PSCo Gross Electric Retail Prepaid Pension Asset

			Historic Test Year (HTY)												
			Dec												
Line			2017	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Number	<u> </u>		Year End	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018
1	GAAP Prepaid Pension Asset (PPA)			270 205 054	206 000 054	204.045.054	204 040 054	200 005 054	205 000 054	202 445 054	270 440 054	276 465 054	272 400 054	270 245 054	267.240.054
2	Beginning Balance Contributions			278,285,054 21,680,000	296,990,054	294,015,054	291,040,054	288,065,054	285,090,054	282,115,054	279,140,054	276,165,054	273,190,054	270,215,054	267,240,054
3 1	Pension Expense			(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)
5	FAS 88 Settlement			(2,973,000)	(2,973,000)	(2,373,000)	(2,973,000)	(2,373,000)	(2,373,000)	(2,373,000)	(2,973,000)	(2,373,000)	(2,373,000)	(2,973,000)	(4,549,000)
6	Ending Balance	-	278,285,054	296,990,054	294,015,054	291,040,054	288,065,054	285,090,054	282,115,054	279,140,054	276,165,054	273,190,054	270,215,054	267,240,054	259,716,054
7	Percent to PSCO Electric Retail		64.75%	64.75%	64.75%	64.75%	64.17%	64.17%	64.17%	64.17%	64.17%	64.17%	64.17%	64.17%	64.17%
8	Amount to PSCo Electric Retail	-	180,179,053	192,289,834	190,363,634	188,437,434	184,854,202	182,945,115	181,036,028	179,126,941	177,217,854	175,308,767	173,399,680	171,490,593	166,662,368
9									, ,				, ,		
10	GAAP PSCo Electric Retail PPA by Category														
11	Legacy PPA (1)			226,415,754	226,415,754	226,415,754	226,415,754	226,415,754	226,415,754	226,415,754	226,415,754	226,415,754	226,415,754	226,415,754	226,415,754
12	New PPA	_		(34,125,920)	(36,052,120)	(37,978,320)	(41,561,552)	(43,470,639)	(45,379,726)	(47,288,813)	(49,197,900)	(51,106,987)	(53,016,074)	(54,925,161)	(59,753,386)
13	Total GAAP PPA	a	180,179,053	192,289,834	190,363,634	188,437,434	184,854,202	182,945,115	181,036,028	179,126,941	177,217,854	175,308,767	173,399,680	171,490,593	166,662,368
14															
15	Regulatory Offsets			((00 .0. 000)	(((.= .= .	()	(======	()	(== =	()	(00.000.000)	(0., 00= 0)
16	Beginning Balance		(26 722 224)	(26,723,224)	(32,461,086)	(37,466,384)	(42,936,498)	(47,853,397)	(52,873,148)	(58,566,103)	(65,833,963)	(73,546,182)	(80,114,098)	(86,263,409)	(91,335,941)
17	Regulatory Amortization		(26,723,224)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)	(772,986)
18 19	TCJA Impact Carrying Charge on TCJA Impact			(4,955,234) (9,642)	(4,204,846) (27,466)	(4,652,428) (44,701)	(4,082,216) (61,697)	(4,169,012) (77,753)	(4,824,716) (95,253)	(6,377,823)	(6,796,547) (142,686)	(5,628,069) (166,862)	(5,188,415) (187,910)	(4,093,575) (205,971)	(4,261,898) (222,229)
20	Ending Balance	h	(26,723,224)	(32,461,086)	(37,466,384)	(42,936,498)	(47,853,397)	(52,873,148)	(58,566,103)	(117,051)	(73,546,182)	(80,114,098)	(86,263,409)	(91,335,941)	(96,593,054)
21	Lituting balance	b	(20,723,224)	(32,401,000)	(37,400,304)	(42,330,430)	(47,033,337)	(32,073,140)	(50,500,105)	(03,033,303)	(73,340,102)	(00,114,030)	(00,203,403)	(31,333,341)	(50,555,054)
22	PPA for Regulatory Purposes	c=a+b	153,455,829	159,828,748	152,897,250	145,500,935	137,000,805	130,071,967	122,469,925	113,292,979	103,671,673	95,194,669	87,136,271	80,154,652	70,069,314
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23 24							Histo	oric Test Year with	n Known and Mea	surable Adjustme	nts				
			Dec				Histo	oric Test Year with	ո Known and Mea	surable Adjustme	nts				
			Dec 2018	Jan	Feb	Mar	Histo Apr	oric Test Year with	n Known and Mea	surable Adjustme	nts Aug	Sep	Oct	Nov	Dec
24				Jan 2019	Feb 2019	Mar 2019						Sep 2019	Oct 2019	Nov 2019	
24	GAAP Prepaid Pension Asset (PPA)		2018	2019	2019	2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	2019	2019	2019	Dec 2019
24 25 26 27	Beginning Balance		2018	2019			Apr	May	Jun	Jul	Aug				Dec
24 25 26 27 28	Beginning Balance Contributions		2018	2019 259,716,054 43,048,000	300,199,971	2019	Apr 2019 294,987,804	May 2019 292,423,721	Jun 2019 289,859,637	Jul 2019 287,295,554	Aug 2019 284,731,471	2019	279,603,304	2019 277,039,221	Dec 2019 274,475,137
24 25 26 27 28 29	Beginning Balance Contributions Pension Expense		2018 Year End	2019 259,716,054 43,048,000 (2,564,083)	2019 300,199,971 (2,648,083)	2019 297,551,887 (2,564,083)	Apr 2019 294,987,804 (2,564,083)	May 2019 292,423,721 (2,564,083)	Jun 2019 289,859,637 (2,564,083)	Jul 2019 287,295,554 (2,564,083)	Aug 2019 284,731,471 (2,564,083)	2019 282,167,387 (2,564,083)	2019 279,603,304 (2,564,083)	2019 277,039,221 (2,564,083)	Dec 2019 274,475,137 (2,564,083)
24 25 26 27 28 29 30	Beginning Balance Contributions Pension Expense Ending Balance	_	2018 Year End 259,716,054	2019 259,716,054 43,048,000 (2,564,083) 300,199,971	2019 300,199,971 (2,648,083) 297,551,887	2019 297,551,887 (2,564,083) 294,987,804	Apr 2019 294,987,804 (2,564,083) 292,423,721	May 2019 292,423,721 (2,564,083) 289,859,637	Jun 2019 289,859,637 (2,564,083) 287,295,554	Jul 2019 287,295,554 (2,564,083) 284,731,471	Aug 2019 284,731,471 (2,564,083) 282,167,387	2019 282,167,387 (2,564,083) 279,603,304	2019 279,603,304 (2,564,083) 277,039,221	2019 277,039,221 (2,564,083) 274,475,137	Dec 2019 274,475,137 (2,564,083) 271,911,054
24 25 26 27 28 29 30 31	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail		2018 Year End 259,716,054 64.17%	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17%	2019 300,199,971 (2,648,083) 297,551,887 64.17%	2019 297,551,887 (2,564,083) 294,987,804 64.17%	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17%	May 2019 292,423,721 (2,564,083) 289,859,637 64.17%	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17%	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17%	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17%	2019 282,167,387 (2,564,083) 279,603,304 64.17%	2019 279,603,304 (2,564,083) 277,039,221 64.17%	2019 277,039,221 (2,564,083) 274,475,137 64.17%	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17%
24 25 26 27 28 29 30 31 32	Beginning Balance Contributions Pension Expense Ending Balance		2018 Year End 259,716,054	2019 259,716,054 43,048,000 (2,564,083) 300,199,971	2019 300,199,971 (2,648,083) 297,551,887	2019 297,551,887 (2,564,083) 294,987,804	Apr 2019 294,987,804 (2,564,083) 292,423,721	May 2019 292,423,721 (2,564,083) 289,859,637	Jun 2019 289,859,637 (2,564,083) 287,295,554	Jul 2019 287,295,554 (2,564,083) 284,731,471	Aug 2019 284,731,471 (2,564,083) 282,167,387	2019 282,167,387 (2,564,083) 279,603,304	2019 279,603,304 (2,564,083) 277,039,221	2019 277,039,221 (2,564,083) 274,475,137	Dec 2019 274,475,137 (2,564,083) 271,911,054
24 25 26 27 28 29 30 31 32 33	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail	-	2018 Year End 259,716,054 64.17%	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17%	2019 300,199,971 (2,648,083) 297,551,887 64.17%	2019 297,551,887 (2,564,083) 294,987,804 64.17%	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17%	May 2019 292,423,721 (2,564,083) 289,859,637 64.17%	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17%	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17%	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17%	2019 282,167,387 (2,564,083) 279,603,304 64.17%	2019 279,603,304 (2,564,083) 277,039,221 64.17%	2019 277,039,221 (2,564,083) 274,475,137 64.17%	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17%
24 25 26 27 28 29 30 31 32	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail		2018 Year End 259,716,054 64.17%	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020
24 25 26 27 28 29 30 31 32 33 34 35	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail	_	2018 Year End 259,716,054 64.17%	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020
24 25 26 27 28 29 30 31 32 33 34	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1)	a	2018 Year End 259,716,054 64.17%	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020
24 25 26 27 28 29 30 31 32 33 34 35 36	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1) New PPA	a	2018 Year End 259,716,054 64.17% 166,662,368	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754 (33,774,455)	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754 (35,473,757)	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754 (37,119,154)	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202 226,415,754 (38,764,552)	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754 (40,409,950)	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407 226,415,754 (42,055,347)	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009 226,415,754 (43,700,745)	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611 226,415,754 (45,346,143)	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754 (46,991,540)	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754 (48,636,938)	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754 (50,282,336)	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020 226,415,754 (51,927,734)
24 25 26 27 28 29 30 31 32 33 34 35 36 37	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1) New PPA	a	2018 Year End 259,716,054 64.17% 166,662,368	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754 (33,774,455)	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754 (35,473,757)	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754 (37,119,154)	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202 226,415,754 (38,764,552)	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754 (40,409,950)	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407 226,415,754 (42,055,347)	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009 226,415,754 (43,700,745)	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611 226,415,754 (45,346,143)	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754 (46,991,540)	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754 (48,636,938)	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754 (50,282,336)	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020 226,415,754 (51,927,734)
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1) New PPA Total GAAP PPA Regulatory Offsets Beginning Balance	a	2018 Year End 259,716,054 64.17% 166,662,368	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754 (33,774,455) 192,641,299 (96,593,054)	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754 (35,473,757) 190,941,997 (100,423,926)	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754 (37,119,154) 189,296,600 (103,837,621)	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202 226,415,754 (38,764,552) 187,651,202 (107,516,018)	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754 (40,409,950) 186,005,804 (110,879,374)	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407 226,415,754 (42,055,347) 184,360,407 (114,301,301)	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009 226,415,754 (43,700,745) 182,715,009 (118,106,600)	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611 226,415,754 (45,346,143) 181,069,611 (122,808,764)	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754 (46,991,540) 179,424,214 (127,763,978)	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754 (48,636,938) 177,778,816 (132,067,545)	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754 (50,282,336) 176,133,418 (136,132,725)	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020 226,415,754 (51,927,734) 174,488,020 (139,584,709)
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1) New PPA Total GAAP PPA Regulatory Offsets Beginning Balance Regulatory Amortization	a	2018 Year End 259,716,054 64.17% 166,662,368 166,662,368	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754 (33,774,455) 192,641,299 (96,593,054) (772,986)	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754 (35,473,757) 190,941,997 (100,423,926) (772,986)	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754 (37,119,154) 189,296,600 (103,837,621) (772,986)	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202 226,415,754 (38,764,552) 187,651,202 (107,516,018) (772,986)	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754 (40,409,950) 186,005,804 (110,879,374) (772,986)	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407 226,415,754 (42,055,347) 184,360,407 (114,301,301) (772,986)	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009 226,415,754 (43,700,745) 182,715,009 (118,106,600) (772,986)	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611 226,415,754 (45,346,143) 181,069,611 (122,808,764) (772,986)	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754 (46,991,540) 179,424,214 (127,763,978) (772,986)	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754 (48,636,938) 177,778,816 (132,067,545) (772,986)	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754 (50,282,336) 176,133,418 (136,132,725) (772,986)	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020 226,415,754 (51,927,734) 174,488,020 (139,584,709) (772,986)
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1) New PPA Total GAAP PPA Regulatory Offsets Beginning Balance Regulatory Amortization TCJA Impact	a	2018 Year End 259,716,054 64.17% 166,662,368 166,662,368 (35,999,054) (59,234,779)	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754 (33,774,455) 192,641,299 (96,593,054) (772,986) (2,821,873)	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754 (35,473,757) 190,941,997 (100,423,926) (772,986) (2,394,547)	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754 (37,119,154) 189,296,600 (103,837,621) (772,986) (2,649,433)	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202 226,415,754 (38,764,552) 187,651,202 (107,516,018) (772,986) (2,324,713)	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754 (40,409,950) 186,005,804 (110,879,374) (772,986) (2,374,141)	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407 226,415,754 (42,055,347) 184,360,407 (114,301,301) (772,986) (2,747,547)	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009 226,415,754 (43,700,745) 182,715,009 (118,106,600) (772,986) (3,631,999)	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611 226,415,754 (45,346,143) 181,069,611 (122,808,764) (772,986) (3,870,451)	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754 (46,991,540) 179,424,214 (127,763,978) (772,986) (3,205,035)	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754 (48,636,938) 177,778,816 (132,067,545) (772,986) (2,954,663)	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754 (50,282,336) 176,133,418 (136,132,725) (772,986) (2,331,181)	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020 226,415,754 (51,927,734) 174,488,020 (139,584,709) (772,986) (2,427,037)
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCO Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1) New PPA Total GAAP PPA Regulatory Offsets Beginning Balance Regulatory Amortization TCJA Impact Carrying Charge on TCJA Impact	-	2018 Year End 259,716,054 64.17% 166,662,368 166,662,368 (35,999,054) (59,234,779) (1,359,221)	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754 (33,774,455) 192,641,299 (96,593,054) (772,986) (2,821,873) (236,013)	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754 (35,473,757) 190,941,997 (100,423,926) (772,986) (2,394,547) (246,163)	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754 (37,119,154) 189,296,600 (103,837,621) (772,986) (2,649,433) (255,978)	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202 226,415,754 (38,764,552) 187,651,202 (107,516,018) (772,986) (2,324,713) (265,657)	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754 (40,409,950) 186,005,804 (110,879,374) (772,986) (2,374,141) (274,800)	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407 226,415,754 (42,055,347) 184,360,407 (114,301,301) (772,986) (2,747,547) (284,766)	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009 226,415,754 (43,700,745) 182,715,009 (118,106,600) (772,986) (3,631,999) (297,179)	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611 226,415,754 (45,346,143) 181,069,611 (122,808,764) (772,986) (3,870,451) (311,778)	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754 (46,991,540) 179,424,214 (127,763,978) (772,986) (3,205,035) (325,546)	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754 (48,636,938) 177,778,816 (132,067,545) (772,986) (2,954,663) (337,531)	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754 (50,282,336) 176,133,418 (136,132,725) (772,986) (2,331,181) (347,817)	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020 226,415,754 (51,927,734) 174,488,020 (139,584,709) (772,986) (2,427,037) (357,076)
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Beginning Balance Contributions Pension Expense Ending Balance Percent to PSCO Electric Retail Amount to PSCo Electric Retail GAAP PSCo Electric Retail PPA by Category Legacy PPA (1) New PPA Total GAAP PPA Regulatory Offsets Beginning Balance Regulatory Amortization TCJA Impact	a	2018 Year End 259,716,054 64.17% 166,662,368 166,662,368 (35,999,054) (59,234,779)	2019 259,716,054 43,048,000 (2,564,083) 300,199,971 64.17% 192,641,299 226,415,754 (33,774,455) 192,641,299 (96,593,054) (772,986) (2,821,873)	2019 300,199,971 (2,648,083) 297,551,887 64.17% 190,941,997 226,415,754 (35,473,757) 190,941,997 (100,423,926) (772,986) (2,394,547)	2019 297,551,887 (2,564,083) 294,987,804 64.17% 189,296,600 226,415,754 (37,119,154) 189,296,600 (103,837,621) (772,986) (2,649,433)	Apr 2019 294,987,804 (2,564,083) 292,423,721 64.17% 187,651,202 226,415,754 (38,764,552) 187,651,202 (107,516,018) (772,986) (2,324,713)	May 2019 292,423,721 (2,564,083) 289,859,637 64.17% 186,005,804 226,415,754 (40,409,950) 186,005,804 (110,879,374) (772,986) (2,374,141)	Jun 2019 289,859,637 (2,564,083) 287,295,554 64.17% 184,360,407 226,415,754 (42,055,347) 184,360,407 (114,301,301) (772,986) (2,747,547)	Jul 2019 287,295,554 (2,564,083) 284,731,471 64.17% 182,715,009 226,415,754 (43,700,745) 182,715,009 (118,106,600) (772,986) (3,631,999)	Aug 2019 284,731,471 (2,564,083) 282,167,387 64.17% 181,069,611 226,415,754 (45,346,143) 181,069,611 (122,808,764) (772,986) (3,870,451)	2019 282,167,387 (2,564,083) 279,603,304 64.17% 179,424,214 226,415,754 (46,991,540) 179,424,214 (127,763,978) (772,986) (3,205,035)	2019 279,603,304 (2,564,083) 277,039,221 64.17% 177,778,816 226,415,754 (48,636,938) 177,778,816 (132,067,545) (772,986) (2,954,663)	2019 277,039,221 (2,564,083) 274,475,137 64.17% 176,133,418 226,415,754 (50,282,336) 176,133,418 (136,132,725) (772,986) (2,331,181)	Dec 2019 274,475,137 (2,564,083) 271,911,054 64.17% 174,488,020 226,415,754 (51,927,734) 174,488,020 (139,584,709) (772,986) (2,427,037)

Footnotes

⁽¹⁾ The \$226,415,754 is the gross amount of the Legacy Prepaid Pension Asset. In Proceeding No. 14AL-0660E, the Settling Parties agreed that a fifteen (15)-year amortization of the prepaid pension asset balance as of December 31, 2014 ("Legacy Pre-Paid Pension Asset") will be established, and further agreed that, for purposes of developing settlement rates, this balance is \$139,137,447 (inclusive of Accumulated Deferred Income Tax, or "ADIT"). The ADIT associated with the Legacy Prepaid Pension Asset was \$87,278,307. Thus the components of the Legacy Prepaid Pension Asset are, \$226,415,754 (gross) minus \$87,278,307 (ADIT) equals \$139,137,447 (net).