	
50.1402006 - Reg Asset													-				
50.3152001 - OCI													-				
Year End Pension Transfer																	
50.1402006 - Asset Transfer													-				
50.2421006 - Liability													-				
	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Contributions & Other Cash																	
50.2421006 - Liability	30,787,000												30,787,000	A2	30,787,000	Yes	-
	A												-				
FAS 88 Settlement																	
50.1402006 - Reg Asset													-				
50.2421006 - Liability													-				
50.3152001 - OCI													-				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-				-
Year End FAS 158 Adj																	
50.1402006 - Reg Asset													-				
50.2421006 - Liability													-				
50.3152001 - OCI													-				
Total	-	-	-	-	-	-	-	-	-	-	-	-	-				
Ending Balance																	
50.1402006 - Reg Asset	175,194,082	174,069,914	172,945,746	171,821,578	170,697,410	169,573,242	168,449,074	167,324,905	166,200,737	165,076,569	163,952,401	162,828,233	162,828,232.91				
50.2421006 - Liability	(60,749,917)	(61,284,833)	(61,819,750)	(62,354,667)	(62,889,583)	(63,424,500)	(63,959,417)	(64,494,333)	(65,029,250)	(65,564,167)	(66,099,083)	(66,634,000)	(66,634,000.04)				
50.3152001 - OCI	9,896,838	9,837,173	9,777,508	9,717,843	9,658,178	9,598,512	9,538,847	9,479,182	9,419,517	9,359,852	9,300,186	9,240,521	9,240,521.13				
50.1402006 - Contra Reg Asset	(11,453,867)	(11,453,867)	(12,990,528)	(12,990,528)	(12,990,528)	(12,491,038)	(12,491,038)	(12,491,038)	(11,991,549)	(11,991,549)	(11,991,549)	(11,991,549)	(11,991,548.80)				
50.1151021 - Current Reg Asset	11,453,867	11,453,867	12,990,528	12,990,528	12,990,528	12,491,038	12,491,038	12,491,038	11,991,549	11,991,549	11,991,549	11,991,549	11,991,548.80				
Total	124,341,004	122,622,254	120,903,504	119,184,754	117,466,004	115,747,254	114,028,504	112,309,754	110,591,004	108,872,254	107,153,504	105,434,754.00	105,434,754		105,435,000	Yes	(246)
JDE Balance																	
50.1402006 - Reg Asset	(23,982,558)	(25,106,726)	(27,767,555)	(28,891,723)	(30,015,891)	(30,640,570)	(31,764,738)	(32,888,906)	(33,513,584)	(34,637,752)	(35,761,921)	(20,380,665)	(20,380,665)				
50.2421006 - Liability	(60,749,917)	(61,284,833)	(61,819,750)	(62,354,667)	(62,889,583)	(63,424,500)	(63,959,417)	(64,494,333)	(65,029,250)	(65,564,167)	(66,099,083)	(74,456,000)	(74,456,000)				
50.3152001 - OCI	JAN 2020 Actuals	FEB 2020 Actuals	MAR 2020 Actua	APR 2020 Actua	MAY 2020 Actua	JUNE 2020 Actu	JUL 2020 Actual	AUG 2020 Actua	SEP 2020 Actua	OCT 2020 Actuals	NOV 2020 Actual	DEC2020 Actuals	DEC2020 Actuals				
50.1402006 - Contra Reg Asset	JAN 2020 Actuals	FEB 2020 Actuals	MAR 2020 Actua	APR 2020 Actua	MAY 2020 Actua	JUNE 2020 Actu	JUL 2020 Actual	AUG 2020 Actua	SEP 2020 Actua	OCT 2020 Actuals	NOV 2020 Actual	DEC2020 Actuals	DEC2020 Actuals				
50.1151021 - Current Reg Asset	JAN 2020 Actuals	FEB 2020 Actuals	MAR 2020 Actua	APR 2020 Actua	MAY 2020 Actua	JUNE 2020 Actu	JUL 2020 Actual	AUG 2020 Actua	SEP 2020 Actua	OCT 2020 Actuals	NOV 2020 Actual	DEC2020 Actuals	DEC2020 Actuals				
Total	(84,732,475)	(86,391,560)	(89,587,305)	(91,246,390)	(92,905,474)	(94,065,070)	(95,724,154)	(97,383,239)	(98,542,834)	(100,201,919)	(101,861,004)	(94,836,665)	(94,836,665)				
50.1402006 - Reg Asset	(199,176,640)	(199,176,640)	(200,713,301)	(200,713,301)	(200,713,301)	(200,213,811)	(200,213,811)	(200,213,811)	(199,714,322)	(199,714,322)	(199,714,322)	(183,208,898)	(183,208,898)				
50.2421006 - Liability	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(7,822,000)	(7,822,000)				
50.3152001 - OCI	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
50.1402006 - Contra Reg Asset	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
50.1151021 - Current Reg Asset	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!				
Difference	(209,073,479)	(209,013,814)	(210,490,809)	210,431,144	210,371,478	209,812,324	209,752,658	209,692,993	209,133,838	209,074,173	209,014,508	200,271,419	200,271,419				

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines	Todd Degrugillier
Consultant	Manager - Benefits Accounting
612.337.2373	612-330-6557
1.8.21	

Pension Contributions

	Q4 2019	Ref	Q1-Q3 2020	Ref	12 Months Ended 9.30.20	
NCE Plan	745	B1	4,428,000	C1	4,428,745	A
SPS Plan	205,399	B1	10,000,000	C1	10,205,399	A
XEPP Plan (XES)	67,546	B2	30,787,000	C2	30,854,546	A

Pension Expense

	Q4 2019	Ref	Q1-Q3 2020	Ref	12 Months Ended 9.30.20	
NCE Plan	901,000	B1	2,319,750	C1	3,220,750	A
SPS Plan	1,977,000	B1	6,039,000	C1	8,016,000	A
XEPP Plan (XES)	5,439,750	B2	15,468,750	C2	20,908,500	A

2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year			2019
A	**Basic Maximum**		
	1	Funding target	385,804,337
	2	Target normal cost	9,460,523
	3	Actuarial value of assets	358,624,688
	4	50% of funding target	192,902,169
	5	Additional funding target for future compensation or benefit increases	28,147,103
	6	Basic maximum deductible contribution	257,689,444
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**		12,837,965
			A2
D	**Estimated Maximum Deductible Contribution**		257,689,444

F1

2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2019
A	**Basic Maximum**	
	1 Funding target	269,292,318
	2 Target normal cost	10,223,328
	3 Actuarial value of assets	230,597,016
	4 50% of funding target	134,646,159
	5 Additional funding target for future compensation or benefit increases	11,843,237
	6 Basic maximum deductible contribution	195,408,026
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**	12,545,538
		A2
D	**Estimated Maximum Deductible Contribution**	195,408,026

F2

2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2019
A	**Basic Maximum**	
	1 Funding target	1,700,372,388
	2 Target normal cost	73,831,797
	3 Actuarial value of assets	1,530,411,796
	4 50% of funding target	850,186,194
	5 Additional funding target for future compensation or benefit increases	130,525,623
	6 Basic maximum deductible contribution	1,224,504,206
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**	98,781,515
		A2
D	**Estimated Maximum Deductible Contribution**	1,224,504,206

F3

2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year			2020
A	**Basic Maximum**		
	1	Funding target	386,255,620
	2	Target normal cost	8,763,504
	3	Actuarial value of assets	378,705,267
	4	50% of funding target	193,127,810
	5	Additional funding target for future compensation or benefit increases	27,855,677
	6	Basic maximum deductible contribution	237,297,344
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**	A2	12,422,755
D	**Estimated Maximum Deductible Contribution**		237,297,344

F4

2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year			2020
A	Basic Maximum		
	1	Funding target	247,338,116
	2	Target normal cost	8,951,657
	3	Actuarial value of assets	234,324,062
	4	50% of funding target	123,669,058
	5	Additional funding target for future compensation or benefit increases	11,707,077
	6	Basic maximum deductible contribution	157,341,846
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	A2	9,837,905
D	Estimated Maximum Deductible Contribution		157,341,846

F5

2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2020
A	**Basic Maximum**	
	1 Funding target	1,659,747,427
	2 Target normal cost	67,138,201
	3 Actuarial value of assets	1,591,382,331
	4 50% of funding target	829,873,714
	5 Additional funding target for future compensation or benefit increases	130,414,402
	6 Basic maximum deductible contribution	1,095,791,413
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**	86,247,191
D	**Estimated Maximum Deductible Contribution**	A2 1,095,791,413

F6

2019

XCEL ENERGY INC. - Qualified Pension Plans
Cost by Legal Entity
($ in Thousands)

EXHIBIT I
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2019	Service Cost	Interest Cost	Expected Return on Assets	Amortizations: Prior Service Cost	Amortizations: Net (Gain)/Loss	Net Cost	Settlement Charge [1]	Aggregate Cost Compensation Method	Aggregate Cost 20-year Amortization Method	January 1 Prepaid (Accrued)	Contribution	PBO
Xcel Energy Pension Plan (XEPP)												
Discontinued Operations[2]	-	3,051	(4,468)	-	3,050	1,633	-	N/A	N/A	33,632	3,785	73,890
Xcel Energy Nuclear	5,834	4,153	(6,079)	(214)	630	4,324	-	3,834	3,392	(8,658)	5,052	100,213
NSP - MN	19,598	32,928	(48,176)	100	29,580	34,030	-	30,873	27,312	313,067	41,669	806,830
NSP - WI	4,433	5,709	(8,356)	(30)	4,447	6,203	-	N/A	N/A	43,681	7,239	139,764
Xcel Services[3]	21,737	26,095	(38,200)	(985)	13,112	21,759	-	N/A	N/A	84,737	32,227	632,568
XEPC (former EMI)	-	23	(33)	-	2	(8)	-	N/A	N/A	(58)	28	546
Total XEPP	51,602	71,959	(105,312)	(1,129)	50,821	67,941	-	34,707	30,704	466,401	90,000	1,753,811
NCE Non-Bargaining Pension Plan												
Discontinued Operations - Cheyenne	-	146	(203)	-	146	89	-	N/A	N/A	1,545	65	3,601
PSCo	3,915	7,642	(10,625)	(165)	3,321	4,088	-	N/A	N/A	17,104	3,434	187,999
SPS	2,431	3,347	(4,645)	(137)	2,608	3,604	-	N/A	N/A	23,427	1,501	83,030
Total NCE	6,346	11,135	(15,473)	(302)	6,075	7,781	-	N/A	N/A	42,076	5,000	274,630
SPS Bargaining Plan												
SPS	6,377	16,788	(23,998)	-	8,741	7,908	-	N/A	N/A	120,664	15,000	394,752
Total SPS	6,377	16,788	(23,998)	-	8,741	7,908	-	N/A	N/A	120,664	15,000	394,752
PSCo Bargaining Plan												
Discontinued Operations - Cheyenne	-	416	(547)	-	421	290	-	N/A	N/A	6,218	386	9,963
PSCo	21,667	43,985	(57,881)	(3,212)	22,122	26,681	-	N/A	N/A	242,695	39,614	1,041,247
Total PSCo	21,667	44,401	(58,428)	(3,212)	22,543	26,971	-	N/A	N/A	248,913	40,000	1,051,210
Total Xcel Energy	85,992	144,283	(203,211)	(4,643)	88,180	110,601	-	34,707	30,704	878,054	150,000	3,474,403

[1] Settlement accounting may be required if lump sum benefit payments exceed the sum of service cost and interest on a plan by plan basis. No settlements have been estimated at this time.
[2] Includes NRG, BMG, Viking, Natro Gas, Utility Engineering, Seren, Quixx, Crockett and QPS
[3] Includes Eloigne

2020

XCEL ENERGY INC. - Qualified Pension Plans
Cost by Legal Entity
($ in Thousands)

EXHIBIT I
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2020	Service Cost	Interest Cost	Expected Return on Assets	Amortizations: Prior Service Cost	Amortizations: Net (Gain)/Loss	Net Cost	Settlement Charge [1]	Aggregate Cost Compensation Method	Aggregate Cost 20-year Amortization Method	January 1 Prepaid (Accrued)	Contribution	PBO
Xcel Energy Pension Plan (XEPP)												
Discontinued Operations[2]	-	2,572	(4,525)	-	3,345	1,392	-	N/A	N/A	35,792	3,493	76,854
Xcel Energy Nuclear	5,830	3,543	(6,236)	(214)	874	3,797	-	3,529	3,222	(7,919)	4,846	105,931
NSP - MN	21,118	27,680	(48,698)	179	31,625	31,904	-	27,855	25,437	320,792	39,113	836,251
NSP - WI	4,723	4,790	(8,441)	(24)	4,764	5,812	-	N/A	N/A	44,732	6,734	143,385
Xcel Services[3]	23,511	22,522	(39,614)	(985)	15,191	20,625	-	N/A	N/A	95,273	30,787	675,394
XEPC (former EMI)	-	21	(35)	-	7	(7)	-	N/A	N/A	(22)	27	714
Mankato Energy Center[4]	78	-	-	-	-	78	-	N/A	N/A	-	78	-
Total XEPP	55,260	61,128	(107,549)	(1,044)	55,806	63,601	-	31,384	28,659	488,648	85,078	1,838,529
NCE Non-Bargaining Pension Plan												
Discontinued Operations - Cheyenne	-	116	(200)	-	151	67	-	N/A	N/A	1,426	193	3,579
PSCo	3,875	6,204	(10,688)	(165)	3,891	3,117	-	N/A	N/A	15,687	10,379	191,074
SPS	2,484	2,632	(4,525)	(137)	2,639	3,093	-	N/A	N/A	20,024	4,428	81,928
Total NCE	6,359	8,952	(15,413)	(302)	6,681	6,277	-	N/A	N/A	37,137	15,000	276,581
SPS Bargaining Plan												
SPS	7,148	15,243	(24,816)	-	10,477	8,052	-	N/A	N/A	127,961	10,000	436,854
Total SPS	7,148	15,243	(24,816)	-	10,477	8,052	-	N/A	N/A	127,961	10,000	436,854
PSCo Bargaining Plan												
Discontinued Operations - Cheyenne	-	351	(529)	-	448	270	-	N/A	N/A	6,314	354	10,217
PSCo	26,603	39,586	(59,815)	(2,650)	25,984	29,708	-	N/A	N/A	255,652	39,646	1,138,688
Total PSCo	26,603	39,937	(60,344)	(2,650)	26,432	29,978	-	N/A	N/A	261,966	40,000	1,148,905
Total Xcel Energy	95,370	125,260	(208,122)	(3,996)	99,396	107,908	-	31,384	28,659	915,712	150,078	3,700,869

[1] Settlement accounting may be required if lump sum benefit payments exceed the sum of service cost and interest on a plan by plan basis. No settlements have been estimated at this time.
[2] Includes NRG, BMG, Viking, Natro Gas, Utility Engineering, Seren, Quixx, Crockett and QPS
[3] Includes Eloigne
[4] Cost reflects final census data. See May 15, 2020 letter for additional details.

Schedule G-2.2
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2021 TX Rate Case

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 October 1, 2019 through September 30, 2020, so the Test Year reflects three months of 2019 costs and nine months of 2020 costs. Summaries of the Test Year are as follows:

Benefit	Entity	2019	2020	Test Year
Retiree Medical	SPS	K3, J3 $(305,000)	K4, J4 $(264,000)	J4 $(274,250)
	XES	K3, J7 $1,253,000	K4, J8 $1,197,000	J6 $1,211,000
Long-Term Disability	SPS	K5, J9 $(76,000)	K5, J10 $79,000	J10 $40,250
	XES	K5, J13 $3,000	K5, J14 $93,000	J14 $70,500

Benefit	Entity	Updated Test Year Total Cost	Updated Test Year Amount in Cost of Service
Retiree Medical	SPS	J3, K4 $(264,000)	D2 $(147,967)
	XES	J6, K4 $1,197,000	D3 $127,970
Long-Term Disability	SPS	J9, K5 $79,000	D2 $43,285
	XES	J12, K5 $93,000	D3 $9,885

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

Schedule G-2.2
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2021 TX Rate Case

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	12/31/17	SPS	$182,919	$(840,000)

Retiree Medical	12/31/17	SPS	$182,919	$(640,000)
		XES	$1,936,094	$1,491,000
	12/31/18	SPS	$1,891	$(558,000)
		XES	$1,759,987	$1,527,000
	12/31/19	SPS	J3 $108,551	J3, K3 $(305,000)
		XES	J7 $1,964,669	J7, K3 $1,253,000
Long-Term Disability	12/31/17	SPS	PY $181,911	$78,000
		XES	$165,532	$17,000
	12/31/18	SPS	$149,643	$(9,874)
		XES	$103,160	$91,000
	12/31/19	SPS	J9 $137,829	J9, K5 $(76,000)
		XES	J13 $132,424	J13, K5 $3,000

As of 12/31/2019, the SPS retiree medical and life insurance plan had a funded status of $409,000 and a benefit obligation of $43,164,000. The company uses GAAP as its basis for recording costs associated with the retiree medical and life insurance plan. F

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	2019 Oct	2019 Nov	2019 Dec	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	Test Year Total
1	401k Match	235,022	235,022	181,000	246,199	331,709	246,199	246,199	246,199	240,195	245,199	245,199	294,762	2,992,905
2	Service Center Administration Fees	2,804	2,804	(24,599)	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	(6,140)
3	Cobra Administration Fees	776	776	(8,531)	741	741	741	741	741	741	741	741	741	(311)
4	Flex Spending Administration Fees	521	521	(5,729)	283	283	283	283	283	283	283	283	283	(2,143)
5	STD and LTD Administration Fees	2,647	2,647	25,974	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	55,118
6	Active Healthcare Administration Fees	21,137	21,137	24,442	17,327	17,327	17,327	17,327	17,327	17,327	41,752	20,817	20,817	254,066
8	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Tuition Reimbursement Program	10,928	10,928	(58,030)	10,858	10,858	10,858	10,858	10,858	10,858	10,858	10,858	10,858	61,545
10	Other consulting and expenses (Pension Related)	3,894	4,153	22,169	(13,398)	(2,600)	2,484	(3,661)	0	(3,509)	(6,512)	(7,870)	2,008	(2,843)
11	Other consulting and expenses (Insurance Related)	21,555	21,548	(10,750)	21,303	21,326	21,289	21,278	21,290	21,299	18,901	20,968	20,982	220,990
12	Nonqualified Deferred 401k Match	191	191	191	204	18	204	204	204	204	204	204	204	2,222
13	FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FAS 87 Qualified Pension	959,333	959,333	959,333	928,750	928,750	928,750	928,750	928,750	928,750	928,750	928,750	928,750	11,236,749
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	(25,418)	(25,418)	(25,418)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(274,250)
17	FAS 112 Long-Term Disability	(6,333)	(6,333)	(6,333)	1,667	1,667	1,667	1,667	26,250	6,583	6,583	6,583	6,583	40,250
18		1,227,056	1,227,308	1,073,716	1,196,012	1,292,157	1,211,881	1,205,725	1,233,980	1,204,810	1,228,837	1,208,611	1,268,066	14,578,159
19														
20														
21		2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	Test Year
22	XES	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
23	401k Match	996,494	996,494	1,081,259	964,224	953,712	964,224	964,224	964,224	1,780,963	1,100,347	1,100,347	1,127,424	12,993,938
24	Service Center Administration Fees	59,982	59,982	(55,257)	42,270	42,270	42,270	42,270	42,270	42,270	42,270	42,270	42,270	445,138
25	Cobra Administration Fees	2,415	2,415	4,710	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	31,741
26	Flex Spending Administration Fees	2,564	2,564	27,989	941	941	941	941	941	941	941	941	941	41,587
27	STD and LTD Administration Fees	24,871	24,871	(40,737)	27,072	27,072	27,072	27,072	27,072	27,072	27,072	27,072	27,072	252,653
28	Active Healthcare Administration Fees	146,229	146,229	652,781	151,852	151,852	151,852	151,852	151,852	151,852	538,711	207,117	207,117	2,809,292
29	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Tuition Reimbursement Program	34,025	34,025	97,999	36,141	36,141	36,141	36,141	36,141	36,141	36,141	36,141	36,141	491,318
31	Other consulting and expenses (Pension Related)	179,613	52,748	507,781	15,385	124,167	211,354	135,114	60,128	228,423	114,199	76,939	25,215	1,731,065
32	Other consulting and expenses (Insurance Related)	129,929	132,937	146,998	128,501	128,356	128,361	128,616	128,472	128,306	143,262	145,578	145,119	1,614,434
33	FAS 88 settlement expense	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Nonqualified Deferred 401k Match	10,629	10,629	10,629	12,604	26,501	12,604	12,604	12,604	12,604	12,604	12,604	12,604	159,223
35	FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
36	FAS 87 Qualified Pension	1,813,250	1,813,250	1,813,250	1,718,750	1,718,750	1,718,750	1,718,750	1,718,750	1,718,750	1,718,750	1,718,750	1,718,750	20,908,499
37	FAS 106 Retiree Medical	104,417	104,417	104,417	99,750	99,750	99,750	99,750	99,750	99,750	99,750	99,750	99,750	1,211,000
38	FAS 112 Long-Term Disability	250	250	250	1,167	1,167	1,167	1,167	34,083	7,750	7,750	7,750	7,750	70,500
39		3,504,665	3,380,809	4,352,067	3,201,123	3,313,146	3,396,953	3,320,968	3,278,754	4,237,289	3,844,265	3,477,727	3,452,621	42,760,387
40														

Total Costs (O&M and Capital)

SPS	2020 Oct	2020 Nov	2020 Dec	Update Period Total
401k Match	250,706	250,706	250,706	752,117
Service Center Administration Fees	(9,914)	294	294	(9,326)
Cobra Administration Fees	(6,670)	0	0	(6,670)
Flex Spending Administration Fees	(2,545)	0	0	(2,545)
STD and LTD Administration Fees	6,931	3,078	2,586	12,595
Active Healthcare Administration Fees	20,817	20,817	13,052	54,685
Health Assessment Administration Fees	0	0	0	0
Tuition Reimbursement Program	(43,591)	5,413	(5,812)	(43,990)
Other consulting and expenses (Pension Related)	8,182	(5,369)	0	2,812
Other consulting and expenses (Insurance Related)	(25,308)	16,315	(43,235)	(52,228)
Nonqualified Deferred 401k Match	204	204	192	600
FAS 87 Nonqualified Pension				0
FAS 87 Qualified Pension	928,750	928,750	928,750	2,786,250
Deferred Pension (SPS Texas rate stipulation)	0	0	0	0
FAS 106 Retiree Medical	(22,000)	(22,000)	(22,000)	(66,000)
FAS 112 Long-Term Disability	6,583	6,583	6,583	19,750
	1,112,145	1,204,791	1,131,116	3,448,051

XES	2020 Oct	2020 Nov	2020 Dec	Update Period Total
401k Match	1,103,356	1,103,356	1,103,356	3,310,068
Service Center Administration Fees	129,899	51,033	79,648	260,579
Cobra Administration Fees	(15,722)	648	648	(14,427)
Flex Spending Administration Fees	62,063	7,053	6,527	75,644
STD and LTD Administration Fees	(56,810)	18,684	18,895	(19,230)
Active Healthcare Administration Fees	182,077	182,077	11,843	375,998
Health Assessment Administration Fees	0	0	0	0
Tuition Reimbursement Program	156,985	70,761	(6,202)	221,544
Other consulting and expenses (Pension Related)	123,783	164,702	449,999	738,484
Other consulting and expenses (Insurance Related)	12,248	132,062	(86,461)	57,850
FAS 88 settlement expense	0	0	0	0
Nonqualified Deferred 401k Match	12,604	12,604	(24,295)	914
FAS 87 Nonqualified Pension	0	0	0	0
FAS 87 Qualified Pension	1,718,750	1,718,750	1,718,750	5,156,250
FAS 106 Retiree Medical	99,750	99,750	99,750	299,250
FAS 112 Long-Term Disability	7,750	7,750	7,750	23,250
	3,536,733	3,569,232	3,380,208	10,486,173

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Line	TOTAL	2019 Oct	2019 Nov	2019 Dec	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	Test Year Total	2020 Oct	2020 Nov	2020 Dec	Update Period Total
41																		
44	401k Match	1,231,517	1,231,517	1,262,258	1,210,424	1,285,421	1,210,424	1,210,424	1,210,424	2,021,159	1,345,546	1,345,546	1,422,186	15,986,843	1,354,062	1,354,062	1,354,062	4,062,185
45	Service Center Administration Fees	62,786	62,786	(79,856)	43,698	43,698	43,698	43,698	43,698	43,698	43,698	43,698	43,698	438,998	119,985	51,327	79,941	251,253
46	Cobra Administration Fees	3,190	3,190	(3,822)	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	31,430	(22,392)	648	648	(21,097)
47	Flex Spending Administration Fees	3,084	3,084	22,259	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	39,444	59,518	7,053	6,527	73,099
48	STD and LTD Administration Fees	27,517	27,517	(14,763)	29,722	29,722	29,722	29,722	29,722	29,722	29,722	29,722	29,722	307,771	(49,879)	21,762	21,481	(6,635)
49	Active Healthcare Administration Fees	167,365	167,365	677,222	169,179	169,179	169,179	169,179	169,179	169,179	580,463	227,934	227,934	3,063,358	202,894	202,894	24,895	430,683
50	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Tuition Reimbursement Program	44,953	44,953	39,969	46,999	46,999	46,999	46,999	46,999	46,999	46,999	46,999	46,999	552,863	113,394	76,174	(12,014)	177,554
50	Other consulting and expenses (Pension Related)	183,506	56,901	529,949	1,986	121,567	213,837	131,454	60,128	224,913	107,687	69,070	27,223	1,728,222	131,964	159,333	449,999	741,296
51	Other consulting and expenses (Insurance Related)	151,484	154,486	136,248	149,804	149,682	149,650	149,894	149,761	149,605	162,163	166,545	166,101	1,835,424	(13,060)	148,378	(129,696)	5,622
52	FAS 88 settlement expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Nonqualified Deferred 401k Match	10,819	10,819	10,819	12,808	26,519	12,808	12,808	12,808	12,808	12,808	12,808	12,808	161,444	12,808	12,808	(24,103)	1,514
54	FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	FAS 87 Qualified Pension	2,772,583	2,772,583	2,772,583	2,647,500	2,647,500	2,647,500	2,647,500	2,647,500	2,647,500	2,647,500	2,647,500	2,647,500	32,145,248	2,647,500	2,647,500	2,647,500	7,942,500
56	Deferred Pension (SPS Texas rate stipulation)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	FAS 106 Retiree Medical	78,999	78,999	78,999	77,750	77,750	77,750	77,750	77,750	77,750	77,750	77,750	77,750	936,750	77,750	77,750	77,750	233,250
58	FAS 112 Long-Term Disability	(6,083)	(6,083)	(6,083)	2,833	2,833	2,833	2,833	60,333	14,333	14,333	14,333	14,333	110,750	14,333	14,333	14,333	43,000
59		4,731,721	4,608,117	5,425,784	4,397,136	4,605,303	4,608,833	4,526,693	4,512,734	5,442,098	5,073,102	4,686,338	4,720,688	57,338,546	4,648,878	4,774,022	4,511,324	13,934,224

Schedule G-2 #4
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Sponsor: Rick Schrubbe

Line No.		2019 Oct	2019 Nov	2019 Dec	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	2020 Oct	2020 Nov	2020 Dec
1	**Pension Loading Percent to O&M - SPS**	**60.68%**	**59.93%**	**58.36%**	**62.53%**	**61.16%**	**57.62%**	**56.14%**	**54.31%**	**54.53%**	**57.99%**	**54.54%**	**54.86%**	**52.72%**	**50.17%**	**56.01%**
2	**Pension Loading Percent to O&M - XS to SPS**	**11.14%**	**10.76%**	**10.57%**	**11.18%**	**10.69%**	**11.05%**	**10.64%**	**10.67%**	**10.44%**	**10.58%**	**10.65%**	**10.60%**	**10.56%**	**10.54%**	**10.69%**
3	**Insurance Loading Percent to O&M - SPS**	**60.68%**	**59.93%**	**58.36%**	**62.53%**	**61.16%**	**57.62%**	**56.14%**	**54.31%**	**54.53%**	**57.99%**	**54.54%**	**54.86%**	**52.72%**	**50.17%**	**56.01%**
4	**Insurance Loading Percent to O&M - XS to SPS**	**11.14%**	**10.76%**	**10.57%**	**11.18%**	**10.69%**	**11.05%**	**10.64%**	**10.67%**	**10.44%**	**10.58%**	**10.65%**	**10.60%**	**10.56%**	**10.54%**	**10.69%**
5																

6 **Amounts in O&M**

Line	SPS	2019 Oct	2019 Nov	2019 Dec	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	Test Year Total	2020 Oct	2020 Nov	2020 Dec	Update Period Total	Update PD COS
9	401k Match	142,605	140,854	105,636	153,954	202,886	141,851	138,218	133,717	130,977	142,191	133,728	161,720	1,728,336	132,172	125,779	140,416	398,367	
10	Service Center Administration Fees	1,702	1,681	(14,356)	893	873	823	802	775	779	828	779	783	(3,639)	(5,227)	147	164	(4,915)	
11	Cobra Administration Fees	471	465	(4,979)	463	453	427	416	403	404	430	404	407	(237)	(3,516)	0	0	(3,516)	
12	Flex Spending Administration Fees	316	312	(3,344)	177	173	163	159	154	154	164	154	155	(1,263)	(1,342)	0	0	(1,342)	
13	STD and LTD Administration Fees	1,606	1,586	15,159	1,657	1,621	1,527	1,488	1,439	1,445	1,537	1,445	1,454	31,964	3,654	1,544	1,448	6,647	
14	Active Healthcare Administration Fees	12,825	12,668	14,265	10,835	10,598	9,983	9,728	9,411	9,449	24,212	11,353	11,421	146,748	7,731	7,357	13,214	28,302	
15	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Tuition Reimbursement Program	6,631	6,549	(33,868)	6,790	6,641	6,256	6,096	5,897	5,921	6,296	5,922	5,957	35,087	(22,981)	2,716	(3,255)	(23,521)	
17	Other consulting and expenses (Pension Related)	2,363	2,489	12,938	(8,378)	(1,590)	1,431	(2,055)	0	(1,914)	(3,776)	(4,292)	1,102	(1,683)	4,313	(2,694)	0	1,620	
18	Other consulting and expenses (Insurance Related)	13,079	12,914	(6,274)	13,321	13,044	12,266	11,946	11,563	11,614	10,961	11,435	11,512	127,382	(10,099)	11,272	(30,119)	(28,946)	
19	Nonqualified Deferred 401k Match	116	114	111	128	11	118	115	111	111	118	111	112	1,275	108	102	108	317	
20	FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0	0	0	
21	FAS 87 Qualified Pension	582,096	574,950	559,889	580,769	568,058	535,112	521,407	504,429	506,441	538,583	506,527	509,555	6,487,815	489,637	465,954	520,175	1,475,766	
22	Deferred Pension (SPS Texas rate stipulation)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	FAS 106 Retiree Medical	(15,423)	(15,233)	(14,834)	(13,757)	(13,456)	(12,675)	(12,351)	(11,949)	(11,996)	(12,758)	(11,998)	(12,070)	(158,500) A	(11,598)	(11,037)	(12,322)	(34,958)	(147,967) A
24	FAS 112 Long-Term Disability	(3,843)	(3,796)	(3,696)	1,042	1,019	960	936	14,257	3,590	3,818	3,590	3,612	21,490 A	3,471	3,303	3,687	10,461	43,285 A
25		744,542	735,553	626,646	747,894	790,331	698,241	676,903	670,208	656,974	712,604	659,159	695,720	8,414,775	586,323	604,443	633,516	1,824,282	
26																			

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Line	XES to SPS	2019 Oct	2019 Nov	2019 Dec	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	Test Year Total
29	401k Match	111,043	107,179	114,315	107,809	101,916	106,508	102,638	102,885	185,949	116,375	117,193	119,546	1,393,355
30	Service Center Administration Fees	6,684	6,451	(5,842)	4,726	4,517	4,669	4,500	4,510	4,413	4,471	4,502	4,482	48,084
31	Cobra Administration Fees	269	260	498	276	264	272	263	263	258	261	263	262	3,407
32	Flex Spending Administration Fees	286	276	2,959	105	101	104	100	100	98	100	100	100	4,429
33	STD and LTD Administration Fees	2,771	2,675	(4,307)	3,027	2,893	2,990	2,882	2,889	2,827	2,863	2,883	2,871	27,264
34	Active Healthcare Administration Fees	16,295	15,728	69,015	16,978	16,227	16,774	16,164	16,203	15,855	56,975	22,059	21,962	300,233
35	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Tuition Reimbursement Program	3,792	3,660	10,361	4,041	3,862	3,992	3,847	3,856	3,773	3,822	3,849	3,832	52,688
37	Other consulting and expenses (Pension Related)	20,015	5,673	53,685	1,720	13,269	23,346	14,382	6,416	23,849	12,078	8,194	2,674	185,301
38	Other consulting and expenses (Insurance Related)	14,478	14,298	15,541	14,368	13,716	14,179	13,691	13,708	13,396	15,152	15,505	15,388	173,420
39	FAS 88 settlement expense	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Nonqualified Deferred 401k Match	1,184	1,143	1,124	1,409	2,832	1,392	1,342	1,345	1,316	1,333	1,342	1,336	17,099
41	FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0.0
42	FAS 87 Qualified Pension	202,057	195,025	191,704	192,172	183,670	189,853	182,955	183,394	179,453	181,778	183,056	182,246	2,247,364
43	FAS 106 Retiree Medical	11,636	11,231	11,039	11,153	10,660	11,018	10,618	10,644	10,415	10,550	10,624	10,577	130,163 A
44	FAS 112 Long-Term Disability	28	27	26	130	125	129	124	3,637	809	820	825	822	7,502 A
45		390,537	363,625	460,118	357,915	354,051	375,228	353,505	349,850	442,411	406,576	370,396	366,096	4,590,309

Line	TOTAL	2019 Oct	2019 Nov	2019 Dec	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	Test Year Total
49	401k Match	253,648	248,033	219,951	261,763	304,802	248,359	240,856	236,602	316,925	258,566	250,921	281,265	3,121,691
50	Service Center Administration Fees	8,386	8,132	(20,198)	5,619	5,390	5,492	5,301	5,286	5,192	5,299	5,281	5,265	44,444
51	Cobra Administration Fees	740	725	(4,481)	739	717	699	679	666	662	691	667	668	3,170
52	Flex Spending Administration Fees	602	588	(385)	282	274	267	259	254	252	264	254	255	3,166
53	STD and LTD Administration Fees	4,377	4,261	10,852	4,684	4,514	4,517	4,370	4,328	4,272	4,400	4,329	4,325	59,228
54	Active Healthcare Administration Fees	29,120	28,396	83,279	27,814	26,825	26,757	25,892	25,614	25,303	81,187	33,412	33,382	446,982
53	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Tuition Reimbursement Program	10,422	10,209	(23,507)	10,831	10,503	10,248	9,943	9,753	9,694	10,119	9,771	9,789	87,775
55	Other consulting and expenses (Pension Related)	22,377	8,162	66,623	(6,658)	11,678	24,777	12,327	6,416	21,936	8,302	3,903	3,776	183,618
56	Other consulting and expenses (Insurance Related)	27,558	27,212	9,267	27,689	26,760	26,445	25,637	25,271	25,011	26,112	26,940	26,899	300,802
57	FAS 88 settlement expense	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Nonqualified Deferred 401k Match	1,300	1,257	1,235	1,537	2,843	1,510	1,456	1,456	1,427	1,451	1,454	1,448	18,375
59	FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
60	FAS 87 Qualified Pension	784,152	769,975	751,593	772,941	751,728	724,965	704,361	687,823	685,894	720,361	689,583	691,801	8,735,178
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	(3,787)	(4,003)	(3,795)	(2,604)	(2,796)	(1,657)	(1,733)	(1,305)	(1,581)	(2,208)	(1,374)	(1,493)	(28,337)
63	FAS 112 Long-Term Disability	(3,815)	(3,769)	(3,670)	1,173	1,144	1,089	1,060	17,894	4,399	4,637	4,416	4,434	28,992
64		1,135,079	1,099,179	1,086,764	1,105,809	1,144,382	1,073,469	1,030,407	1,020,058	1,099,386	1,119,180	1,029,555	1,061,816	13,005,083
65													Other	23
66														13,005,106

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	2020 Oct	2020 Nov	2020 Dec	Update Period Total	Update PD COS
401k Match	116,514	116,294	117,967	350,775	
Service Center Administration Fees	13,717	5,379	8,516	27,612	
Cobra Administration Fees	(1,660)	68	69	(1,523)	
Flex Spending Administration Fees	6,554	743	698	7,995	
STD and LTD Administration Fees	(5,999)	1,969	2,020	(2,010)	
Active Healthcare Administration Fees	19,227	19,191	1,266	39,685	
Health Assessment Administration Fees	0	0	0	0	
Tuition Reimbursement Program	16,578	7,458	(663)	23,373	
Other consulting and expenses (Pension Related)	13,071	17,360	48,112	78,543	
Other consulting and expenses (Insurance Related)	1,293	13,919	(9,244)	5,969	
FAS 88 settlement expense	0	0	0	0	
Nonqualified Deferred 401k Match	1,331	1,328	(2,598)	62	
FAS 87 Nonqualified Pension	0	0	0	0	
FAS 87 Qualified Pension	181,500	181,156	183,762	546,419	
FAS 106 Retiree Medical	10,534	10,514	10,665	31,712	127,970 A
FAS 112 Long-Term Disability	818	817	829	2,464	9,885 A
	373,479	376,197	361,399	1,111,075	

TOTAL	2020 Oct	2020 Nov	2020 Dec	Update Period Total
401k Match	248,686	242,073	258,382	749,142
Service Center Administration Fees	8,491	5,526	8,680	22,697
Cobra Administration Fees	(5,177)	68	69	(5,039)
Flex Spending Administration Fees	5,212	743	698	6,654
STD and LTD Administration Fees	(2,345)	3,514	3,468	4,637
Active Healthcare Administration Fees	30,202	29,635	8,576	68,413
Health Assessment Administration Fees	0	0	0	0
Tuition Reimbursement Program	(6,404)	10,174	(3,918)	(148)
Other consulting and expenses (Pension Related)	17,385	14,666	48,112	80,163
Other consulting and expenses (Insurance Related)	(12,049)	22,105	(33,459)	(23,404)
FAS 88 settlement expense	0	0	0	0
Nonqualified Deferred 401k Match	1,439	1,431	(2,490)	379
FAS 87 Nonqualified Pension	0	0	0	0
FAS 87 Qualified Pension	671,137	647,110	703,937	2,022,185
Deferred Pension (SPS Texas rate stipulation)	0	0	0	0
FAS 106 Retiree Medical	(1,065)	(524)	(1,657)	(3,245)
FAS 112 Long-Term Disability	4,289	4,120	4,516	12,925
	959,802	980,640	994,916	2,935,358

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Xcel Energy Inc.
Disclosure Under U.S. GAAP
Retiree Medical and Life Insurance Plan
Measured as of December 31, 2019
($ in Thousands)

	Discontinued Operations [1]	Xcel Energy Nuclear	NSP-MN [2]	NSP-WI	PSCO	SPS [3]	Xcel Services [3]	XEPC	Total Xcel Energy
Funded status at end of year									
Benefit obligation at end of year	7,271	964	74,505	12,929	379,999	43,164 A	28,721	22	547,575
Fair value of assets at end of year	1,669	0	2,552	322	400,467	43,573 A	827	0	449,410
Funded status	(5,602)	(964)	(71,953)	(12,607)	20,468	409	(27,894)	(22)	(98,165)
Amounts recognized in the Statement of Financial Position									
Noncurrent assets	0	0	0	0	20,468	409	0	0	N/A
Current liabilities	0	(20)	(4,328)	(818)	0	0	(818)	(2)	N/A
Noncurrent liabilities	(5,602)	(944)	(67,625)	(11,789)	0	0	(27,076)	(20)	(98,165)
Total	(5,602)	(964)	(71,953)	(12,607)	20,468	409	(27,894)	(22)	(98,165)
Amounts recognized in Accumulated Other Comprehensive Income									
Net loss (gain)	1,652	(255)	37,008	6,952	44,590	(11,887)	16,685	(92)	94,653
Net prior service cost (credit)	(320)	305	(9,648)	(1,081)	(9,871)	(1,359)	(1,041)	0	(23,015)
Total	1,332	50	27,360	5,871	34,719	(13,246)	15,644	(92)	71,638
Amounts recognized in Other Comprehensive Income									
Net loss (gain) recognized in 2019 NPBC	79	(15)	1,523	299	2,936	(420)	676	(4)	5,074
Net loss (gain) arising during 2019 [4]	(74)	77	3,849	442	(19,347)	(2,735)	1,959	(3)	(15,832)
Prior service cost (credit) recognized in 2019 NPBC	(110)	57	(3,075)	(351)	(5,399)	(466)	(565)	0	(9,909)
Prior service cost (credit) arising during 2019	0	0	0	0	0	0	0	0	0
Amounts expected to be recognized in 2020 net periodic benefit cost									
Net loss (gain) recognized in 2020 NPBC [5]	57	(9)	1,279	240	1,542	(411)	577	(3)	3,272
Prior service cost (credit) recognized in 2020 NPBC	(111)	95	(3,014)	(337)	(3,762)	(425)	(365)	0	(7,919)
Total	(54)	86	(1,735)	(97)	(2,220)	(836)	212	(3)	(4,647)

See footnotes on page 4

Southwestern Public Service
FAS 106 Postretirement Medical Liability
2017 Activity Summary

SAP 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	YE WTW FAS 158 Report 1.23.18	Diff
Beginning Balance															
13.2421016 - Liability	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 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	(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	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	(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	(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)	(14,788,000)	65
Current Year Accruals:															
13.2421016 - Liability													-		
13.1476461 Prepaid Retiree Medical	(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													-		
13.2331001 - 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	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	840,000	-
Benefit Billing:															
13.2421016 - Benefits Billed													-		
13.2421016 - Pymnts Received													-		
13.1476461 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	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	(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															
13.244510 - ERRP wires(credit)													-		-
13.2421016 - Current Year Pymt													-		
13.2421016 - Admin Fees													-		
13.2421016 - Life Ins. Prem													-		
13.2421016 - EEC withholding															-
13.2421016 - VEBA Fundings													-	-	-
13.1476461 - Current Year Pymt													-		
13.1476461 - 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	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													-		
13.1476461 - VEBA Fundings		2,740.50											2,740.50		
13.1476461 - LTD Payment Reclass															
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	183,000	(81)
Med D Cash receipts															
13.1476461 - Med D Reimb						(1,189.86)						(12,966.24)	(14,156.10)	(14,000)	(156)
Reclass to ST															
13.2071001 - Current Reg Liability			(6,250.00)			8,750.00			8,750.00			165,750.00	177,000.00		
13.2331001 - Reg Liab Contra			6,250.00			(8,750.00)			(8,750.00)			(165,750.00)	(177,000.00)		
13.2331001 - Reg Liab													-		
Year End FAS 158 Adj															
13.2421016												(2,930,000.00)	(2,930,000.00)		
13.2071001 - Current Reg Liability													-		
13.1476461 Prepaid Retiree Medical	(642,000.00)											(426,763.00)	(1,068,763.00)		
13.2331001 - Reg Liab	642,000.00											3,356,763.00	3,998,763.00		
Total	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Ending Balance															
13.2421016	-	-	-	-	-	-	-	-	-	-	-	(2,930,000.00)	(2,930,000.00)		
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 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	(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	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	(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	(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)	(13,779,000)	(172)
SAP Balance															
13.2421016	-	-	-	-	-	-	-	-	-	-	-	(2,930,000.00)	(2,930,000.00)		
13.1402011 - Reg Asset													-		
13.1476461 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	(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	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	(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	(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	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 Prepaid Retiree Medical	3,083	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0		
13.2071001 - Current Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.2331001 - Reg Liab Contra	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.2331001 - Reg Liab	2,417	0	0	0	0	0	0	0	0	0	0	-	(0)		
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 Degrugillie
MANAGER*EMPLOYEE TAX & ACCT
612-330-7647

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Southwestern Public Service
FAS 106 Postretirement Medical Liability
2018 Activity Summary

SAP Account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	TOTAL	WTW FAS Report

Beginning Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	ACTIVITY	5.18.18	Diff
13.2421016 - Liability	(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	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 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	(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	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	(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	(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)	(13,779,000)	(172)
Current Year Accruals:															
13.2421016 - Liability	(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													-		
13.2071001 - Current Reg Liability													-		
13.2331001 - 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	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	558,000	-
Benefit Billing:															
13.2421016 - 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	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													-		
13.1476461 Payments Recv'd													-		
Total	-	-	-	-	-	-	-	-	-	-	-	-	5,089.72 1		
Current Yr Cash Receipts															
13.244510 - ERRP wires(credit)													-		-
13.2421016 - Current Year Pymt											80,680.49	18,832.84	99,513.33		
13.2421016 - Admin Fees	3,972.18	4,012.51	3,915.68										11,900.37		
13.2421016 - 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												(155,831.45)	(155,831.45)		
13.2421016 - EEC withholding															-
13.2421016 - VEBA Fundings													-	-	-
13.1476461 - Current Year Pymt													-		
13.1476461 - Admin Fees													-		
13.1476461 - Life Ins. Prem													-		
13.1476461 - EEC withholding													-		
13.1476461 - VEBA Fundings													-		
13.1476461 - LTD Payment Reclass															
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		1,891
Med D Cash receipts															
13.2421016 - Med D Reimb	1,235.91			(3,145.84)						(13,265.65)			(15,175.58)		
13.1476461 - Med D Reimb													-		-
Reclass to ST															
13.2071001 - Current Reg Liability			(66,000.00)			12,000.00			(12,000.00)			(12,000.00)	(78,000.00)		
13.2331001 - Reg Liab Contra			66,000.00			(12,000.00)			12,000.00			12,000.00	78,000.00		
13.2331001 - Reg Liab													-		
Year End FAS 158 Adj															
13.2421016												1,405,284.43	1,405,284.43		
13.2071001 - Current Reg Liability													-		
13.1476461 Prepaid Retiree Medical	-												-		
13.2331001 - Reg Liab												(1,405,284.43)	(1,405,284.43)		
Total	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Ending Balance															
13.2421016	(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	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 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	(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	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	(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)	FAS 158 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)	(13,234,000)	(457)
SAP Balance															
13.2421016	(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													-		
13.1476461 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	(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	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	(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	(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	(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	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 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	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.2331001 - Reg Liab Contra	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.2331001 - Reg Liab	0	0	0	0	0	0	0	0	0	0	0	0	0		
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

J2

Southwestern Public Service
FAS 106 Postretirement Medical Liability
2019 Activity Summary

SAP Account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	TOTAL	WTW FAS Report	
Beginning Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	ACTIVITY	5.17.19	Diff
13.2421016 - Liability	(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	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 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		

Southwestern Public Service
FAS 106 Postretirement Medical Liability
2020 Activity Summary

SAP Account	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Actual Jul	Actual Aug	Actual Sep	FCST Oct	FCST Nov	FCST Dec	TOTAL ACTIVITY	WTW FAS Report 5.15.20	Diff	
Beginning Balance																
13.2421016 - Liability	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)			
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-			
13.1476461 Prepaid Retiree Medical	409,000.08	381,090.77	348,450.70	318,666.59	348,514.42	320,211.61	291,932.64	263,634.27	235,197.51	191,573.75	143,907.08	96,240.42	409,000.08			
13.2071001 - Current Reg Liability	(824,000.00)	(824,000.00)	(824,000.00)	(833,500.00)	(833,500.00)	(833,500.00)	(831,000.00)	(831,000.00)	(831,000.00)	(828,500.00)	(828,500.00)	(828,500.00)	(824,000.00)			
13.2331001 - Reg Liab Contra	824,000.00	824,000.00	824,000.00	833,500.00	833,500.00	833,500.00	831,000.00	831,000.00	831,000.00	828,500.00	828,500.00	828,500.00	824,000.00			
13.2331001 - Reg Liab	(13,246,441.06)	(13,176,774.39)	(13,107,107.73)	(13,037,441.06)	(12,967,774.39)	(12,898,107.73)	(12,828,441.06)	(12,758,774.39)	(12,689,107.73)	(12,619,441.06)	(12,549,774.39)	(12,480,107.73)	(13,246,441.06)			
Total	(12,837,441.02)	(12,795,683.66)	(12,758,657.07)	(12,718,774.51)	(12,619,260.01)	(12,577,896.16)	(12,536,508.46)	(12,495,140.16)	(12,453,910.26)	(12,427,867.35)	(12,405,867.35)	(12,383,867.35)	(12,837,441.02)	(12,837,000)	(441)	
13.2071001 - 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	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	(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	(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)	(13,234,000)	(457)	
Current Year Accruals:																
13.2421016 - Liability	(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													-			
13.2071001 - Current Reg Liability													-			
13.2331001 - 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	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 A	305,000	0	
Benefit Billing:																
13.2421016 - Benefits Billed	1,329.62	1,796.19	1,291.12	(67.71)	(522.01)	(154.49)	1,416.29	(357.87)	874.08	1,075.32	(654.87)	(372.13)	5,653.54			
13.2421016 - Pymnts Received	154.49	115.92		112.92	115.92	228.84	118.92	73.28	1,763.13	76.28	432.19	77.20	3,269.09			
13.1476461 Benefits Billed													-			
13.1476461 Payments Recv'd													-			
Total	-	-	-	-	-	-	-	-	-	-	-	-	8,922.63 1			
Current Yr Cash Receipts																
13.244510 - ERRP wires(credit)													-		-	
13.2421016 - Current Year Pymt	19,400.18	19,482.92	53,023.78	57,656.78	84,981.07	84,038.26	90,336.86	108,936.41	89,828.64	25,739.24	19,832.44	18,700.94	671,957.52			
13.2421016 - Admin Fees										(413,045.62)			(413,045.62)			
13.2421016 - Life Ins. Prem	(6,305.23)	(6,413.29)	(6,301.02)	(6,162.13)									(25,181.67)			
13.2421016 - Refund from VEBA												(234,102.16)	(234,102.16)			
13.2421016 - EEC withholding													-		-	
13.2421016 - VEBA Fundings	100,000.00												100,000.00	-		
13.1476461 - Current Year Pymt													-			
13.1476461 - Admin Fees													-			
13.1476461 - Life Ins. Prem													-			
13.1476461 - EEC withholding													-			Total Funding
13.1476461 - VEBA Fundings													-			
13.1476461 - LTD Payment Reclass																Sum of 1's
Total	113,094.95	13,069.63	46,722.76	51,494.65	84,981.07	84,038.26	90,336.86	108,936.41	89,828.64	(387,306.38)	19,832.44	(215,401.22)	99,628.07 1		397,802	108,551 A
Med D Cash receipts																
13.2421016 - Med D Reimb	(4,088.43)										(6,043.27)	(6,403.33)	(4,088.43)		(4,088)	
13.1476461 - Med D Reimb													-		-	
Reclass to ST																
13.2071001 - Current Reg Liability			34,500.00			15,500.00			15,500.00			15,500.00	50,000.00			
13.2331001 - Reg Liab Contra			(34,500.00)			(15,500.00)			(15,500.00)			(15,500.00)	(50,000.00)			
13.2331001 - Reg Liab													-			
Year End FAS 158 Adj																
13.2421016												2,325,984.00	-			
13.2071001 - Current Reg Liability													-			
13.1476461 Prepaid Retiree Medical	-											409,000.00	-			
13.2331001 - Reg Liab												(2,734,984.00)	-			
Total	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Ending Balance																
13.2421016	(1,774,926.04)	(1,808,360.97)	(1,808,763.76)	(1,805,640.57)	(1,769,482.26)	(1,733,786.32)	(1,690,330.92)	(1,630,095.77)	(1,586,046.59)	(2,020,618.04)	(2,055,468.22)	(0.04)	(2,024,286.34)			
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-			
13.1476461 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	409,000.08	0.08			
13.2071001 - 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)	(839,500.00)	(839,500.00)	(839,500.00)	(824,000.00)	(855,000.00)			
13.2331001 - 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	839,500.00	839,500.00	839,500.00	824,000.00	855,000.00			
13.2331001 - 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)	(13,246,441.06)	(10,511,456.73)	FAS 158 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)	(12,929,000)	393,257	
SAP Balance																
13.2421016	(1,874,439.33)	(1,808,360.93)	(1,808,763.72)	(1,805,640.53)	(1,769,482.22)	(1,733,786.28)	(1,690,330.88)	(1,630,095.73)	(1,586,046.55)	(2,020,618.00)	(2,055,468.18)	-	-			
13.1402011 - Reg Asset													-			
13.1476461 Prepaid Retiree Medical	99,513.33	-	-	-	-	-	-	-	-	-	-	409,000.00	409,000.00			
13.2071001 - 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)	(839,500.00)	(839,500.00)	(839,500.00)	(824,000.00)	(824,000.00)			
13.2331001 - 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	839,500.00	839,500.00	839,500.00	824,000.00	824,000.00			
13.2331001 - 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)	(10,880,623.39)	(10,806,790.05)	(10,732,956.71)	(10,659,123.37)	(10,585,290.03)	(13,246,441.02)	(13,246,441.02)			
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)	(12,570,954.27)	(12,436,885.78)	(12,319,003.26)	(12,679,741.37)	(12,640,758.21)	(12,837,441.02)	(12,837,441.02)			
13.2421016	(99,513)	0	0	0	0	0	-	-	-	-	-	-	-			
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-			
13.1476461 Prepaid Retiree Medical	99,513	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-			
13.2071001 - Current Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-			
13.2331001 - Reg Liab Contra	-	-	-	-	-	-	-	-	-	-	-	-	-			
13.2331001 - Reg Liab	0	0	0	0	0	0	-	-	-	-	-	-	-			
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-			

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines	Todd Degrugillier
Consultant	MANAGER*EMPLOYEE TAX & ACCT
612-330-7647	612-330-7647
1.6.20	

J3

Current Year Accruals:															
13.2421016 - Liability	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(47,666.67)	(572,000.00)		
13.1476461 Prepaid Retiree Medical													-		
13.2071001 - Current Reg Liability													-		
13.2331001 - Reg Liab	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	69,666.67	836,000.00		
Total	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	264,000.00	264,000	0
Benefit Billing:															
13.2421016 - Benefits Billed															
13.2421016 - Pymnts Received															
13.1476461 Benefits Billed	(447.57)	(447.57)	(168.17)	(1,574.21)	21.31	(980.95)	(407.45)	(1,113.39)	1,139.43				(3,978.57)		
13.1476461 Payments Recv'd	691.94	151.36	696.76	442.60	40.12	696.76	501.98	566.00	405.52				4,193.04		
Total	244.37	(296.21)	528.59	(1,131.61)	61.43	(284.19)	94.53	(547.39)	1,544.95	-	-	-	214.47		
Current Yr Cash Receipts															
13.244510 - ERRP wires(credit)													-		-
13.2421016 - Current Year Pymt															
13.2421016 - Admin Fees															
13.2421016 - Life Ins. Prem															
13.2421016 - Refund from VEBA															
13.2421016 - EEC withholding															-
13.2421016 - VEBA Fundings														-	
13.1476461 - Current Year Pymt	19,512.99	19,422.04	16,879.38	21,656.07	19,302.42	19,671.89	19,273.77	19,540.66	2,379.36				157,638.58		
13.1476461 - Admin Fees			474.59					236.63	118.60				829.82		
13.1476461 - Life Ins. Prem													-		
13.1476461 -HRA Rec Item				56,990.04											
13.1476461 - EEC withholding													-		
13.1476461 - VEBA Fundings													-		
13.1476461 - LTD Payment Reclass															
Total	19,512.99	19,422.04	17,353.97	78,646.11	19,302.42	19,671.89	19,273.77	19,777.29	2,497.96	-	-	-	158,468.40	-	158,468
Med D Cash receipts															
13.2421016 - Med D Reimb		(4,099.24)											(4,099.24)		(4,099)
13.1476461 - Med D Reimb													-		-
Reclass to ST															
13.2071001 - Current Reg Liability			(9,500.00)			2,500.00			2,500.00				(4,500.00)		
13.2331001 - Reg Liab Contra			9,500.00			(2,500.00)			(2,500.00)				4,500.00		
13.2331001 - Reg Liab													-		
Year End FAS 158 Adj															
13.2421016												2,325,984.00	-		
13.2071001 - Current Reg Liability													-		
13.1476461 Prepaid Retiree Medical	-											409,000.00	-		
13.2331001 - Reg Liab												(2,734,984.00)	-		
Total	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Ending Balance															
13.2421016	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)		
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 Prepaid Retiree Medical	381,090.77	348,450.70	318,666.59	348,514.42	320,211.61	291,932.64	263,634.27	235,197.51	191,573.75	143,907.08	96,240.42	48,573.75	(8,416.29)		
13.2071001 - Current Reg Liability	(824,000.00)	(824,000.00)	(833,500.00)	(833,500.00)	(833,500.00)	(831,000.00)	(831,000.00)	(831,000.00)	(828,500.00)	(828,500.00)	(828,500.00)	(828,500.00)	(828,500.00)		
13.2331001 - Reg Liab Contra	824,000.00	824,000.00	833,500.00	833,500.00	833,500.00	831,000.00	831,000.00	831,000.00	828,500.00	828,500.00	828,500.00	828,500.00	828,500.00		
13.2331001 - Reg Liab	(13,176,774.39)	(13,107,107.73)	(13,037,441.06)	(12,967,774.39)	(12,898,107.73)	(12,828,441.06)	(12,758,774.39)	(12,689,107.73)	(12,619,441.06)	(12,549,774.39)	(12,480,107.73)	(12,410,441.06)	(12,410,441.06)	FAS 158 Total	
Total	(12,795,683.66)	(12,758,657.07)	(12,718,774.51)	(12,619,260.01)	(12,577,896.16)	(12,536,508.46)	(12,495,140.16)	(12,453,910.26)	(12,427,867.35)	(12,405,867.35)	(12,383,867.35)	(12,361,867.35)	(12,418,857.39)	(12,573,000)	154,143
SAP Balance															
13.2421016	-	(296.21)	-	-	-	-	-	-	-	-	-	-	-		
13.1402011 - Reg Asset													-		
13.1476461 Prepaid Retiree Medical	381,090.69	348,746.82	318,666.50	348,514.33	320,211.51	291,932.54	263,634.17	235,197.40	191,573.64	-	-	-	-		
13.2071001 - Current Reg Liability	(824,000.00)	(824,000.00)	(833,500.00)	(833,500.00)	(833,500.00)	(831,000.00)	(831,000.00)	(831,000.00)	(828,500.00)	-	-	-	-		
13.2331001 - Reg Liab Contra	824,000.00	824,000.00	833,500.00	833,500.00	833,500.00	831,000.00	831,000.00	831,000.00	828,500.00	-	-	-	-		
13.2331001 - Reg Liab	(13,176,774.35)	(13,107,107.68)	(13,037,441.01)	(12,967,774.34)	(12,898,107.67)	(12,828,441.00)	(12,758,774.33)	(12,689,107.66)	(12,619,440.99)	-	-	-	-		
Total	(12,795,683.66)	(12,758,657.07)	(12,718,774.51)	(12,619,260.01)	(12,577,896.16)	(12,536,508.46)	(12,495,140.16)	(12,453,910.26)	(12,427,867.35)	-	-	-	-		
13.2421016	0	(296)	0	0	0	0	0	0	0	0	0	0	0		
13.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.1476461 Prepaid Retiree Medical	(0)	296	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(143,907)	(96,240)	(48,574)	8,416		
13.2071001 - Current Reg Liability	-	-	-	-	-	-	-	-	-	828,500	828,500	828,500	828,500		
13.2331001 - Reg Liab Contra	-	-	-	-	-	-	-	-	-	(828,500)	(828,500)	(828,500)	(828,500)		
13.2331001 - Reg Liab	0	0	0	0	0	0	0	0	0	12,549,774	12,480,108	12,410,441	12,410,441		
Difference	-	-	-	-	-	-	-	-	-	(12,405,867.35)	(12,383,867.35)	(12,361,867.35)	(12,418,857.39)		

A (274,250.01) sum of red A
(274,250.00) Check Total
(0)

Total Expense 12 months ended 12.31.20
(264,000) A

Reconciliation Created By:
Levi Glines
Consultant
612-330-7647
1.6.20

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

J4

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

SAP 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	YE WTW FAS 158 Report 1.23.18	Diff
Beginning Balance															
50.2421016 - 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	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	(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	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	(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	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	(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)	(13,583,000)	(769)

Current Year Accruals:

50.2421016 - 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	(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	(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	(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)		(1,491,000)	-
Benefit Billing:																
50.2421016 - 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	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	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			
Current Yr Cash Receipts																
50.2421016 - ERRP wires													-			
50.2421016 - Current Yr Pymnts													-			
50.2421016 - 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	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				(816.13)		255.38	(728.13)		(551.45)	31.24		(521.17)	(2,330.26)			
50.2421016 - VEBA Fundings	380,000.00				300,000.00					620,000.00			1,300,000.00			
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		1,936,000	94
Med D Cash receipts																
50.2421016 - Med D Reimb						(1,264.63)	0.12					(2,330.86)	(3,595.37)		(4,000)	405
Reclass to ST																
50.1402011 - Contra Reg Asset			(8,114.20)			7,097.50			7,097.50			(22,127.50)	(16,046.70)			
50.1151011 - Current Reg Asset			8,114.20			(7,097.50)			(7,097.50)			22,127.50	16,046.70			
Year End FAS 158 Adj																
50.2421016 - Liability												(2,443,499.00)	(2,443,499.00)			
50.1402011 - Reg Asset												1,963,302.21	1,963,302.21			
50.2244036 - Current Liability												361,000.00	361,000.00			
50.3152021 - OCI												119,196.79	119,196.79			
Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-			
Ending Balance																
50.2421016 - 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	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	(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	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	(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	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	(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)		(13,142,000)	(270)
JDE Balance																
50.2421016 - 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	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	(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	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	(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	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	(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	0	0	0	0	0	0	0	0	0	0	0	0	0			
50.1402011 - Reg Asset	(278)	-	-	-	-	-	-	-	-	-	-	(0)	(0)			
50.1402011 - Contra Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-			
50.1151011 - Current Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0			
50.2244036 - Current Liability	-	-	-	-	-	-	-	-	-	-	-	-	-			
50.3152021 - OCI	(55)	-	-	-	-	-	-	-	-	-	-	0	0			
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

J5

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

SAP Account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	TOTAL		WTW FAS Report	
Beginning Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	ACTIVITY		5.18.18	Diff
50.2421016 - 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	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	(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	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	(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	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	(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)		(13,142,000)	(270)
Current Year Accruals:																
50.2421016 - 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	(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	(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	(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)		(1,527,000)	-
Benefit Billing:																
50.2421016 - 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	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	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																
50.2421016 - ERRP wires													-			
50.2421016 - Current Yr Pymnts													-			
50.2421016 - Admin Fees	1,649.64	1,426.54	1,398.29	(403.22)									4,071.25			
50.2421016 - 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													-			
50.2421016 -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						(340,000.00)	680,000.00			570,000.00	-	220,000.00	1,130,000.00			
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	1,654,000	105,987

Med D Cash receipts															
50.2421016 - Med D Reimb	222.17			(4,340.90)						(18,305.08)			(22,423.81)		(22,424)
Reclass to ST															
50.1402011 - Contra Reg Asset			(68,327.75)			(11,454.75)			11,454.75			11,454.75	(56,873.00)		
50.1151011 - Current Reg Asset			68,327.75			11,454.75			(11,454.75)			(11,454.75)	56,873.00		
Year End FAS 158 Adj															
50.2421016 - Liability												2,511,437.09	2,511,437.09		
50.1402011 - Reg Asset												(2,297,924.58)	(2,297,924.58)		
50.2244036 - Current Liability												(74,000.00)	(74,000.00)		
50.3152021 - OCI												(139,512.51)	(139,512.51)		
Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-		
Ending Balance															
50.2421016 - 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	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	(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	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	(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	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	**FAS 158 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)	(12,591,000)	(340,707)
JDE Balance															
50.2421016 - 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	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	(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	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	(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	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	(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)		
50.2421016 - Liability	-	-	-	-	-	-	-	-	-	(110,000)	(110,000)	(170,000)	(170,000)		
50.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.1402011 - Contra Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.1151011 - Current Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.2244036 - Current Liability	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.3152021 - OCI	-	-	-	-	-	-	-	-	-	-	-	-	-		
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
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612-330-7647

J6

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

SAP 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		WTW FAS Report 5.17.19	Diff	
Beginning Balance																	
50.2421016 - 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	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	(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	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	(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	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	(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)		(12,591,000)	(340,707)	
Current Year Accruals:																	
50.2421016 - 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	(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	(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	(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)		(1,253,000)	-	
Benefit Billing:																	
50.2421016 - Benefits Billed	(21,585.32)	(9,830.00)	(14,166.16)	(17,707.44)	(12,304.14)	(12,786.26)	(22,567.09)	(19,644.26)	(5,554.97)	(19,519.17)	(19,614.77)	(19,334.17)	(194,613.75)				
50.2421016 - Pymnts Received	21,224.51	14,676.10	7,566.08	17,107.88	22,657.21	16,796.55	20,916.19	3,670.56	30,076.22	12,000.89	21,298.55	19,723.27	207,714.01				
Total	(360.81)	4,846.10	(6,600.08)	(599.56)	10,353.07	4,010.29	(1,650.90)	(15,973.70)	24,521.25	(7,518.28)	1,683.78	389.10	13,100.26	1			
Current Yr Cash Receipts																	
50.2421016 - ERRP wires													-				
50.2421016 - Current Yr Pymnts	47,391.65	57,716.79	57,598.14	63,866.08	63,850.72	63,595.63	63,499.98	63,405.23	63,343.27	82,819.92	63,055.06	62,773.80	752,916.27				
50.2421016 - Admin Fees										1,144.43			1,144.43				
50.2421016 - Life Ins. Prem	(34.06)	(34.06)	(34.06)	(34.06)									(136.24)				
50.2421016 - Refund from VEBA													-				
50.2421016 -HRA bank fee	(33.77)		(890.20)	40.83		(288.81)	(119.61)		(1,324.26)	323.99		(63.86)	(2,355.69)				Total Funding
50.2421016 - Disc Ops Funding Reclass													-				
50.2421016 - VEBA Fundings	390,000.00				100,000.00			270,000.00				440,000.00	1,200,000.00				Sum of 1's
Total	437,323.82	57,682.73	56,673.88	(141,008.70)	163,850.72	63,306.82	63,380.37	333,405.23	62,019.01	84,288.34	63,055.06	502,709.94	1,951,568.77	1	1,587,000	(937,522)	1,964,669 A
Med D Cash receipts																	
50.2421016 - Med D Reimb	(6,628.53)			(204,881.55)			(478,795.20)				673,304.09	(12,510.13)	(29,511.32)			(6,629)	
Reclass to ST																	
50.1402011 - Contra Reg Asset			195,948.90			(33,808.50)			(33,808.50)			(57,890.90)	70,441.00				
50.1151011 - Current Reg Asset			(195,948.90)			33,808.50			33,808.50			57,890.90	(70,441.00)				
FAS 106 OCI Adj																	
50.31520210 - OCI												(1,025,388.66)	(1,025,388.66)				
50.1402011 - Reg Asset												1,025,388.66	1,025,388.66				
Year End FAS 158 Adj																	
50.2421016 - Liability												(2,109,157.67)	(2,109,157.67)				
50.1402011 - Reg Asset												1,777,863.01	1,777,863.01				
50.2244036 - Current Liability												149,000.00	149,000.00				
50.3152021 - OCI												182,294.66	182,294.66				
Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-				

Ending Balance															
50.2421016 - 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)	(26,200,382.67)	(25,978,117.81)	(25,986,744.22)	(26,005,140.83)	(25,362,264.57)	(27,076,000.00)	(27,076,000.00)		
50.1402011 - 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	14,187,533.54	14,187,533.54		
50.1402011 - 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)	(192,401.10)	(192,401.10)	(192,401.10)	(250,292.00)	(250,292.00)		
50.1151011 - 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	192,401.11	192,401.11	192,401.11	250,292.01	250,292.01		
50.2244036 - 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)	(818,000.00)	(818,000.00)		
50.31520210 - 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	1,456,916.87	1,456,916.87	**FAS 158 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)	(13,436,839.97)	(13,223,825.10)	(13,241,701.50)	(13,269,348.10)	(12,635,721.83)	(12,249,549.58)	(12,249,549.58)	(12,257,000)	(1,284,858)
JDE Balance															
50.2421016 - 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)	(26,200,382.67)	(25,908,117.81)	(25,916,744.22)	(25,885,140.83)	(25,242,264.57)	(27,076,000.00)	(27,076,000.00)		
50.1402011 - 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	14,187,533.54	14,187,533.54		
50.1402011 - 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)	(192,401.10)	(192,401.10)	(192,401.10)	(250,292.00)	(250,292.00)		
50.1151011 - Current 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	192,401.10	192,401.10	192,401.10	250,292.00	250,292.00		
50.2244036 - 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)	(818,000.00)	(818,000.00)		
50.3152021 - 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	1,456,916.87	1,456,916.87		
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)	(13,436,839.98)	(13,153,825.11)	(13,171,701.51)	(13,149,348.11)	(12,515,721.84)	(12,249,549.59)	(12,249,549.59)		
50.2421016 - Liability	(140,000)	(140,000)	(140,000)	(140,000)	-	-	-	(70,000)	(70,000)	(120,000)	(120,000)	-	-		
50.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.1402011 - Contra Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.1151011 - Current Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.2244036 - Current Liability	-	-	-	-	-	-	-	-	-	-	-	-	-		
50.3152021 - OCI	-	-	-	-	-	-	-	-	-	-	-	-	-		
Difference	(140,000)	(140,000)	(140,000)	(140,000)	-	-	-	(70,000)	(70,000)	(120,000)	(120,000)	-	-		

Reconciliation Created By:
Levi Glines
Consultant
612-330-7647
1.6.20

Reconciliation Approved By:
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MANAGER*EMPLOYEE TAX & ACCT
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J7

Xcel Energy Service Company
FAS 106 Postretirement Medical Liability
2020 Activity Summary

SAP Account	Actual	Actual	Actual	Actual	Actual	Actual	FCST	FCST	FCST	FCST	FCST	FCST	TOTAL	WTW FAS Report	
Beginning Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	ACTIVITY	5.15.20	Diff
50.2421016 - Liability	(27,076,000.00)	(26,894,752.39)	(26,919,295.71)	(26,876,274.66)	(26,876,039.62)	(26,909,275.98)	(26,583,434.73)	(26,622,128.90)	(26,633,502.82)	(26,705,146.19)	(26,787,229.52)	(26,869,312.86)	(27,076,000.00)		
50.1402011 - Reg Asset	14,187,533.54	14,171,511.64	14,155,489.74	14,139,467.84	14,123,445.94	14,107,424.04	14,091,402.14	14,075,380.24	14,059,358.34	14,043,336.44	14,027,314.54	14,011,292.64	14,187,533.54		
50.1402011 - Contra Reg Asset	(250,292.00)	(250,292.00)	(250,292.00)	(189,088.65)	(189,088.65)	(189,088.65)	(185,914.50)	(185,914.50)	(185,914.50)	(182,740.35)	(182,740.35)	(182,740.35)	(250,292.00)		
50.1151011 - Current Reg Asset	250,292.01	250,292.01	250,292.01	189,088.66	189,088.66	189,088.66	185,914.51	185,914.51	185,914.51	182,740.36	182,740.36	182,740.36	250,292.01		
50.2244036 - Current Liability	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)		
50.31520210 - OCI	1,456,916.87	1,455,272.10	1,453,627.34	1,451,982.57	1,450,337.80	1,448,693.04	1,447,048.27	1,445,403.50	1,443,758.74	1,442,113.97	1,440,469.20	1,438,824.44	1,456,916.87		
Total	(12,249,549.58)	(12,085,968.64)	(12,128,178.62)	(12,102,824.24)	(12,120,255.87)	(12,171,158.89)	(11,862,984.31)	(11,919,345.15)	(11,948,385.73)	(12,037,695.77)	(12,137,445.77)	(12,237,195.77)	(12,249,549.58)	(12,591,000)	(340,707)
Current Year Accruals:															
50.2421016 - Liability	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(82,083.33)	(985,000.00)		
50.1402011 - Reg Asset	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(16,021.90)	(192,262.80)		
50.31520210 - OCI	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(1,644.77)	(19,737.20)		
Total	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(99,750.00)	(1,197,000.00)	(1,253,000)	-
Benefit Billing:															
50.2421016 - Benefits Billed	(17,594.65)	(15,137.47)	(26,381.13)	(26,160.99)	(19,658.97)	(32,765.09)	(25,961.21)	(10,290.77)	(17,925.18)				(191,875.46)		
50.2421016 - Pymnts Received	17,643.40	17,822.73	28,146.44	24,187.96	5,941.18	47,002.70	6,797.63	18,467.91	26,945.47				192,955.42		
Total	48.75	2,685.26	1,765.31	(1,973.03)	(13,717.79)	14,237.61	(19,163.58)	8,177.14	9,020.29	-	-	-	1,079.96		
Current Yr Cash Receipts															
50.2421016 - ERRP wires													-		
50.2421016 - Current Yr Pymnts	63,178.63	62,863.39	62,196.76	63,227.50	62,564.77	62,545.06	62,545.07	62,143.33	684.06				501,948.57		
50.2421016 - Admin Fees			778.96	58.28		585.98		388.95	194.64				2,006.81		
50.2421016 - Life Ins. Prem													-		
50.2421016 - Refund from VEBA													-		
50.2421016 -HRA bank fee	103.56		363.35	21,005.62		555.93	7.67		540.97				22,577.10		
50.2421016 - Disc Ops Funding Reclass															
50.2421016 - VEBA Fundings	200,000.00		60,000.00			330,000.00							590,000.00		
Total	263,282.19	62,863.39	123,339.07	84,291.40	62,564.77	393,686.97	62,552.74	62,532.28	1,419.67	-	-	-	1,116,532.48	1,587,000	(937,522)
Med D Cash receipts															
50.2421016 - Med D Reimb		(8,008.63)											(8,008.63)		(6,629)
Reclass to ST															
50.1402011 - Contra Reg Asset			61,203.35			3,174.15			3,174.15				67,551.65		
50.1151011 - Current Reg Asset			(61,203.35)			(3,174.15)			(3,174.15)				(67,551.65)		
FAS 106 OCI Adj															
50.31520210 - OCI															
50.1402011 - Reg Asset															
Year End FAS 158 Adj															
50.2421016 - Liability															
50.1402011 - Reg Asset															
50.2244036 - Current Liability															
50.3152021 - OCI															
Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-		
Ending Balance															
50.2421016 - Liability	(26,894,752.39)	(26,919,295.71)	(26,876,274.66)	(26,876,039.62)	(26,909,275.98)	(26,583,434.73)	(26,622,128.90)	(26,633,502.82)	(26,705,146.19)	(26,787,229.52)	(26,869,312.86)	(26,951,396.19)	(26,951,396.19)		
50.1402011 - Reg Asset	14,171,511.64	14,155,489.74	14,139,467.84	14,123,445.94	14,107,424.04	14,091,402.14	14,075,380.24	14,059,358.34	14,043,336.44	14,027,314.54	14,011,292.64	13,995,270.74	13,995,270.74		
50.1402011 - Contra Reg Asset	(250,292.00)	(250,292.00)	(189,088.65)	(189,088.65)	(189,088.65)	(185,914.50)	(185,914.50)	(185,914.50)	(182,740.35)	(182,740.35)	(182,740.35)	(182,740.35)	(182,740.35)		
50.1151011 - Current Reg Asset	250,292.01	250,292.01	189,088.66	189,088.66	189,088.66	185,914.51	185,914.51	185,914.51	182,740.36	182,740.36	182,740.36	182,740.36	182,740.36		
50.2244036 - Current Liability	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)		
50.31520210 - OCI	1,455,272.10	1,453,627.34	1,451,982.57	1,450,337.80	1,448,693.04	1,447,048.27	1,445,403.50	1,443,758.74	1,442,113.97	1,440,469.20	1,438,824.44	1,437,179.67	1,437,179.67	**FAS 158 Total**	
Total	(12,085,968.64)	(12,128,178.62)	(12,102,824.24)	(12,120,255.87)	(12,171,158.89)	(11,862,984.31)	(11,919,345.15)	(11,948,385.73)	(12,037,695.77)	(12,137,445.77)	(12,237,195.77)	(12,336,945.77)	(12,336,945.77)	(12,257,000)	(1,284,858)
JDE Balance															
50.2421016 - Liability	(26,894,752.39)	(26,919,295.70)	(26,876,274.65)	(26,876,039.61)	(26,909,275.96)	(26,503,434.71)	(26,542,128.88)	(26,553,502.79)	(26,625,146.16)	-	-	-	-		
50.1402011 - Reg Asset	14,171,511.64	14,155,489.74	14,139,467.84	14,123,445.94	14,107,424.04	14,091,402.14	14,075,380.24	14,059,358.34	14,043,336.44	-	-	-	-		

Total Expense 12 months ended 9.30.20			Total Expense 12 months ended 12.31.20	
1,211,000	sum of red	A	1,197,000.00	A

50.1402011 - Contra Reg Asset	(250,292.00)	(250,292.00)	(189,088.65)	(189,088.65)	(189,088.65)	(185,914.50)	(185,914.50)	(185,914.50)	(182,740.35)	-	-	-	-
50.1151011 - Current Reg Asset	250,292.00	250,292.00	189,088.65	189,088.65	189,088.65	185,914.50	185,914.50	185,914.50	182,740.35	-	-	-	-
50.2244036 - Current Liability	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	(818,000.00)	-	-	-	-
50.3152021 - OCI	1,455,272.10	1,453,627.33	1,451,982.56	1,450,337.79	1,448,693.02	1,447,048.25	1,445,403.48	1,443,758.71	1,442,113.94	-	-	-	-
Total	(12,085,968.65)	(12,128,178.63)	(12,102,824.25)	(12,120,255.88)	(12,171,158.90)	(11,782,984.32)	(11,839,345.16)	(11,868,385.74)	(11,957,695.78)	-	-	-	-
50.2421016 - Liability	(0)	(0)	(0)	(0)	(0)	(80,000)	(80,000)	(80,000)	(80,000)	(26,787,230)	(26,869,313)	(26,951,396)	(26,951,396)
50.1402011 - Reg Asset	-	-	-	-	-	-	-	-	-	14,027,315	14,011,293	13,995,271	13,995,271
50.1402011 - Contra Reg Asset	-	-	-	-	-	-	-	-	-	(182,740)	(182,740)	(182,740)	(182,740)
50.1151011 - Current Reg Asset	0	0	0	0	0	0	0	0	0	182,740	182,740	182,740	182,740
50.2244036 - Current Liability	-	-	-	-	-	-	-	-	-	(818,000)	(818,000)	(818,000)	(818,000)
50.3152021 - OCI	0	0	0	0	0	0	0	0	0	1,440,469	1,438,824	1,437,180	1,437,180
Difference	0	0	0	0	0	(80,000)	(80,000)	(80,000)	(80,000)	(12,137,446)	(12,237,196)	(12,336,946)	(12,336,946)

Reconciliation Created By:
Levi Glines
Consultant
612-330-7647
1.6.20

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

J8

SPS
FAS 112

2016 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL	TW Report Dated 5.17.17	Difference	
Beginning Balance															
2421021 - Work Comp	(0)	(0)	(0)	(0)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(0)	0	0	*Variance will be trued-up in YE FAS 158 reports
2421021 - LTD	(860,877)	(849,090)	(837,285)	(825,446)	(827,343)	(818,246)	(809,157)	(800,302)	(791,436)	(782,525)	(773,607)	(872,619)	(877,000)	(4,381)	*Variance will be trued-up in YE FAS 158 reports
Adjusted Balance	(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)	(17,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(78,000)	(78,000)	0	
Total Accruals	(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)	(3,189)	(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	18,490	18,490	18,490	18,490	17,344	222,390			
Total Other	15,538	15,555	15,589	12,730	15,597	15,589	15,355	15,366	15,412	15,417	14,272	181,911			
Ending Balance															
2421021 - Work Comp	(0)	(0)	(0)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)			
2421021 - LTD	(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	(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	(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	(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			

Reconciliation Created By:
Levi Glines
Consultant
612.337.2372
1.9.18

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

J7

SPS
FAS 112

2018 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL	TW Report Dated 5.17.17	Difference
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)	(3,000)	(126)
2421021 - LTD	(753,373)	(740,889)	(728,393)	(717,116)	(694,972)	(682,780)	(670,584)	(658,349)	(646,071)	(633,802)	(621,498)	(765,835)	(766,000)	(165)
Adjusted Balance	(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	3,000	126
LTD Insurance (B)	(1,583)	(1,583)	(1,583)	9,250	583	583	583	583	583	583	583	7,000	7,000	0
Total Accruals	(1,583)	(1,583)	(1,583)	9,250	583	583	583	583	583	583	3,457	9,874		
Other												-		
Work Comp Pmts (C)												-		
Benefits Paid Directly P/R (D)	(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	16,032	16,032	14,718	14,718	14,718	14,718	14,718	14,718	14,718	186,881		
Total Other	14,068	14,079	12,860	12,894	11,609	11,612	11,652	11,695	11,686	11,720	11,723	149,643		
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)	(0.00)	(0)		
2421021 - LTD	(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	(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	(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	(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		

Reconciliation Created By:

Reconciliation Approved By:

Levi Glines Consultant 612.337.2372 10.8.18	Todd Degruillier Manager - Benefits Accounting 612-330-6557

J8

SPS
FAS 112

2019 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL		WTW Report Dated 5.17.19	Difference
Beginning Balance															
2421021 - Work Comp	-	-	-	-	-	-	-	-	-	-	-	-		0	0
2421021 - LTD	(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)	192
Adjusted Balance	(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	0
LTD Insurance (B)	(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	0
Total Accruals	(1,750)	(1,750)	(1,750)	38,667	6,333	6,333	6,333	6,333	6,333	6,333	6,333	76,000	A		
Other												-			
Work Comp Pmts (C)												-			
Benefits Paid Directly P/R (D)	(3,027)	(3,015)	(2,975)	(2,964)	(2,955)	(2,936)	(2,933)	(2,921)	(2,893)	(2,881)	(2,893)	(35,471)			
LTD Payments (A)	14,718	13,146	14,718	14,718	14,718	14,718	14,718	14,718	14,718	13,844	13,844	173,300			
Total Other	11,691.70	10,131.15	11,743.00	11,754.40	11,763	11,783	11,786	11,797	11,826	10,962	10,951	137,829	A		
Ending Balance															
2421021 - Work Comp	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
2421021 - LTD	(589,360)	(580,979)	(570,986)	(520,565)	(502,468)	(484,352)	(466,233)	(448,103)	(429,944)	(412,648)	(395,363)	(395,363)			
Total Ending Balance	(589,360)	(580,979)	(570,986)	(520,565)	(502,468)	(484,352)	(466,233)	(448,103)	(429,944)	(412,648)	(395,363)	(395,363)			
Balance Per SAP 13.2421021	(589,360)	(580,979)	(570,986)	(520,565)	(502,469)	(484,352)	(466,233)	(448,103)	(429,944)	(412,648)	(395,364)	(395,364)			
Total JDE Balance	(589,360)	(580,979)	(570,986)	(520,565)	(502,469)	(484,352)	(466,233)	(448,103)	(429,944)	(412,648)	(395,364)	(395,364)			
Difference	-	-	-	-	-	0	0	0	0	0	0	0			

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines Consultant 612.337.2372 1.7.20	Todd Degruillier Manager - Benefits Accounting 612-330-6557

J9

SPS
FAS 112

2020 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL	WTW Report Date 5.15.20	Difference
Beginning Balance														
2421021 - Work Comp	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0
2421021 - LTD	(386,176)	(376,986)	(367,784)	(358,576)	(373,958)	(369,667)	(365,385)	(361,134)	(356,926)	(363,509)	(370,093)	(395,363)	(395,000)	192
Adjusted Balance	(386,176)	(376,986)	(367,784)	(358,576)	(373,958)	(369,667)	(365,385)	(361,134)	(356,926)	(363,509)	(370,093)	(395,363)		
Current Year Accruals:														
Workcomp (B)												0.00	0	0
LTD Insurance (B)	(1,667)	(1,667)	(1,667)	(26,249.99)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(79,000)	(79,000)	0
Total Accruals	(1,667)	(1,667)	(1,667)	(26,250)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(79,000)		
Other												-		
Work Comp Pmts (C)												-		
Benefits Paid Directly P/R (D)	(2,987)	(2,975)	(2,970)	(2,975)	(2,970)	(2,978)	(3,010)	(3,052)				(26,907)		
LTD Payments (A)	13,844	13,844	13,844	13,844	13,844	13,844	13,844	13,844	-	-	-	124,594		
Total Other	10,857.02	10,868.42	10,874.12	10,868.42	10,874	10,866	10,834	10,792	-	-	-	97,688		
Ending Balance														
2421021 - Work Comp	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
2421021 - LTD	(376,986)	(367,784)	(358,576)	(373,958)	(369,667)	(365,385)	(361,134)	(356,926)	(363,509)	(370,093)	(376,676)	(376,676)		
Total Ending Balance	(376,986)	(367,784)	(358,576)	(373,958)	(369,667)	(365,385)	(361,134)	(356,926)	(363,509)	(370,093)	(376,676)	(376,676)		
Balance Per SAP 13.2421021	(376,986)	(367,784)	(358,577)	(373,958)	(369,667)	(365,385)	(361,134)	(356,926)	-	-	-	-		
Total JDE Balance	(376,986)	(367,784)	(358,577)	(373,958)	(369,667)	(365,385)	(361,134)	(356,926)	-	-	-	-		
Difference	0	0	0	0	0	0	0	0	(363,509)	(370,093)	(376,676)	(376,676)		

Total Expense 12 months ended 9.30.20			Total Expense 12 months ended 6.30.19	
40,251	sum of red	A	79,000	A
40,250	Check Total			
1	IMM			

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines Consultant 612.337.2372 10.6.20	Todd Degruillier Manager - Benefits Accounting 612-330-6557

J10

Xcel Service
FAS 112

2017 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL	TW Report Dated 5.17.17	Difference

Beginning Balance														
2421021	(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	(400,907)	(393,067)	(384,021)	(378,955)	(370,357)	(366,513)	(359,915)	(289,476)	(282,085)	(273,548)	(266,812)	(408,747)	(406,000)	2,747
Current Year Accruals:														
Workcomp												0		
LTD Insurance (B)	(1,917)	(1,917)	(1,917)	583	(1,417)	(1,417)	(1,417)	(1,417)	(1,417)	(1,417)	(1,417)	(17,000)	(17,000)	0
Total Accruals	(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	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	10,962	6,983	8,014	5,261	8,014	71,856	8,808	9,953	8,153	8,014	165,532		
Ending Balance														
2421021	(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	(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	(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	(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		

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines Consultant 612.337.2372 1.9.18	Todd Degruillier Manager - Benefits Accounting 612-330-6557

J11

Xcel Service
FAS 112

2018 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL	WTW Report Dated 2.9.18	Difference
Beginning Balance														
2421021	(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	(259,784)	(260,420)	(260,349)	(260,278)	(260,208)	(260,844)	(261,480)	(262,827)	(264,213)	(265,602)	(266,987)	(260,215)	(260,000)	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)	(91,000)	(91,000)	0
Total Accruals	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(91,000)		
Other											20,318	20,318		
Benefits Paid Directly P/R (C)									(3)			(3)		
LTD (A)	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	6,947	7,654	7,654	7,654	6,947	6,947	6,236	6,197	6,195	6,197	26,515	103,160		
Ending Balance														
2421021	(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	(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	(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	(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)	(6,773)	(6,773)	(6,773)	(100)	(6,873)	(13,646)	(0)	(6,773)	(0)	0		

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines Consultant 612.337.2372 1.16.19	Todd Degruillier Manager - Benefits Accounting 612-330-6557

J12

Xcel Service
FAS 112

2019 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL		WTW Report Dated 5.17.20	Difference
Beginning Balance															
2421021	(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	(263,009)	(257,645)	(252,281)	(240,144)	(225,091)	(212,370)	(212,620)	(212,870)	(213,120)	(213,370)	(213,620)	(268,373)		(268,000)	373
Current Year Accruals:															
Workcomp												0			
LTD Insurance (B)	(833)	(833)	(833)	2,083	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(3,000)	A	(3,000)	0
Total Accruals	(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	6,773	6,773	6,770	6,773	6,773	6,773	60,951			
LTD (A)	6,197	6,197	6,197	6,197	6,197	6,197	6,197	6,197	6,197	4,749	4,749	71,473			
Total Other	6,197	6,197	12,970	12,970	12,970	12,970	12,970	12,967	12,970	11,522	11,522	132,424			
Ending Balance															
2421021	(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	(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	(257,645)	(252,280)	(240,143.58)	(225,090.12)	(212,369.98)	(199,649.84)	(186,929.70)	(174,212.41)	(161,492.27)	(150,220.37)	(138,948.47)	(138,948.47)			
Total JDE Balance	(257,645)	(252,280)	(240,143.58)	(225,090.12)	(212,369.98)	(199,649.84)	(186,929.70)	(174,212.41)	(161,492.27)	(150,220.37)	(138,948.47)	(138,948.47)			
Difference related to LTD	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines Consultant 612.337.2372 1.7.20	Todd Degruillier Manager - Benefits Accounting 612-330-6557

J13

Xcel Service
FAS 112

2020 Activity Summary

	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL	WTW Report Dated 5.17.20	Difference
Beginning Balance														
2421021	(129,239)	(119,529)	(109,819)	(100,109)	(123,316)	(120,189)	(117,063)	(113,936)	(110,810)	(111,787)	(112,764)	(138,949)		
Adjusted Balance	(129,239)	(119,529)	(109,819)	(100,109)	(123,316)	(120,189)	(117,063)	(113,936)	(110,810)	(111,787)	(112,764)	(138,949)	(268,000)	373
Current Year Accruals:														
Workcomp												0		
LTD Insurance (B)	(1,167)	(1,167)	(1,167)	(34,083)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(93,000)	(3,000)	0
Total Accruals	(1,167)	(1,167)	(1,167)	(34,083)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(93,000)		
Other												0		
Benefits Paid Directly P/R	6,773	6,773	6,773	6,773	6,773	6,773	6,773	6,773	6,773	6,773	6,773	81,272		
LTD (A)	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	0	0	0	36,935		
Total Other	10,877	10,877	10,877	10,877	10,877	10,877	10,877	10,877	6,773	6,773	6,773	118,207		
Ending Balance														
2421021	(119,529)	(109,819)	(100,109)	(123,316)	(120,189)	(117,063)	(113,936)	(110,810)	(111,787)	(112,764)	(113,742)	(113,742)		
Total Ending Balance	(119,529)	(109,819)	(100,109)	(123,316)	(120,189)	(117,063)	(113,936)	(110,810)	(111,787)	(112,764)	(113,742)	(113,742)		
Balance Per JDE 50.2421021	(119,529)	(109,819)	(100,108.79)	(123,315.52)	(120,188.93)	(117,062.34)	(113,935.75)	(110,809.16)	-	-	-	-		
Total JDE Balance	(119,529)	(109,819)	(100,108.79)	(123,315.52)	(120,188.93)	(117,062.34)	(113,935.75)	(110,809.16)	-	-	-	-		
Difference related to LTD	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(111,787)	(112,764)	(113,742)	(113,742)		

Total Expense 12 months ended 9.30.20		Total Expense 12 months ended 12.31.20	
70,500	sum of red A	93,000	A

Reconciliation Created By:	Reconciliation Approved By:
Levi Glines Consultant 612.337.2372 1.7.20	Todd Degruillier Manager - Benefits Accounting 612-330-6557

J14

K1

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.

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.

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

				Amortizations				
2019	Service Cost	Interest Cost	Expected Return on Assets	Prior Service Cost	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 (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.

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EXHIBIT III
Page 1 of 6

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

2020	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]	-	242	(75)	(111)	57	113	(4,270)	606
Xcel Energy Nuclear	16	33	-	95	(9)	135	(914)	20
NSP - MN[2]	143	2,466	(115)	(3,014)	1,279	759	(44,593)	6,880
NSP - WI	35	429	(14)	(337)	240	353	(6,736)	1,140
PSCo	248	12,690	(17,378)	(3,762)	1,542	(6,660)	55,187	-
SPS[3]	1,021	1,448	(1,897)	(425)	(411)	A, E (264)	(12,837)	-
Xcel Services[3]	54	968	(37)	(365)	577	1,197	(12,250)	1,645
XEPC (former EMI)	-	1	-	-	(3)	(2)	(114)	2
Total Xcel Energy	1,517	18,277	(19,516)	(7,919)	3,272	(4,369)	(26,527)	10,293

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

Assumptions

Discount Rate	3.47%	
Expected Return on Assets	4.50%	
Medical Trend	Pre-65	Post-65
Initial (2020)	6.00%	5.10%
Ultimate	4.50%	4.50%
Year Ultimate Reached	2023	2023

Assumed Mortality Table
Bargaining: PriH-2012 Blue Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2019 methodology.
Non-bargaining: PriH-2012 White Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2019 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 15, 2020 letter for additional information on data, assumptions, methods, and plan provisions.

K4

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

Exhibit VI

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)	-	-	-	-	-
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	(7)	19	14	10	7	4
Utility Engineering	4	(3)	1	2	1	1	-
Xcel Services	17	91	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.

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

Exhibit VI
Page 1 of 1

Fiscal Year Ending	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
U.S. GAAP	Actual	Actual	Budget	Budget	Budget	Budget	Budget
Discount Rate- Workers' Compensation	4.25%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
Former NSP - Workers' Compensation [1]							
MN/SD	(1,517)	707	210	197	182	171	159
MI/WI	(22)	(46)	2	2	3	2	3
Subtotal	(1,539)	661	212	199	185	173	162
Former NCE - Workers' Compensation [1]							
Colorado - PSCo	(250)	95	40	39	37	36	34
Deductible States - Workers' Compensation							
Deductible States - SPS (KS, OK, NM, and TX)	-	-	-	-	-	-	-
Total Xcel Energy Workers' Compensation	**(1,789)**	**756**	**252**	**238**	**222**	**209**	**196**
Discount Rate - LTD Income	4.25%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
LTD Income							
Discontinued Operations - Cheyenne	11	(27)	3	1	2	2	-
Discontinued Operations [2]	89	93	19	17	17	15	14
NSP-MN	(153)	516	177	166	156	146	137
NSP-WI	(16)	(54)	36	33	31	29	28
PSCo	70	177	25	21	16	14	11
SPS	(76) A	79 A	9	6	4	2	1
Utility Engineering	(3)	(3)	1	1	1	2	-
Xcel Services	3 A	93 A	6	6	4	4	3
XEPC	-	-	-	-	-	-	-
Total Xcel Energy LTD Income	**(75)**	**874**	**276**	**251**	**231**	**214**	**194**
Total Xcel Energy U.S. GAAP	**(1,864)**	**1,630**	**528**	**489**	**453**	**423**	**390**

[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.*

See May 15, 2020 letter for additional information on data, assumptions, methods, and plan provisions.

K5

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	683,706	384,663	384,613	278,693	342,685	369,157
SPS	2020	Net Write-Off	313,877	315,221	(66,349)	429,656	483,605	360,732	327,544	359,714	335,463	222,958	198,702	220,787
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	896,281	494,966	496,731	368,405	255,480	405,642
SPS	2020	Uncollectible Expense	326,262	284,630	422,349	1,261,839	430,777	396,043	639,246	679,391	258,377	295,104	673,049	711,927
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)	(121,272,357)	(121,513,681)	(100,142,879)	(99,928,386)	(85,447,672)	(94,849,722)
SPS	2020	Revenues	(99,936,774)	(90,679,800)	(93,074,865)	(83,875,442)	(50,516,184)	(80,731,741)	(117,580,507)	(117,791,623)	(112,351,465)	(100,892,618)	(84,048,021)	(93,913,074)