Schedule G-2.2
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Sponsor: Schrubbe
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.

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 PY	Total Cost
Retiree Medical	12/31/17	SPS	$182,919	$(840,000)
		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	$108,551 J3	$(305,000) J3, K3
		XES	$1,964,669 J7	$1,253,000 J7, K3
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	$137,829 J9	$(76,000) J9, K5
		XES	$132,424 J13	$3,000 J13, K5

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.

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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.

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Sponsor: Rick Schrubbe

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
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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
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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

		2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	Test Year
41														
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43	**TOTAL**	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
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
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
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
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
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	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
50	Health Assessment Administration Fees	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
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
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
52	FAS 88 settlement expense	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
54	FAS 87 Nonqualified Pension	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
56	Deferred Pension (SPS Texas rate stipulation)	0	0	0	0	0	0	0	0	0	0	0	0	0
57	FAS 106 Retiree Medical	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
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
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

	2020	2020	2020	Update Period
TOTAL	Oct	Nov	Dec	Total
401k Match	1,354,062	1,354,062	1,354,062	4,062,185
Service Center Administration Fees	119,985	51,327	79,941	251,253
Cobra Administration Fees	(22,392)	648	648	(21,097)
Flex Spending Administration Fees	59,518	7,053	6,527	73,099
STD and LTD Administration Fees	(49,879)	21,762	21,481	(6,635)
Active Healthcare Administration Fees	202,894	202,894	24,895	430,683
Health Assessment Administration Fees	0	0	0	0
Tuition Reimbursement Program	113,394	76,174	(12,014)	177,554
Other consulting and expenses (Pension Related)	131,964	159,333	449,999	741,296
Other consulting and expenses (Insurance Related)	(13,060)	148,378	(129,696)	5,622
FAS 88 settlement expense	0	0	0	0
Nonqualified Deferred 401k Match	12,808	12,808	(24,103)	1,514
FAS 87 Nonqualified Pension	0	0	0	0
FAS 87 Qualified Pension	2,647,500	2,647,500	2,647,500	7,942,500
Deferred Pension (SPS Texas rate stipulation)	0	0	0	0
FAS 106 Retiree Medical	77,750	77,750	77,750	233,250
FAS 112 Long-Term Disability	14,333	14,333	14,333	43,000
	4,648,878	4,774,022	4,511,324	13,934,224

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Sponsor: Rick Schrubbe

Line No.		2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	Test Year
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%**	
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%**	
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%**	
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%**	
5														
6	**Amounts in O&M**													
7		2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	Test Year
8	**SPS**	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
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
10	Service Center Administration Fees	1,702	1,681	(14,356)	893	873	823	802	775	779	828	779	783	(3,639)
11	Cobra Administration Fees	471	465	(4,979)	463	453	427	416	403	404	430	404	407	(237)
12	Flex Spending Administration Fees	316	312	(3,344)	177	173	163	159	154	154	164	154	155	(1,263)
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
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
15	Health Assessment Administration Fees	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
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)
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
19	Nonqualified Deferred 401k Match	116	114	111	128	11	118	115	111	111	118	111	112	1,275
20	FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0.00
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
22	Deferred Pension (SPS Texas rate stipulation)	0	0	0	0	0	0	0	0	0	0	0	0	0
23	FAS 106 Retiree Medical	(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
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
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
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	2020	2020	2020	Update Period
Pension Loading Percent to O&M - SPS	**52.72%**	**50.17%**	**56.01%**	
Pension Loading Percent to O&M - XS to SPS	**10.56%**	**10.54%**	**10.69%**	
Insurance Loading Percent to O&M - SPS	**52.72%**	**50.17%**	**56.01%**	
Insurance Loading Percent to O&M - XS to SPS	**10.56%**	**10.54%**	**10.69%**	
Amounts in O&M				
SPS	Oct	Nov	Dec	Total
401k Match	132,172	125,779	140,416	398,367
Service Center Administration Fees	(5,227)	147	164	(4,915)
Cobra Administration Fees	(3,516)	0	0	(3,516)
Flex Spending Administration Fees	(1,342)	0	0	(1,342)
STD and LTD Administration Fees	3,654	1,544	1,448	6,647
Active Healthcare Administration Fees	7,731	7,357	13,214	28,302
Health Assessment Administration Fees	0	0	0	0
Tuition Reimbursement Program	(22,981)	2,716	(3,255)	(23,521)
Other consulting and expenses (Pension Related)	4,313	(2,694)	0	1,620
Other consulting and expenses (Insurance Related)	(10,099)	11,272	(30,119)	(28,946)
Nonqualified Deferred 401k Match	108	102	108	317
FAS 87 Nonqualified Pension	0	0	0	0
FAS 87 Qualified Pension	489,637	465,954	520,175	1,475,766
Deferred Pension (SPS Texas rate stipulation)	0	0	0	0
FAS 106 Retiree Medical	(11,598)	(11,037)	(12,322)	(34,958)
FAS 112 Long-Term Disability	3,471	3,303	3,687	10,461
	586,323	604,443	633,516	1,824,282

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	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	Test Year	
XES to SPS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
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	
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	
Cobra Administration Fees	269	260	498	276	264	272	263	263	258	261	263	262	3,407	
Flex Spending Administration Fees	286	276	2,959	105	101	104	100	100	98	100	100	100	4,429	
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	
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	
Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
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	
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	
FAS 88 settlement expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0.0	
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	
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
FAS 112 Long-Term Disability	28	27	26	130	125	129	124	3,637	809	820	825	822	7,502	A
	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	

	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	Test Year
TOTAL	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
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
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
Cobra Administration Fees	740	725	(4,481)	739	717	699	679	666	662	691	667	668	3,170
Flex Spending Administration Fees	602	588	(385)	282	274	267	259	254	252	264	254	255	3,166
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
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
Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
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
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
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
FAS 88 settlement expense	0	0	0	0	0	0	0	0	0	0	0	0	0
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
FAS 87 Nonqualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
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
Deferred Pension (SPS Texas rate stipulation)	0	0	0	0	0	0	0	0	0	0	0	0	0
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)
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
	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
												Other	23
													13,005,106

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

	2020	2020	2020	Update Period
XES to SPS	Oct	Nov	Dec	Total
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
FAS 112 Long-Term Disability	818	817	829	2,464
	373,479	376,197	361,399	1,111,075

Update PD COS	
127,970	A
9,885	A

	2020	2020	2020	Update Period
TOTAL	Oct	Nov	Dec	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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EXHIBIT III
Page 2 of 4

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 Degrugillier
MANAGER*EMPLOYEE TAX & ACCT
612-330-7647

J1

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

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Southwestern Public Service
FAS 106 Postretirement Medical Liability
2019 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	WTW FAS Report 5.17.19	Diff
Beginning Balance															
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		
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													-		
13.1476461 - VEBA Fundings													-		
13.1476461 - LTD Payment Reclass															
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
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:
Levi Glines
Consultant
612-330-7647
1.6.20

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

J3

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)
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
															A
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)

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:
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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:
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Consultant
612-330-7647
1.24.19

Reconciliation Approved By:
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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)			
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			
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)
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)	-	-			

J7

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

Xcel Energy Service Company
FAS 106 Postretirement Medical Liability
2020 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 5.15.20	Diff
Beginning Balance															
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	-	-	-	-		
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)		

J8

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

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
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)
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

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:
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Consultant
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10.8.18

Reconciliation Approved By:
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612-330-6557

SPS
FAS 112

2019 Activity Summary

	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		WTW Report Dated 5.17.19	Difference
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL		
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:**
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1.7.20	

J9

SPS
FAS 112

2020 Activity Summary

	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		WTW Report Date 5.15.20	Difference
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL		
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)		

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Reconciliation Approved By:
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Reconciliation Created By:
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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		

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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:
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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:
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Reconciliation Approved By:
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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)		

Reconciliation Created By:
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J14

612-330-6557

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EXHIBIT III
Page 1 of 6

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.

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EXHIBIT III
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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)	(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

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[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.

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

2019				Amortizations				
	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)	(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

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[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
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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	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)	(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

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[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.

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Exhibit VI

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

Fiscal Year Ending **U.S. GAAP**	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Discount Rate- Workers' Compensation	3.96%	3.51%	3.51%	3.51%	3.51%	3.51%	3.51%
Former NSP - Workers' Compensation [1]							
MN/SD	509	339	291	272	253	236	221
MI/WI	12	(53)	4	4	4	4	3
Subtotal	521	286	295	276	257	240	224
Former NCE - Workers' Compensation [1]							
Colorado - PSCo	162	555	58	55	54	51	49
Deductible States - Workers' Compensation							
Deductible States - SPS (KS, OK, NM, and TX)	-	(3)	-	-	-	-	-
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.

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http://natct.internal.towerswatson.com/clients/609084A/XcelRETActuarial-2018/Documents/Projections/May/Projections - 05182018 to Xcel.xlsx\ASC 712 Cost

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

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.