

DOCKET NO. \_\_\_\_\_

APPLICATION OF SOUTHWESTERN § PUBLIC UTILITY COMMISSION  
PUBLIC SERVICE COMPANY FOR §  
AUTHORITY TO CHANGE RATES § OF TEXAS

DIRECT TESTIMONY  
*of*  
MELISSA L. SCHMIDT

*on behalf of*

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: SchmidtRRDirect.doc)

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## GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
CEO	Chief Executive Officer
Commission	Public Utility Commission of Texas
FERC	Federal Energy Regulatory Commission
LTD	long-term disability
NCE	New Century Energies, Inc.
NCS	New Century Services, Inc.
NSP	Northern States Power Company
NSPM	Northern States Power Company, a Minnesota corporation
NSPW	Northern States Power Company, a Wisconsin corporation
O&M	operation and maintenance
Operating Companies	NSPM; NSPW; PSCo; and SPS
Operating Company	One of the Operating Companies
PSCo	Public Service Company of Colorado, a Colorado corporation
PUHCA 1935	Public Utility Holding Company Act of 1935
PUHCA 2005	Public Utility Holding Company Act of 2005
PURA	Public Utility Regulatory Act
RFP	Rate Filing Package
SEC	Securities and Exchange Commission
SKF	Statistical Key Figure

<u>Acronym/Defined Term</u>	<u>Meaning</u>
SPS	Southwestern Public Service Company, a New Mexico corporation
Test Year	April 1, 2018 through March 31, 2019
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	April 1, 2019 through June 30, 2019
Updated Test Year	July 1, 2018 through June 30, 2019
WestGas	WestGas InterState, Inc.
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.
XEST	Xcel Energy Southwest Transmission Company, LLC
XETD	Xcel Energy Transmission Development Company, LLC
XEWT	Xcel Energy West Transmission Company, LLC

## LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
MLS-RR-1	XES Affiliate Classes and Witnesses (Filename: MLS-RR-1.xlsx)
MLS-RR-1A	Comparison of XES Affiliate Classes and Witnesses to Docket No.47527 (Filename: MLS-RR-1A.xlsx)
MLS-RR-2	Xcel Energy Holding Company List of Affiliates Pictorial View (Filename: MLS-RR-2.xlsx)
MLS-RR-3	Xcel Energy Holding Company List of Affiliates by Group (Filename: MLS-RR-3.xlsx)
MLS-RR-4	Total XES Billings to Legal Entities (Filename: MLS-RR-4.xlsx)
MLS-RR-5	XES Web Training (Non-native format)
MLS-RR-6	XES Affiliate Class Roll Up Organization Chart Pictorial View (Non-native format)
MLS-RR-7	XES Service Agreement with SPS (Non-native format)
MLS-RR-8	XES Policies and Procedures (Non-native format)
MLS-RR-9	XES Form 60 for 2018 (Non-native format)
MLS-RR-10	SPS Final Cost Centers with Dollars by Affiliate Class (Filename: MLS-RR-10.xlsx)
MLS-RR-11	XES Indirect Allocating Cost Center Summary Schedules (Filename: MLS-RR-11.xlsx)

<b><u>Attachment</u></b>	<b><u>Description</u></b>
MLS-RR-12	XES Allocating Cost Center Summary by Affiliate ( <i>Filename: MLS-RR-12.xlsx</i> )
MLS-RR-13(V)	XES Allocation Calculations for the Indirect Allocating Cost Centers ( <i>Filename: MLS-RR-13(V).xlsx</i> )
MLS-RR-14	XES Shared Asset Agreement with SPS ( <i>Non-native format</i> )
MLS-RR-15	First Amendment to the XES Shared Asset Agreement with SPS ( <i>Non-native format</i> )
MLS-RR-16	XES Billings to SPS with Balance Sheet Exclusions ( <i>Filename: MLS-RR-16.xlsx</i> )
MLS-RR-17	XES Billings to SPS by FERC 400 - 935 with Exclusions and Pro Forma Adjustments ( <i>Filename: MLS-RR-17.xlsx</i> )
MLS-RR-18	All Other Affiliate Billings ( <i>Filename: MLS-RR-18.xlsx</i> )
MLS-RR-19	XES Billings to SPS before Pro Forma Adjustments by Affiliate Class Witness ( <i>Filename: MLS-RR-19.xlsx</i> )
MLS-RR-A(TY) (Test Year)	Summary XES Expenses to SPS by Affiliate Class and Billing Method ( <i>Filename: MLS-RR-A(TY).xlsx</i> )
MLS-RR-B(V)(TY) (Test Year)	XES Billings by Legal Entity, Affiliate Class, Activity, Billing Method, and FERC Account ( <i>Filename: MLS-RR-B(V)(TY).xlsx</i> )
MLS-RR-A(UTY) (Updated Test Year)	Summary XES Expenses to SPS by Affiliate Class and Billing Method ( <i>Filename: MLS-RR-A(UTY).xlsx</i> )

<b><u>Attachment</u></b>	<b><u>Description</u></b>
MLS-RR-B(V)(UTY) (Updated Test Year)	XES Billings by Legal Entity, Affiliate Class, Activity, Billing Method, and FERC Account ( <i>Filename: MLS-RR-B(V)(UTY).xlsx</i> )
MLS-RR-C (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account ( <i>Filename: MLS-RR-C.xlsx</i> )
MLS-RR-D (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account ( <i>Filename: MLS-RR-D.xlsx</i> )

**DIRECT TESTIMONY  
OF  
MELISSA L. SCHMIDT**

1           **I.    WITNESS IDENTIFICATION AND QUALIFICATIONS**

2   **Q.    Please state your name and business address.**

3   A.    My name is Melissa L. Schmidt. My business address is 401 Nicollet Mall,  
4           Minneapolis, Minnesota 55401.

5   **Q.    On whose behalf are you testifying in this proceeding?**

6   A.    I am filing testimony on behalf of Southwestern Public Service Company, a New  
7           Mexico corporation (“SPS”) and wholly-owned electric utility subsidiary of Xcel  
8           Energy Inc. (“Xcel Energy”).

9   **Q.    By whom are you employed and in what position?**

10  A.    I am employed by Xcel Energy Services Inc. (“XES”), the service company  
11           subsidiary of Xcel Energy, as the Director of Corporate Accounting, which  
12           includes Corporate Accounting, Service Company Accounting, Cash Processes  
13           and Business Area Accounting.

14  **Q.    Please briefly outline your responsibilities as Director of Corporate  
15           Accounting, Service Company Accounting, Cash Processes and Business  
16           Area Accounting.**

17  A.    As Director, Corporate Accounting, which includes Corporate Accounting,  
18           Service Company Accounting, Cash Processes and Business Area Accounting, I  
19           am responsible for the general administration of XES, including accounting,  
20           billing, allocations, policies and procedures, service agreements, internal audits,  
21           external audits, and external reporting to state and federal regulatory agencies.



1           Additionally, I direct Xcel Energy’s Corporate Accounting group, which manages  
2           the month-end close process, legal consolidation process, maintenance of the  
3           general ledger, and other accounting functions and controls; the Cash Processes  
4           group, which is responsible for monitoring and reconciling the cash activity, long-  
5           term debt and other related items for all Xcel Energy affiliates and subsidiaries;  
6           and the Business Area Accounting group, which is responsible for the accounting  
7           functions for the business areas of Xcel Energy which includes Energy Supply,  
8           Transmission, Distribution, Gas Engineering & Operations, and Corporate  
9           Services.

10 **Q.   Please describe your educational background.**

11 A.   I received a Bachelor of Arts in Business Administration, with a major in  
12       accounting, from the University of St. Thomas, St. Paul, Minnesota, in 2000.

13 **Q.   Please describe your professional experience.**

14 A.   I have been employed by XES since April 2005, holding positions in Corporate  
15       Accounting, Internal Reporting, Benefits Accounting, Sarbanes-Oxley  
16       management, and External Reporting. Prior to joining XES, I was employed by  
17       Temple Inland as a senior financial and operational auditor. Prior to Temple  
18       Inland, I was employed by Andersen LLP and Deloitte LLP, where I performed  
19       financial statement audits for companies in various industries, including energy  
20       and utilities, manufacturing, retail, and travel services.

21 **Q.   Have you filed testimony before any regulatory authorities?**

22 A.   Yes. I have filed testimony before the New Mexico Public Regulation  
23       Commission in Case No. 17-00255-UT and Case No. 19-00170-UT concerning

1            accounting, affiliate transactions, and overheads. I have also filed testimony  
2            before the Colorado Public Utility Proceeding No. 19-AL-0268E concerning the  
3            same topics.

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**II. ASSIGNMENT AND SUMMARY OF TESTIMONY  
AND CONCLUSIONS**

**Q. What is your assignment in this proceeding?**

A. The purpose of my testimony is to:

- explain SPS’s and XES’s compliance with accounting and affiliate requirements, including the Public Utility Regulatory Act (“PURA”)<sup>1</sup>, and the Public Utility Commission of Texas (“Commission”) and Federal Energy Regulatory Commission (“FERC”) rules;
- provide an overview of the legal structure and the business area (operational and managerial) structure of Xcel Energy and explain how that structure affects SPS;
- explain the Xcel Energy affiliate accounting processes and how direct and allocated costs are billed from XES, Operating Companies, and other affiliates to and from SPS;
- explain the affiliate classes of services for SPS’s transactions with affiliates;
- sponsor or co-sponsor the accounting for the XES affiliate transactions and the affiliate transactions for legal entities other than XES;
- sponsor or co-sponsor the following Rate Filing Package (“RFP”) schedules:
  - F, Description of Company. I co-sponsor this schedule with SPS witness William A. Grant. This schedule includes a general description of SPS’s service area and diversification of operations. The schedule also provides a list and description of all of SPS’s affiliates;
  - G-6, Summary of Test Year Affiliate Transactions. This schedule summarizes SPS’s affiliate transactions that occurred during the Test Year and Updated Test Year;<sup>2</sup>

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<sup>1</sup> Public Utility Regulatory Act, TEX. UTIL. CODE ANN. §§ 11.001-66.016.

<sup>2</sup> The Test Year is the period of April 1, 2018 through March 31, 2019. The Updated Test Year consists of the last nine months of the Test Year and the three months in the Update Period; July 1, 2018 through June 30, 2019.

- 1                   ○ G-6.1, Summary of Test Year Expense by Affiliate. This schedule  
2 summarizes SPS’s per book Test Year and Updated Test Year  
3 expense organized by affiliate; and
- 4                   ○ G-6.2, Summary of Adjustments to Test Year Expense by  
5 Affiliate. This schedule provides a summary of adjustments to  
6 SPS’s Test Year and Updated Test Year expense organized by  
7 affiliate;
- 8                   • provide the list of transactions for the charges from XES to SPS, and a list  
9 of the non-XES affiliate transactions;
- 10                  • explain XES’s billing methods including direct assignment and allocation  
11 methods, types of cost centers, and justification of the reasonableness of  
12 each allocation method;
- 13                  • provide the statistics used in each allocation formula as well as the  
14 calculations;
- 15                  • explain Xcel Energy’s labor and labor overhead process;
- 16                  • explain how the XES allocation factors are used to bill charges to SPS and  
17 that they produce reasonable prices to SPS for the services received;
- 18                  • explain how the shared asset carrying costs have been removed from  
19 expenses charged both to and from SPS; and
- 20                  • sponsor the non-XES affiliate transactions.

21 **Q. How does your testimony fit with the scope of the other SPS witnesses’**  
22 **testimony?**

23 A. My testimony interrelates with the other affiliate witnesses’ testimony in several  
24 ways. In regard to affiliate transactions, I present and support the accounting  
25 treatment, entries, and practices for the XES affiliate charges in each of the  
26 affiliate classes of service and provide a list of the operation and maintenance  
27 (“O&M”) affiliate charges from SPS’s other affiliates. I also establish that the  
28 affiliate charges to SPS meet the “no higher than” and the “at cost” tests  
29 applicable to affiliate charges under Texas law. In addition, I support—along

1 with other witnesses—the allocation methods used to assign XES allocated costs  
2 to SPS. Apart from my testimony, SPS is presenting a group of witnesses who  
3 describe the services provided by each class of affiliate services. These witnesses  
4 testify about the reasonableness and necessity of the affiliate services and the  
5 costs of those services.

6 **Q. Who are the affiliate witnesses testifying to the reasonableness and necessity**  
7 **of the affiliate services and expenses?**

8 A. In addition to me, the following 17 witnesses testify to affiliate O&M expenses:  
9 James L. Altman; Lawrence A. Bick; Stephen J. Brown; Jeffrey A. Butler; Adam  
10 R. Dietenberger; S. Michelle Edwards; Perry D. Foster; David C. Harkness;  
11 Angelene Hennes Ghelf; William A. Grant; Michael Knoll; David A. Low; Jeff R.  
12 Lyng; Casey S. Meeks; Gary J. O’Hara; Bennie F. Weeks; and Shawn M. White.  
13 On Attachment MLS-RR-1, I list these witnesses, their respective business areas,  
14 and the affiliate classes each witness sponsors. Attachment MLS-RR-1A shows a  
15 comparison of the affiliate witnesses, business areas, and affiliate classes  
16 presented in this case compared to SPS’s last base rate case, Docket No. 47527.<sup>3</sup>  
17 Changes in the presentation of affiliate classes in this proceeding were  
18 necessitated by various business area reorganizations that occurred during the  
19 Test Year and Update Period. In Section VI of my testimony, I provide a  
20 description of the Affiliate Classes. Additionally, the following witnesses testify  
21 to capital additions, which include affiliate charges: SPS witnesses Mr. Meeks,  
22 Mr. Bick, Mr. Brown, Mark Lytal, Mr. Harkness, and Jarred Cooley. Their

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<sup>3</sup>*Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 47527, Final Order (Dec. 10, 2018).

1 testimonies address Distribution Capital Additions, Property Services General  
2 Plant Capital Additions, Physical Security Capital Additions, Energy Supply  
3 Capital Additions, Business Systems General Plant Capital Additions, and  
4 Transmission Capital Additions, respectively. Finally, SPS witness Mark P.  
5 Moeller provides a detailed discussion of the affiliate charges included within  
6 SPS's capital additions.

7 **Q. How have affiliate transactions been included in the cost of service?**

8 A. I have provided the requested amount of affiliate charges associated with the Test  
9 Year and estimated Updated Test Year transactions, on a total company (total SPS  
10 before jurisdictional allocations, or "total company") basis, to SPS witness Arthur  
11 P. Freitas.<sup>4</sup> Mr. Freitas incorporates all of the affiliate numbers into the cost of  
12 service and then applies an adjustment to comply with the Commission's final  
13 order in Docket No. 43695, to remove the carrying costs on shared assets billed to  
14 SPS from other affiliates and for carrying costs on shared assets billed from SPS  
15 to other affiliates. The adjustment for carrying costs on shared assets is discussed  
16 further in the testimony of Mr. Moeller.

17 **Q. You mention that certain costs that you present in your testimony are**  
18 **estimated. Please explain why this is the case and what items are estimated.**

19 A. As explained by Mr. Grant, SPS will be using an Updated Test Year in this case.  
20 SPS's initial filing presents actual expenses for the Test Year (April 1, 2018  
21 through March 31, 2019) and estimated information for the time period of April 1,  
22 2019 through June 30, 2019, which is the Update Period. Accordingly, the first

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<sup>4</sup> In this initial filing, the requested dollar amounts associated with the Updated Test Year reflect nine months of actual costs and three months of estimated costs.

1 nine months of SPS's Updated Test Year (i.e., July 2018 through March 2019)  
2 consist of actual cost information and the last three months (i.e., April through  
3 June 2019) contain estimated cost information. For this reason, certain SPS  
4 witnesses refer to the Updated Test Year in direct testimony as the "estimated  
5 Updated Test Year."

6 With respect to the affiliate O&M costs that I support, actual figures for  
7 April and May 2019 have been provided and June 2019 figures have been  
8 estimated based on the forecasted budget. However, these expenses have not  
9 gone through the full pro forma adjustment review process.

10 As described by Mr. Moeller, along with the six witnesses who present the  
11 capital additions for various business areas, SPS has included estimates of  
12 applicable capitalized affiliate charges, by asset class, related to the capital  
13 additions requested in this case for the Update Period.

14 **Q. Will your testimony be updated to replace the estimated costs that you**  
15 **present and support with actual costs?**

16 **A.** Yes. SPS will file an update 45 days after SPS filed this application. The update  
17 will provide actual costs to replace the estimates provided in the application for  
18 the time period of April 1, 2019 through June 30, 2019 ("Update Period"). The  
19 affiliate O&M charges that I and the other 17 affiliate witnesses present will be  
20 updated with actual information to the extent not already provided. As part of  
21 that process, my Attachments MLS-RR-A through D (Updated Test Year) will be  
22 updated to remove estimates of affiliate O&M expenses incurred by SPS during  
23 the Updated Test Year (July 1, 2018 through June 30, 2019) and then replace

1           those estimates with actual expenses, which will be used to establish SPS's base  
2           rates in this case.<sup>5</sup> Other attachments including estimated data will also be  
3           updated.

4   **Q.   Were Attachments MLS-RR-1 through MLS-RR-4, MLR-RR-10 through**  
5           **MLR-RR-13, and MLS-RR-16 through MLS-RR-D prepared by you or**  
6           **under your direct supervision and control?**

7   A.   Yes.

8   **Q.   Are Attachments MLS-RR-5 through MLR-RR-9, MLR-RR-14, and**  
9           **MLR-RR-15 true and correct copies of the documents you state them to be?**

10 A.   Yes.

11 **Q.   Were the portions of the RFP schedules you sponsor or co-sponsor prepared**  
12       **by you or under your supervision and control?**

13 A.   Yes.

14 **Q.   Do you incorporate the portions of the RFP schedules sponsored or**  
15       **co-sponsored by you into this testimony?**

16 A.   Yes.

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<sup>5</sup> The process of updating the forecast amounts to actuals may result in allocations of certain costs changing between classes.



1 **III. DEFINITIONS**

2 **Q. In the remainder of your testimony, will you be using certain terms?**

3 A. Yes. For ease of reading and reference, I have defined the following terms that  
4 will be used throughout my testimony:

- 5 • **Allocated Charges:** Allocated, or indirect, charges occur when services  
6 cannot be directly assigned to a specific legal entity.
- 7 • **Allocation Methods or Formulas:** Allocation methods or formulas are  
8 the basis for assigning costs to an affiliate and result from using a single  
9 allocation ratio or the average of two or more allocation ratios. Examples  
10 of allocation methods or formulas are: Number of Customers; Number of  
11 Employees; and Revenues, Assets, and Number of Employees - known as  
12 a “three-factor formula” which is based on the average of those ratios.
- 13 • **Allocation Ratios or Factors:** Each set of allocation statistics is used to  
14 calculate an allocation ratio or factor. For example, the employee ratio  
15 uses the number of employees for each affiliate to the total number of  
16 employees for all affiliates to determine the percent of services chargeable  
17 to each affiliate.
- 18 • **Allocation Statistics:** Allocation statistics are the actual numerical inputs  
19 used to derive the allocation ratios or factors. Examples of statistics are:  
20 the number of employees, dollar amount of assets, dollar amount of  
21 revenues, number of customers, number of invoice transactions, megawatt  
22 hours of generation, and number of customer bills.
- 23 • **Direct Charges:** Direct charges occur when an employee of any affiliate  
24 including XES can clearly identify that the service being rendered is for  
25 the benefit of a specific legal entity. Under XES’s accounting practices, if  
26 a charge is the result of an allocation performed before the charge is  
27 entered into the accounting system, then the accounting system treats the  
28 charge as a direct charge. The application of an allocation performed  
29 before the charge is entered into the accounting system is termed an  
30 “off-line allocation.”
- 31 • **Legal Entity:** A generic reference to an affiliated company within the  
32 Xcel Energy corporate structure.
- 33 • **Labor and Labor-Related Overheads:** Overhead processes are used to  
34 bill labor and labor-related overheads such as pension costs, health care  
35 costs, paid time off (e.g., vacation time, holiday, sick time), workers’  
36 compensation, incentive compensation (all compensation is sponsored by  
37 Mr. Knoll), payroll taxes and facilities costs. Please refer to the Labor and  
38 Labor Overheads, Labor-Related Overheads, and Other Overheads section  
39 of my testimony (Section IX) for additional discussion.

1            **IV. STANDARDS FOR RECOVERY OF AFFILIATE CHARGES**

2    **Q.    What regulatory standard did SPS use in preparing its direct case on affiliate**  
3            **transactions?**

4    A.    PURA<sup>6</sup> sets out the requirements for the recovery of charges from an affiliate to a  
5            utility regulated by the Commission. The specific provision is PURA Section  
6            36.058.

7            The requirements govern, for ratemaking purposes, the charges from: (1)  
8            XES to SPS; (2) any Operating Company to SPS; and (3) any other Xcel Energy  
9            direct or indirect subsidiary to SPS. The requirements apply to both O&M and  
10           capital charges.<sup>7</sup> Under the requirements:

- 11            1. SPS has to present affiliate costs by individual “item or class of items”  
12            (affiliate classes).
- 13            2. There is no presumption that affiliate charges are reasonable for  
14            ratemaking purposes.
- 15            3. Instead, affiliate charges are presumed to be unreasonable.
- 16            4. To recover affiliate costs, SPS has to prove:
  - 17                    • the services provided by the affiliate, and the costs of those  
18                    services, are **necessary**;
  - 19                    • the services provided by the affiliate, and the costs of those  
20                    services, are **reasonable**;<sup>8</sup> and,

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<sup>6</sup> PURA §§ 36.051 and 36.058. While I am not an attorney, I am setting forth my understanding of the requirements.

<sup>7</sup> The terms *charge* and *cost* are used interchangeably and have the same meaning for purposes of my testimony.

<sup>8</sup> Unreasonable expenses are the types of expenses described in PURA Section 36.062 and 16 TAC § 25.231(b)(2): lobbying, including lobby costs embedded within trade association dues; political contributions; expenditures promoting religious causes; dues for country clubs, social or recreational clubs, or fraternal or religious organizations; funds to promote the increased consumption of electricity; costs to process refunds or bill credits; civil or criminal penalties or fines; payments, other than those made under an insurance or risk sharing arrangement before the date of loss, to cover accidents, equipment failure, or negligence at an electric utility facility owned by an entity not selling power within the State of Texas; and a catch-all of expenditures found by the Commission to be unreasonable, unnecessary, or not in the public interest.

- 1                   • each charge from SPS’s affiliates (e.g., Public Service Company of  
2                   Colorado, a Colorado corporation (“PSCo”)) for these services is  
3                   no higher than the charge by those affiliates to any other entity for  
4                   the same or similar service.<sup>9</sup>

5                   SPS prepared its direct case to meet these standards.

6   **Q.   Please explain the evidence you and other SPS witnesses present that**  
7                   **supports the reasonableness and necessity of each item or class of items.**

8   A.   The SPS witnesses explain the services provided by the affiliate class, how SPS  
9                   ratepayers benefit from those services and provide evidence, such as explanations  
10                  of the functions and services provided, budget planning processes, cost trends,  
11                  staffing trends, and benchmarking data to support the reasonableness and  
12                  necessity for the services provided within an affiliate class.

13 **Q.   Please explain the evidence you present that supports that the price to the**  
14                  **utility for allocated charges is not higher than the prices charged by the**  
15                  **supplying affiliate to its other affiliates.**

16 A.   XES uses the same unit price to charge all affiliates (either through direct charges  
17                  or allocated charges) for the same or similar services. As a result of the allocation  
18                  process, costs are allocated on a per-unit cost based on the number of employees,  
19                  customers, etc. Included in the labor costs are pension costs, health care costs,  
20                  paid time off (e.g., vacation time, holiday, sick time), workers’ compensation,  
21                  payroll taxes, and facilities costs associated with the provision of services by  
22                  employees. Therefore, these costs that are loaded based on labor charges are also  
23                  assigned to affiliate companies at the same per-unit cost.

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<sup>9</sup> All accounting discussions throughout my testimony relating to costs being billed at rates no higher than others, and at cost, apply to all XES billings, whether they are recorded on the balance sheet or on the income statement. PURA §§ 36.051 and 36.058.

1 **Q. How does the XES accounting system ensure that XES's charges to SPS are**  
2 **no higher than the charges to other affiliates for the same or similar services?**

3 A. The accounting system is designed for the express purpose of meeting regulatory  
4 requirements to directly charge and fairly allocate common costs among Xcel  
5 Energy affiliates, and to do so at cost. Allocations are developed to assign costs  
6 only to those affiliates benefiting from the service. These common costs are  
7 allocated based on the formula that best matches the services with the cost  
8 causative factor or driver of the service, and the formula includes statistics for the  
9 appropriate affiliates. In addition, all XES costs are either directly assigned or  
10 allocated on a monthly basis to ensure all XES costs are allocated to the  
11 appropriate affiliates for the current month's services.

12 Mr. Moeller describes the adjustment made to remove the carrying costs  
13 associated with the shared assets that have been charged to SPS from other  
14 affiliates.

15 **Q. Is one of the purposes of the Texas affiliate standard, which you discussed**  
16 **earlier, to prevent cross-subsidization?**

17 A. Yes. For those holding company structures that operate and manage both  
18 regulated and non-regulated operations, there is the potential for cross-  
19 subsidization of the non-regulated companies by the regulated companies within  
20 the holding company system.

21 **Q. Should this concern about cross-subsidization be an issue of concern**  
22 **regarding SPS and its holding company, Xcel Energy?**

23 A. No. Xcel Energy divested a majority of its non-regulated subsidiaries over a  
24 decade ago. The remaining non-regulated subsidiaries account for only a small

1 percentage of the total Xcel Energy operations, but XES accounting processes  
2 help to ensure that even minimal cross-subsidization does not occur. The XES  
3 accounting system and the minimal amount of non-regulated operations mitigate  
4 the risk of cross-subsidization between the regulated and non-regulated affiliates.  
5 Even so, SPS and its affiliates still must ensure that the affiliate charges comply  
6 with the Texas affiliate standards.

7 **Q. Please explain the history of XES’s allocation methods.**

8 A. As a result of the formation of New Century Energies, Inc. (“NCE”) through the  
9 merger of SPS and PSCo in 1997, New Century Services, Inc. (“NCS”) allocation  
10 methods were approved by the Securities and Exchange Commission (“SEC”).  
11 Although the allocation factors were not required to be pre-approved in Texas,  
12 New Mexico, and Colorado, the effective statutes in those jurisdictions were  
13 taken into consideration when NCS originally selected allocation methods and  
14 developed allocation formulas to make sure NCS and SPS were in compliance  
15 with all statutory requirements. NCS utilized many resources in developing its  
16 allocations: (1) reviewing the various state requirements; (2) consulting National  
17 Association of Regulatory Utility Commissioners’ guidelines; (3) discussing  
18 alternatives with several holding companies; (4) discussing alternatives with the  
19 SEC; (5) discussing alternatives with the FERC; and, (6) reviewing other utilities’  
20 and/or states’ cost allocation manuals and rules.

21 In 2000, NCE and Northern States Power merged to form Xcel Energy.  
22 The XES (formerly NCS) allocations were submitted to regulators prior to the  
23 merger. As a result of the state jurisdictional filings made at the time, the  
24 allocation methods were pre-approved by the Minnesota Public Utilities

1 Commission and the Public Service Commission of Wisconsin and were also  
2 submitted to the other jurisdictions again as noted below.

3 With the federal supervision over utility holding companies transferring  
4 from the SEC to the FERC in 2005, the FERC now reviews cost allocation  
5 methods in conjunction with the annual FERC Form No. 60 submission, in rate  
6 proceedings, and through audits.<sup>10</sup>

7 **Q. Are XES's allocation methods part of the XES and SPS Service Agreement?**

8 A. Yes. The Service Agreement between SPS and XES, dated September 9, 2016 is  
9 included with my testimony as Attachment MLS-RR-7.

10 **Q. Have there been any recent changes in the Service Agreement between XES  
11 and SPS related to the allocation methods since SPS's most recent base rate  
12 case, Docket No. 47527?**

13 A. No.

14 **Q. Does the SEC or FERC approval of the XES allocation methods pre-empt  
15 state approval of affiliate charges?**

16 A. No. The XES allocation methods must still meet state regulatory standards. The  
17 XES allocation methods were submitted to regulators prior to the merger of NCE  
18 and Northern States Power Company to form Xcel Energy in 2000.

19 **Q. Which RFP did SPS use to prepare its direct case?**

20 A. As required under Commission rules, SPS used the Electric Utility Rate Filing  
21 Package for Generating Utilities (Sept. 9, 1992). This is the RFP for  
22 fully-integrated electric utilities such as SPS. In order to provide as much

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<sup>10</sup> FERC Docket No. RM05-32-000, Order No. 665, ¶ 152.

1 information as possible regarding affiliate transactions, however, SPS has also  
2 provided data consistent with the guiding principles for affiliate transactions set  
3 out in the RFP specifically applicable to unbundled transmission and distribution  
4 utilities.

5 **Q. Has the Commission previously reviewed SPS's processes for accounting for**  
6 **affiliate costs?**

7 A. Yes, this testimony is consistent with SPS's past rate cases, included its fully  
8 litigated case in Docket No. 43695.

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**V. OVERVIEW OF AFFILIATE ACCOUNTING**

**A. Xcel Energy’s Legal Entity Structure**

**Q. Please describe the Xcel Energy legal entity structure.**

A. Xcel Energy is a registered holding company under the Public Utility Holding Company Act of 2005 (“PUHCA 2005”). Within the Xcel Energy holding company system, as of June 30, 2019, there were 93 active legal entities or affiliates and 7 inactive legal entities for a total of 100. Of the 93 active legal entities, 83 are included in the XES allocations as explained in this section. A pictorial view of the legal entity structure is included as Attachment MLS-RR-2. The primary legal entities in the holding company system are the four utility Operating Companies and XES, the centralized service company. Xcel Energy also owns an interstate natural gas pipeline company, WestGas InterState, Inc. (“WestGas”), which is regulated by the FERC, and three electric transmission companies through its subsidiary Xcel Energy Transmission Holding Company, LLC.

The following is a brief description of the utility Operating Companies, WestGas and the transmission-only operating companies.

- SPS is an electric only utility operating company with operations in Texas and New Mexico.
- PSCo is an electric, gas, and thermal utility operating company, with operations in Colorado.
- Northern States Power Company, a Minnesota corporation (“NSPM”) is an electric and gas utility operating company with operations in Minnesota, North Dakota, and South Dakota.
- Northern States Power Company, a Wisconsin corporation (“NSPW”) is an electric and gas utility operating company with operations in Wisconsin and Michigan.



- 1 • WestGas is an interstate natural gas pipeline company that operates in  
2 Colorado.
- 3 • Xcel Energy Southwest Transmission Company, LLC (“XEST”) is an  
4 electric transmission company that operates in the Southwest Power Pool.
- 5 • Xcel Energy Transmission Development Company, LLC (“XETD”) is an  
6 electric transmission company that operates in the Midwest Independent  
7 System Operator.
- 8 • Xcel Energy West Transmission Company, LLC (“XEW”) is an electric  
9 transmission company that operates in the WestConnect planning region.

10 The four Operating Companies and WestGas made up 92.1287% of the  
11 revenues, 73.7912% of the assets, and 99.8239% of the employees of the Xcel  
12 Energy financial position at December 31, 2018 for the 83 active legal entities  
13 included in the XES allocations. The combination of the four Operating  
14 Companies, WestGas, plus Xcel Energy make up 98.9586% of the revenues,  
15 99.8723% of the assets, and 100% of the employees of the Xcel Energy financial  
16 position at December 31, 2018 for the 83 active legal entities included in the XES  
17 allocations. The three transmission-operating companies currently do not have  
18 any employees.

19 The remaining legal entities within the Xcel Energy holding company  
20 system consist of legal entities that support the operations of the four utility  
21 Operating Companies and WestGas, and a small amount of non-regulated  
22 operations. For example, 1480 Welton Inc. owns a facility that PSCo uses as a  
23 warehouse and that XES uses to house its accounts payable staff.

1 **Q. Please explain the activities of the centralized service company.**

2 A. At the time Xcel Energy was formed in 2000, registered holding companies were  
3 permitted to form and operate service companies to provide services, at cost, to  
4 the utility operating companies and affiliates within the holding company system.  
5 Thus, Xcel Energy formed XES. Consequently, most employees who provide  
6 services to more than one Xcel Energy legal entity are employed by XES, which  
7 provides shared, or common, administrative, management, and some technical  
8 services to Xcel Energy and its subsidiaries. XES will be described in detail in  
9 the Affiliate Transactions – XES section of my testimony (Section VII).

10 **Q. Please provide a list of SPS affiliates.**

11 A. RFP Schedule F includes a complete list of SPS affiliates as of June 30, 2019.  
12 The schedule includes:

Column A —	Name	The name of each legal entity in the Xcel Energy holding company system.
Column B —	Description	A brief description of each legal entity.
Column C —	Incorporated	The date each legal entity was incorporated or established.
Column D —	Owner	The owner of each legal entity.
Column E —	Ownership %	The percentage each owner owns.

13 Although SPS is not an affiliate of itself, Schedule F includes SPS so that the  
14 schedule includes all legal entities in the Xcel Energy holding company system.  
15 In addition to the list, Attachment MLS-RR-2 includes a pictorial presentation of  
16 the 100 (93 active and 7 inactive) legal entities in the Xcel Energy holding

1 company system that will help to provide an understanding of the hierarchical  
2 reporting structure of all legal entities.

3 **Q. Do all the active legal entities detailed in Schedule F receive direct charges  
4 and allocated charges from XES?**

5 A. No. In regard to direct charges, all of the active companies in the Xcel Energy  
6 system receive direct charges from XES either at the individual company level or  
7 at the parent company level using the aggregate statistical data of the legal entity  
8 or its subsidiaries. However in regard to allocated charges, the majority of the  
9 active companies are reflected in XES allocations. My Attachment MLS-RR-3,  
10 Xcel Energy Holding Company List of Affiliates by Group, sorts the 100 legal  
11 entities into three groups:

12 • Group 1 is active legal entities that are included in XES allocations by  
13 either including the legal entity's stand-alone statistical data in the  
14 allocations or by including the aggregate statistical data of the legal entity  
15 and its subsidiaries as one amount.

16 • Group 2 is active legal entities that are not included in the XES allocations  
17 for various reasons; however, they do receive minor direct charges and  
18 overheads.

19 • Group 3 is non-active legal entities that are excluded from the XES  
20 allocations; however, they may receive minor direct charges and  
21 overheads.

22 **Q. Please explain in more detail how Attachment MLS-RR-3 organizes legal  
23 entities that are reported on Schedule F.**

24 A. Attachment MLS-RR-3 arranges the 100 companies reported on Schedule F along  
25 with SPS in the following manner.

Column A —	Groups	Contains the three groups described above that delineate the active legal entities included in the XES allocations (Group 1), the active legal entities not included in the XES allocations (Group 2), and the inactive legal entities that either are discontinued operations or dissolved and, therefore, are excluded from the XES allocations (Group 3).
Column B —	Primary Affiliates	Primary affiliates are designated as the level at which legal entities are included on the XES allocations.
Column C —	Aggregated Affiliates	Those affiliates whose statistics are combined or aggregated with the legal entity they roll up to and are included in the XES allocations using the aggregated statistics.
Column D —	Sort Category	Explains how the legal entities are included or excluded in the XES allocations and why.
Column E —	Count	A count of all legal entities in each sort category.
Column F —	Intermediate Holding Company	Identifies the intermediate holding company a legal entity rolls up to, if applicable.

1    **Q.    Please explain what you mean by the terms “discontinued operations” as**  
2        **used on Attachment MLS-RR-3.**

3    A.    Discontinued operations means the company no longer has on-going operations  
4        and is either in the process of dissolution or is being held for sale (all or in part).

5    **Q.    Why is the status of each company important?**

6    A.    The status of each company is important in determining which companies are to  
7        be included in the XES allocations.

1 **Q. Please explain which of the active companies were included in the**  
2 **development of the XES allocation factors.**

3 A. Of the 93 active companies in the Xcel Energy holding company system, 83 of  
4 the companies are in Group 1, Active Affiliates Included in XES Allocation  
5 Formulas, and are included in the XES allocations. The following explanation  
6 reviews the list of companies in Group 1 on Attachment MLS-RR-3 and explains  
7 why and how each company is included in the development of the allocations.  
8 This explanation is presented based on the Sort Category listed in Column D on  
9 Attachment MLS-RR-3.

10 • **Sort Category 1:** SPS is included in the allocation statistics. SPS has one  
11 subsidiary, addressed here as part of Group 1.

12 ▪ Hale Petersburg Wind, LLC statistics are aggregated with SPS  
13 statistics for purposes of the XES allocations.

14 Thus, SPS and one SPS subsidiary are reflected in the XES allocations for  
15 a total of two companies as listed on Attachment MLS-RR-3.

16 • **Sort Category 2:** PSCo is included in the allocation statistics. PSCo has  
17 11 active subsidiaries, which are all addressed in Group 1. Of PSCo's  
18 subsidiaries, there are nine ditch and irrigation companies whose statistics  
19 are aggregated with PSCo and included as one consolidated entry in the  
20 XES allocations. The statistics of 1480 Welton Inc. and PSR Investments  
21 Inc., two PSCo subsidiaries, are not aggregated with PSCo's statistics and,  
22 instead, are used on an individual basis in the XES allocations.

23 ▪ The nine ditch and irrigation companies have no employees or  
24 revenue, and have minimal assets, and hold the water rights for  
25 cooling water for PSCo's generating facilities. XES allocates costs  
26 to PSCo and the nine ditch and irrigation companies based upon  
27 aggregate allocation statistics for all of these legal entities,  
28 including PSCo.

29 ▪ 1480 Welton Inc., which owns a facility that PSCo uses as a  
30 warehouse and that XES uses to house its accounts payable staff,  
31 and PSR Investments Inc., which manages corporate-owned life  
32 insurance policies, including policies on former employees, also

1 receive XES allocations based upon their individual allocation  
2 statistics.

3 Therefore, all 12 companies in Sort Category 2 (PSCo and 11 of its  
4 subsidiaries) are reflected in the XES allocations.

5 • **Sort Category 3:** NSPM is included in the allocations. NSPM has four  
6 subsidiaries, addressed here as part of Group 1.

7       ▪ Private Fuel Storage LLC statistics are aggregated with NSPM  
8 statistics for purposes of the XES allocations.

9       ▪ Northern States Power Company (“NSP”) Nuclear Corp statistics  
10 are aggregated with NSPM statistics for purposes of the XES  
11 allocations.

12       ▪ United Power and Land Co. is allocated costs from XES based  
13 upon its individual allocation statistics.

14       ▪ Blazing Star Wind Farm 2, LLC statistics are aggregated with  
15 NSPM statistics for purposes of the XES allocations.

16 Thus, NSPM and these four NSPM subsidiaries are reflected in the XES  
17 allocations for a total of five companies as listed on Attachment  
18 MLS-RR-3.

19 • **Sort Category 4:** NSPW is included in the allocations. NSPW has three  
20 subsidiaries, one of which also has a subsidiary, addressed here as part of  
21 Group 1.

22       ▪ Chippewa and Flambeau Improvement Co., which operates  
23 hydro-electric dam reservoirs, is allocated costs from XES based  
24 on its individual statistics;

25       ▪ Clearwater Investments, Inc., established for affordable housing  
26 ventures, and its subsidiary, Shoe Factory, statistics are aggregated  
27 and is allocated costs from XES based on its aggregated statistics;  
28 and

29       ▪ NSP Lands Inc., which holds non-regulated real estate, is allocated  
30 costs from XES based on its individual statistics.

31 Thus, NSPW and these three NSPW subsidiaries (and one second tier  
32 subsidiary) are reflected in the XES allocations for a total of five  
33 companies as listed on Attachment MLS-RR-3.

34 • **Sort Category 5:** Eloigne Co. is included in the XES allocations.  
35 Eloigne Co. has 28 subsidiaries for affordable housing projects. XES

1 allocates costs to Eloigne Co. based on the aggregate allocation statistics  
2 for all 29 companies (Eloigne Co. and its 28 subsidiaries). Thus, the  
3 allocation statistics for all 29 Eloigne Co. legal entities are reflected in the  
4 XES allocations.

5 • **Sort Category 6:** Xcel Energy WYCO Inc. has one subsidiary. The  
6 aggregate allocation statistics for these two companies are reflected in the  
7 XES allocations.

8 • **Sort Category 7:** XES allocates costs to Xcel Energy (the holding  
9 company), to Capital Services, LLC, to Energy Impact Fund Investment,  
10 LLC, to Nicollet Projects I, LLC and its thirteen subsidiaries, to Reddy  
11 Kilowatt Corp., to WestGas, to Xcel Energy Investments, LLC, to Xcel  
12 Energy Performance Contracting Inc., to Xcel Energy Transmission  
13 Holding Company LLC, to XEST, and to XETD and its subsidiaries Xcel  
14 Energy Acorn Transmission, LLC and Xcel Energy Birch Transmission  
15 LLC, based on each company's individual allocation statistics. XEWT,  
16 and Nicollet Projects II, LLC will be included on the allocations at the  
17 point each company has statistics. This brings the total companies in this  
18 category to 28.

19 In summary, all 83 companies in Group 1 are included in the XES allocations  
20 based on either their individual or aggregated statistics where appropriate.

21 **Q. Please explain which of the active companies are not included in the XES**  
22 **allocations.**

23 A. There are ten companies included in Group 2, Active Affiliates Excluded from  
24 XES Allocation Formulas, as reported on Attachment MLS-RR-3, that are  
25 excluded from the XES allocations for various reasons. These active companies  
26 were not included in the XES allocation formulas for the following reasons.

27 • **Sort Category 8:** The following seven intermediate holding companies  
28 are shell companies that merely hold Xcel Energy's interest in other  
29 companies: Xcel Energy Communications Group Inc.; Xcel Energy  
30 Markets Holding Inc.; Xcel Energy Retail Holdings Inc.; Xcel Energy  
31 Ventures Inc., Nicollet Holdings Company, LLC, Nicollet Project  
32 Holdings, LLC, and Xcel Energy Venture Holdings, Inc. These shell  
33 companies have no independent operations or activities and are active  
34 primarily because the normal on-going operations are performed at the  
35 next lower level company. Consequently, XES does not allocate any costs  
36 to the seven intermediate holding companies, but instead allocates costs to

1 each intermediate holding company's subsidiaries based upon those  
2 subsidiaries' allocation statistics.

3 • **Sort Category 9:** Young Gas Storage Co. Ltd. is operated and managed  
4 by a third party. Therefore, it is excluded from the XES allocations.

5  
6 • **Sort Category 10:** The Xcel Energy Foundation is not consolidated with  
7 Xcel Energy for financial reporting and is not allocated XES costs. All  
8 costs in the Foundation Business Unit have been removed from SPS's  
9 revenue requirement.

10 • **Sort Category 11:** XES is one of Xcel Energy's 93 active subsidiaries.  
11 Given, however, that XES is a service company and is the source of the  
12 allocations, it is not included in the XES allocations.

13 Total charges to the companies in Group 2 during the estimated Updated Test  
14 Year amounted to only \$53,019 or 0.0044% of the total XES billings, which is  
15 consistent with the amounts for the Test Year.

16 In summary, of the 93 active Xcel Energy companies listed, 83 companies  
17 (or 89.25%) are included in the XES allocations and only ten of the active  
18 companies (10.75%) are excluded from the XES allocations.

19 **Q. Please describe the remaining seven companies that have been excluded from**  
20 **the XES allocations.**

21 A. There are seven companies in Group 3, Affiliates Excluded from the XES  
22 Allocation Formulas, which are excluded from the XES allocations for the  
23 reasons noted below.

24 • **Sort Category 12:** The following seven companies have discontinued  
25 their operations but have not yet been dissolved: Xcel Energy  
26 International Inc.; Seren Innovations Inc.; e prime Inc.; Xcel Energy  
27 Wholesale Group Inc.; Quixx Corporation; Quixxlin Corporation; and  
28 Quixx Carolina Inc. Discontinued operations require only a minimal  
29 amount of sporadic work that involves a select few individuals and any  
30 work by these individuals is billed through direct charges to the  
31 discontinued company. Thus, XES does not allocate costs to these seven



1 companies. Total charges to these companies during the estimated  
2 Updated Test Year amounted to only \$660,484.06, or 0.0554% of the total  
3 XES billings, which is consistent with what the amounts for the Test Year.

4 In summary, all seven companies included in Group 3 are excluded from the XES  
5 allocations.

6 **Q. Why does XES use aggregated statistics for some allocations rather than**  
7 **individual statistics for each company?**

8 A. XES uses aggregated statistics in some instances because the allocations to  
9 affiliates at some of these levels would result in small, fractional allocations. It is  
10 the responsibility of the higher-tier company that is charged using aggregate  
11 statistics to, in turn, charge its subsidiaries their shares of XES charges.

12 **Q. How much did XES bill in direct and allocated charges to each of the**  
13 **affiliates during the Updated Test Year?**

14 A. During the Updated Test Year, XES billed \$603.3 million of direct charges and  
15 \$589.0 million of allocated charges, for a total of \$1.192 billion in billings, to SPS  
16 and other affiliates from XES.

17 My Attachment MLS-RR-4, Total XES Billings to Legal Entities,  
18 provides the dollar amount of direct and allocated charges billed to each affiliate  
19 during the Updated Test Year. Attachment MLS-RR-4 contains the following  
20 information:

Column A — Legal Entity Name Contains the name of each legal entity  
or affiliate that was billed direct or  
allocated charges from XES.

Column B — Direct The dollar amount of direct charges  
billed to each legal entity.

Column C —	Allocated	The dollar amount of allocated charges billed to each legal entity.
Column D —	Total	The total dollar amount of direct and allocated charges billed to each legal entity.
Column E —	Legal Entity Percentage of Direct	The percent of each legal entity's direct charges to the total XES direct charges.
Column F —	Legal Entity Percentage of Allocated	The percent of each legal entity's allocated charges to the total XES allocated charges.
Column G —	Legal Entity Percentage of Total	The percent of each legal entity's total direct and allocated charges to the total XES direct and allocated charges.

1           The amounts presented on this attachment are the total billed amounts for  
2 direct and allocated charges to all FERC accounts for the applicable affiliates,  
3 including capital, balance sheet, income statement above the line, and income  
4 statement below the line charges. This attachment contains no pro forma  
5 adjustments.

6 **Q. What percent of XES costs were billed to SPS during the estimated Updated**  
7 **Test Year?**

8 A. As shown on Attachment MLS-RR-4, Column G shows that the combined direct  
9 and allocated charges resulted in 14.08% of the total XES direct and allocated  
10 charges being billed to SPS. Column E shows that SPS was direct billed 15.42%  
11 of the total XES direct billings to SPS. Column F shows that SPS was allocated  
12 12.71% of the total XES allocated billings to SPS.

1 **Q. Some companies have received significant direct charges and only a**  
2 **minimum amount of allocated charges. Please explain why.**

3 A. As noted earlier in my testimony, affiliates in Group 1 are billed direct charges  
4 and included on the XES allocations based on their statistics. In some instances,  
5 the statistics included in the allocations are minor. Affiliates in Group 2 and  
6 Group 3 are billed direct charges and, thus, are excluded from the XES  
7 allocations. These affiliates may have received allocated charges for a portion of  
8 the Test Year and Updated Test Year if their status changed during those periods.

9 **B. Xcel Energy’s Operational Structure**

10 **Q. Please describe how Xcel Energy manages its business.**

11 A. Xcel Energy takes both the legal entity management and the functional  
12 organization management (business areas, organizations, and departments) into  
13 consideration when managing its business. At the end of the Test Year and the  
14 Updated Test Year, the corporate-wide functions of Xcel Energy are organized  
15 into the following 13 business areas and two cost centers. The following is a  
16 description of those business areas and cost centers, along with the SPS witnesses  
17 who support the corresponding affiliate charges:

- 18 • Chief Executive Officer (“CEO”): includes the services provided by the  
19 CEO and his assistant, including overall leadership for Xcel Energy and  
20 each of its subsidiaries, and for the payment of compensation for the  
21 independent directors of the Xcel Energy Board of Directors (Adam R.  
22 Dietenberger);
- 23 • Corporate Secretary & Executive Services: includes strategy and  
24 performance, jurisdictional communications, corporate communication  
25 services, and corporate compliance (Angelene Hennes Ghelf);
- 26 • Financial Operations: includes financial services, such as the controller  
27 organization, treasury, audit services, tax services, risk management, Chief

- 1 Financial Officer, investor relations, and financial planning, etc. (Adam R.  
2 Dietenberger);
- 3 • Distribution Operations: includes distribution and all related operations  
4 (Casey S. Meeks);
  - 5 • Gas Systems: includes gas operations (Casey S. Meeks);
  - 6 • Transmission: includes transmission and substation operations (Perry D.  
7 Foster);
  - 8 • Energy Supply: includes of all generation and related operations,  
9 including environmental (David A. Low);
  - 10 • Operations Services: includes fuels, commercial operations, and supply  
11 chain (Jeffrey A. Butler and Gary J. O’Hara);
  - 12 • Customer and Innovation: includes business systems or information  
13 technology operations, customer care, marketing, strategic revenue  
14 initiatives, enterprise security, and Chief Customer and Innovation Officer  
15 (Stephen J. Brown, S. Michelle Edwards, William A. Grant, David C.  
16 Harkness, Adam R. Dietenberger, and Shawn M. White);
  - 17 • Nuclear: includes all nuclear generation and related operations (not  
18 applicable to SPS);
  - 19 • General Counsel: includes all legal and claims services, as well as VP of  
20 General Counsel (James L. Altman);
  - 21 • Group Presidents: includes resource planning, policy and regulatory  
22 compliance, and utility presidents (Bennie F. Weeks, Jeff R. Lyng, and  
23 William A. Grant);
  - 24 • Human Resources and Employee Services: includes human resources,  
25 corporate giving, aviation and travel services, property services, and  
26 workforce relations and safety (Michael T, Knoll, William A. Grant, and  
27 Lawrence A. Bick);
  - 28 • Benefits Related: includes corporately managed employee benefits  
29 (Michael T. Knoll); and
  - 30 • Corporate Other: includes corporately managed costs, such as company  
31 use credits and first set credits (Adam R. Dietenberger).

32 The Benefits Related and Corporate Other areas are cost centers and not business  
33 areas.

1 All functional operations are consolidated under this approach. For  
2 example, all transmission operations are part of the Transmission business area.  
3 Likewise, all non-nuclear generation operations are part of the Energy Supply  
4 business area. All common administrative and general types of support services  
5 are consolidated in the CEO, Corporate Secretary and Executive Services,  
6 Financial Operations, General Counsel, Operations Services, Customer and  
7 Innovation, Group Presidents, and Human Resources and Employee Services. All  
8 business areas can provide services to one or more companies within the Xcel  
9 Energy holding company system. Employees belong to, or are associated with,  
10 both a company and a business area. Thus, a distribution lineman will be an  
11 employee of SPS and also will be associated with the Distribution Operations  
12 business area. Another example is an information technology specialist, who is  
13 an employee of XES and is also associated with the Customer and Innovation  
14 business area.

15 **Q. Have there been any changes to the organization of Xcel Energy's**  
16 **operational structure since SPS's last rate case, Docket No. 47527?**

17 A. Yes. There have been a limited number of changes in Xcel Energy's operational  
18 structure since SPS's last rate case, Docket No. 47527. As a result of these  
19 realignments, there have been changes to both business areas and the associated  
20 affiliate classes including the addition of new business areas and the addition,  
21 removal, and or combination of affiliate classes as shown on Attachment  
22 MLS-RR-1A.

1           The primary change was the creation of the Customer and Innovation  
2 Business Area. This business area was created with a focus on ensuring that Xcel  
3 and its Operating Companies are conducive to customers and focused on  
4 customer care, including making sure that products and services are best for the  
5 customers. Corresponding reorganizations have resulted in this business area  
6 including the following affiliate classes: the Chief Customer and Innovation  
7 Officer, Customer Care, Business Systems, Marketing, Enterprise Security, and  
8 Strategic Revenue Initiatives Affiliate Classes.

9 **Q. Do any of the organizations within SPS perform the same services performed**  
10 **by XES?**

11 A. No. While roles may be complementary and work together, they are not  
12 duplicative. The affiliate classes' services do not duplicate services that SPS  
13 provides to itself through its own employees or that are provided from any other  
14 source. Each affiliate witness testifies to this for their specific area.

15 **Q. Please explain how Xcel Energy's legal entity and operational structure**  
16 **affect SPS.**

17 A. In order to explain the flow of direct, allocated, and overhead costs within the  
18 Xcel Energy legal entity and operational structure, it is necessary to describe the  
19 various high-level stages that costs go through in the accounting process.

20           First, within Xcel Energy, all costs originate within an operational area  
21 and a legal entity, and all costs are first recorded on the books of the legal entity  
22 that is responsible for providing the service. Each transaction includes all the  
23 detailed accounting information designating which operational area and legal

1 entity is performing the work, what the settlement of the transactions will be  
2 including, if billable to another entity, and the operational area and legal entity to  
3 which it should be settled. For example, the Energy Supply business area within  
4 SPS operates a generation system that is physically separate from the other utility  
5 operating companies and SPS has separate equipment and operating personnel.  
6 The same holds true for the Distribution Operations business area within SPS that  
7 operates the distribution system. As such, a majority of costs incurred by SPS are  
8 the direct or nonaffiliated costs associated with the provision of electric service to  
9 its customers and these transactions are recorded directly on SPS's books and are  
10 non-billable transactions. As does SPS, other Operating Companies and affiliates  
11 have similar operational areas and directly incur a majority of costs associated  
12 with their operations. During the same accounting process, billable transactions  
13 are recorded. Billable transactions can include transactions billed from XES to  
14 SPS and between SPS and another affiliate. For example, if someone within the  
15 SPS Distribution Operations business area provided emergency storm damage  
16 assistance to the Distribution Operations business area within PSCo for work on  
17 its distribution system, the transaction would be recorded on SPS's books, but the  
18 transaction would include accounting information that would indicate that the  
19 transaction should be billed to PSCo.

20 Costs that are billed directly to an Operating Company or other affiliate  
21 are recorded to an internal order. The internal order has a settlement rule  
22 directing those costs to the related internal order on a specific Operating Company  
23 or affiliate that is ultimately settled to a final cost center.

1                    Finally, if there is an SPS rate case and it is necessary to separate costs by  
2                    jurisdiction, then jurisdictional allocations are performed as part of the cost of  
3                    service study in the rate case filing.



1           **VI. AFFILIATE TRANSACTIONS – AFFILIATE CLASSES**

2   **Q. Please list the classes of affiliate services presented in this case and the**  
3   **witnesses who describe those services and costs.**

4   A. As just stated, Xcel Energy manages its operations taking into consideration legal  
5   entity management and functional organization management. Business areas are  
6   the highest level of the managerial reporting structure. For purposes of this rate  
7   case, however, the business areas were stepped down to the next level of  
8   managerial reporting (organizations or business area rollup) – or in some  
9   instances to a lower level below organizations (departments) – to refine the  
10  functions into affiliate classes.

11           Consequently, there are 44 affiliate classes sponsored by 17 witnesses in  
12  this rate case. Please see Attachment MLS-RR-1 for a complete listing of the  
13  witnesses and the affiliate classes each witness sponsors.

14           Attachment MLS-RR-1 contains the following information:

Column A —	Witness	The witness for each affiliate class.
Column B —	Business Area	The business area the affiliate class rolls up to.
Column C —	Affiliate Class	The specific affiliate class or classes within each business area the witness is sponsoring.

15           Please refer to Attachment MLS-RR-1A for a comparison of the affiliate  
16  classes presented in this case to the affiliate classes that were presented in Docket  
17  No. 47257. In addition to the list on Attachment MLS-RR-1, a pictorial view of  
18  the affiliate classes and their related roll up within each business area is provided  
19  in Attachment MLS-RR-6.

1 **Q. What information does each witness provide about the affiliate classes that**  
2 **he or she sponsors?**

3 A. Although the testimony of each of the affiliate witnesses varies depending on the  
4 subject matter, there are certain common elements to the testimony. In particular,  
5 the witnesses discuss the scope and necessity of the affiliate services provided to  
6 SPS, the reasonableness of the cost of those services, and why the allocation  
7 methods used to allocate XES costs to SPS are the most appropriate methods.  
8 The use of the appropriate allocation methods applied to the XES services,  
9 coupled with the fact that SPS and all other affiliates are billed at actual cost by  
10 XES or another supplying affiliate, ensures that SPS pays no more for those  
11 services than does any other Xcel Energy affiliate for the same or similar services.

12 **Q. Why did you choose the particular affiliate classes presented in this case?**

13 A. SPS has provided a balance between having too few classes—for example, classes  
14 at the broadest level: production, transmission, distribution, customer services,  
15 and support services—and having a thousand or more classes (for instance, each  
16 business unit in the accounting system as a class). It made sense to organize the  
17 classes at a reasonable and manageable level of similar services based upon the  
18 way that Xcel Energy manages and operates its business. PURA § 36.058 does  
19 not define the size of the “classes” or the make-up of the “classes.” Thus, the  
20 classes are based upon groupings of business organizations and departments that  
21 provide related or similar services. Data has been provided for each affiliate class  
22 as described in Section XI of my testimony.

1 **VII. AFFILIATE TRANSACTIONS – XES**

2 **Q. Please describe XES.**

3 A. Under the Public Utility Holding Company Act of 1935 (“PUHCA 1935”),  
4 registered holding companies, such as Xcel Energy, were permitted to form and  
5 operate centralized service companies to provide common administrative and  
6 management services “at cost” to the utility operating companies and affiliates  
7 within their holding company systems. Thus, within Xcel Energy, employees  
8 who provide services to more than one company are employed by XES. The  
9 services provided by XES include, but are not limited to: executive management;  
10 accounting and financial reporting; finance; treasury; corporate communications;  
11 property services; human resources; information technology; environmental;  
12 legal; regulatory; customer services; engineering, distribution, and transmission  
13 management and support; and energy supply management and support.

14 During the Test Year and Updated Test Year, XES provided its services to  
15 SPS “at cost” as was required by the regulations adopted by the SEC under  
16 PUHCA 1935. Although PUHCA 1935 was repealed in 2005, XES continues to  
17 provide its services to SPS “at cost.” The FERC, under PUHCA 2005, allows the  
18 continuation of centralized service companies that use the “at cost” standard for  
19 billing. The FERC allows “at cost” pricing from service companies to public  
20 utilities, stating, “we will apply a presumption that ‘at cost’ pricing of non-power  
21 goods and services provided to public utilities within their holding company  
22 systems is reasonable.”<sup>11</sup>

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<sup>11</sup> FERC Docket No. RM05-32-000, Order No. 667, ¶ 14.

1 **Q. Does XES have an agreement in place governing the services between XES**  
2 **and SPS?**

3 A. Yes. A Service Agreement exists between XES and each Operating Company  
4 and affiliate to which XES provides services. The Service Agreement is a  
5 high-level agreement that describes the services provided by XES, the billing and  
6 payment information, the terms of the agreement, the limitation of liability and  
7 indemnification, and miscellaneous information. Appendix A to the Service  
8 Agreement provides a description of the XES services provided and the methods  
9 of assignment that can be used for charges to the Operating Companies and  
10 affiliates for each type of service. The substance of all XES Service Agreement  
11 contents is the same; only the parties to the agreements differ. Attachment  
12 MLS-RR-7 is a copy of the current Service Agreement between XES and SPS.

13 In support of the Service Agreements, Policies and Procedures and  
14 training materials were developed for XES to provide guidance and clarification  
15 around the Service Agreement and the day-to-day operation and administration of  
16 XES on topics such as: time reporting, accounting procedures, billing and review,  
17 and dispute resolution. Attachment MLS-RR-8 is a copy of the current XES  
18 Policies and Procedures.

19 In addition, training is available to Xcel Energy employees on the XES  
20 web site. Attachment MLS-RR-5 is a copy of the current training manual. This  
21 training provides XES accounting information to assist XES employees in  
22 performing their day-to-day responsibilities. Individual and group training also is  
23 available through the Service Company Accounting department, as well as  
24 through the support areas key to each business area.

1 **Q. Did the repeal of PUHCA 1935 result in any changes in XES or XES**  
2 **allocation methods?**

3 A. No. On August 8, 2005, the Energy Policy Act of 2005 was signed into law. This  
4 law repealed PUHCA 1935 and enacted PUHCA 2005, which became effective  
5 on February 8, 2006. There have been no changes within Xcel Energy as a result  
6 of the enactment of PUHCA 2005. As discussed earlier in my testimony,  
7 PUHCA 2005 allows the continuation of centralized service companies that use  
8 the “at cost” standard for billing.

9 **Q. Has XES complied with the annual reporting requirements of PUHCA 2005?**

10 A. Yes. XES’s 2018 FERC Form No. 60 was filed on April 30, 2019. A copy of  
11 XES’s 2018 FERC Form No. 60 is included as Attachment MLS-RR-9. The  
12 FERC Form No. 60 includes a list of the approved allocation methods and the  
13 billings to the operating companies and affiliates.

14 **Q. Since the enactment of PUHCA 2005 and the transfer of oversight to FERC,**  
15 **has the FERC performed an audit specifically of XES?**

16 A. XES is currently in the process of a FERC audit, which is the first time XES has  
17 been audited by the FERC since the enactment of PUHCA 2005. Apart from the  
18 audit process, the FERC reviews cost allocation methods in conjunction with the  
19 annual FERC Form No. 60 submissions and in rate proceedings and the FERC  
20 performs ongoing audits of other SPS affiliate transactions. In addition, the  
21 FERC routinely audits operating company transmission formula rates; the scope  
22 of these audits includes affiliate cost allocation methodologies.

1 **Q. Please describe XES's overall philosophy for billing costs.**

2 A. XES's philosophy is that if only one affiliate causes a cost to be incurred, that cost  
3 shall be directly assigned to that affiliate. Those costs that cannot be directly  
4 charged to a specific affiliate are allocated to the appropriate affiliates in  
5 accordance with the cost allocation methods approved by the SEC, which still are  
6 in effect.

7 **Q. Please describe XES's process for billing costs.**

8 A. XES's billing process uses internal orders to group similar organizational or  
9 project related costs to bill the affiliates. All XES transactions charge an internal  
10 order by including the order number in the appropriate field of each accounting  
11 transaction. The costs associated with each internal order are assigned and settled  
12 to a cost center. I describe this process in more detail in Section VIII of my  
13 testimony.

14 **Q. Can direct charges and allocated charges be recorded in the same internal  
15 order?**

16 A. No. When an internal order is established, settlement rules are assigned that  
17 cause the charges to be direct or allocated charges—not both.

18 **Q. What does XES do to ensure that its costs are recorded correctly?**

19 A. The following steps are taken during the normal course of business to ensure that  
20 XES costs are recorded correctly:

- 21
- 22 • XES Policies and Procedures are available on the Xcel Energy internal  
web site for access by all Xcel Energy personnel;
  - 23 • personnel within the Service Company Accounting and Business Area  
24 Finance departments regularly review XES charges and request  
25 adjustments when necessary;

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- XES employees are required to complete online training bi-annually through Xcel Energy’s Learning Management System, an online training tool. Training can also be provided either in a classroom environment, online through Xcel Energy’s internal web site with computer-based training, or on an individual basis;
  - the Audit Services department audits sections of XES Policies and Procedures and the application of those procedures on a bi-annual or as needed basis;
  - independent external auditors, Deloitte and Touche, LLP, annually audit the books and records of Xcel Energy and its affiliates; and
  - the FERC reviews XES’s FERC Form No. 60 submissions and may review allocations during audits.

1 **VIII. AFFILIATE TRANSACTIONS – COST CENTERS**

2 **A. Cost Center Overview**

3 **Q. Please describe the cost centers XES uses for direct billing and allocating**  
 4 **charges to the Operating Companies and affiliates.**

5 A. XES uses the following categories of internal orders:

6 **Table MLS-RR-1– Cost Centers**

<b>Internal Order Type</b>	<b>Direct or Allocated</b>	<b>Explanation of Use</b>
<b>Direct</b>		
Internal Orders settling to other internal orders on an affiliate company	Direct	Internal Orders settling to other internal orders on an affiliate company designate the company that is being charged for the incurred cost and ultimately settle to a Final Cost Center. Can be used by either XES or Operating Companies.
<b>Allocated</b>		
Internal Orders settling to Allocating Cost Centers	Allocated	The Internal Orders settling to Allocating Cost Centers are the internal orders used for billing XES charges to more than one affiliate.
Mixed Internal Orders	Allocated	Mixed Internal Orders are used to allocate costs to Capital or O&M cost centers related to certain capital software projects.

7 Direct charges occur when an employee of XES or an Operating Company can  
 8 clearly identify that the service being rendered is for the benefit of only one legal  
 9 entity. Allocated charges occur when services cannot be directly assigned to a



1 single legal entity. In the following discussion, the direct charge internal orders  
2 will be presented first and each work order type will be explained separately.

3 **B. Direct Charges of O&M Cost**

4 **Q. Please describe the method that XES uses to bill direct charges of O&M**  
5 **costs.**

6 A. If the charge can be clearly identified as related to a service being rendered for the  
7 benefit of only SPS, the costs from XES can be directly charged to SPS. The  
8 same applies to services benefiting only one of the other Operating Companies or  
9 affiliates. The direct charge process can be used for both labor and non-labor  
10 charges.

11 The Service Company costs that are to be billed directly to an Operating  
12 Company or affiliate are assigned to an internal order. The internal order has a  
13 settlement rule directing those costs to a related internal order on a specific  
14 Operating Company or affiliate. All direct charge internal orders settle to an  
15 Operating Company or affiliate internal order. The Operating Company or  
16 affiliate internal order then settles to the Final Cost Center. In some instances,  
17 however, there could be further settlements from an internal order to another  
18 internal order or to an allocating cost center.

19 **Q. Have you provided a list of the final cost centers and the amounts billed**  
20 **during the Updated Test Year using each final cost center?**

21 A. Yes. A complete list of final cost centers receiving costs billed from XES that are  
22 in SPS's cost of service is included as Attachment MLS-RR-10. This attachment  
23 includes the following information:

Column A —	Final Cost Center	The numerical designation for each final cost center.
Column B —	Final Cost Center Title	The title of each final cost center.
Column C-AT —	Affiliate Classes	The amount of charges billed to SPS during the Updated Test Year for each final cost center by affiliate class.
Column AU —	Per Book – Update Period	The amount of charges billed to SPS during the Updated Test Year for each final cost center.

1 **C. Direct Charges of Capital Related Costs**

2 **Q. Please describe the method that XES uses to bill direct Capital-related**  
3 **charges.**

4 A. The Service Company costs that are to be billed directly to an Operating  
5 Company or affiliate are assigned to an internal order. The internal order has a  
6 settlement rule directing those costs to a related internal order on a specific  
7 Operating Company or affiliate. The charges are then transferred to PowerPlan  
8 for processing. PowerPlan in turn posts the charges back to Construction Work in  
9 Progress /Retirement Work in Progress Capital accounts. Capital-related internal  
10 orders can be used for both labor and non-labor charges. Mr. Moeller addresses  
11 affiliate charges for capital projects that are included within SPS’s requested  
12 capital additions.

13 **D. Allocating Cost Centers for Allocated Charges**

14 **Q. Please describe the method that XES uses to allocate charges.**

15 A. If the charge benefits more than one Operating Company or affiliate, including  
16 SPS, a portion of the charge will be allocated to SPS in the manner described  
17 below.

1           If the Service Company costs are to be allocated among the Operating  
2 Companies or affiliates, they are initially captured in a Service Company internal  
3 order. Each internal order with indirect costs has a settlement rule that directs the  
4 costs to settle to an allocating cost center. An allocating cost center can receive  
5 costs from more than one internal order. Each allocating cost center has an  
6 assigned assessment that ties it to a Statistical Key Figure (“SKF”) containing the  
7 allocation percentages or ratios that were developed following a defined  
8 allocation method and the related statistics. The assessment process applies the  
9 allocation percentage in the SKF to the costs in the allocating cost center to create  
10 the transactions on the Operating Companies or affiliates for their relative portion  
11 of the total costs.

12           The affiliate class witnesses will discuss the types of services each affiliate  
13 class provides to SPS. In addition, the Summary Schedules for the allocating cost  
14 centers (Attachment MLS-RR-11) provide additional information related to the  
15 services provided. All charges billed using the allocating cost centers are  
16 allocated charges. The allocating cost centers can be used for both labor and  
17 non-labor charges.

18           Billing methods for each allocating cost center are established based on  
19 the most cost causative relationship between the services being provided and the  
20 affiliates benefiting from those services. Allocation methods can be the result of a  
21 single factor or the combination of two or more factors when there is more than  
22 one cause for the costs to be incurred.

1 **Q. Have you provided the amounts billed to SPS using each allocating cost**  
2 **center during the estimated Updated Test Year?**

3 A. Yes. A Cost Allocation Summary was prepared for each allocating cost center  
4 that contains charges to SPS for the estimated Updated Test Year. The Cost  
5 Allocation Summary for each allocating cost center is provided in Attachment  
6 MLS-RR-11. The top of the attachment contains the allocating cost center  
7 number and the cost center title. This is followed by the Updated Test Year  
8 Affiliate Billings to SPS by FERC Account in the main body of the attachment.  
9 This section contains the following information:

Column A —	Account	The FERC Account number and title where the charges for this cost center were recorded.
Column B —	XES Billings to SPS	The total amount in each FERC account billed to SPS.
Column C —	Exclusions	Amounts excluded from SPS's request for recovery, such as donations that are recorded below the line in FERC Account 426.1, Donations.
Column D —	Pro Formas	Adjustments to the per book amounts billed for items such as labor escalation.
Column E —	Requested Amount	The amount SPS, on a total company basis, requests in this case. This column is equal to the Total minus Exclusions and plus or minus Pro Forma adjustments.

10 The following section on the attachment, Detail by Affiliate Classification,  
11 contains the same dollar amount of services billed to SPS as in the previous  
12 section, but listed by affiliate class:

Column A —	Affiliate Class	The various affiliate classes that provided the services charged to the FERC accounts listed above.
Column B —	XES Billings to SPS	The total amount billed by affiliate class to SPS.
Column C —	Exclusions	Amounts excluded from SPS's request for recovery.
Column D —	Pro Formas	Adjustments to the per book amounts billed for items such as labor escalation.
Column E —	Requested Amount	The amount SPS, on a total company basis, requests in this case.

1           The bottom of the Cost Allocation Schedule provides: (a) the primary  
2 activities for the cost center; (b) the billing method; and (c) justification for the  
3 billing method.

4 **Q. Have you provided the amounts billed to all companies within the Xcel**  
5 **Energy holding company system of companies by allocating cost center?**

6 A. Yes. Attachment MLS-RR-12 was prepared showing the charges billed in each  
7 allocating cost center to all Xcel Energy affiliates, including SPS, during the  
8 Updated Test Year. The left-hand column of the attachment contains the cost  
9 center number and the cost center title. The affiliate companies are listed across  
10 the top of the schedule, followed by the affiliate billings in the main body of the  
11 schedule.

12 **Q. In some instances, XES uses single factor allocation methods and in other**  
13 **instances uses allocation methods with two or more factors. Why is this the**  
14 **case?**

15 A. XES selects the allocation method that bills the services using the most cost  
16 causative single factor or multiple factors based on the cost drivers for the

1 services and the legal entity or legal entities that benefit from the services. For  
2 example, for billing payment and reporting services, XES uses an allocation  
3 method that is based on the number of invoice transactions. When billing  
4 corporate governance costs, XES uses an allocation method that is based on a  
5 three-factor formula of revenues, assets, and number of employees.

6 **Q. What do you mean by “corporate governance” costs?**

7 A. Corporate governance charges are for general corporate activities performed for  
8 the holding company system, such as complying with SEC and FERC  
9 requirements or coordinating the operations of the legal entities within the holding  
10 company system. Each Cost Allocation Summary shown in Attachment  
11 MLS-RR-12 that includes corporate governance costs has “corporate governance”  
12 included in the description.

13 **Q. What types of services are provided as corporate governance costs?**

14 A. XES’s definition of corporate governance activities is as follows:

15 • In general, these activities provide corporate-wide policy administration of  
16 the business as a whole. Such management, financial, or other expenses  
17 are all incurred by XES. These services are generally considered to  
18 benefit all affiliate companies within the Xcel Energy system, and  
19 therefore, expenses are shared among all affiliate companies.

20 • The service functions that provide these corporate governance activities  
21 are:

- 22 ○ Executive Management Services;
- 23 ○ Shareholder and Investor Relations;
- 24 ○ Internal Audit;
- 25 ○ Legal;
- 26 ○ Corporate Communications;
- 27 ○ Corporate Strategy and Business Development;
- 28 ○ Risk Management;
- 29 ○ Human Resources;
- 30 ○ Finance and Treasury;
- 31 ○ Accounting, Financial Reporting, and Taxes;

- 1                   o Aviation Services;
- 2                   o Government Affairs; and
- 3                   o Business Systems.

4                   Other services provided by the above service functions that cannot be  
5 direct billed are allocated using other allocation methods. For example, the  
6 allocation method “number of employees” is used for Human Resources for  
7 certain non-corporate governance costs which benefit more than one Operating  
8 Company.

9 **Q. What allocation method does XES use to distribute corporate governance**  
10 **costs?**

11 A. XES distributes corporate governance costs based upon a three-factor formula that  
12 reflects the relative assets, revenues, and number of employees of the Xcel Energy  
13 legal entities that receive the corporate governance services. The formula  
14 produces a percentage of costs that are allocated to the various affiliates,  
15 including the holding company. For example, SPS’s assets are 10.3926% of the  
16 total assets, SPS’s revenue is 14.2183% of total revenue, and the number of SPS  
17 employees is 14.3378% of the total number of employees as of December 31,  
18 2018. The average of these three percentages is 12.9829%. (See table for  
19 Allocating Cost Center 200063 in Attachment MLS-RR-13(V).)

20 **Q. Does the three-factor formula adequately capture the costs incurred and the**  
21 **benefits received by the Xcel Energy legal entities for corporate governance**  
22 **activities?**

23 A. Yes. Xcel Energy’s core business is its regulated utility operations. The  
24 three-factor formula reflects the complexity, risk, and overall business activity  
25 levels that drive corporate governance costs and measure the benefits received

1 from those activities. Assets are used in the formula because the greater the value  
2 of a subsidiary's assets, the more focus will be placed on that subsidiary's  
3 operations due to the subsidiary's relative effect on the consolidated business and  
4 balance sheet, and the greater the benefit to that subsidiary from the various  
5 corporate governance activities. Similarly, revenues are used in the formula  
6 because the larger a subsidiary's revenues, the more focus will be placed on that  
7 subsidiary's operations due to the subsidiary's relative effect on the consolidated  
8 business, income statement, and statement of cash flows, and the subsidiary will  
9 benefit accordingly from the corporate governance activities. Finally, the relative  
10 number of employees is a good measure of the time and attention management  
11 must pay to the subsidiary's operations in relation to the consolidated operations.  
12 Collectively, these three factors are rationally related to the level of corporate  
13 governance services provided and benefits received from those services.

14 **Q. Are there subsidiaries that do not have a significant number of employees**  
15 **that are allocated corporate governance costs based on the three-factor**  
16 **formula?**

17 A. Yes. Below is a brief description of each of the fifteen unregulated subsidiaries  
18 and three FERC regulated subsidiaries that have no employees that are included in  
19 the calculation of the three-factor formula on Attachment MLS-RR-13(V). (*See*  
20 *the table for Allocating Cost Center 200063 for an example.*) In addition, there  
21 are two subsidiaries (XEWT, and Nicollet Projects II, LLC) that have no  
22 employees and are not included in the calculation of the three-factor formula  
23 because they do not have statistics.



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**Table MLS-RR-2**

**Xcel Energy Subsidiaries that are Allocated Corporate Governance Costs  
but that have No Employees**

<b>Name</b>	<b>Description</b>
1480 Welton Inc.	Holds real estate consisting of one building.
Capital Services, LLC	Provides internal support services.
Chippewa and Flambeau Improvement Co.	Operates hydro reservoirs in Wisconsin. All ongoing work on the facilities is performed by NSPW employees.
Clearwater Investments Inc.	Owns interests in affordable housing projects.
Eloigne Co.	Owns interests in affordable housing projects.
Energy Impact Fund Investment, LLC	Holds energy investments.
Nicollet Projects I LLC	Holds energy generation investments.
NSP Lands Inc.	Holds non-utility real estate in Wisconsin.
PSR Investments Inc.	Manages corporate-owned life insurance policies, including policies on former employees.
Reddy Kilowatt Corp.	Provides energy sales and marketing services. Its only purpose is holding the trademark for Reddy Kilowatt.
United Power and Land Co.	Holds non-utility real estate consisting of one parking facility and land surrounding various power plants.
WestGas	Regulated natural gas transmission company – holds gas transmission assets.
Xcel Energy Investments LLC	Holds energy investments.
Xcel Energy Performance Contracting Inc.	Holds contracts related to energy conservation.
Xcel Energy WYCO Inc.	Financed and holds 50% interest in WYCO Development LLC.

Name	Description
Xcel Energy Transmission Holding Company LLC	Holding Company created to assist in the development of regional transmission companies.
XETD	Regulated transmission-only company for Midwest Region of Xcel Energy Transmission Holding.
XEST	Regulated transmission-only company for Southwest Region of Xcel Energy Transmission Holding.

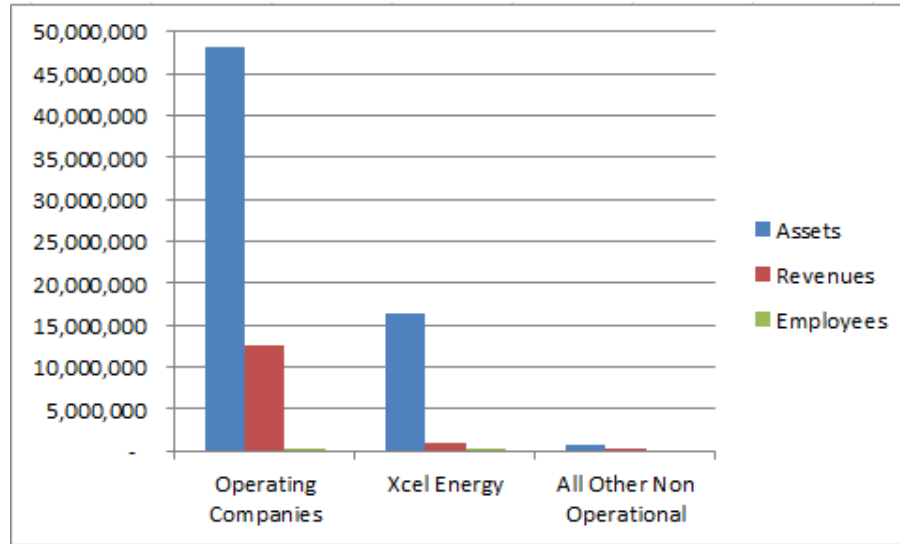
1           As can be seen from the above list, the majority of these companies are in  
2           the business only of holding passive investments and the two transmission  
3           development companies are in the early stages of operation. The companies that  
4           do have service activities either contract for the services with outside parties or  
5           the services are provided by an affiliate other than XES. Most XES services  
6           required for these companies, are provided as a direct charge by the XES  
7           employees who provide the services. Therefore, it is understandable that these  
8           companies do not have employees and the allocation factor for these companies  
9           only includes assets and revenue.

10 **Q. Do the non-regulated subsidiaries receive benefits from the corporate**  
11 **governance services that are disproportionate to the payments they make for**  
12 **the services?**

13 A. No. As can be seen on the chart below, the non-regulated operations of the  
14 corporation are insignificant compared to the operations of the utility companies.

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**Chart MLS-RR-1**



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As discussed in the description of operations for each of the companies, the limited activities of the non-regulated companies do not warrant the assignment of more costs to those companies than is currently assigned through the XES allocation factors.

7

**E. Mixed Internal Orders for IT Software Allocated Charges**

8

**Q. Please describe the method that XES uses to allocate IT Software costs.**

9

A. The costs for IT software projects are allocated from XES to the Operating Companies and affiliates. This process allocates both capital and O&M costs for these projects.

11

12

13

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An internal order is used to collect the costs and allocate these costs among the Xcel Energy Operating Companies and affiliates benefitting from the use of the software. The internal order collects all the costs and applies an O&M/Capital split to the charges. The first step in the process is to determine the portion of costs that are O&M versus the portion of the costs that are capital.

1           Once this is completed, the O&M portion of the charges are allocated based on  
2           the most cost causative relationship between the services being provided and the  
3           legal entities benefiting from those services. The allocation utilizes the existing  
4           allocating cost centers used for all other indirect allocations. The distribution of  
5           the capital charges is based on a determination by the Capital Asset Accounting  
6           group and follows the capitalization policies to allocate the capital costs of the  
7           software to the appropriate Operating Company. The resulting capital costs are  
8           direct charges and follow the same cost flows as described in subsection C of this  
9           section of my testimony. The mixed internal orders can be used for both labor  
10          and non-labor charges.

11                   My testimony and attachments address O&M affiliate charges for mixed  
12          internal orders during the Test Year and Update Period. Mr. Moeller addresses  
13          affiliate charges for capital internal orders that are included within SPS's  
14          requested capital additions.

15   **F. Calculation of Updated Test Year Allocation Ratios**

16   **Q. How often does XES recalculate the allocation factors or ratios for each**  
17   **allocation method used to allocate costs?**

18   A. The XES allocation ratios and allocation factors are recalculated annually  
19          effective for April business based on the prior calendar year statistics.<sup>12</sup> XES will  
20          also update the statistics used in the allocation ratios and allocation factors when

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<sup>12</sup> XES annually updates four Allocation Statistics and Allocation Percentages related to the Joint Operating Agreement and trading activities starting with January business. The statistics are based off of the prior calendar year.

1           there is a significant change, such as the addition or deletion of an Operating  
2           Company or affiliate, if material.

3   **Q.    Have you provided the Updated Test Year allocation methods?**

4   A.    Yes.   The Updated Test Year XES allocation methods for each service are  
5           explained in Appendix A of the Service Agreement in the “Description of  
6           Services Provided” section (*see* Attachment MLS-RR-7), and the allocation ratios  
7           are explained in the “Allocation Ratios” section, Appendix A, of the Service  
8           Agreement. These allocation methods also apply to the transactions that occurred  
9           during the Test Year.

10 **Q.    Have you provided the Updated Test Year calculations for each allocating**  
11 **cost center?**

12 A.    Yes.   Attachment MLS-RR-13(V) provides the April 2018 and April 2019  
13           detailed calculation of each allocating cost center, the resulting percentages to be  
14           billed to each of the Xcel Energy legal entities based on the billing method  
15           applicable to that cost center, and the legal entities that benefit from the services.

16 **G.    Off-line Allocations Related to Direct Charges**

17 **Q.    What are off-line allocations?**

18 A.    Off-line allocations occur before a transaction is entered into the XES accounting  
19           system. In addition to the final cost centers, there are transactions that XES treats  
20           as direct charges when there is actually an allocation performed before the  
21           transactions are entered into the system. It may be possible to determine which  
22           charges are the result of an off-line allocation by manually reviewing the invoices  
23           that were used to generate the charge that is entered into the accounting system.

1 But because an XES employee performs the off-line allocation before the  
2 transaction is entered into the billing system, it is difficult to determine the dollar  
3 amount of transactions that are billed using off-line allocations.

4 **Q. Why does XES classify transactions that are the result of off-line allocations**  
5 **as direct charges in this rate case?**

6 A. Under XES's accounting practices, the details of the off-line allocations are not  
7 entered into the accounting system. The entry into the accounting system is the  
8 charge that is the result of the off-line allocation. Thus, in the accounting system,  
9 the transactions that reflect off-line allocations appear as direct charges. As I  
10 mentioned, the off-line allocations themselves are not readily available because  
11 they must be obtained from a manual review of invoices. It would be a laborious  
12 task to review the invoices manually and then re-enter the charges as allocated  
13 charges based upon the billing method used in the off-line allocation (e.g.,  
14 number of customers or number of bills).

1 **IX. AFFILIATE TRANSACTIONS – BILLING FOR LABOR AND LABOR**  
2 **OVERHEADS, LABOR-RELATED OVERHEADS, AND OTHER**  
3 **OVERHEADS**

4 **A. Overview**

5 **Q. Please describe XES costs that follow labor.**

6 A. There are two types of costs that follow labor. The first is Labor Overheads.  
7 Examples of labor overheads are: paid time off (e.g., vacation time, sick days,  
8 military leave), pension costs, health care costs, workers' compensation, annual  
9 incentive, and payroll taxes. To ensure that XES labor services are billed out at  
10 cost, the expenditures for these items are billed out as a labor overhead and follow  
11 the associated labor to the legal entity billed.

12 The second is Labor-Related Overheads. Facilities costs are treated as a  
13 labor-related overhead. Facilities costs include all costs associated with the  
14 spaces used by employees, such as building rent or lease costs, and O&M costs,  
15 such as janitorial work, trash removal, snow removal, and utilities, if these are not  
16 included in the lease or rental costs.

17 **B. Labor and Labor Overheads**

18 **Q. Please explain the labor reporting process.**

19 A. In order to understand the labor overhead process and the labor-related overheads,  
20 it is important to understand the labor process.

21 XES and the other Xcel Energy legal entities, including the Operating  
22 Companies, use a positive time reporting process. Employees bill their time  
23 based on positive time reporting through the labor distribution system. Positive  
24 time reporting requires each employee to report the hours worked each day.

1 Employees' time is reported on the basis of accounting codes related to specific  
2 legal entities that are to be billed.

3 All bi-weekly and semi-monthly employees' labor expenses are recorded  
4 into the time reporting system, all of which feed into the labor distribution system.  
5 The employee submitting their time is responsible for coding the account numbers  
6 to charge the appropriate legal entity and functional area (capital, operations,  
7 maintenance, clearing, purchasing, warehousing, etc.). The employee's  
8 supervisor or manager is responsible for reviewing and approving all time entries  
9 and verifying that the employee has used the correct account number for each  
10 transaction.

11 The labor distribution system used for bi-weekly employees includes the  
12 distribution of actual paid and accrued labor dollars/hours to the account numbers  
13 charged based on the hours worked. Accrual of payroll facilitates the recording of  
14 labor costs on a calendar month basis. The accrual includes any reversal of the  
15 prior month's accrual. The charge of labor dollars for semi-monthly employees to  
16 account numbers is based on a distribution of the monthly salary of the employee.

17 **Q. Please describe the labor overhead process.**

18 A. XES and the other Xcel Energy legal entities use a labor overhead process to  
19 capture and bill labor overhead costs. Labor overheads are allocated within a  
20 legal entity by calculating a separate loading rate for each labor overhead cost  
21 category by type of employee. Benefit employees have the following labor  
22 overhead cost categories: pension and insurance (401(k) match, retirement-  
23 related consulting, active healthcare, life and long-term disability ("LTD"))



1 insurance premiums, miscellaneous benefit programs, and LTD benefits for  
2 former or inactive employees before retirement, as well as the service cost portion  
3 of qualified pension, non-qualified pension, and retiree healthcare); non-  
4 productive labor (vacation, sick, holiday, etc.); worker's compensation; incentive  
5 compensation; benefits non-service; labor and expenses of the Human Resources  
6 service center; and payroll taxes.<sup>13</sup> Non-benefit employees' labor overheads have  
7 only one cost category: payroll taxes. A benefit employee is generally a full-time  
8 employee. A non-benefit employee is generally a part-time employee.

9 Legal entity specific labor overhead rates for each category are entered  
10 into the accounting system and applied to productive labor charges as appropriate  
11 by resource type. Labor overhead loadings applied to labor charges follow the  
12 labor charges. For example, XES labor overheads follow XES labor and SPS  
13 labor overheads follow SPS labor.

14 For each legal entity and each cost category, the labor overhead  
15 percentage is determined based on a single-factor formula derived from the  
16 relationship of total forecasted costs for the category divided by total forecasted  
17 productive labor costs. A monthly process is performed to bring the labor  
18 overhead allocating cost centers to zero. Labor overheads are updated on a  
19 monthly basis for actual expenses using the latest forecast information.

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<sup>13</sup> Please refer to the direct testimony of SPS witness Richard R. Schrubbe for more detail on these costs.

1 **Q. Will SPS file an update to the labor overhead charges it seeks to recover in**  
2 **this case?**

3 A. Yes. Just as SPS will update in its 45-day filing estimated O&M affiliate costs  
4 provided for the Update Period, SPS will update the estimated labor overheads  
5 provided for the Update Period with actual information. Mr. Schrubbe and Mr.  
6 Freitas describe the updates to labor expenses in more detail.

7 **C. Labor-Related Overheads**

8 **Q. Please describe the labor-related overhead billing process.**

9 A. Xcel Energy uses a labor-related overhead process to bill facilities costs to the  
10 Operating Companies and affiliates. The facilities overhead process is used to  
11 charge affiliates for rent and lease expenses for buildings, O&M costs for these  
12 buildings, facilities internal A&G labor and non-labor costs, and shared asset  
13 costs. Facilities costs are accumulated in allocating cost centers and are then  
14 cleared to O&M functional FERC rent accounts and other clearing accounts based  
15 on the most recent quarter's historical labor charges.

16 **D. Other Overheads**

17 **Q. Please describe the purchase loading process.**

18 A. The Supply Chain organization in the Service Company has the responsibility for  
19 distributing the corporate purchasing and contract services costs to the functional  
20 area(s) of the operating companies or affiliates, along with the cost of the  
21 materials and supplies ordered. Purchasing costs are made up of activities such as  
22 developing requisitions, contracts and purchase orders to procure materials and  
23 services and manage supplier relationships, negotiating complex procurement  
24 agreements/ contracts for strategic supplier partnerships and service contracts,

1 monitoring supplier performance, and managing purchase records, supplier  
2 qualification records, and the supplier diversity program. Costs are collected in  
3 allocating cost centers on the Service Company and the Operating Companies and  
4 cleared using an overhead loading based on a costing sheet, cost element, and  
5 accounts payable document type criterion.

6 **Q. Are there any additional Supply Chain organization overhead loadings?**

7 A. Yes. The Xcel Energy Supply Chain organization also has the responsibility for  
8 distributing the inventory warehousing costs through the use of a  
9 stores/warehouse overhead load. Inventory warehousing costs, including labor,  
10 supervision, materials, and supplies are allocated through pools specific to  
11 business areas as an overhead on materials and supplies as materials and supplies  
12 are issued from or returned to a storeroom or warehouse. Overhead costs for  
13 inventory items as noted above and associated adjustments are accumulated  
14 within the Supply Chain warehouse pools. These accumulated overhead costs are  
15 allocated to material issuances/returns from the storeroom using the same account  
16 coding where the materials were originally charged. Costs are collected in  
17 allocating cost centers on the Service Company and Operating Companies; then  
18 cleared using a warehouse overhead loading based on a costing sheet, cost  
19 element, and accounts payable document type criterion.

20 **Q. Please describe the fleet clearing process.**

21 A. The Fleet Services department in the Service Company is responsible for  
22 managing the fleet assets owned by the operating companies. Fleet assets are  
23 vehicle units that are organized into fleet work centers, which group together  
24 vehicles similar in nature for a specific business function within an Operating

1           Company. The SAP Work Manager application records the utilization of our fleet  
2           assets and allocates the cost to the business area of operating companies and  
3           affiliates for the costs of using vehicles or associated equipment using fleet  
4           activity rates based on work centers. Fleet costs included in the calculation of the  
5           monthly billing rate include: licensing taxes and fees, lease costs, depreciation,  
6           material and labor costs for maintenance and repair, fuel, labor loadings, and  
7           overhead for overall management of the Fleet Services department that includes  
8           labor, facilities, insurance, utilities, computer, phone, and office supplies. Costs  
9           are collected in allocating cost centers on the Service Company and Operating  
10          Companies which are cleared using an overhead fleet rate based on the weighted  
11          vehicle type to the respective business area.

1       **X.    AFFILIATE TRANSACTIONS – SPS CHARGES TO XES AND**  
2       **TRANSACTIONS WITH AFFILIATES OTHER THAN XES**

3       **Q.    Are there any SPS costs that are billed to XES?**

4       A.    Yes. There are limited circumstances where SPS-owned assets are used by XES  
5       for XES employees. Thus, a Shared Assets Agreement exists between XES and  
6       SPS. Attachment MLS-RR-14 is a copy of the Shared Assets Agreement.  
7       Attachment MLS-RR-15 is a copy of the First Amendment to the Shared Assets  
8       Agreement effective June 14, 2019.

9       **Q.    Why is SPS including the First Amendment to the Shared Assets Agreement**  
10       **that was made effective after the Base Period?**

11      A.    The First Amendment to the Shared Assets Agreement Executed on June 14, 2019  
12      is provided to update the subject property listed in Exhibit A of the Shared Assets  
13      Agreement to include 790 Buchanan which replaced Amarillo Tower effective  
14      June 1, 2017. However, 790 Buchanan costs have been treated consistent with  
15      this agreement for the entire time that SPS has incurred costs related to the  
16      building.

17      **Q.    Where does XES record the costs associated with shared assets?**

18      A.    The costs of the shared asset must be distributed to the affiliates who benefit from  
19      XES’s use of the facilities or network equipment. On an annual basis, the cost of  
20      the SPS asset is calculated, including book depreciation, deferred taxes, property  
21      taxes, and the return on investment. The return on investment associated with the  
22      shared assets is included to ensure that SPS ratepayers are not subsidizing other  
23      affiliates and vice versa. The associated costs are transferred from SPS to XES by  
24      crediting FERC Account 922, Administrative and General Transferred Credit, and

1 debiting inter-company receivables. The shared asset costs that are associated  
2 with facilities are accumulated in the facilities allocating cost centers on XES's  
3 books, and the shared asset costs associated with network equipment are allocated  
4 to the affiliates benefitting from the use of the network equipment assets using an  
5 information technology allocating cost center.

6 The XES facilities allocating cost centers also hold charges associated  
7 with XES's use of NSPM owned facility assets, NSPW owned facility assets, and  
8 PSCo owned facility assets, as well as the costs of XES leased assets and the  
9 O&M expenses for the leased and owned facilities. The costs accumulated in the  
10 XES facilities allocating cost centers are billed as a labor-related overhead. The  
11 XES facilities allocation process is explained in more detail in the previous Labor  
12 and Labor Overheads section of my testimony.

13 **Q. Has SPS made any adjustments to shared asset costs?**

14 A. Yes. As described by Mr. Moeller, SPS's shared facilities charge expense has  
15 been adjusted downward to remove the carrying costs associated with the shared  
16 assets that have been charged to SPS. Additionally, SPS has removed the return  
17 on assets that SPS received from other affiliates. Mr. Freitas has incorporated  
18 these adjustments into the cost of service study he presents. These adjustments  
19 have been made in accordance with the Commission's final order in SPS's most  
20 recent litigated base rate case, Docket No. 43695.

21 Costs categorized as shared assets are now assigned to Property Services.  
22 Mr. Bick supports the costs for the Property Services affiliate class and discusses  
23 shared assets costs in more detail in his testimony.

1 **Q. Will these adjustments be updated?**

2 A. Yes. SPS will file updated amounts associated with the adjustments 45 days after  
3 filing this application.

4 **Q. Does SPS have transactions with affiliates other than XES?**

5 A. Yes. SPS may provide services to and bill other affiliates, and other affiliates  
6 may provide services to and bill SPS. These services are provided at cost and  
7 primarily include emergency repair and restoration services due to some  
8 unforeseen events such as natural disasters or infrastructure malfunctions and are  
9 often referred to as non-support services. These services are always direct billed  
10 to the affiliate receiving the services and can include: labor, labor overheads,  
11 materials and supplies, and vehicle costs. This method of assigning costs to the  
12 affiliates ensures that the payments to or by SPS are reasonable and do not result  
13 in any customer cross-subsidization. The basis of the other affiliate charges to  
14 SPS is cost and this is always less than the charge billed to third parties for non-  
15 support services.<sup>14</sup>

16 **Q. Does SPS or any of its affiliates provide support services to unaffiliated  
17 entities?**

18 A. No. XES provides administrative and general support services only to legal  
19 entities within the Xcel Energy holding company system. Likewise, SPS and the  
20 three other Operating Companies provide administrative and general support  
21 services only to their Xcel Energy corporate affiliates. Thus, neither SPS nor any

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<sup>14</sup> The Operating Companies occasionally provide mutual aid assistance to unaffiliated utilities, e.g., to assist with restoration efforts following a tornado, flood, hurricane, fire, or ice storm. Mutual aid assistance is a non-support service.

1 of its affiliates provides administrative and general support services to any  
2 unaffiliated entity.

3 **Q. Are there affiliate costs recorded on SPS's books in the O&M range of FERC**  
4 **accounts (500-935) that are excluded from the attachments you present?**

5 A. Yes. Affiliate transactions associated with reconcilable fuel and purchased power  
6 costs are excluded from my testimony because, as discussed by Mr. Grant, SPS  
7 has not included a request, in this case, to reconcile eligible fuel and purchased  
8 power expenses. In addition, all other non-reconcilable fuel costs that are  
9 recovered in base rates (such as demand charges) are also excluded from my  
10 testimony.

11 **Q. During the Updated Test Year, what is the dollar amount of SPS's non-fuel**  
12 **affiliate transactions in the O&M range of FERC accounts with affiliates**  
13 **other than XES?**

14 A. The dollar amounts are as follows:

- 15 • **SPS's charges to its affiliates.** For the Updated Test Year, SPS's affiliate  
16 transaction charges to affiliates other than XES are charges to NSPM,  
17 NSPW, and PSCo total \$34,196.
- 18 • **Charges from SPS's affiliates other than XES to SPS.** The Updated  
19 Test Year charges from other affiliated interests (other than XES) to SPS  
20 are charges from NSPM, NPSW, and PSCo total \$172,892 as shown in  
21 Attachment MLS-RR-18. In addition to the labor charges to perform these  
22 services, there are labor overheads and facilities charges that are added to  
23 provide a fully loaded labor charge for the work performed.



**XI. TEST YEAR AND UPDATED TEST YEAR**  
**AFFILIATE TRANSACTIONS**

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**Q. What topics do you address in this section of your testimony?**

A. In this section of my testimony, I: (1) describe the RFP schedules I sponsor or co-sponsor, all of which provide information about affiliates and affiliate transactions, and explain the contents of the schedules; (2) provide an overview of how the affiliate transactions are organized, including an explanation of why the case was organized in this manner; (3) explain how the testimony and attachments of each of the affiliate witnesses link to the G-6 Schedules; and (4) explain how the testimony, attachments, and G-6 Schedules inter-relate.

**Q. Which affiliate transaction schedules in the RFP do you sponsor or co-sponsor?**

- A. I sponsor or co-sponsor the following schedules:
- Schedule F, List and Description of Affiliates;
  - Schedule G-6 (Test Year), Summary of Test Year Affiliate Transactions;
  - Schedule G-6 (Updated Test Year), Summary of Updated Test Year Affiliate Transactions;
  - Schedule G-6.1 (Test Year), Summary of Test Year Expense by Affiliate;
  - Schedule G-6.1 (Updated Test Year), Summary of Updated Test Year Expense by Affiliate;
  - Schedule G-6.2 (Test Year), Summary of Adjustments to Test Year Expense by Affiliate; and
  - Schedule G-6.2 (Updated Test Year), Summary of Adjustments to Updated Test Year Expense by Affiliate.

1 **Q. Please describe the information contained on Schedules G-6, G-6.1, and**  
2 **G-6.2.**

3 A. Schedules G-6 are a summary showing the total adjusted amount of requested  
4 expense for affiliate transactions charged to SPS. It is the summarization of the  
5 total unadjusted per book Test Year and Updated Test Year expense by affiliate as  
6 detailed in Schedules G-6.1 plus or minus the adjustments to Test Year and  
7 Updated Test Year expense listed on Schedules G-6.2.

8 Schedules G-6.1 detail the per-book Test Year and Updated Test Year  
9 expense by FERC account, by affiliate and by affiliate class.

10 Schedules G-6.2 detail the adjustments to the per-book Test Year and  
11 Updated Test Year expense by FERC account and by affiliate.

12 **Q. What is the dollar amount of affiliate charges for O&M expenses that SPS**  
13 **has included in the Test Year cost of service?**

14 A. The G-6 (Test Year) series of Schedules show that SPS's Test Year (April 1, 2018  
15 through March 31, 2019) cost of service includes \$119.3 million of affiliate  
16 charges for O&M expenses (total company).

17 **Q. What is the estimated dollar amount of affiliate charges for O&M expenses**  
18 **that SPS has included in the cost of service adjusted to reflect the Updated**  
19 **Test Year?**

20 A. The G-6 (Updated Test Year) series of Schedules and Table MLS-RR-3 show that  
21 SPS's estimated Updated Test Year (July 1, 2018 through June 30, 2019) cost of  
22 service includes \$118.5 million of affiliate charges for O&M expenses (total  
23 company). In SPS's 45-day case update filing, SPS's cost of service will be

1 updated to reflect the inclusion of actual affiliate charges for O&M expenses for  
 2 the Updated Test Year.

3 **Q. Please provide a breakdown of the \$118.5 million estimated Updated Test**  
 4 **Year figure.**

5 A. The \$118.5 million is made up of:

6 **Table MLS-RR-3 – Total Affiliate Charges**

	<b>XES Billings to SPS</b>	<b>Non-XES Billings to SPS</b>	<b>Total SPS Affiliate Charges</b>
Total Billings to SPS (See Attachment MLS-RR-16, Column C for the XES Billings and Attachment MLS-RR-18, Column E for the Non-XES Billings)	\$171,804,082	\$172,892	\$171,976,974
Less: Exclusions for Billings to Balance Sheet Accounts (See Attachment MLS-RR-16, Column D for the XES amounts)	(\$44,014,589)	NA	(\$44,014,589)
Equals: Billings to SPS Recorded in FERC Accounts 400-935 (See Attachment MLS-RR-16, Column E and carried to Attachment MLS-RR-17, Column C for the XES amounts and Attachment MLS-RR-18, Column E for the Non-XES amounts.)	\$127,789,493	\$172,892	\$127,962,385
Less: Exclusions from the Cost of Service for items Recovered through Alternative Means or Not Recoverable (See Attachment MLS-RR-17, Column D for the XES amounts and Attachment MLS-RR-18, Column F for the Non-XES amounts.)	(\$1,907,964)	(\$0)	(\$1,907,964)

	<b>XES Billings to SPS</b>	<b>Non-XES Billings to SPS</b>	<b>Total SPS Affiliate Charges</b>
<p>Equals: Per Book Charges on SPS's Books</p> <p>(See Attachment MLS-RR-17 Column E for the XES amounts and Attachment MLS-RR-18, Column G for the Non-XES amounts. These agree with Schedule G-6.1 (Updated Test Year), but may not tie precisely due to rounding.)</p>	\$125,881,529	\$172,892	\$126,054,421
<p>Less: The net of SPS Pro Forma Adjustments</p> <p>(See Attachment MLS-RR-17, Column F for the XES amounts and Attachment MLS-RR-18, Column H for the Non-XES amounts. These agree with Schedule G-6.2 (Updated Test Year.), but may not tie precisely due to rounding.)</p>	(\$7,569,336)	\$4,990	(\$7,564,346)
<p>Equals: Affiliate Transactions for which SPS is Asking Recovery</p> <p>(See Attachment MLS-RR-17, Column G for the XES amounts and Attachment MLS-RR-18, Column I for the Non-XES amounts. These agree with Schedule G-6 (Updated Test Year), but may not tie precisely due to rounding.)</p>	\$118,312,193	\$177,882	\$118,490,075

1 **Q. Have you prepared additional attachments to assist you in presenting SPS's**  
2 **affiliate transactions?**

3 A. Yes. I have provided several affiliate transaction exhibits to provide detail for the  
4 total XES and Non-XES billings to SPS and explain how SPS calculated the  
5 amount it asks to recover. In addition, I have provided four additional affiliate

1 transaction attachments for the witnesses to assist them in providing further detail  
2 for the transactions they sponsor.

3 **Q. Please explain your attachments that provide detail for the total XES and**  
4 **Non-XES billings to SPS.**

5 A. I will describe four attachments:

6 **1. Attachment MLS-RR-16 — XES Billings to SPS with Balance**  
7 **Sheet Exclusions**

8 Attachment MLS-RR-16 details the “per book” amount of XES billings to all  
9 FERC Accounts on SPS’s books. This is the starting point in calculating the  
10 amount of XES affiliate billings that SPS will ask for recovery in the cost of  
11 service study Mr. Freitas presents. These amounts were adjusted to exclude  
12 balance sheet amounts, which are not covered in my testimony. Capital-related  
13 balance sheet accounts are covered by Mr. Moeller and the other balance sheet  
14 accounts are covered by Mr. Freitas, Mr. Schrubbe, and SPS witness Naomi  
15 Koch. Attachment MLS-RR-16 includes the following information:

Column A —	FERC Account	The individual line items for each FERC account.
Column B —	FERC Account Title	The title of each FERC account listed.
Column C —	Total XES Billings to SPS	The amount billed from XES to SPS for each FERC account listed.
Column D —	XES Billings Excluded Balance Sheet	The dollar amount of billings from XES to SPS that are excluded because they are billed to balance sheet FERC accounts.
Column E —	XES Billings to SPS (Total Company) (FERC Accounts 400-935)	The amount of XES billings to SPS that is the result of Column C minus Column D. Column E is the starting point before determining exclusions for items not includible in the cost of service and pro forma adjustments.

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**2. Attachment MLS-RR-17 — XES Billings to SPS with Exclusions from the Cost of Service and Pro Forma Adjustments by FERC 400-935**

Attachment MLS-RR-17 carries the total amount from Column E on Attachment MLS-RR-16 forward and shows the FERC accounts that are excluded from SPS’s cost of service in this case. For example, FERC Account 426.1, Donations, is excluded. The Per Book XES billings to SPS by FERC Account (400-935), plus Attachment MLS-RR-18, Column G, agrees with the Schedule G-6.1 (Updated Test Year). Additionally, Attachment MLS-RR-17 shows the pro forma adjustments by FERC Account. The total of the Pro Formas column in Attachment MLS-RR-17, along with Attachment MLS-RR-18 Column H, agree with Schedule G-6.2 (Updated Test Year). Attachment MLS-RR-17 includes the following information:

- Column A — FERC Account                      The individual line items for each FERC account in the 400-935 range with charges.
- Column B — FERC Account Title              The title of each FERC account listed.
- Column C — XES Billings to SPS (Total Company) (FERC accounts 400-935)                      The amount billed from XES to SPS for each FERC account listed.
- Column D — Exclusions                              The portion of amounts billed from XES to SPS for each FERC account excluded from the cost of service.
- Column E — Per Book                              The per book amount of XES billings to SPS for O&M expenses. This is the amount for which SPS is asking recovery prior to pro forma adjustments and is the result of Column C minus Column D.

Column F —	Pro Formas	The adjustments that SPS is making to each FERC account for pro forma adjustments.
Column G —	Requested Amount (Total Company)	The amount of XES billings, including pro forma adjustments for which SPS is requesting recovery. Column G is the result of Column E plus/minus Column F.

1                   **3. Attachment MLS-RR-18 — All Other Affiliate Billings**

2 Attachment MLS-RR-18 details affiliate billings to SPS from all Xcel Energy  
3 legal entities other than XES. Attachment MLS-RR-18 includes the following  
4 information.

Column A —	Non-XES Affiliates Charging SPS	The name of the affiliate charging SPS.
Column B —	Activity	A short title of the activity.
Column C —	FERC Account	The individual line items for each FERC account in the 400 through 935 account range.
Column D —	FERC Account Title	The title of the FERC account listed.
Column E —	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	The amount billed from affiliates other than XES to SPS before exclusions and pro forma adjustments.
Column F —	Exclusions	The total dollars to be excluded from Column E.
Column G —	Per Book	The per book amount billed from other affiliates to SPS after deducting exclusions in Column F.
Column H —	Pro Formas	The pro forma adjustments that SPS has made to each FERC account.
Column I —	Requested Amount (Total Company)	The amount of non-XES billings, after pro forma adjustments, for which SPS is requesting recovery. Column I is the result of Column G plus Column H.

1 **Q. Have you prepared attachments that present the affiliate charges by affiliate**  
2 **class?**

3 A. Yes. Attachment MLS-RR-19 XES Billings to SPS by Affiliate Class before Pro  
4 Forma Adjustments, shows per-book costs by affiliate witness. Attachment  
5 MLS-RR-19 is a list of the witnesses and the affiliate class or affiliate classes  
6 each witness sponsors and provides the direct and allocated totals for each  
7 affiliate class. Because Xcel Energy manages its day-to-day operations on a  
8 functional basis across legal entities, the witnesses are able to support XES  
9 affiliate transactions. Attachment MLS-RR-19 also provides the total per book  
10 amount of XES affiliate transactions billed to SPS that each witness sponsors.  
11 The total of this Attachment, along with Attachment MLS-RR-18 Column G,  
12 agree with the total amounts on Schedule G-6.1 (Updated Test Year). This  
13 attachment contains the following information.

Column A —	Witness	The witness for each individual affiliate class.
Column B —	Affiliate Class	The title of the affiliate class.
Column C —	Direct	The amount of direct charges from XES to SPS for each affiliate class. These amounts do not reflect pro forma adjustments.
Column D —	Allocated	The amount of allocated charges from XES to SPS for each affiliate class. These amounts do not reflect pro forma adjustments.
Column E —	Per Book Amount	The per book amount for each affiliate class. This is the per book amount before pro forma adjustments.



1 **Q. Have you prepared attachments that present the affiliate charges as testified**  
2 **to by the individual affiliate witnesses?**

3 A. Yes. I have prepared four attachments for each affiliate witness that go through a  
4 progression from a very high level of billing information by witness to the amount  
5 SPS is requesting for recovery by affiliate class witness. The attachments, in  
6 total, agree with the amounts presented on the previous attachments, but present  
7 additional detail. Attachments MLS-RR-17 through MLS-RR-19 provided  
8 summary information by FERC account, reflecting the information on  
9 Attachments MLS-RR-A through MLS-RR-D.

10 **4. Attachments MLS-RR-A, Summary of XES Expenses to SPS by**  
11 **Affiliate Class and Billing Method.**

12 These attachment presents information for each affiliate class to provide  
13 an overview of the total billings from XES to all affiliates for the affiliate class,  
14 the portion of that amount that was billed to other affiliates, and the portion of the  
15 total that was billed to SPS, and then includes the exclusions and pro forma  
16 adjustments made to arrive at SPS's requested amount. My Attachments MLS-  
17 RR-A(TY) provides this information for the Test Year and my Attachment MLS-  
18 RR-A(UTY) provides this information for the Updated Test Year.

19 Each of the witnesses who sponsors affiliate expense charges also  
20 provides, as an attachment to his or her testimony, the portion of Attachment  
21 MLS-RR-A(UTY) that pertains to the affiliate class or classes the witness  
22 supports.

These attachments are organized as follows:

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	Billing Method (Cost Center)	Shows the billing method that XES uses to charge the expenses to the affiliates, and the billing method short title. Earlier in my testimony, I explained the billing methods and defined the codes.
Column D —	Allocation Method	Shows the allocation method applicable to the billing method (cost center).
Column E —	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	Shows XES billings to all legal entities for the affiliate class.
Column F —	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	Shows XES billings to all legal entities except SPS for the affiliate class.
Column G —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows XES billings to SPS (total company) for the affiliate class.
Column H —	Exclusions	Shows the total dollars to be excluded from Column G. Exclusions reflect expenses not requested, such as expenses not allowed or other expenses excluded from the cost of service.
Column I —	Per Book	Shows XES billings to SPS (total company), for the affiliate class, after the exclusions shown in Column H. The dollar amount in Column I is Column G plus Column H.

Column J —	Pro Formas	Shows the total dollar amount of pro forma adjustments to the dollar amount in Column I. Pro forma adjustments reflect revisions for known and measurable changes to Test Year or Updated Test Year expenses.
Column K —	Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column K is Column I plus Column J.
Column L —	% of Class Charges	Shows the percentage of affiliate class charges billed using the cost center.

1 The total for all witnesses shown in Attachment MLS-RR-A(UTY), Column K  
2 equals the total of Column G on Attachment MLS-RR-17.

3 **5. Attachments MLS-RR-B, XES Billings by Legal Entity, Affiliate**  
4 **Class, Activity, Billing Method, and FERC Account.**

5 These attachments drill down into the totals for Attachments MLS-  
6 RR-A(TY) and MLS-RR-A(UTY) to provide the detail transactions and show  
7 how each transaction is treated for ratemaking purposes in this case. My  
8 Attachment MLS-RR-B(V)(TY) provides this information for the Test Year and  
9 my Attachment MLS-RR-B(V)(UTY) provides this information for the Updated  
10 Test Year.

11 Each of the witnesses who sponsors affiliate expense charges also  
12 provides, as an attachment to his or her testimony, the portion of Attachment  
13 MLS-RR-B(V)(UTY) that pertains to the affiliate class or classes the witness  
14 supports.

This attachment is organized as follows:

Column A—	Line No.	Lists the Attachment line numbers.
Column B —	Legal Entity Receiving XES Expenses	Shows the legal entity (Xcel Energy or one of its subsidiaries) that received the XES expense.
Column C —	Affiliate Class	Lists the affiliate class.
Column D —	Cost Element	Provides the cost element.
Column E —	Activity	Provides a short title for the activity.
Column F —	Billing Method (Cost Center)	Identifies the billing method and short title. Earlier in my testimony, I explained the billing methods and defined the codes.
Column G —	FERC Account	Shows the FERC Account in which the expense was recorded for the operating companies.
Column H —	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column E of Attachment MLS-RR-A(UTY).
Column I —	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities except SPS. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column F of Attachment MLS-RR-A(UTY).
Column J —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to SPS. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column G of Attachment MLS-RR-A(UTY).

Column K — Exclusions	Shows the total dollars excluded from Column J. The total dollar amount for the affiliate class in Column K ties to the total dollar amount for the affiliate class in Column H of Attachment MLS-RR-A(UTY).
Column L — Per Book	Shows XES billings to SPS (total company) for the affiliate class after the exclusions shown in Column K. The dollar amount in Column L is Column J plus Column K. The total dollar amount for the affiliate class in Column L ties to the total dollar amount for the affiliate class in Column I of Attachment MLS-RR-A(UTY).
Column M — Pro Formas	Shows the dollar amount of pro forma adjustments to the dollar amount in Column L. The total dollar amount for the affiliate class in Column M ties to the total dollar amount for the affiliate class in Column J of Attachment MLS-RR-A(UTY).
Column N — Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column N is Column L plus Column M. The total dollar amount for the affiliate class in Column N ties to the total dollar amount for the affiliate class in Column K of Attachment MLS-RR-A(UTY).

1 The total for all witnesses shown on Attachment MLS-RR-B(V)(UTY),  
2 Column N, equals the total of Column G on Attachment MLS-RR-17.

3 **7. Attachment MLS-RR-C, Exclusions from XES Expenses to SPS by**  
4 **Affiliate Class and FERC Account.**

5 This attachment provides summary level information for the expense exclusions  
6 for the affiliate classes during the Updated Test Year. Each of the witnesses who  
7 sponsors affiliate expenses also provides, as an attachment to his or her testimony,

1 the portion of Attachment MLS-RR-C that pertains to the affiliate class or classes  
2 the witness supports. In SPS's 45-day case update, I will present an updated  
3 Attachment MLS-RR-C that will provide actual exclusions to replace any  
4 estimated exclusions included in my original attachment.

5 Attachment MLS-RR-C is organized as follows:

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	FERC Account	Identifies the FERC Account and FERC Account description for the expense that has been excluded.
Column D —	Explanations for Exclusions	Provides a brief rationale for the exclusion.
Column E —	Exclusions (Total Company)	Shows the dollar amount of the exclusion.

6 The total for all witnesses shown on Attachment MLS-RR-C, Column E equals  
7 the amount in Column D on Attachment MLS-RR-17.

8 **8. Attachment MLS-RR-D, Pro Forma Adjustments to XES**  
9 **Expenses by Affiliate Class and FERC Account.**

10 This attachment provides summary level information for the pro forma  
11 adjustments by affiliate class for each witness. Each of the witnesses who  
12 sponsors affiliate expenses also provides, as an attachment to his or her testimony,  
13 the portion of Attachment MLS-RR-D that pertains to the affiliate class or classes  
14 the witness supports. Given the time of SPS's initial filing, only the first nine  
15 months of the Updated Test Year have completed the full pro forma adjustment  
16 review process. In SPS's 45-day case update, I will present an updated

1 Attachment MLS-RR-D that will complete the full pro forma adjustment review  
2 process for the last three months of the Updated Test Year.

3 Attachment MLS-RR-D is organized as follows:

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	FERC Account	Identifies the FERC Account and FERC Account description affected by the pro forma adjustment. FERC Accounts 409-431 are excluded.
Column D —	Explanations for Pro Formas	Provides a brief rationale for the pro forma adjustment.
Column E —	Sponsor	Identifies the witness or witnesses who sponsor the pro forma adjustment.
Column F —	Pro Formas (Total Company)	Shows the dollar amount of the pro forma adjustment.

4 The total amounts shown for all witnesses on Attachment MLS-RR-D, Column F,  
5 agree with the amounts in Column F on Attachment MLS-RR-17.

6 **Q. Do you sponsor any of the pro forma adjustments to the Updated Test Year**  
7 **costs included in Schedule G-6.2 (Updated Test Year)?**

8 A. Yes. As a result of my review, I have provided pro forma adjustments to remove  
9 certain costs that were not properly chargeable to SPS. These adjustments are  
10 noted on Schedule G-6.2 (Updated Test Year) and Attachment MLS-RR-D.

11 **Q. Are there other pro forma adjustments to the Updated Test Year costs**  
12 **included in Schedule G-6.2 (Updated Test Year)?**

13 A. Yes. Schedule G-6.2 (Updated Test Year) includes the effect of labor adjustments  
14 discussed by Mr. Knoll, Mr. Schrubbe, and Mr. Freitas.

1 **Q. Will information in the G-6 Schedules (Updated Test Year) be updated for**  
2 **the three months following the Test Year, April through June 2019 (i.e., the**  
3 **last three months of the Updated Test Year)?**

4 A. Yes. In its 45-day case update filing, SPS will update Schedules G-6, G-6.1,  
5 G-6.2 (Updated Test Year) with actual information previously estimated for the  
6 Update Period.

7 **Q. Will the information in the attachments that you discuss in this section of**  
8 **your testimony also be updated for the three months following the Test Year,**  
9 **April through June 2019 (i.e., the last three months of the Updated Test**  
10 **Year)?**

11 A. Yes. In its 45-day case update filing, SPS will update certain testimony and  
12 testimony attachments relating to Updated Test Year affiliate transactions (e.g.,  
13 MLS-RR-16 through 19; MLS-RR-A through D; and affiliate witness attachments  
14 A through D) with actual information previously estimated for the Update Period  
15 (June 2019).

16 **Q. Does this conclude your pre-filed direct testimony?**

17 A. Yes.



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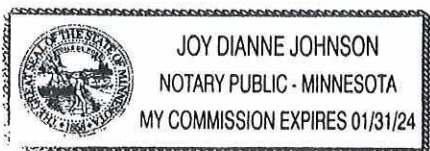
STATE OF MINNESOTA )  
 )  
COUNTY OF HENNEPIN )

MELISSA L. SCHMIDT, first being sworn on his oath, states:

I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional experience, the opinions and conclusions stated in the testimony are true, valid, and accurate.

Melissa L Schmidt  
MELISSA L. SCHMIDT

Subscribed and sworn to before me this 29<sup>th</sup> day of July, 2019 by MELISSA L. SCHMIDT



Joy Dianne Johnson  
Notary Public, State of Minnesota

My Commission Expires: 1-31-24

**Southwestern Public Service Company**

**XES Affiliate Classes and Witnesses  
For the Updated Test Year**

(A) Witness	(B) Business Area	(C) Affiliate Class
Michael T. Knoll	Benefits Related	SS Company Benefits
Adam R. Dietenberger	Customer and Innovation	Chief Customer and Innovation Officer
Adam R. Dietenberger	Chief Executive Officer	Chief Executive Officer
Adam R. Dietenberger	Corporate Other	Corporate Other
Angelene Hennes-Ghelf	Corporate Secretary & Executive Services	Corporate Secretary & Executive Services
Casey S. Meeks	Distribution Operations	Distribution Business Operations
Casey S. Meeks	Distribution Operations	Distribution Electric Engineering
Casey S. Meeks	Distribution Operations	Distribution Planning & Performance
Casey S. Meeks	Distribution Operations	Vegetation Management & Pole Program
Casey S. Meeks	Distribution Operations	VP Distribution Operations
David A. Low	Energy Supply	ES Projects
David A. Low	Energy Supply	ES Environmental
David A. Low	Energy Supply	ES Performance Optimization
David A. Low	Energy Supply	ES VP Energy Supply
David A. Low	Energy Supply	ES VP Operations
David A. Low	Energy Supply	ES Business Operations
Adam R. Dietenberger	Financial Operations	Risk Management and Audit Services
Adam R. Dietenberger	Financial Operations	Chief Financial Officer
Adam R. Dietenberger	Financial Operations	Controller
Adam R. Dietenberger	Financial Operations	Financial Planning
Adam R. Dietenberger	Financial Operations	Investor Relations
Adam R. Dietenberger	Financial Operations	Tax Services
Adam R. Dietenberger	Financial Operations	Treasurer
Casey S. Meeks	Gas Systems	Gas Operations
James L. Altman	General Counsel	GC Claims
James L. Altman	General Counsel	GC Legal Services
James L. Altman	General Counsel	GC VP General Counsel
S. Michelle Edwards	Customer and Innovation	Customer Care
Jeffry A. Butler	Operations Services	OS SVP Commercial Operations
Gary J. O'Hara	Operations Services	Supply Chain
Jeff R. Lyng	Group Presidents	Policy & Regulatory Compliance
Perry D. Foster	Transmission	Transmission & Substations
Lawrence A. Bick	Human Resources and Employee Services	Aviation & Travel Services
David C. Harkness	Customer and Innovation	Business Systems
Bennie F. Weeks	Group Presidents	Resource Planning
Michael T. Knoll	Human Resources and Employee Services	Human Resources
Shawn M. White	Customer and Innovation	Marketing
Stephen J. Brown	Customer and Innovation	Enterprise Security
Lawrence A. Bick	Human Resources and Employee Services	Property Services
Lawrence A. Bick	Human Resources and Employee Services	Workforce Relations & Safety
William A. Grant	Group Presidents	SPS President
William A. Grant	Group Presidents	PSCo President
William A. Grant	Human Resources and Employee Services	Corporate Giving
William A. Grant	Customer and Innovation	Strategic Revenue Initiatives

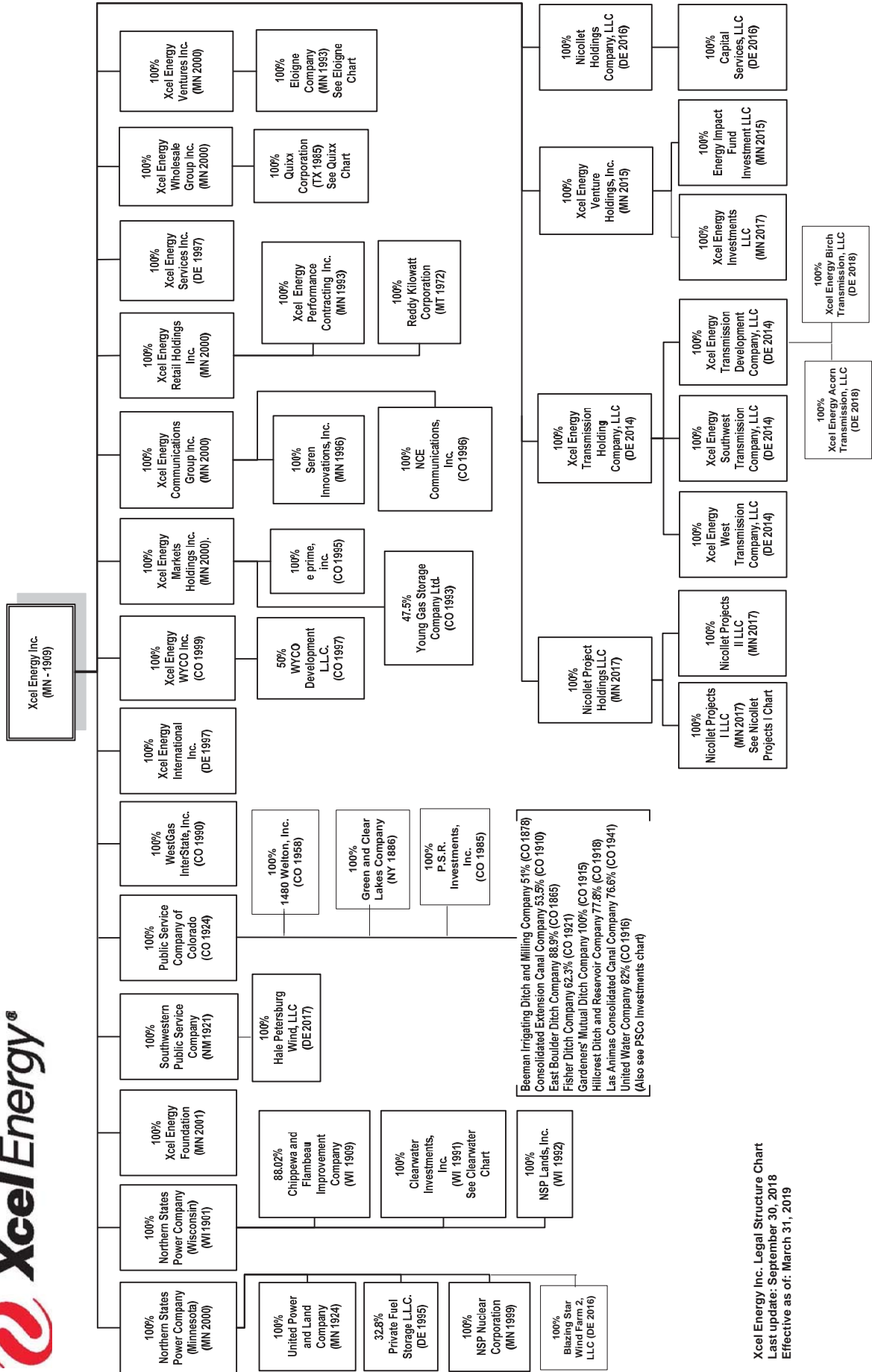
Abbreviations: ES = Energy Supply GC = General Counsel SS = Shared Services  
OS = Operations Services VP = Vice President SVP = Senior Vice President

Southwestern Public Service Company

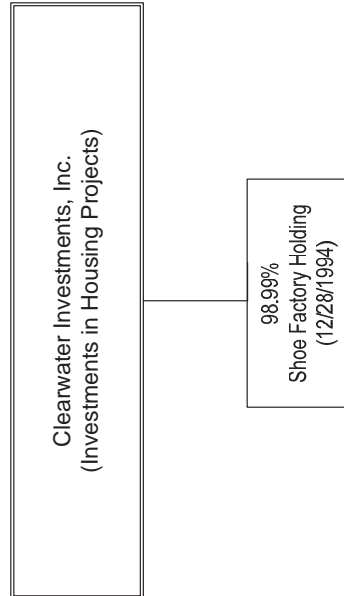
Comparison of XES Affiliate Classes and Witnesses to Docket No. 47527  
For the Updated Test Year

Line No.	2019 TX Rate Case			Reason for Change		
	(A)	(B)	(C)			
Witness	Business Area	Affiliate Class	Witness	Business Area	Affiliate Class	Reason for Change
1	Jill H. Reed	SS Company Benefits	Michael T. Knoll	SS Company Benefits	SS Company Benefits	Change of witness
2	Raynard Gray	Chief Executive Officer	Adam R. Dietenberger	Chief Executive Officer	Chief Executive Officer	Change of witness
3			Adam R. Dietenberger	Customer and Innovation	Chief Customer and Innovation Officer	Newly formed affiliate class, includes former ETO Affiliate Class
4	Raynard Gray	Corporate Other	Adam R. Dietenberger	Corporate Other	Corporate Other	Change of witness
5	Lawrence A. Beck	Utilities & Corporate Services	Lawrence A. Beck	Human Resources and Employee Services	Aviation & Travel Services	
6	David C. Harkness	Utilities & Corporate Services	David C. Harkness	Customer and Innovation	Business Systems	
7	Raynard Gray	Utilities & Corporate Services		Group Presidents	Removed Affiliate Class	
8	Bernie F. Weeks	Utilities & Corporate Services	Angellee Hennes-Gheff	Corporate Secretary & Executive Services	Resource Planning	
9	Angellee Hennes-Gheff	Corporate Secretary & Executive Services	S. Michelle Edwards	Customer and Innovation	Corporate Secretary & Executive Services	
10	S. Michelle Edwards	Operations Services	Michael T. Knoll	Human Resources	Human Resources	Change of witness
11	Jill H. Reed	Utilities & Corporate Services	Shawn M. White	Customer and Innovation	Marketing	
12	Shawn M. White	Utilities & Corporate Services	Stephen J. Brown	Chief Security Officer	Enterprise Security	
13	Stephen J. Brown	Utilities & Corporate Services	Lawrence A. Beck	Property Services	Property Services	Change in Affiliate Class name
14	Lawrence A. Beck	Utilities & Corporate Services	Lawrence A. Beck	Human Resources and Employee Services	Workforce Relations & Safety	
15	Brad Baldrige	Utilities & Corporate Services	Casey S. Meeks	Distribution Operations	Distribution Business Operations	Change of witness
16	Brad Baldrige	Distribution Operations	Casey S. Meeks	Distribution Operations	Distribution Electric Engineering	Change of witness
17	Brad Baldrige	Distribution Operations	Casey S. Meeks	Distribution Operations	Distribution Planning & Performance	Change of witness
18	Brad Baldrige	Distribution Operations	Casey S. Meeks	Distribution Operations	Vegetation Management & Pole Program	Change of witness
19	Brad Baldrige	Distribution Operations	Casey S. Meeks	Distribution Operations	VP Distribution Operations	Change of witness
20	Brad Baldrige	Distribution Operations	Casey S. Meeks	Gas Systems	Gas Operations	Change of witness
21	Brad Baldrige	Gas Systems		Removed Affiliate Class	Removed Affiliate Class	
22	David A. Low	Energy Supply	David A. Low	Energy Supply	ES Projects	Newly formed affiliate class
23	David A. Low	Energy Supply	David A. Low	Energy Supply	ES Environmental	Incorporated ES Technical Services
24	David A. Low	Energy Supply	David A. Low	Energy Supply	ES Performance Optimization	Newly formed affiliate class
25	David A. Low	Energy Supply		Removed Affiliate Class	Removed Affiliate Class	
26	David A. Low	ES Technical Services	David A. Low	Energy Supply	ES VP Energy Supply	
27	David A. Low	Energy Supply	David A. Low	Energy Supply	ES VP Operations	
28	David A. Low	Energy Supply	David A. Low	Energy Supply	ES Business Operations	Newly formed affiliate class
29	David A. Low	Energy Supply	David A. Low	Energy Supply	Risk Management and Audit Services	Change of witness
30			Adam R. Dietenberger	Financial Operations	Chief Financial Officer	Change of witness
31	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Controller	Change of witness
32	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Financial Planning	Change of witness and incorporated Corporate Development Affiliate Class
33	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Investor Relations	Change of witness
34	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Tax Services	Change of witness
35	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Treasurer	Change of witness
36	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Financial Operations	Change of witness
37	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Financial Operations	Change of witness
38	Raynard Gray	Financial Operations	Adam R. Dietenberger	Financial Operations	Financial Operations	Change of witness
39	James L. Altman	General Counsel	James L. Altman	General Counsel	GC Claims	
40	James L. Altman	General Counsel	James L. Altman	General Counsel	GC Legal Services	
41	James L. Altman	General Counsel	James L. Altman	General Counsel	GC VP General Counsel	
42	Doug Benevento	Policy and Federal Affairs	Jeff R. Lyng	Group Presidents	Policy & Regulatory Compliance	Change of witness and Affiliate Class name
43			William A. Grant	Group Presidents	SFS President	Newly formed affiliate class
44			William A. Grant	Group Presidents	PSCO President	
45	William A. Grant	Utilities & Corporate Services	William A. Grant	Human Resources and Employee Services	Corporate Giving	
46	William A. Grant	Utilities & Corporate Services	William A. Grant	Human Resources and Employee Services	Corporate Giving	
47	William A. Grant	Utilities & Corporate Services	William A. Grant	Customer and Innovation	Strategic Revenue Initiatives	
48	Jeffrey A. Butler	Operations Services	Jeffrey A. Butler	Operations Services	OS SVP Commercial Operations	
49	Timothy Brossart	Operations Services	Jeffrey A. Butler	Operations Services	Operations Services	
50	Gary J. O'Hara	Operations Services	Gary J. O'Hara	Operations Services	Supply Chain	Removed Affiliate Class
51	Perry D. Foster	Transmission	Perry D. Foster	Transmission	Transmission & Substations	

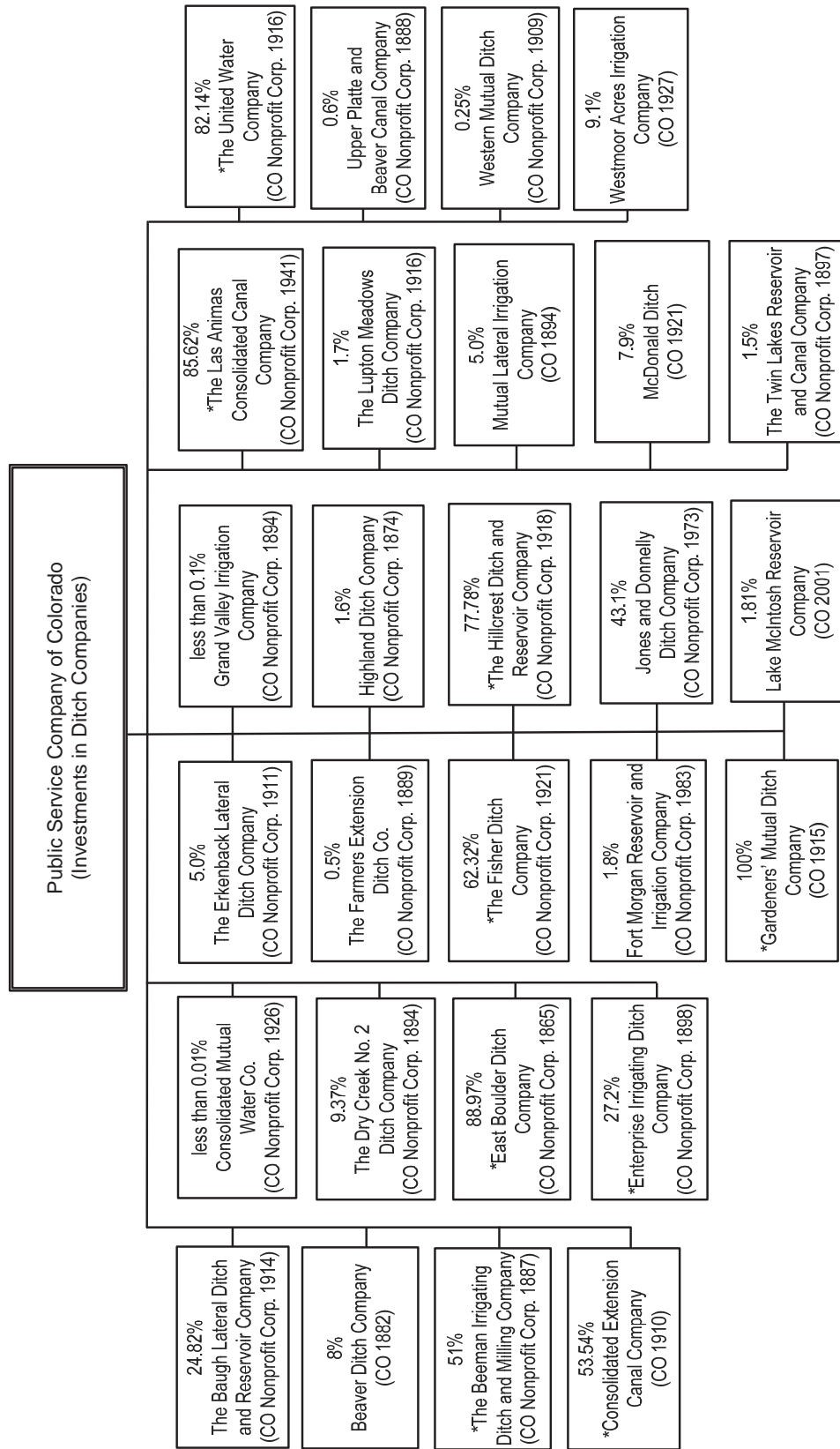
Abbreviations:  
ES = Energy Supply GC = General Counsel SS = Shared Services  
OS = Operations Services VP = Vice President SVP = Senior Vice President



Xcel Energy Inc. Legal Structure Chart  
 Last update: September 30, 2018  
 Effective as of: March 31, 2019

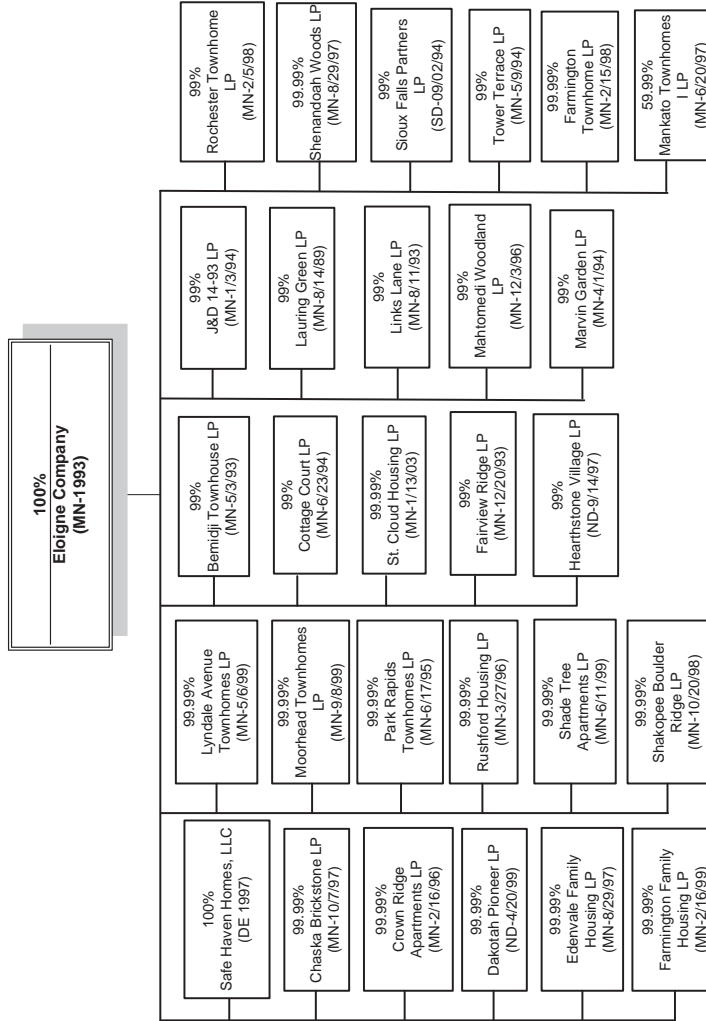


Last update: December 28, 2018  
Effective as of: March 31, 2019

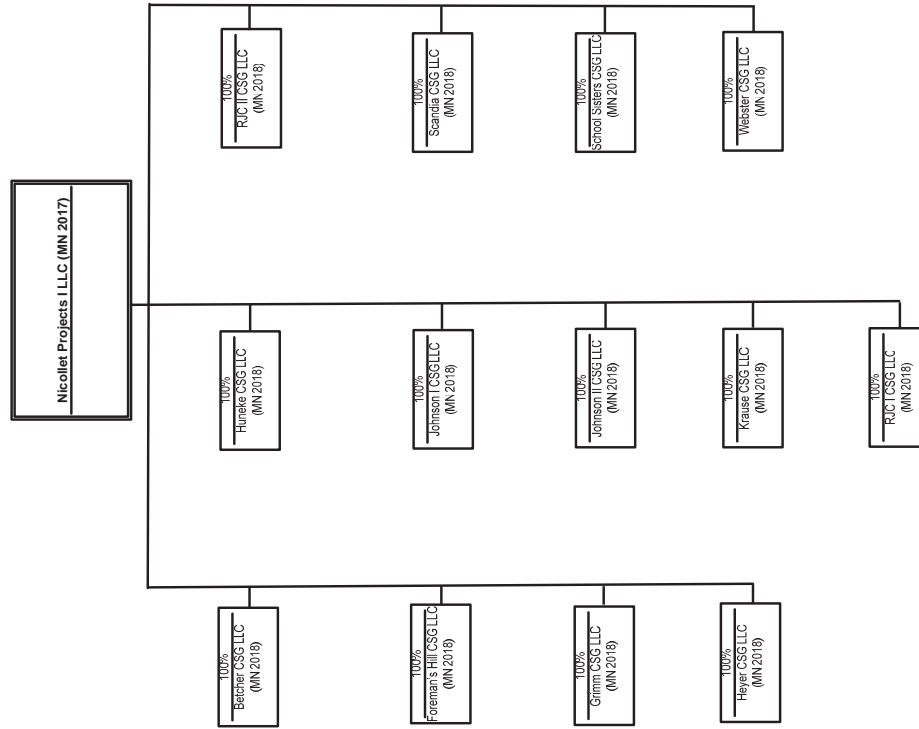


Last update: April 19, 2017  
 Effective as of: March 31, 2019

\*Managed by Xcel Energy Water Resources and are referred to in the Xcel Energy Inc. structure chart.

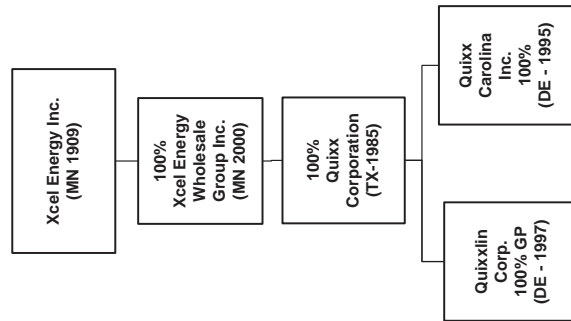


Eloigne Company Legal Structure Chart  
Last update: September 30, 2018  
Effective as of: March 31, 2019



Last update: September 30, 2018  
Effective as of: March 31, 2019





Quixx Corporation Legal Structure Chart  
Last update: December 21, 2018  
Effective as of: March 31, 2019

(1) The term GP denotes an interest as a general partner and the term LP denotes an interest as a limited partner in the respective limited partnership.

Southwestern Public Service Company

Xcel Energy Holding Company List of Affiliates by Group  
Twelve Months Ending June 30, 2019

(A) Groups	(B) Primary Affiliates	(C) Aggregated Affiliates	(D) Sort Category	(E) Count	(F) Intermediate Holding Company
<b>Group 1 - ACTIVE AFFILIATES INCLUDED IN XES ALLOCATION FORMULAS</b>					
	Southwestern Public Service Company, a New Mexico corporation		1		
		Hale Petersburg Wind, LLC	1	2	
	Public Service Co. of Colorado, a Colorado corporation (PSCo)		2		
		Beeman Irrigating Ditch and Milling Co	2		
		Consolidated Extension Canal Co.	2		
		East Boulder Ditch Co.	2		
		Fisher Ditch Co.	2		
		Gardeners' Mutual Ditch Company	2		
		Green and Clear Lakes Co.	2		
		Hillcrest Ditch and Reservoir Co.	2		
		Las Animas Consolidated Canal Co.	2		
		United Water Co.	2		
	1480 Welton Inc. (PSCo subsidiary)		2		
	PSR Investments Inc. (PSCo subsidiary)		2	12	
	Northern States Power Company (Minnesota) (NSPM)		3		
		Blazin Star Wind Farm 2, LLC	3		
		Private Fuel Storage LLC	3		
		NSP Nuclear Corp (NSPM subsidiary)	3		
	United Power and Land Co. (UP&L) (NSPM subsidiary)		3	5	
	Northern States Power Company (Wisconsin) (NSPW)		4		
	Chippewa and Flambeau Improvement Co. (NSPW subsidiary)		4		
	Clearwater Investments, Inc. (Clearwater Inv) (NSPW subsidiary)		4		
	NSP Lands Inc. (NSPW subsidiary)	Shoe Factory Holding LLC	4		
			4	5	

Southwestern Public Service Company

Xcel Energy Holding Company List of Affiliates by Group  
Twelve Months Ending June 30, 2019

(A) Groups	(B) Primary Affiliates	(C) Aggregated Affiliates	(D) Sort Category	(E) Count	(F) Intermediate Holding Company
	Eloigne Co. (Eloigne)		5		Xcel Energy Venture Holdings, Inc
		Bemtil Township LP	5		
		Chaska Brickstone LP	5		
		Cottage Court LP	5		
		Crown Ridge Apartments LP	5		
		Dakotah Pioneer LP	5		
		Edenvale Family Housing LI	5		
		Fairview Ridge LP	5		
		Farmington Family Housing LI	5		
		Farmington Townhome LP	5		
		Hearthstone Village LP	5		
		J&D 14-93 LP	5		
		Lauring Green LP	5		
		Links Lane LP	5		
		Lyndale Avenue Townhomes LP	5		
		Mahomedi Woodland LP	5		
		Mankato Townhomes LLP	5		
		Marvin Garden LP	5		
		Moorhead Townhomes LP	5		
		Park Rapids Townhomes LP	5		
		Rochester Townhome LP	5		
		Rushford Housing LP	5		
		Safe Haven Homes LLC	5		
		Shade Tree Apartments LP	5		
		Shakopee Boulder Ridge LP	5		
		Shenandoah Woods LP	5		
		Sioux Falls Partners LP	5		
		St. Cloud Housing LP	5		
		Tower Terrace LP	5	29	

Southwestern Public Service Company  
Xcel Energy Holding Company List of Affiliates by Group  
Twelve Months Ending June 30, 2019

(A) Groups	(B) Primary Affiliates	(C) Aggregated Affiliates	(D) Sort Category	(E) Count	(F) Intermediate Holding Company
	Xcel Energy WYCO Inc.	WYCO Development LLC	6	2	
	Xcel Energy Performance Contracting Inc		7		Xcel Energy Retail Holdings Inc.
	Reddy Kilowatt Corp.		7		Xcel Energy Retail Holdings Inc.
	WestGas InterState Inc.		7		
	Xcel Energy Inc.		7		
	Xcel Energy Transmission Holding Co. LLC		7		
	Xcel Energy Southwest Transmission Co. LLC		7		Xcel Energy Transmission Holdc
	Xcel Energy Transmission Development Co. LLC		7		Xcel Energy Transmission Holdc
		Xcel Energy Acom Transmission, LLC	7		
		Xcel Energy Birch Transmission, LLC	7		
	Xcel Energy West Transmission Co. LLC		7		Xcel Energy Transmission Holdc
	Energy Impact Fund Investment LLC		7		Xcel Energy Venture Holdings, Inc
	Xcel Energy Investments LLC		7		Xcel Energy Venture Holdings, Inc
	Capital Services, LLC		7		Nicollet Holdings Company, LLC
	Nicollet Projects I LLC		7		Nicollet Project Holdings LLC
		Becher CSG LLC	7		
		Foreman's Hill CSG LLC	7		
		Grimm CSG LLC	7		
		Heyer CSG LLC	7		
		Hunke CSG LLC	7		
		Johnson I CSG LLC	7		
		Johnson II CSG LLC	7		
		Krause CSG LLC	7		
		RJC I CSG LLC	7		
		RJC II CSG LLC	7		
		Scandia CSG LLC	7		
		School Sisters CSG LLC	7		
		Webster CSG LLC	7		
	Nicollet Projects II LLC		7	28	Nicollet Project Holdings LLC
		Subtotal - Active Affiliates Included in the XES allocation formula		83	

Southwestern Public Service Company

Xcel Energy Holding Company List of Affiliates by Group  
Twelve Months Ending June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)
Groups	Primary Affiliates	Aggregated Affiliates	Sort Category	Count	Intermediate Holding Company
<b>Group 2 - ACTIVE AFFILIATES EXCLUDED FROM XES ALLOCATION FORMULAS</b>					
	Intermediate Holding Company				
		Xcel Energy Communications Group Inc. (Xcel Energy Co	8		
		Xcel Energy Markets Holdings Inc. (Xcel Energy Mkts)	8		
		Xcel Energy Retail Holdings Inc.	8		
		Xcel Energy Ventures Inc.	8		
		Nicollet Holdings Company, LLC	8		
		Xcel Energy Venture Holdings, Inc.	8		
		Nicollet Project Holdings LLC	8	7	
	Young Gas Storage Co. Ltd.		9	1	Xcel Energy Mkts
	Xcel Energy Foundation		10	1	
	Xcel Energy Services Inc.		11	1	
	Subtotal - Active Affiliates Excluded from XES Allocation Formula			10	
	Subtotal - Active Affiliates			93	

Southwestern Public Service Company

Xcel Energy Holding Company List of Affiliates by Group  
Twelve Months Ending June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)
Groups	Primary Affiliates	Aggregated Affiliates	Sort Category	Count	Intermediate Holding Company
	<b>Group 3 - AFFILIATES EXCLUDED FROM THE XES ALLOCATION FORMULAS</b>				
	Discontinued Operations				
		Xcel Energy International Inc.	12		
		Seren Innovations Inc.	12		Xcel Energy Comm
		e prime Inc.	12		Xcel Energy Mkts
		Xcel Energy Wholesale Group Inc. (Xcel Energy Wholesale	12		
		Quixx Corp.	12		Xcel Energy Wholesale
		Quixxin Corp.	12		
		Quixx Carolina Inc.	12	7	
		Subtotal - Inactive Affiliates Excluded from XES allocation formula		7	
		<b>Total Affiliates</b>		<b>100</b>	

**Southwestern Public Service Company**

**Total XES Billings to Legal Entities  
For the Twelve months Ended June 30, 2019**

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Legal Entity Name	Direct	Allocated	Total	Legal Entity Percentage of Direct	Legal Entity Percentage of Allocated	Legal Entity Percentage of Total
<b>Group 1</b>						
Southwestern Public Service Co	\$ 93,042,544.57	\$ 74,849,536.86	\$ 167,892,081.43	15.4228%	12.7077%	14.0815%
Public Service Company of CO	250,994,647.04	205,776,161.72	456,770,808.76	41.6050%	34.9360%	38.3104%
1480 Welton, Inc.	4,587.83	31,757.89	36,345.72	0.0008%	0.0054%	0.0030%
P.S.R. Investments, Inc.	7,405.63	9,291.06	16,696.69	0.0012%	0.0016%	0.0014%
Northern States Power - MN	220,208,039.85	245,734,728.67	465,942,768.52	36.5018%	41.7200%	39.0797%
United Power & Land	27,796.20	1,134.82	28,931.02	0.0046%	0.0002%	0.0024%
Northern States Power - WI	34,974,174.80	39,645,161.28	74,619,336.08	5.7973%	6.7308%	6.2585%
Chippewa Flambeau Improvement Co	60,006.82	4,796.82	64,803.64	0.0099%	0.0008%	0.0054%
Clearwater Investments	11,443.45	4,726.80	16,170.25	0.0019%	0.0008%	0.0014%
NSP Lands, Inc	1,492.65	131.18	1,623.83	0.0002%	0.0000%	0.0001%
Eloigne Company	69,680.41	158,273.60	227,954.01	0.0116%	0.0269%	0.0191%
Xcel Energy WYCO Inc.	54,740.15	196,456.26	251,196.41	0.0091%	0.0334%	0.0211%
Xcel Energy Performance Contracting	6,675.53	513.56	7,189.09	0.0011%	0.0001%	0.0006%
Reddy Kilowatt Corp	28.44	3,204.60	3,233.04	0.0000%	0.0005%	0.0003%
WestGas Interstate, Inc.	23,590.78	1,733.05	25,323.83	0.0039%	0.0003%	0.0021%
Xcel Transmission Holdings Co	6,211.32	1,026.22	7,237.54	0.0010%	0.0002%	0.0006%
Xcel Transmission Development Co	196,891.65	257.57	197,149.22	0.0326%	0.0000%	0.0165%
Xcel Southwest Transmission Co	4,028.89	444.96	4,473.85	0.0007%	0.0001%	0.0004%
Xcel West Transmission Co	5,700.65		5,700.65	0.0009%	0.0000%	0.0005%
Energy Impact Fund Investments	3,725.98	19,473.71	23,199.69	0.0006%	0.0033%	0.0019%
Nicollet Projects I LLC	234,681.13	51,452.96	286,134.09	0.0389%	0.0087%	0.0240%
Capital Services, LLC	91,802.61	229,091.77	320,894.38	0.0152%	0.0389%	0.0269%
Xcel Energy Investments	1,348.39	144.90	1,493.29	0.0002%	0.0000%	0.0001%
Xcel Energy, Inc.	2,534,548.10	22,290,074.40	24,824,622.50	0.4201%	3.7843%	2.0821%
<b>Group 2</b>						
Xcel Energy Commercial Group., Inc.	3,251.54		3,251.54	0.0005%	0.0000%	0.0003%
Xcel Energy Market. Holdings, Inc.	3,989.59		3,989.59	0.0007%	0.0000%	0.0003%
Xcel Energy Retail Holdings	6,092.76		6,092.76	0.0010%	0.0000%	0.0005%
Xcel Energy Ventures Inc	28,697.97		28,697.97	0.0048%	0.0000%	0.0024%
Xcel Energy Ventures Holdings	7,003.59		7,003.59	0.0012%	0.0000%	0.0006%
Nicollet Holdings Company	3,983.09		3,983.09	0.0007%	0.0000%	0.0003%
<b>Group 3</b>						
Xcel Energy International., Inc.	3,176.39		3,176.39	0.0005%	0.0000%	0.0003%
Seren Innovations, Inc.	2,905.85		2,905.85	0.0005%	0.0000%	0.0002%
e-prime, inc.	579,120.55		579,120.55	0.0960%	0.0000%	0.0486%
Xcel Energy Wholesale Group Inc	5,503.42		5,503.42	0.0009%	0.0000%	0.0005%
Quixx Corporation	69,777.85		69,777.85	0.0116%	0.0000%	0.0059%
	<b>\$ 603,279,295.47</b>	<b>\$ 589,009,574.66</b>	<b>\$ 1,192,288,870.13</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>

Amounts may not add or tie to other schedules due to rounding.



Updated 1/1/2019








## ABOUT THE COURSE

Service Company training is required to inform employees about the importance of accurately coding time and expenses, in compliance with federal and state rules and regulations.

## COMPLETION

This course will take you approximately 30 minutes to complete.  
You must view every page to receive credit.

## LEARNING OBJECTIVES

 <p>Understand how the Service Company fits in the Xcel Energy holding company system and its related affiliate companies</p>	 <p>Track and charge time accurately to the Service Company or other Xcel Energy affiliate companies as appropriate</p>	 <p>Allocate expenses to the Service Company or other Xcel Energy affiliates as appropriate</p>
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## WHY IS IT IMPORTANT?

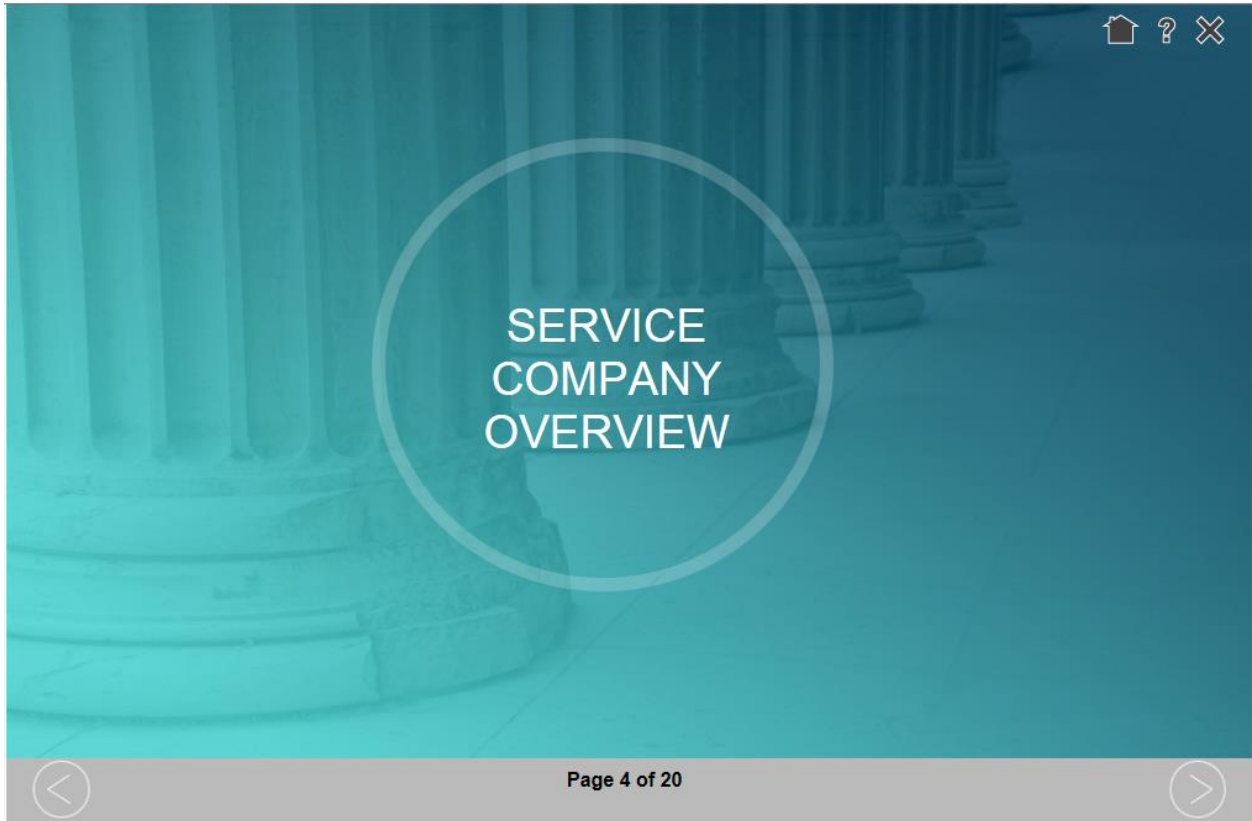
As an Xcel Energy Services, Inc. employee, it's important to know how to correctly complete your time sheets and expense reports.

*The consequences of not properly charging out Service Company costs include:*

Financial statements may be misstated, negatively affecting our company's credibility.

State commissions could disallow the recovery costs during a rate case. In violation of state and federal laws and regulations.







## Service Company

Xcel Energy operates under a holding company system legal structure established under and regulated by the Federal Energy Regulatory Commission (FERC) Public Utility Holding Company Act (PUHCA) of 2005. The PUHCA places limitations/restrictions on affiliate transactions/ relationships to prevent cross subsidization (one company supporting another company's operations)

A "holding company" is terminology used to define a holding company and all of its subsidiary companies. In the Xcel Energy holding company system, Xcel Energy Inc. is the holding company.

An "affiliate company" is any company within the same holding company system. Affiliate companies are often referred to as subsidiaries. The Xcel Energy system is organized by affiliate companies:

- Northern States Power Company – Minnesota (NSPM)
- Northern States Power Company – Wisconsin (NSPW)
- Public Service Company of Colorado (PSCo)
- Southwestern Public Service Company (SPS)
- Xcel Energy Services, Inc. (the "Service Company")

Click [here](#) to see the Legal Structure Chart on XpressNET.





## SERVICE COMPANY

### **SERVICE COMPANY MISSION**

The Service Company's mission is to centralize common administrative and support services and provide those services to affiliate companies more effectively, efficiently, and economically than each company could provide for itself.

### **SERVICE COMPANY SERVICES**

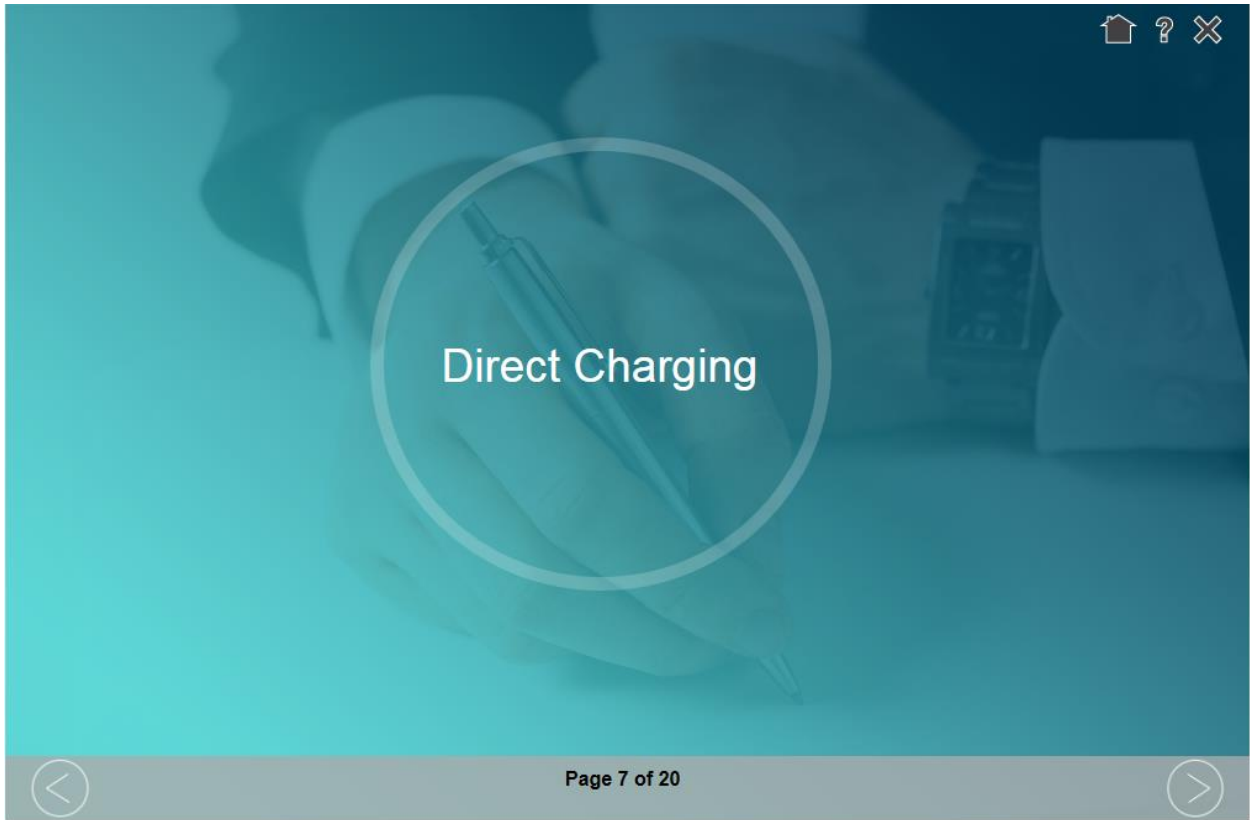
Common administrative and support services include, but are not limited to:

- Executive Management
- Accounting
- Information Technology
- Treasury
- Legal
- Human Resources

### **SERVICE COMPANY EMPLOYEES**

Consistently provide services to more than one affiliate company.







## DIRECT CHARGING

When Service Company employees charge their time and expenses, they assign the charges to Internal Orders (IO's). Service Company, direct charge IO's are referred to as Partner IO's and should be used to record work performed by all Service Company employees when the benefiting company of the work can be directly identified.

The use of a Partner IO on the books and records of the Service Company will create the necessary transactions to generate revenue on the Service Company and allow Xcel Energy to maintain compliance with FERC regulations. Partner IO's allow overheads to be applied at appropriate rates to the appropriate company.

A Service Company employee should never charge an internal order of an affiliate company. They should charge a Partner IO instead. Conversely, an employee of one of the utility operating companies should never charge an internal order of the Service Company. This helps ensure transactions are properly reflected in the books and records of the Service Company and affiliate companies.

Please contact Service Company Accounting or your Business Area Representative for questions on the proper coding of charges.





## EXAMPLE: Attributes

Engineering work is performed by an XES Employee to replace metering line for PSCo.

The work here would be recorded using Service Company Partner IO "800002028722" XES-ENG-SANDOWN - REPLACE METERING LINE.

During the settlement of the Partner IO, the system would perform the necessary transactions to generate revenue on the Service Company and then transfer the costs to PSCo Settlement IO "100035219733" SANDOWN - REPLACE METERING LINE 9947. Costs will move 100% from the XES Partner IO to the Settlement IO on PSCo's records.

Display Internal Order: Master data

Settlement Rule

Order: 800002028722 Order type: Z041 Direct - Eng/Design  
Description: XES-ENG-SANDOWN - REPLACE METERING LINE

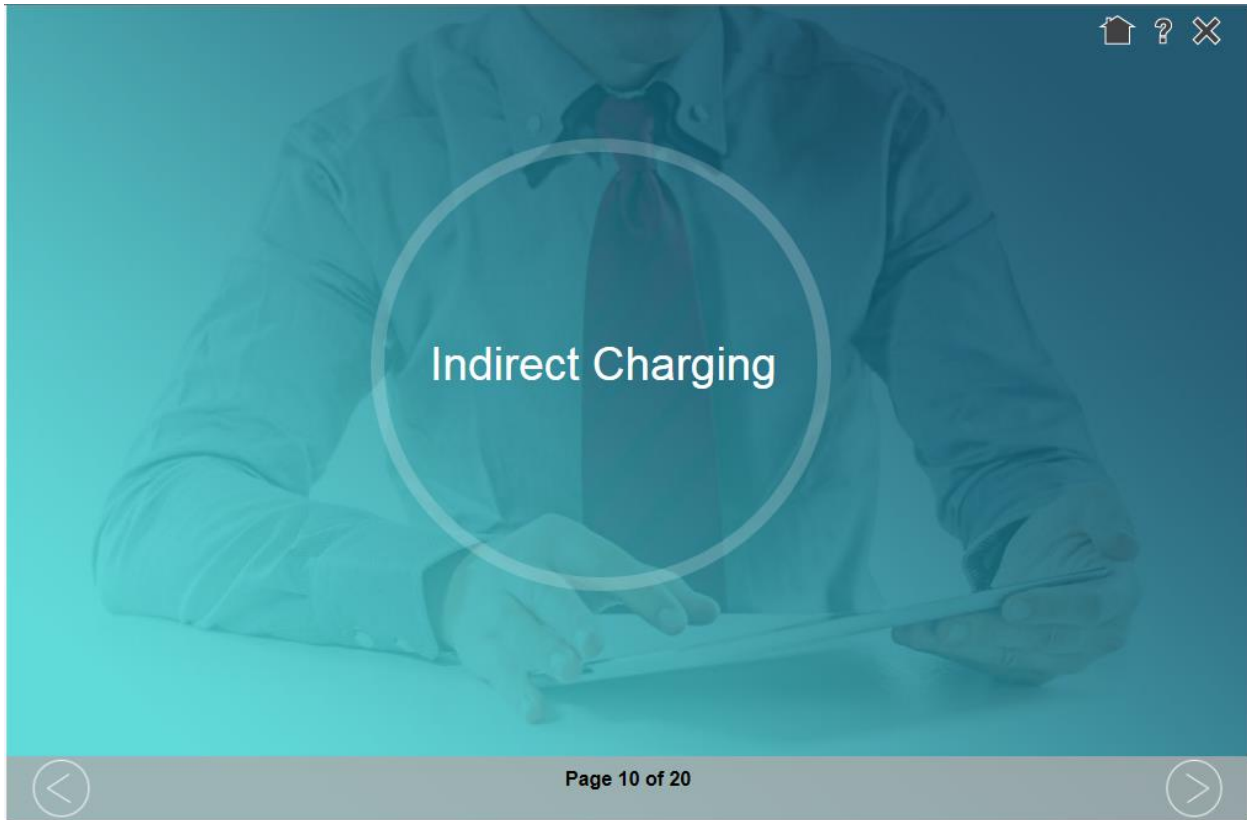
Assignments Control data Prd-end closing General data Investments

Assignments

Controlling Area	XCEL	Xcel Controlling Area
Company Code	0050	Xcel Energy Services Inc.
Plant		
Functional Area		
Object Class	Overhead	
Profit Center	1001	Xcel Common
Responsible Cctr	302047	Conversion JDE Delete BU's-Final
User Responsible		
WBS element	D.0006200.003.001.001	XES - PSCo Trans Cap-Eng&Design
Requesting Cctr	101327	Project Controls XS
Requesting Co.Code		
Requesting order		
Sales Order	0	
Location/Plant	/	
External order no.	35009202	









## INDIRECT CHARGING

Indirect charging methods (allocations) should be used when charges benefit more than one affiliate.

When indirect expenses are recorded, it is critical that the correct allocation method is applied to the correct service provided. Appropriate methods include only those approved by regulators.

Using an unapproved allocation method poses many risks including non-recoverable expenses when filing a Rate Case.

Approved allocation methods are included in each affiliate company's Service Agreement. Service Agreements can be found on the Service Company Accounting website. If you have questions, please contact Service Company Accounting.





## OFFLINE ALLOCATIONS



Offline allocations occur when an allocation is performed before the charges are entered into the accounting system. In other words, the allocation is determined and applied by an individual by charging multiple internal orders in SAP as opposed to using one internal order where allocation is done in SAP behind the scenes.

Offline allocations may occur when an already approved allocation method with an existing internal order is not available that results in an accurate assignment of costs to affiliate companies.

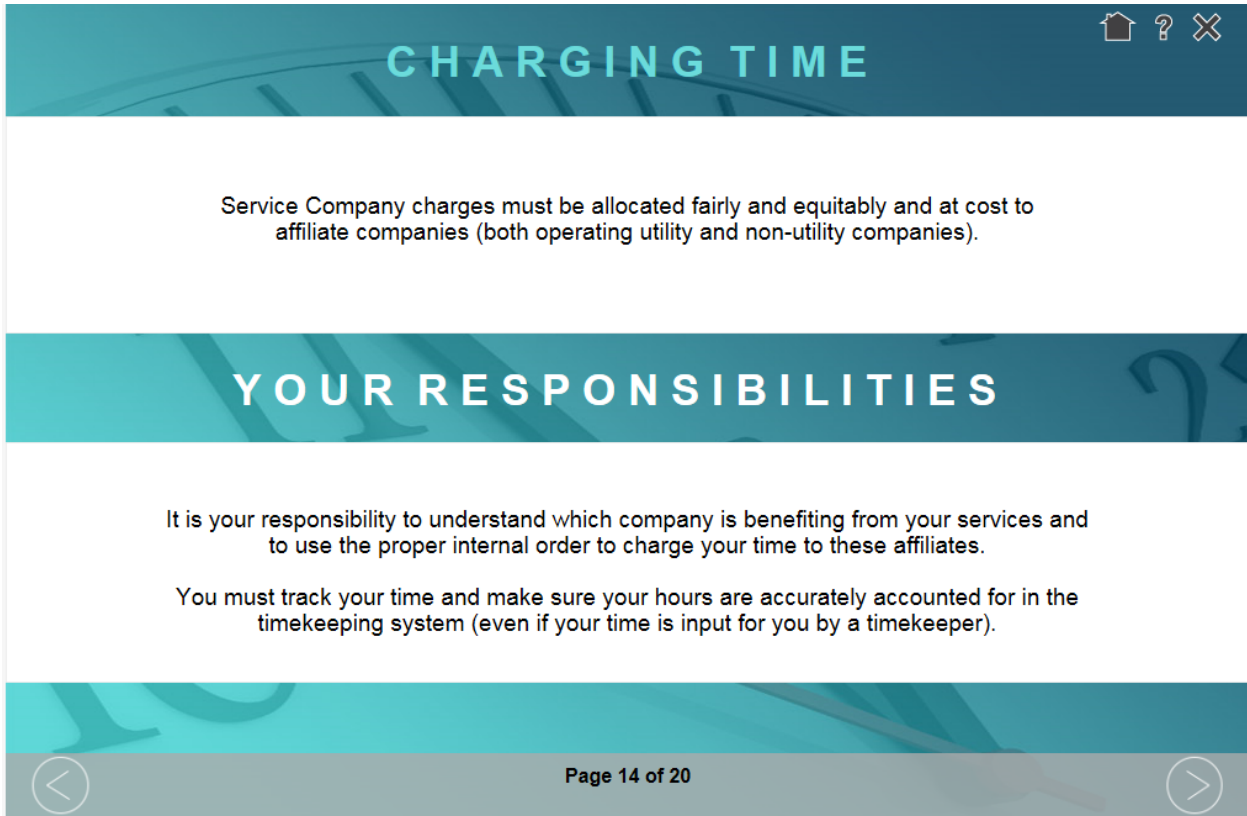
Offline allocations must be reviewed and approved by Service Company Accounting prior to use.

This ensures the allocation methodologies are supportable and trackable in rate proceedings, as well as updated periodically.

Please contact Service Company accounting with questions.







## CHARGING TIME

Service Company charges must be allocated fairly and equitably and at cost to affiliate companies (both operating utility and non-utility companies).




## YOUR RESPONSIBILITIES

It is your responsibility to understand which company is benefiting from your services and to use the proper internal order to charge your time to these affiliates.



You must track your time and make sure your hours are accurately accounted for in the timekeeping system (even if your time is input for you by a timekeeper).

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# ENTERING YOUR TIME



<h3 style="text-align: center;">Track your Time</h3> <p>Exempt Service Company employees should track their time in at least 1-hour increments on a weekly basis.</p> <p>Non-exempt Service Company employees are required to track their time in 1/10 of an hour increments (six minutes), per the Department of Labor's Fair Labor Standards Act.</p>	<h3 style="text-align: center;">Additional Hours</h3> <p>Due to system limitations/restrictions in the Time system (Xcel Energy's labor distribution system), Service Company exempt employees cannot input more than 40 hours per week.</p> <p>If you are an exempt Service Company employee and work more than 40 hours in a week, you need to find out if the time entry portal you are using prorates your labor hours. If it does not, you are responsible for pro-rating your time down to 40 hours a week.</p>
<h3 style="text-align: center;">Coding your Time</h3> <p>Coding your time to the proper internal order(s) <u>is your responsibility</u>.</p> <p>Contact your Business Area Finance Representative with coding questions.</p>	<h3 style="text-align: center;">Approval Required</h3> <p>Each employee and the employee's manager must either sign and date a hard-copy of the monthly time record, or obtain all necessary electronic signatures or approvals in time entry systems.</p>

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## NON-LABOR COSTS

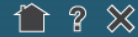
### INCLUDE :

- Costs related to its employees' expenses (such as travel, hotel, meals, parking and office supplies)
- Service Company consulting vendor costs that benefit more than one affiliate company
- Costs related to Service Company employee facilities
- Contract labor that replaces Service Company labor

Again, please contact your Business Area representative for proper SAP coding



## OTHER EXPENDITURES



For expenditures that are not incurred by a Service Company employee and only benefit one affiliate, the affiliate company incurring the expense should pay it directly.

### EXAMPLE

If the local water company performs services for PSCo's Cherokee plant, the payment for those services should be charged to a PSCo order and paid for from the PSCo bank account.

### ADDITIONALLY...

Don't use a Service Company Partner IO to charge the expense because the services were not performed by or on behalf of the Service Company.

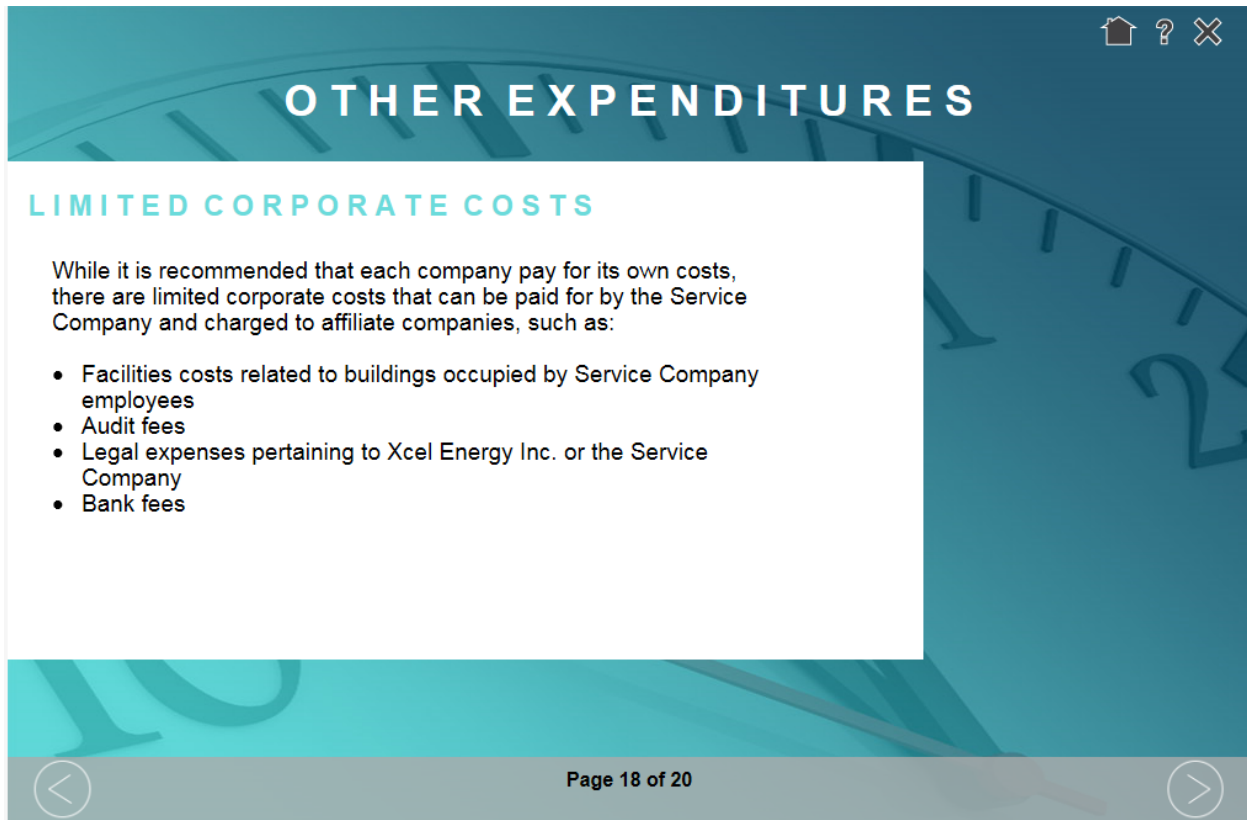
### EXAMPLES

Costs that cannot be paid by the Service Company are:

- Construction- labor, engineering, consulting/professional services, siting and land rights, and material charges for construction capital projects (services not provided by the Service Company)
- Costs related to property, plants, and equipment owned by an operating company (such as power plant, transmission and distribution costs)







OTHER EXPENDITURES

LIMITED CORPORATE COSTS

While it is recommended that each company pay for its own costs, there are limited corporate costs that can be paid for by the Service Company and charged to affiliate companies, such as:

- Facilities costs related to buildings occupied by Service Company employees
- Audit fees
- Legal expenses pertaining to Xcel Energy Inc. or the Service Company
- Bank fees

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## SUMMARY

Employees who consistently support more than one affiliate company are Service Company employees.

Service Company expenses must be allocated fairly and equitably and at cost to affiliate companies.

Service Company employees can either directly charge or allocate their costs to other affiliate companies.

A Service Company department cannot charge costs to another Service Company department.

All Service Company employees must track their time to charge other affiliate companies accurately.

All other expenditures that do not pertain to services performed by the Service Company should be paid directly by the affiliate company that incurs the expense.





## THANK YOU

Thank you for completing the Xcel Energy Service Company Training. Please close this window and complete the course evaluation, which will appear on your Learning Plan as:

ONLINE COURSE EVALUATION FOR XCEL ENERGY SERVICE COMPANY TRAINING - WBT

## REMINDERS

Check your Completed Work to confirm you have received credit on the LMS.

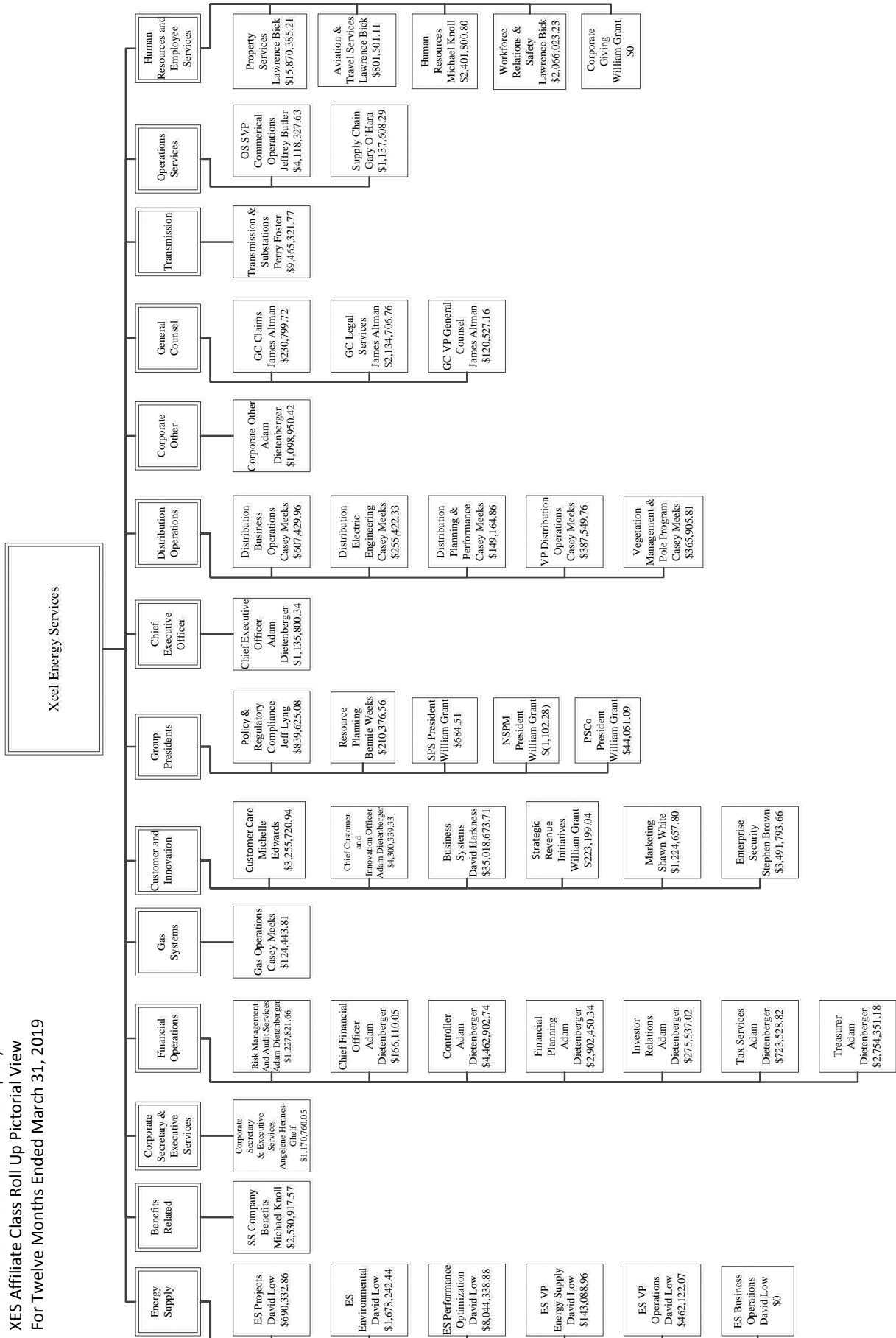
You may review this course from your Completed Work or by searching for any part of the title in the LMS catalog.

If you have questions or technical issues regarding the LMS, please complete an [LMS Support Request](#) or call 612-330-6184.

You may exit out of the course.



Southwestern Public Service Company  
XES Affiliate Class Roll Up Pictorial View  
For Twelve Months Ended March 31, 2019



## SERVICE AGREEMENT

This Service Agreement is made and entered into this 9 day of September, 2016, by and between Southwestern Public Service Company ("Client Company") and Xcel Energy Services Inc. ("Service Company").

### WITNESSETH

WHEREAS, Service Company is a subsidiary of Xcel Energy Inc. ("Xcel Energy"), a public utility holding company under the Public Utility Holding Company Act of 2005 ("PUCHA 2005") that has been formed to provide support services for Xcel Energy and its subsidiaries in a manner consistent with applicable regulatory requirements; and

WHEREAS, Client Company is a utility operating company subsidiary of Xcel Energy and an affiliate of Service Company; and

WHEREAS, Service Company and Client Company have entered into this Service Agreement whereby Service Company agrees to provide and Client Company agrees to accept and pay for various services as provided on a cost basis, the Service Company will fairly and equitably allocate costs among all associate companies to which it renders services, including the Client Company.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

### ARTICLE I - SERVICES

Section 1.1 Service Company shall furnish to Client Company, as requested by Client Company, upon the terms and conditions hereinafter set forth, such of the services described in Appendix A hereto, at such times, for such periods and in such manner as Client Company may from time to time request and that Service Company concludes it is able to perform. Service Company shall also provide Client Company with such special services, in addition to those services described in Appendix A hereto, as may be requested by Client Company and that Service Company concludes it is able to perform. In supplying such services, Service Company may arrange, where it deems appropriate, for the services of such experts, consultants, advisers, and other persons with necessary qualifications as are required for or pertinent to the provision of such services.

Section 1.2 Client Company shall take from Service Company such services described in Section 1.1, and such additional general or special services, whether or not now contemplated, as are requested from time to time by Client Company and that Service Company concludes it is able to perform.

Section 1.3 The services described herein or contemplated to be performed hereunder shall be directly assigned or allocated by activity, project, program, work order or other

appropriate basis. Client Company shall have the right from time to time to amend, alter or rescind any activity, project, program or work order provided that (i) any such amendment or alteration that results in a material change in the scope of the services to be performed or equipment to be provided is agreed to by Service Company, (ii) the cost for the services covered by the activity, project, program or work order shall include any expense incurred by Service Company as a direct result of such amendment, alteration or rescission of the activity, project, program or work order, and (iii) no amendment, alteration or rescission of an activity, project, program or work order shall release Client Company from liability for all costs already incurred by or contracted for by Service Company pursuant to the activity, project, program or work order, regardless of whether the services associated with such costs have been completed.

Section 1.4 Service Company shall use its best efforts to maintain a staff trained and experienced in the design, construction, operation, maintenance, management, and general administration of public utility properties.

## **ARTICLE II - COMPENSATION**

Section 2.1 As compensation for the services to be rendered hereunder, Client Company shall pay to Service Company all costs which reasonably can be identified and related to particular services performed by Service Company for or on its behalf. The methods for assigning or allocating Service Company costs to Client Company, as well as to other associate companies, are set forth in Appendix A.

Section 2.2 Service Company shall periodically review the methods of assignment or allocation of costs described in Appendix A. Such methods of assignment or allocation of costs may be modified or changed by Service Company subject to providing Client Company three months advance notice, and subject to any required state regulatory commission and Federal Energy Regulatory Commission ("FERC") approval. SPS shall comply with Texas Public Utility Regulatory Act and Public Utility Commission of Texas requirements, if any, regarding notice or approval, or both, of proposed modification to the methods of assignment or allocation of costs. SPS shall comply with New Mexico Public Utility Act and New Mexico Public Regulation Commission requirements, if any, regarding notice or approval, or both, of proposed modification to the methods of assignment or allocation of costs.

Section 2.3 No change in the organization of Service Company, the type and character of the companies to be serviced, the methods of assigning or allocating costs to associate companies, or in the scope or character of the services to be rendered shall be made unless such change is consistent with any applicable regulatory requirements.

Section 2.4 Service Company charges are billed electronically monthly to Client Company. The electronic details reflect the billing information necessary to identify the costs charged for that month. By the twenty-third (23rd) day of the following month, the Client Company shall remit to Service Company payment for all charges billed to it in the previous month.

Section 2.5 In the event of a dispute between the Operating Company and Service Company regarding a billing methodology and/or amount, representatives from the parties involved along with Service Company Accounting will meet to discuss the issues. If a resolution cannot be reached, the issue will be referred to each party's executive management for final resolution.

Section 2.6 It is the intent of this Service Agreement that the payment for services rendered by Service Company to Client Company under this Service Agreement shall cover all the costs of its doing business (less the costs of services provided to associated companies not a party to this Service Agreement and to other non-associated companies, and credits for any miscellaneous items), including, but not limited to, salaries and wages, office supplies and expenses, outside services employed, contract labor, property insurance, injuries and damages, employee pensions and benefits, miscellaneous general expenses, rents, maintenance of structures and equipment, depreciation and amortization, and compensation for use of capital.

### **ARTICLE III - TERM**

Section 3.1 This Service Agreement shall become effective upon its execution, or, if required, upon receipt of applicable regulatory approval, and shall continue in full force and effect until terminated by Service Company or Client Company, upon not less than one year's prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any regulatory requirement of the FERC or state commission applicable to either Service Company or Client Company adopted before or after the effective date of this Service Agreement.

### **ARTICLE IV - LIMITATION OF LIABILITY AND INDEMNIFICATION**

Section 4.1 In performing the services hereunder, Service Company will exercise due care to assure that the services are performed in an appropriate manner, meet the standards and specifications set forth in any applicable request for service and comply with the applicable standards of law and regulation. However, failure to meet these obligations shall in no event subject Service Company to any claims by or liabilities to Client Company other than to reperform the services and be reimbursed at cost for such reperformance. Service Company makes no other warranty with respect to its performance of the services, and Client Company agrees to accept such services without further warranty of any nature.

Section 4.2 To the fullest extent allowed by law, Client Company shall and does hereby indemnify and agree to save harmless and defend Service Company, its agents and employees from liabilities, taxes, losses, obligations, claims, damages, penalties, causes of action, suits, costs and expenses or judgments of any nature, on account of, or resulting from the performance and prosecution of any services performed on behalf of Client Company pursuant to this Agreement, whether or not the same results or allegedly results from the claimed or actual negligence or breach of warranty of, or willful conduct by, Service Company or any of its employees, agents, clients, or contractors or its or their subcontractors or any combination thereof.

## ARTICLE V - MISCELLANEOUS

Section 5.1 All accounts and records of Service Company shall be kept in accordance with either the General Rules and Regulations promulgated by the FERC pursuant to the PUHCA 2005, in particular, the Uniform System of Accounts for Subsidiary Service Companies or the Uniform System of Accounts Prescribed for Public Utilities and Licensees subject to the Provisions of the Federal Power Act promulgated by the FERC, as each is in effect from and after the date hereof.

Section 5.2 New direct or indirect subsidiaries of Xcel Energy, which may come into existence after the effective date of this Service Agreement, may become additional client companies of Service Company and subject to a service agreement with Service Company, or an existing client company may wish to obtain additional services from Service Company. Likewise, an existing direct or indirect subsidiary of Xcel Energy may cease to be a client company or cease to take individual services from Service Company. In either event, the parties hereto shall make such changes in the scope and character of the services to be rendered and the method of assigning or allocating costs of such services as specified in Appendix A, subject to the requirements of Section 2.3, as may become necessary to achieve a fair and equitable assignment or allocation of Service Company costs among all associate companies.

Section 5.3 In the event a Client Company changes the scope of services that it takes from Service Company (pursuant to Section 1.3) or terminates this Service Agreement (pursuant to Section 2.1), the Service Company may bill such Client Company a charge that reflects a proportionate share of any significant residual fixed costs (i.e., incurred costs or commitments to incur costs) that were incurred or committed to incur in contemplation of providing such Client Company service prior to the notice of termination. Examples of fixed costs include, but are not limited to, costs to upgrade computer hardware and software systems to meet Client Company's specifications.

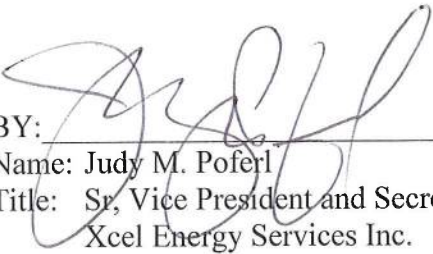
Section 5.4 Service Company shall permit Client Company access to its accounts and records, including the basis and computation of allocations.

Section 5.5 This Service Agreement supercedes the Service Agreement dated May 28<sup>th</sup>, 2015.

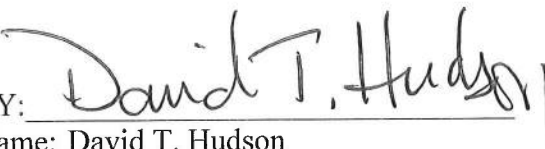
IN WITNESS WHEREOF, the parties hereto have caused this Service Agreement to be executed as of the date and year first above written.



XCEL ENERGY SERVICES INC.

BY:   
Name: Judy M. Poferi  
Title: Sr. Vice President and Secretary  
Xcel Energy Services Inc.

SOUTHWESTERN PUBLIC SERVICE COMPANY

BY:   
Name: David T. Hudson  
Title: President

## Appendix A

### DESCRIPTION OF SERVICES TO BE PROVIDED BY XCEL ENERGY SERVICES INC. AND DETERMINATION OF CHARGES FOR SUCH SERVICES TO THE OPERATING COMPANIES AND OTHER AFFILIATES

#### Description of Services Provided

A description of the services provided by Xcel Energy Services is detailed below. Identifiable costs will be directly assigned to the Operating Companies and other affiliates. For costs that are for services of a general nature and cannot be directly assigned, the method of allocation is described below for each service provided.

*a) Executive Management Services\**

Description - Represents charges for Xcel Energy Inc. executive management and services, including, but not limited to, officers of Xcel Energy Inc.

Method of Allocation - Executive Management indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*b) Investor Relations\**

Description - Provides communications to investors and the financial community. Coordinates the transfer agent and shareholder record keeping functions and plans the annual shareholder meeting.

Method of Allocation - Investor Relations indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*c) Internal Audit\**

Description - Reviews internal controls and procedures to ensure assets are safeguarded and transactions are properly authorized and recorded. Evaluates contract risks.

Method of Allocation - Internal Audit indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*d) Legal\**

Description - Provides legal services related to labor and employment law, litigation, contracts, rates and regulation, environmental matters, real estate and other legal matters.

Method of Allocation - Legal indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*e) Claims Services\**

Description - Provides claims services related to casualty, public and company claims.

Method of Allocation - Claims Services costs will be direct charged. Any costs that cannot be direct charged will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio, and the Total Asset Ratio.

*f) Corporate Communications\**

Description - Provides corporate communications, speech writing and coordinates media services. Provides advertising and branding development for the companies within the Xcel Energy Inc. system. Manages and tracks all contributions made on behalf of the Xcel Energy Inc. system.

Method of Allocation - Corporate Communications indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*g) Employee Communications\**

Description - Develops and distributes communications to employees.

Method of Allocation - Employee Communications indirect costs will be allocated based on the Employee Ratio.

*h) Corporate Strategy & Business Development\**

Description - Facilitates development of corporate strategy and prepares strategic plans, monitors corporate performance and evaluates business opportunities. Develops and facilitates process improvements.

Method of Allocation - Corporate Strategy & Business Development indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*i) Government Affairs \**

Description - Monitors, reviews and researches government legislation.

Method of Allocation - Government Affairs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*j) Facilities & Real Estate\**

Description - Operates and maintains office buildings and service centers. Procures real estate and administers real estate leases. Administers contracts to provide security, housekeeping and maintenance services for such facilities. Procures office furniture and equipment.

Method of Allocation - Facilities & Real Estate indirect costs will be allocated to the Operating Companies and Affiliate Companies based on the Employee Ratio.

*k) Facilities Administrative Services\**

Description - Includes but is not limited to the functions of Mail Delivery, Duplicating and Records Management.

Method of Allocation - Facilities Administrative Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio

*l) Supply Chain\**

Description - Includes contract negotiations, development and management of supplier relationships and acquisition of goods and services. Also includes inventory planning and forecasting, ordering, accounting and database management. Warehousing services includes receiving, storing, issuing, shipping, returns, and distribution of material and parts.

Method of Allocation - Supply Chain will be direct charged. Any management and oversight of the payment and reporting services that cannot be direct charged will be allocated using the Invoice Transaction Ratio

*m) Supply Chain Special Programs\**

Description - Develops and implements special programs utilized across the company such as procurement cards, travel services, and compliance with corporate MWBE (minority women business expenditures) program goals.

Method of Allocation - Supply Chain Special Programs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*n) Human Resources\**

Description - Establishes and administers policies related to employment, compensation and benefits. Maintains Human Resources computer system, the tuition reimbursement plan, and diversity program. Coordinates the bargaining strategy and labor agreements with union employees. Provides technical and professional development training and general Human Resources support services.

Method of Allocation - Human Resources indirect costs will be allocated based on the Employee Ratio.

*o) Finance & Treasury\**

Description - Coordinates activities related to securities issuance, including maintaining relationships with financial institutions, cash management, investing activities and monitoring the capital markets. Performs financial and economic analysis.

Method of Allocation - Finance & Treasury indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*p) Accounting, Financial Reporting & Taxes\**

Description - Maintains the books and records. Prepares financial and statistical reports, tax filings and ensures compliance with the applicable laws and regulations. Maintains the accounting systems. Coordinates the budgeting process.

Methods of Allocation – Accounting, Financial Reporting & Taxes indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs incurred for services associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak

Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*q) Payment & Reporting\**

Description - Processes payments to vendors and prepares statistical reports.

Method of Allocation - Payment & Reporting indirect costs will be allocated to the Operating Companies and affiliates based on the Invoice Transaction Ratio.

*r) Receipts Processing\**

Description - Processes payments received from customers of the Operating Companies and affiliates.

Method of Allocation - Receipts Processing indirect costs will be allocated based on the Customer Bills Ratio.

*s) Payroll\**

Description - Processes payroll including but not limited to time reporting, calculation of salaries and wages, payroll tax reporting and compliance reports.

Method of Allocation - Payroll indirect costs will be allocated based on the Employee Ratio.

*t) Rates & Regulation\**

Description - Determines the Operating Companies' regulatory strategy, revenue requirements and rates for electric and gas customers. Coordinates the regulatory compliance requirements and maintains relationships with the regulatory bodies.

Method of Allocation - Rates & Regulation indirect costs will be allocated to the Operating Companies based on the Direct Labor Ratio.

*u) Energy Supply Engineering and Environmental\**

Description - Provides engineering services to the generation business. Establishes policies and procedures for compliance with environmental laws and regulations. Researches emerging environmental issues and monitors compliance with environmental requirements. Oversees environmental cleanup projects.

Methods of Allocation - Energy Supply Engineering and Environmental services will be direct charged, and administrative support functions that cannot be direct charged will be allocated using a Total Plant Ratio.

v) *Energy Supply Business Resources\**

Description - Provides performance, specialists and analytical services to the Operating Companies' generation facilities.

Method of Allocation - Energy Supply Business Resources indirect costs will be allocated using the MWh Generation Ratio.

w) *Energy Markets Regulated Trading & Marketing\**

Description - Provides electric trading services to the Operating Companies' electric generation systems including load management, system optimization and resource acquisition.

Methods of Allocation - Energy Markets Regulated Trading & Marketing indirect costs will be allocated to the Operating Companies based on the Total MWh Sales Ratio, except for:

(1) indirect costs incurred for services associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

x) *Energy Markets - Fuel Procurement\**

Description - Purchases fuel for Operating Companies electric generation systems (excluding nuclear).

Method of Allocation - Energy Markets Fuel Procurement indirect costs will be allocated based on the MWh Generation Ratio.

y) *Energy Delivery Marketing\**

Description - Develops new business opportunities and markets the products and services for the Delivery Business Unit.

Method of Allocation - Energy Delivery Marketing will be direct charged.

z) *Energy Delivery Construction, Operations & Maintenance (COM)\**

Description - Constructs, maintains and operates electric and gas delivery systems.

Method of Allocation - Energy Delivery COM indirect costs will be allocated based on the Delivery Services Gross Plant Ratio.

*aa) Energy Delivery Engineering/Design\**

Description - Provides engineering and design services in support of capacity planning, construction, operations and material standards.

Methods of Allocation - Energy Delivery Engineering/Design services will be direct charged; administrative support functions that cannot be direct charged will be allocated using a Delivery Services Gross Plant ratio based on the services being provided.

*bb) Marketing & Sales\**

Description - Provides marketing and sales services for the Operating Companies and affiliates for their electric and natural gas customers including strategic planning, segment identification, business analysis, sales planning and customer service.

Method of Allocation - Marketing & Sales indirect costs will be allocated based on the Revenue Ratio.

*cc) Customer Service\**

Description - Provides service activities to retail and wholesale customers. These services include meter reading, customer billing, call center and credit and collections.

Method of Allocation - Customer Service indirect costs will be allocated based on the Customers Ratio. Indirect costs associated with administering the low income and certified medical customer assistance programs will be allocated on the composite of the average of the Special Needs Customer Contacts Ratio and Residential Customers Ratio.

*dd) Business Systems\**

Description - Provides basic information technology services such as: application management, voice and data network operations and management, customer support services, problem management services, security administration and systems management. In addition, Business Systems acts as a single point of contact for delivery of all information technology services to Xcel Energy Inc. They partner with vendors to ensure the delivery of benchmarking, continuous improvement, and leadership around strategic initiatives and key developments in the marketplace.



Methods of Allocation - Business Systems indirect costs will be allocated using any of the allocation ratios or combination of ratios.

*ee) Aviation Services\**

Description - Provides aviation and travel services to employees.

Method of Allocation - Aviation Services will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio, and the Total Assets Ratio.

*ff) Fleet\**

Description - Oversees the Operating Companies' Fleet Services Group.

Method of Allocation - Fleet will be direct charged.

\*Corporate Governance activities within this Service Function will be allocated using the average of the Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc., Employee Ratio with number of common officers assigned to Xcel Energy Inc., and the Total Assets Ratio including Xcel Energy Inc.'s per book assets.

## **Allocation Ratios**

The following ratios will be utilized as outlined above.

*Revenue Ratio* - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc.*

- Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the amount of intercompany dividends. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Employee Ratio* - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes

*Employee Ratio with number of common officers assigned to Xcel Energy Inc.* -

Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the number of common officers. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Total Assets Ratio* - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Total Assets Ratio including Xcel Energy Inc's Per Book Assets* - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the per book assets of Xcel Energy Inc. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Square Footage Ratio* - Based on the total square footage as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Invoice Transaction Ratio* - Based on the sum of the monthly number of invoice transactions processed for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually or at such time as may be required due to significant changes.

*Customer Bills Ratio* - Based on the average of the monthly total number of customer bills issued during the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*MWh Generation Ratio* - Based on the sum of the monthly electric MWh generated by type of generator during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Total MWh Sales Ratio* - Based on the sum of the monthly electric MWh hours sold during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This includes sales to ultimate customers, wholesale customers, and non-requirement sales for resale. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Customers Ratio* - Based on the average of the monthly total electric customers (and/or gas customers, or residential, business and large commercial and industrial customers where applicable) for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Delivery Services Gross Plant Ratio* - Based on transmission and distribution gross plant for the Delivery Business unit, both electric and gas or as may be applicable Electric Distribution for the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Provided, however, as follows:

- (1) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the electric transmission gross plant;
- (2) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the electric distribution gross plant;
- (3) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the gas transmission gross plant;
- (4) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the gas distribution gross plant;
- (5) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the electric transmission gross plant and the electric distribution gross plant;
- (6) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant and the gas transmission gross plant;
- (7) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant and the gas distribution gross plant;
- (8) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the electric distribution gross plant and the gas transmission gross plant;
- (9) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the electric distribution gross plant and the gas distribution gross plant;
- (10) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the gas transmission gross plant and the gas distribution gross plant;
- (11) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas transmission gross plant;
- (12) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas distribution gross plant;
- (13) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the gas transmission gross plant, and the gas distribution gross plant;

(14) If the costs being allocated are directly related only to electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric distribution plant, the gas transmission gross plant, and the gas distribution gross plant.

*Meters Ratio* - Based on the number of meters at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Customer Contacts Ratio* - Based on the total annual number of customer contacts at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

If the costs being allocated are directly related only to the support of special needs customers, such as those receiving low income energy assistance program and those having certified medical conditions, the Special Needs Customer Contacts Ratio shall be used.

*Special Needs Customer Contacts Ratio* - Based on the number of contacts received by the special needs customer department at the end of the prior year ending December 31. The numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. The ratio will be determined annually, or at such a time as may be required due to significant changes.

*Accounts Payable Transactions Ratio* - Based on the total annual number of accounts payable transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Inventory Transactions Ratio* - Based on the total annual number of inventory transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Work Management Transactions Ratio* - Based on the total annual number of work management transactions by system application at the end of the prior year

ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Purchasing Transactions Ratio* - Based on the total annual number of purchasing transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Plant Ratio* - Based on total property, plant and equipment at the end of the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:

- (1) If the costs being allocated are directly related only to electric production, the ratio shall be based on the total electric production plant;
- (2) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the total electric transmission plant;
- (3) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the total electric distribution plant;
- (4) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the total gas transmission plant;
- (5) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the total gas distribution plant;
- (6) If the costs being allocated are directly related only to intangible plant, the ratio shall be based on the total intangible plant;
- (7) If the costs being allocated are directly related only to electric production and electric transmission, the ratio shall be based on the sum of the total electric production plant and the total electric transmission plant;
- (8) If the costs being allocated are directly related only to electric production and electric distribution, the ratio shall be based on the sum of the total electric production plant and the total electric distribution plant;
- (9) If the costs being allocated are directly related only to electric production and gas transmission, the ratio shall be based on the sum of the total electric production plant and the total gas transmission plant;
- (10) If the costs being allocated are directly related only to electric production and gas distribution, the ratio shall be based on the sum of the total electric production plant and the total gas distribution plant;
- (11) If the costs being allocated are directly related only to electric production and intangible plant, the ratio shall be based on the sum of the total electric production plant and the total intangible plant;

- (12) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the total electric transmission plant and the total electric distribution plant;
- (13) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the total electric transmission plant and the total gas transmission plant;
- (14) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the total electric transmission plant and the total gas distribution plant;
- (15) If the costs being allocated are directly related only to electric transmission and intangible plant, the ratio shall be based on the sum of the total electric transmission plant and the total intangible plant;
- (16) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the total electric distribution plant and the total gas transmission plant;
- (17) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the total electric distribution plant and the total gas distribution plant;
- (18) If the costs being allocated are directly related only to electric distribution and intangible plant, the ratio shall be based on the sum of the total electric distribution plant and the total intangible plant;
- (19) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the total gas transmission plant and the total gas distribution plant;
- (20) If the costs being allocated are directly related only to gas transmission and intangible plant, the ratio shall be based on the sum of the total gas transmission plant and the total intangible plant;
- (21) If the costs being allocated are directly related only to gas distribution and intangible plant, the ratio shall be based on the sum of the total gas distribution plant and the total intangible plant;
- (22) If the costs being allocated are directly related only to electric production, electric transmission, and electric distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total electric distribution plant;
- (23) If the costs being allocated are directly related only to electric production, electric transmission, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas transmission plant;
- (24) If the costs being allocated are directly related only to electric production, electric transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas distribution plant;
- (25) If the costs being allocated are directly related only to electric production, electric transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total intangible plant;

- (26) If the costs being allocated are directly related only to electric production, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas transmission plant;
- (27) If the costs being allocated are directly related only to electric production, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas distribution plant;
- (28) If the costs being allocated are directly related only to electric production, electric distribution, and intangible, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total intangible plant;
- (29) If the costs being allocated are directly related only to electric production, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total gas distribution plant;
- (30) If the costs being allocated are directly related only to electric production, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total intangible plant;
- (31) If the costs being allocated are directly related only to electric production, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas distribution plant, and the total intangible plant;
- (32) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;
- (33) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;
- (34) If the costs being allocated are directly related only to electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total intangible plant;
- (35) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;
- (36) If the costs being allocated are directly related only to electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total intangible plant;
- (37) If the costs being allocated are directly related only to electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the



total electric transmission plant, the total gas distribution plant, and the total intangible plant;

(38) If the costs being allocated are directly related only to electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(39) If the costs being allocated are directly related only to electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(40) If the costs being allocated are directly related only to electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;

(41) If the costs being allocated are directly related only to gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(42) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;

(43) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;

(44) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total intangible plant;

(45) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;

(46) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total intangible plant;

(47) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;

- (48) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
- (49) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
- (50) If the costs being allocated are directly related only to electric production, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
- (51) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;
- (52) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
- (53) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
- (54) If the costs being allocated are directly related only to electric transmission, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
- (55) If the costs being allocated are directly related only to electric distribution, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
- (56) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, and the total intangible plant;
- (57) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;
- (58) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(59) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(60) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(61) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(62) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant.

*Total Phones Ratio* - Based on the number of phones at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Radios Ratio* - Based on the number of radios at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Computers Ratio* - Based on the number of computers at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Software Applications Users Ratio* - Based on the number of users of a specific software application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Joint Operating Agreement Peak Hour Megawatt Load Ratio* - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on peak hour of megawatt load for previous year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Joint Operating Agreement Labor Hours Ratio* - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on labor hours at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Direct Labor Ratio* – Based on fully-loaded direct-charged Rates and Regulation labor dollars to individual operating affiliates by the Rates and Regulation service function. The numerator of which is the fully-loaded direct-charges labor dollars to individual operating affiliates by Rates and Regulation service function and the denominator of which is the total fully-loaded direct charged labor dollars to all affiliates by the Rates and Regulation service function.

# **XCEL ENERGY SERVICES INC.**

## **POLICIES AND PROCEDURES**

**December 2018**

XCEL ENERGY SERVICES INC.

POLICIES AND PROCEDURES

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## INTRODUCTION

Xcel Energy Services Inc. (the “Service Company”) provides Public Service Company of Colorado, Southwestern Public Service Company, Northern States Power Co., a Minnesota corporation, Northern States Power Co., a Wisconsin corporation (collectively, “Operating Companies”; individually as to any of the above entities, “Operating Company”), and other companies within the Xcel Energy, Inc. (“Xcel Energy”) system (referred to as affiliates) with a variety of administrative, management, engineering, construction, and corporate support services. The Service Company is a subsidiary of Xcel Energy, a public utility holding company under the Public Utility Holding Company Act of 2005 (“PUHCA 2005”). In accordance with PUHCA 2005, the Service Company maintains and makes available to regulatory commissions, books, accounts, memoranda and other records as such commission determines are relevant to costs incurred by an Operating Company or affiliate, and necessary or appropriate for the protection of utility customers with respect to jurisdictional rates. These records are retained in accordance with the Federal Energy Regulatory Commission (“FERC”) Schedule of Records and Periods of Retention.

The Service Company provides services in accordance with service agreements, entered into with the Operating Companies and affiliates. The service agreements are administered in accordance with the PUHCA 2005 and FERC’s regulations thereunder. The Service Company utilizes internal orders and cost centers for the purpose of charging costs to the appropriate Operating Companies and affiliates. The use of internal orders and cost centers allows the Service Company to supply accounting records and information to the Operating Companies and affiliates in enough detail to permit them to record and report their costs in accordance with the FERC Uniform System of Accounts and applicable state regulatory requirements.

The major objective of the Service Company is to consolidate support services in order to provide those services to the Operating Companies and affiliates more effectively, efficiently, and economically than each company could provide for itself. To achieve this

result, the Service Company is cost competitive and focused on providing value-added services to all customers. It is the responsibility of each Operating Company or affiliate that desires to pursue alternate sources for services provided by the Service Company to prepare a business case establishing evidence that: 1) it will be more cost effective and efficient for it to obtain such services from an alternative source and 2) proprietary information protection will not be jeopardized. The Operating Company or affiliate must also give the Service Company an opportunity to respond to any specific concerns regarding such services.

### **ACCOUNTING PROCEDURES**

All charges from the Service Company to the Operating Companies and affiliates are at cost. These charges are for services directly related to Service Company functions/activities and employees.

As previously mentioned, the Service Company utilizes internal orders and cost centers for the purpose of directly assigning and allocating costs to the appropriate Operating Companies and affiliates. An internal order is used with each Service Company transaction since the internal order dictates how the costs are to be charged (direct or allocated) among the Operating Companies and affiliates. To the maximum extent possible, costs must be directly assigned.

The Service Company uses the following types of internal orders:

#### Direct

An internal order that settles directly to an Operating Company or affiliate is used as a settlement method when the service being provided is performed for a specific Operating Company or affiliate. The Operating Company or affiliate specified in the internal order is charged 100% of the costs. For example, if the Service Company Tax Services department is providing tax return preparation or tax advisory services directly to Southwestern Public Service Company, 100% of the costs to provide those services are



direct charged to Southwestern Public Service Company using an internal order that settles directly to Southwestern Public Service Company.

#### Indirect

An internal order that settles to an Allocating Cost Center is used to charge costs which are of a general nature and cannot be directly attributed to a specific Operating Company or affiliate (indirect costs). The allocation of these indirect costs to the Operating Companies and affiliates is based on the allocation methods described in the Service Company Service Agreements. For example, an internal order and allocating cost center is used for those costs of Tax Services that cannot be specifically identified with a particular company, such as researching IRS rules and regulations, attending departmental meetings, receiving training or performing administrative type tasks that are of a general nature and provide company-wide benefits. The allocating cost center collects the costs through internal orders and is used to allocate these general costs to all the Operating Companies and affiliates that benefit from services provided by the Tax Services department.

The internal orders and allocating cost centers, along with certain other segments of Xcel Energy's accounting string, provides the detailed information necessary to bill the appropriate Operating Companies and affiliates. Certain segments of the accounting string used to record the transaction provide information such as the types of costs, the requesting and responsible cost centers identified on the internal order, the Operating Company or affiliate being charged, and the type of activity being performed.

The Service Company Accounting department is responsible for establishing and administering the allocating cost centers.

#### **OFFLINE ALLOCATIONS**

There are certain instances where a direct charge or approved allocation method does not exist or does not result in an accurate assignment of costs to affiliate companies. While this is not the preferred method, in some situations, an offline allocation may be needed.

An offline allocation is the application of an allocation performed before the charge is entered into any financial accounting system.

### **CONVENIENCE PAYMENTS**

The FERC requires all expenditures which do not pertain to the performance of services by the Service Company to be paid directly by the Operating Company or affiliate that requested the work. However, in limited circumstances, the FERC does allow payments to be paid by the Service Company to outside vendors and others on behalf of affiliate companies. Such transactions are called convenience payments. Convenience payment arrangements should only be made when paying one bill provides a tangible cost saving or benefit to affiliate companies. This includes, but is not limited to, business insurance, pensions, employee benefits, and advertising costs. The FERC requires service companies to provide a listing of total convenience payments for each affiliate company in the annual FERC Form No. 60.

If the Service Company is required to make a convenience payment on behalf of the Operating Companies and affiliates in order to achieve system-wide savings, it should be billed through service billing so that it appears on the affiliate's bill.

### **MERGER AND ACQUISITION COSTS**

Costs incurred regarding mergers and acquisitions must be charged to Xcel Energy, the holding company. Costs include, but are not limited to, employee labor and expenses, outside consulting and legal services. These costs are either expensed or deferred on Xcel Energy's books and subject to later restatement if the merger is successful and the restatement is appropriate.

### **TIME REPORTING**

Employees supporting more than one Operating Company or affiliate and managers supporting employees of more than one company are Service Company employees. All

other employees are assigned to the company for which they provide services. Functions/employees requiring bargaining employee contracts (bargaining units) are not part of the Service Company. The Service Company has no bargaining employees.

Every employee of the Service Company must keep track of their time in order to bill the Operating Companies and affiliates accurately. The following guidelines are provided to ensure accurate and efficient time keeping. These guidelines are in compliance with all time reporting corporate policies and are also outlined in the Service Company Training. Please refer to the “Training” section for further details.

- Exempt employees should keep track of their time in one-hour increments on a weekly basis. (Recording time in smaller increments is optional for exempt employees and the decision is made by each department.) Non-exempt employees are required to track time in 1/10 of an hour increments (6 minutes) per the Department of Labor’s Fair Labor Standards Act. Time is recorded directly in the time keeping system. If an employee doesn’t have access to the time keeping system, a time tracking form for your area can be obtained from your timekeeper. If a time tracking form is used, the employee must sign and date the monthly time report or original time sheet.
- The employee’s manager or supervisor must approve in the time keeping system or by signing and dating the monthly time report or original time sheet. Electronic approval of entered time is permissible only if the system has adequate controls to ensure that:
  - time is entered by the timekeeper or employee and the transaction is date-stamped and identifies the person entering it into the system;
  - time entered is approved by the manager or supervisor and is date-stamped and identifies the person approving the transaction (other than the timekeeper or employee entering the time); and
  - Time entered and approved reflects all prior-period adjustments.

Before implementing electronic approvals for time reporting, the following departments must review and approve the process and controls: Service Company Accounting, Audit Services, and Payroll.

- It is recommended that time be entered by the timekeeper on a weekly basis. Regardless of whether time is entered daily or weekly, time must be entered by the payroll cut-off dates.
- Each manager or supervisor should verify that the correct account codes are being used and the correct companies are being billed based on the services rendered by employees and that they agree with what is entered into the payroll system.
- All system-generated time reports or original time sheets (documents that are signed by manager and employee) and supporting documentation must be retained for a minimum of seven years by each department.

In addition to the verification protocol of the timekeeping systems and management approval, Audit Services periodically performs an audit of Service Company employee time reports. A random sample is taken in each business area and analyzed to verify that Service Company employees are tracking and accounting for their time correctly.

## **SERVICE AGREEMENTS**

A Service Agreement is a contract between the Service Company and each Operating Company and affiliate to which the Service Company provides services in accordance with the PUHCA 2005. The Service Agreement details the terms under which services are provided. The Service Company provides general and specialized services at cost to each Operating Company and affiliate, and the services available and the methods for assigning or allocating costs are described in Appendix A of each Service Agreement.

The following describes the information contained in a Service Agreement.

Date	Effective date of the agreement.
Services	Details the service levels available and the commitment to provide those services.
Compensation	Details the billing process, payment schedule, and dispute resolution process.

Terms	Details the terms of the agreement, including termination requirements.
Liability and Indemnification	Details the limitation of liability and indemnification terms.
Miscellaneous	Details miscellaneous information.

The Service Agreement is reviewed and modified, if necessary, on an annual basis or more frequently by the Operating Company and affiliate representative and the Service Company Accounting department. Service Agreement changes require formal regulatory approval by the Minnesota and Wisconsin Commissions based on their respective filing requirements and must be filed in New Mexico within five days of signing. Additionally, Service Agreements in all other jurisdictions are submitted to the respective commissions on an informational basis if necessary.

#### **MONITORING AND CONTROL**

The Service Company Accounting department is responsible for reviewing, monitoring and maintaining the allocating cost centers used to charge out indirect costs. The department also ensure that the allocation factors are appropriate, accurate and kept up to date, including ensuring that the revision process is in accordance with applicable federal and state regulations. The Service Company Accounting department is responsible for coordinating the monthly billing process as described in the “Billing, Review and Payment” section.

#### **ALLOCATION STATISTICS UPDATES AND REVISIONS**

Allocation statistics are updated annually, or when necessary, to reflect current data and corporate structure (including the formation of, or acquisition of subsidiaries, or the sale or dissolution of subsidiaries). All allocation methods are submitted to the appropriate state or federal regulatory agencies for approval where necessary.

## **REQUESTING A NEW ALLOCATING COST CENTER**

A request for a new allocating cost center may be appropriate when a new service is identified. The following guidelines should be used in determining when a new indirect internal order is appropriate.

1. No existing allocating cost center can be used to allocate the indirect costs in question based on the allocation method that is most appropriate and cost-causative for the new service.
2. No existing allocating cost center distributes costs to the desired Operating Companies and affiliates receiving this new service.
3. No existing allocating cost center distributes costs to the appropriate FERC accounts.
4. There is a specific regulatory requirement to allocate costs in a specific manner regardless of amount for the new service.
5. The new service will be provided on an ongoing basis and its costs are material in nature.

Requests for a new allocating cost center or, for modifications to an existing allocating cost center must be made through the Service Company Accounting department and require an update to the Service Agreements as well as meet the filing requirements noted in the Service Agreement section.

## **BILLING, REVIEW AND PAYMENT**

Service Company charges are billed electronically monthly to the Operating Companies and Affiliates. The electronic details reflect the billing information necessary to identify the costs charged for that month. The Operating Companies and affiliates settlement of the monthly charges is due by the 23<sup>rd</sup> day of the month following the month the services were performed. Hard copy summary bills are only available upon request.

Financial representatives of the Operating Companies review financial transactions for material discrepancies as part of the monthly variance analysis process. If discrepancies

are found after the final bills are generated, the corrections will be made the following month. Bills can be challenged at any time and corrections, if any, are made in the following month.

### **INTEREST AND PENALTY CALCULATIONS**

Service Company monthly interest expense is allocated using a method that reflects the borrowing needs of the Service Company. Interest expense is allocated using the total Accounts Receivable balance for each Operating Company and affiliate for the prior month as a measurement of the level of service each affiliate receives.

Operating Companies and affiliates with outstanding Accounts Receivable balances on the Service Company greater than 30 days old and more than \$1,000 will be charged a 1% penalty on the outstanding balance in addition to their monthly interest expense. (Note: The amount of penalties assessed reduces the monthly interest amount to be allocated based on total Accounts Receivable balances.)

### **DISPUTE RESOLUTION PROCEDURES**

In the event of a dispute between an Operating Company or affiliate and a Service Company service provider regarding a billing method and/or amount, representatives from the parties involved along with the Service Company Accounting department will meet to discuss the issues. If a resolution cannot be reached, the issue will be referred to each party's executive management for final resolution.

### **AUDIT SERVICES CONTROL**

Audit Services conducts periodic reviews of the Service Company's operating methods to verify that the services provided are authorized, documented and accurately recorded in the Service Company's books and records. Audit Services conducts reviews of the indirect cost allocation methods to ensure that such methods comply with federal and

state regulations, and they also review time reports to validate that they have been properly coded and approved.

The Audit Services Manager establishes audits to be performed, and how the audits are to be carried out, with the Xcel Energy Audit Committee. In addition, the external auditors, Deloitte and Touche LLP, review certain procedures of the Service Company on an annual basis.

### **FERC FORM NO. 60**

The Service Company Accounting department is responsible for preparing the FERC Form No. 60, which is an annual regulatory support requirement under PUCHA 2005 for centralized service companies. The FERC Form No. 60 reports the direct and allocated charges to each affiliate company from Service Company. Charges reported on FERC Form No. 60 are subject to the jurisdiction of the FERC and reviewed by state and federal regulators.

### **BUDGETING**

Managers in the Service Company are responsible for preparing annual budgets in order to provide budget information to the Operating Companies and affiliates. Budget variance reports are generated each month and Service Company management has the primary responsibility for analyzing and explaining cost variances between budget and actual Service Company charges.

### **TRAINING**

As part of the Company's Corporate Compliance Training, all new Service Company employees are required to complete the Service Company Training within 30 days of hire. All Service Company employees are required to take a Service Company Training Refresher Course every other year for ongoing compliance. The training can be accessed



through the LMS catalog, as well as on the Service Company Accounting and Corporate Policy and Procedures XpressNet webpages.

### **APPLICABILITY**

In conclusion, Service Company's Policies and Procedures are monitored, and compliance with these policies, as well as Corporate Accounting Policy 2.1, is enforced. All Service Company services provided and all related transactions are subject to audit both internally and by state and federal commissions.

Any questions concerning the interpretation of, or compliance with, these policies should be referred to the Service Company Accounting department.

These policies apply to all Service Company employees, including all regular, full-time, part-time, and temporary employees.

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____



# FERC FINANCIAL REPORT

## FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

<b>Exact Legal Name of Respondent (Company)</b> Xcel Energy Services Inc.	<b>Year of Report</b> Dec 31, 2018
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## GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

### I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

### II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

### III. How to Submit

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

### IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

### V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

### VI. Time Period

This report covers the entire calendar year.

### VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

### VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

### IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

**X. Date Format**

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

**XI. Number Format**

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

**XII. Required Entries**

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

**XIII. Prior Year References**

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

**XIV. Where to Send Comments on Public Reporting Burden**

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),  
888 First Street NE,  
Washington, DC 20426  
or by email to [DataClearance@ferc.gov](mailto:DataClearance@ferc.gov)

And to:

Office of Information and Regulatory Affairs,  
Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal  
Energy Regulatory Commission).  
Comments to OMB should be submitted by email to: [oira\\_submission@omb.eop.gov](mailto:oira_submission@omb.eop.gov)

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS
I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

**FERC FORM NO. 60  
ANNUAL REPORT FOR SERVICE COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Xcel Energy Services Inc.		02 Year of Report Dec 31, <u>2018</u>
03 Previous Name (If name changed during the year)		04 Date of Name Change  / /
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 414 Nicollet Mall, Minneapolis, MN 55401	06 Name of Contact Person Jeffrey S. Savage	
07 Title of Contact Person Senior Vice President, Controller	08 Address of Contact Person 414 Nicollet Mall, Minneapolis, MN 55401	
09 Telephone Number of Contact Person (612) 330-5658	10 E-mail Address of Contact Person Jeffrey.S.Savage@xcelenergy.com	
11 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12 Resubmission Date (Month, Day, Year)  / /	
13 Date of Incorporation 04/02/1997	14 If Not Incorporated, Date of Organization  / /	
15 State or Sovereign Power Under Which Incorporated or Organized DELAWARE		
16 Name of Principal Holding Company Under Which Reporting Company is Organized: Xcel Energy, Inc.		
CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
17 Name of Signing Officer Jeffrey S. Savage	19 Signature of Signing Officer	20 Date Signed (Month, Day, Year)
18 Title of Signing Officer Senior Vice President, Controller	Jeffrey S. Savage	04/29/2019

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
<b>List of Schedules and Accounts</b>				
1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.				
Line No.	Description (a)	Page Reference (b)	Remarks (c)	
1	Schedule I - Comparative Balance Sheet	101-102		
2	Schedule II - Service Company Property	103	None	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	None	
4	Schedule IV - Investments	105		
5	Schedule V - Accounts Receivable from Associate Companies	106		
6	Schedule VI - Fuel Stock Expenses Undistributed	107	None	
7	Schedule VII - Stores Expense Undistributed	108	None	
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	None	
9	Schedule IX - Miscellaneous Deferred Debits	110		
10	Schedule X - Research, Development, or Demonstration Expenditures	111	None	
11	Schedule XI - Proprietary Capital	201		
12	Schedule XII - Long-Term Debt	202	None	
13	Schedule XIII - Current and Accrued Liabilities	203		
14	Schedule XIV - Notes to Financial Statements	204		
15	Schedule XV - Comparative Income Statement	301-302		
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306		
17	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)	307		
18	Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)	308	None	
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	307		
23	Schedule XX - Organization Chart	401		
24	Schedule XXI - Methods of Allocation	402		

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
<b>Schedule I - Comparative Balance Sheet</b>					
1. Give balance sheet of the Company as of December 31 of the current and prior year.					
Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		<b>Service Company Property</b>			
2	101	Service Company Property	103		
3	101.1	Property Under Capital Leases	103		
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103		
6		Total Property (Total Of Lines 2-5)			
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104		
8	111	Less: Accumulated Provision for Amortization of Service Company Property			
9		Net Service Company Property (Total of Lines 6-8)			
10		<b>Investments</b>			
11	123	Investment In Associate Companies	105		
12	124	Other Investments	105	58,846,927	52,458,124
13	128	Other Special Funds	105		
14		Total Investments (Total of Lines 11-13)		58,846,927	52,458,124
15		<b>Current And Accrued Assets</b>			
16	131	Cash			
17	134	Other Special Deposits			
18	135	Working Funds			
19	136	Temporary Cash Investments		2,432,621	783,617
20	141	Notes Receivable			
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		4,010,102	4,378,617
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	126,469,284	162,568,086
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies			
27	163	Stores Expense Undistributed	108		
28	165	Prepayments		75,406,515	65,903,870
29	171	Interest And Dividends Receivable		97,268	
30	172	Rents Receivable			
31	173	Accrued Revenues			
32	174	Miscellaneous Current and Accrued Assets			
33	175	Derivative Instrument Assets	109		
34	176	Derivative Instrument Assets - Hedges			
35		Total Current and Accrued Assets (Total of Lines 16-34)		208,415,790	233,634,190
36		<b>Deferred Debits</b>			
37	181	Unamortized Debt Expense			
38	182.3	Other Regulatory Assets			
39	183	Preliminary Survey And Investigation Charges			
40	184	Clearing Accounts			
41	185	Temporary Facilities			
42	186	Miscellaneous Deferred Debits		226,041,779	236,892,085
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		49,641,056	46,059,841
46		Total Deferred Debits (Total of Lines 37-45)		275,682,835	282,951,926
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		542,945,552	569,044,240

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report
Xcel Energy Services Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, <u>2018</u>
Schedule I - Comparative Balance Sheet (continued)					
Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
48		<b>Proprietary Capital</b>			
49	201	Common Stock Issued	201	10	10
50	204	Preferred Stock Issued	201		
51	211	Miscellaneous Paid-In-Capital	201	( 309,953)	( 309,475)
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201	2,680,063	( 1)
54	219	Accumulated Other Comprehensive Income	201	( 12,846,996)	( 12,465,627)
55		Total Proprietary Capital (Total of Lines 49-54)		( 10,476,876)	( 12,775,093)
56		<b>Long-Term Debt</b>			
57	223	Advances From Associate Companies	202		
58	224	Other Long-Term Debt	202		
59	225	Unamortized Premium on Long-Term Debt			
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			
61		Total Long-Term Debt (Total of Lines 57-60)			
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current			
64	228.2	Accumulated Provision for Injuries and Damages			
65	228.3	Accumulated Provision For Pensions and Benefits		181,887,055	191,440,214
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		181,887,055	191,440,214
68		<b>Current and Accrued Liabilities</b>			
69	231	Notes Payable			
70	232	Accounts Payable		156,260,710	179,090,485
71	233	Notes Payable to Associate Companies	203	94,700,000	93,700,000
72	234	Accounts Payable to Associate Companies	203		
73	236	Taxes Accrued		20,490,682	24,526,997
74	237	Interest Accrued		53,659	
75	241	Tax Collections Payable		2,905,742	2,926,853
76	242	Miscellaneous Current and Accrued Liabilities	203	5,015,000	4,138,000
77	243	Obligations Under Capital Leases – Current			
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities – Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		279,425,793	304,382,335
81		<b>Deferred Credits</b>			
82	253	Other Deferred Credits		70,753,194	63,933,736
83	254	Other Regulatory Liabilities			
84	255	Accumulated Deferred Investment Tax Credits			
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property		1,843,292	1,445,517
87	283	Accumulated deferred income taxes-Other		19,513,094	20,617,531
88		Total Deferred Credits (Total of Lines 82-87)		92,109,580	85,996,784
89		<b>TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)</b>		<b>542,945,552</b>	<b>569,044,240</b>



Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule II - Service Company Property**

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Acct # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant					
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment					
7	392	Transportation Equipment					
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment					
13	398	Miscellaneous Equipment					
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		<b>Total Service Company Property (Total of Lines 1-15)</b>					
17	107	<b>Construction Work in Progress:</b>					
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31		<b>Total Account 107 (Total of Lines 18-30)</b>					
32		<b>Total (Lines 16 and Line 31)</b>					

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property**

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant					
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment					
7	392	Transportation Equipment					
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment					
13	398	Miscellaneous Equipment					
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		<b>Total</b>					

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule IV – Investments**

1. For other investments (Account 124) and other special funds (Account 128), in a footnote state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For temporary cash investments (Account 136), list each investment separately in a footnote.
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies		
2	124	Other Investments	52,458,124	58,846,928
3	128	Other Special Funds		
4	136	Temporary Cash Investments	783,617	2,432,621
5		(Total of Lines 1-4)	53,241,741	61,279,549

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
<b>FOOTNOTE DATA</b>			

**Schedule Page: 105 Line No.: 2 Column: d**

FERC Account 124-Other Investments:

Funding vehicles for key man insurance and deferred compensation obligations.						
2018	Pacific Life Insurance Co.	Security Life Insurance	Prudential Insurance Co.	Rabbi Trust	Hartford Insurance Co.	Total
Officer Survivor Benefit (OSB) Cash Surrender Value (CSV)	-	-	-	-	530,560	\$530,560
Premiums	210,200	48,569	90,913	-	-	\$349,682
CSV	10,780,614	460,129	903,939	50,567,552	-	\$62,712,234
Loans	(4,432,682)	(312,867)	-	-	-	(\$4,745,549)
Total	\$6,558,132	\$195,831	\$994,852	\$50,567,552	\$530,560	\$58,846,927

**Schedule Page: 105 Line No.: 4 Column: d**

FERC Account 136-Temporary Cash Investments:

The full amount represents December 31, 2018 excess cash balance which was held in a temporary cash investment.

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
<b>Schedule V – Accounts Receivable from Associate Companies</b>				
1. List the accounts receivable from each associate company. 2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.				
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	<b>Accounts Receivable From Associate Companies</b>		
2		<b>Associate Company:</b>		
3		Northern States Power Company, a Minnesota corporation (NSP-Minnesota)	71,367,900	52,743,959
4		Public Service Company of Colorado, a Colorado corporation (PSCo)	58,835,751	45,830,128
5		Southwestern Public Service Company, a New Mexico corporation (SPS)	22,298,269	19,178,589
6		Northern States Power Company, a Wisconsin corporation (NSP-Wisconsin)	11,728,758	9,017,756
7		e-prime, Inc.	24,536	117,257
8		Nicollet Projects I, LLC	( 867,394)	82,660
9		Capital Services, LLC	121,230	57,508
10		Eloigne Company	33,651	41,491
11		Xcel Energy WYCO, Inc.	271,037	41,014
12		Quixx Corporation	367	31,258
13		Xcel Energy Ventures, Inc.	14,470	8,453
14		WestGas Interstate, Inc.	1,607	6,022
15		Chippewa and Flambeau Improvement Company	4,527	5,367
16		1480 Welton, Inc.	( 187)	4,311
17		Xcel Energy Performance Contracting, Inc.	467	3,896
18		Xcel Energy Wholesale Group, Inc.	6,753	3,660
19		Seren Innovations, Inc.	3,176	2,938
20		Energy Impact Fund Investments, Inc.	672	2,687
21		PSR Investments, Inc.	2,816	2,491
22		Clearwater Investments, Inc.	1,057	2,141
23		Xcel Energy Transmission Development Company, LLC	2,702	1,395
24		Xcel Energy Transmission Holding Company, LLC	4,853	1,299
25		Xcel Energy Ventures Holdings, Inc.	7,863	1,098
26		Xcel Energy Retail Holdings, Inc.	1,493	1,040
27		Xcel Energy Southwest Transmission Company, LLC	( 55)	830
28		Xcel Energy Markets Holdings, Inc.	958	810
29		Xcel Energy West Transmission Company, LLC	773	744
30		Xcel Energy International, Inc.	849	731
31		Xcel Energy Communications Group, Inc.	1,162	724
32		Nicollet Holdings Company	624	718
33		Reddy Kilowatt Corporation	602	322
34		Quixxlin Corporation		300
35		NSP Lands, Inc.	84	263
36		United Power & Land Company	380	138
37		Xcel Energy, Inc.	( 1,303,665)	( 724,714)
38				0
39				
40	<b>Total</b>		<b>162,568,086</b>	<b>126,469,284</b>

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Xcel Energy Services Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2018
<b>FOOTNOTE DATA</b>			

**Schedule Page: 106 Line No.: 37 Column: d**  
**Xcel Energy Inc.:**

This credit balance represents unsettled payments for the 401(k) and restricted stock units. The offsetting equity account for these items are recorded on Xcel Energy Inc. (the Holding Company). The Service Company debits an expense account and credits an intercompany A/R with the Holding Company. The corresponding entry on the Holding Company is a debit to an intercompany A/R with the Service Company and a credit to an equity account.

**Schedule Page: 106 Line No.: 38 Column: d**  
**2018 CONVENIENCE PAYMENTS**

PSCo	\$116,272,627
NSP-Minnesota	93,539,521
SPS	32,286,719
NSP-Wisconsin	15,440,423
Xcel Energy, Inc.	4,443,124
e-prime, Inc.	794,242
Nicollet Projects I, LLC	337,780
Xcel Energy Transmission Development Company	177,857
Quixx Corporation	50,799
Capital Services, LLC	13,245
Chippewa and Flambeau improvement Company	7,866
Xcel Energy Performance Contracting, Inc.	5,797
Xcel Energy Ventures Holdings	360
Seren Innovations, Inc.	285
NSP Lands, Inc.	24
	<u>\$263,370,669</u>

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule VI – Fuel Stock Expenses Undistributed**

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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16					
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27					
28					
29					
30					
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34					
35					
36					
37					
38					
39					
<b>40</b>	<b>Total</b>				

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule VII – Stores Expense Undistributed**

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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32					
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34					
35					
36					
37					
38					
39					
<b>40</b>	<b>Total</b>				



Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule VIII - Miscellaneous Current and Accrued Assets**

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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17				
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28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
<b>40</b>	<b>Total</b>			

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule IX - Miscellaneous Deferred Debits**

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	Miscellaneous Deferred Debits		
2		Items List:		
3		Post Retirement Benefits	235,292,085	224,441,779
4		Life Insurance Premium	1,600,000	1,600,000
5		Other Miscellaneous Deferred Debits		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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19				
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27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
<b>40</b>	<b>Total</b>		<b>236,892,085</b>	<b>226,041,779</b>

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule X - Research, Development, or Demonstration Expenditures**

1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
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21			
22			
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24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
<b>40</b>	<b>Total</b>		

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
<b>Schedule XI - Proprietary Capital</b>					
<p>1. For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.</p> <p>2. For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.</p>					
Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)	
1	201	Common Stock Issued	Number of Shares Authorized	1,000	
2			Par or Stated Value per Share	0.01	
3			Outstanding Number of Shares	1,000	
4			Close of Period Amount	10	
5		Preferred Stock Issued	Number of Shares Authorized		
6			Par or Stated Value per Share		
7			Outstanding Number of Shares		
8			Close of Period Amount		
9	211	Miscellaneous Paid-In Capital		( 309,953)	
10	215	Appropriated Retained Earnings			
11	219	Accumulated Other Comprehensive Income		( 12,846,996)	
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	2,680,063	
13			Net Income or (Loss)		
14			Dividend Paid		
15			Balance at Close of Year	2,680,063	

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule XII – Long Term Debt**

1. For the advances from associate companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (c).

2. For the deductions in Column (h), please give an explanation in a footnote.

3. For other long-term debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation Class & Series of Obligation (c)	Date of Maturity (d)	Interest Rate (e)	Amount Authorized (f)	Balance at Beginning of Year (g)	Additions Deductions (h)	Balance at Close of Year (i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13		<b>TOTAL</b>							
14	224	Other Long-Term Debt							
15		List Creditor:							
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<b>TOTAL</b>							

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule XIII – Current and Accrued Liabilities**

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associates Companies	93,700,000	94,700,000
2				
3				
4				
5				
6				
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24	234	Accounts Payable to Associate Companies		
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29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	242	Miscellaneous Current and Accrued Liabilities	4,138,000	5,015,000
42				
43				
44				
45				
46				
47				
48				
49				
50		(Total)	97,838,000	99,715,000

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
Xcel Energy Services Inc.			
FOOTNOTE DATA			

**Schedule Page: 203 Line No.: 1 Column: d**  
FERC Account 233-Notes Payable to Associate Companies

The 2018 balance represents intercompany borrowings with Xcel Energy, Inc.

**Schedule Page: 203 Line No.: 41 Column: d**  
FERC Account 242-Miscellaneous Current and Accrued Liabilities

The 2018 balance represents the current benefit obligation for a non-qualified pension plan and retiree medical.

Non-qualified pension plan	\$4,048,000
Retiree Medical	967,000
Total	<u>\$5,015,000</u>

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Xcel Energy Services Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2018
<b>Schedule XIV- Notes to Financial Statements</b>			

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

**ANNUAL REPORT OF XCEL ENERGY SERVICES INC.**

For the Years Ended December 31, 2018 and 2017

**Schedule XIV - NOTES TO FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies**

**Business and System of Accounts** — Xcel Energy Services Inc. (XES or the Company) is a wholly owned subsidiary of Xcel Energy Inc. (Xcel Energy). XES provides Northern States Power Company, a Minnesota corporation (NSP-Minnesota), Northern States Power Company, a Wisconsin corporation (NSP-Wisconsin), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) and other subsidiaries of Xcel Energy with a variety of administrative, management, engineering, construction and corporate support services at cost. XES began operations effective April 2, 1997 doing business as New Century Energy. All of XES' accounting records conform to the Federal Energy Regulatory Commission (FERC) uniform system of accounts or to systems required by various state regulatory commissions, which are the same in all material respects.

**Basis of Accounting** — The accompanying financial statements were prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

- Accumulated deferred income taxes are shown as long-term assets and liabilities at their gross amounts in the FERC presentation, in contrast to the GAAP presentation as net long-term assets and liabilities.
- Unrecognized tax benefits are recorded for temporary differences in accounts established for accumulated deferred income taxes in the FERC presentation, in contrast to the GAAP presentation as taxes accrued and noncurrent other liabilities.
- Various expenses such as donations, lobbying, and other non-regulatory expenses are presented as other income and deductions for the FERC presentation and reported as operating expenses for the GAAP presentation.
- Income tax expense is shown as a component of operating expenses in the FERC presentation, in contrast to the GAAP presentation as a below-the-line deduction from operating income.

**Subsequent Events** — Management has evaluated the impact of events occurring after Dec. 31, 2018 up to Feb. 22, 2019, the date Xcel Energy's GAAP financial statements were issued and has updated such evaluation for disclosure purposes through the date of filing this report. These statements contain all necessary adjustments and disclosures resulting from these evaluations.

**Use of Estimates** — In recording transactions and balances resulting from business operations, XES uses estimates based on the best information available. The recorded estimates are revised when better information becomes available or when actual amounts can be determined. Those revisions can affect operating results.

**Benefit Plans and Other Postretirement Benefits** — Xcel Energy maintains pension and postretirement benefit plans for eligible employees. Recognizing the cost of providing benefits and measuring the projected benefit obligation of these plans under applicable accounting guidance requires management to make various assumptions and estimates.

Based on the regulatory recovery mechanisms of Xcel Energy's utility subsidiaries, certain unrecognized actuarial gains and losses and unrecognized prior service costs or credits are recorded as regulatory assets and liabilities, rather than other comprehensive income.



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<b>Schedule XIV- Notes to Financial Statements</b>			

**Leases** — XES evaluates a variety of contracts for lease classification at inception, including rental arrangements for office space, vehicles and equipment. Contracts determined to contain a lease because of per unit pricing that is other than fixed or market price, terms regarding the use of a particular asset, and other factors are evaluated further to determine if the arrangement is a capital lease.

**Income Taxes** — The Company’s operations are included in the consolidated federal income tax return of Xcel Energy. The allocation of income tax consequences to the Company is calculated under a parent company policy which provides that benefits or liabilities created by the Company, computed on a separate return basis, will be allocated to (and paid to or by) the Company to the extent the benefits are usable or additional liabilities are incurred in Xcel Energy’s consolidated tax returns. Deferred taxes are provided on temporary differences between the financial accounting and tax bases of assets and liabilities using the tax rates that are in effect at the balance sheet date (see Note 6).

**Cash and Cash Equivalents** — XES considers investments in certain instruments with a remaining maturity of three months or less at the time of purchase, to be cash equivalents.

**Accounts Receivable** — Accounts receivable are stated at the actual billed amount.

## 2. Common Stock

XES has authorized the issuance of common stock.

Common Shares	
Authorized	Par Value
1,000	\$ 0.01

At Dec. 31, 2018 and 2017, all shares of common stock were issued and held by Xcel Energy.

## 3. Borrowings and Other Financing Instruments

**Money Pool** – Xcel Energy has established a utility money pool arrangement with NSP-Minnesota, PSCo, and SPS. The utility money pool, administered by XES, allows for short-term investments in and borrowings between the participating utility subsidiaries. Xcel Energy may make investments in the participating utility subsidiaries at market-based interest rates; however, the money pool arrangement does not allow the participating utility subsidiaries to make investments in Xcel Energy.

The Board of Directors has authorized the Company to borrow directly from Xcel Energy. At Dec. 31, intercompany borrowings outstanding and the weighted average interest rate were as follows:

<u>(Amounts in Thousands of Dollars, Except Interest Rates)</u>	<u>Twelve Months Ended Dec. 31, 2018</u>	<u>Twelve Months Ended Dec. 31, 2017</u>
Borrowing limit.....	\$ 300,000	\$ 300,000
Intercompany borrowings outstanding at period end.....	94,700	93,700
Average amount outstanding.....	144,495	153,632
Maximum amount outstanding.....	252,500	255,400
Weighted average interest rate, computed on a daily basis.....	2.46 %	1.38 %
Weighted average interest rate at period end.....	2.97	1.80

## 4. Commitments and Contingencies

**Leases** — XES leases a variety of equipment and facilities used in the normal course of business. Total expenses under operating lease obligations for XES were approximately \$23 million and \$21 million in 2018 and 2017, respectively.

Future commitments under operating leases are as follows:

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Xcel Energy Services Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2018
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(Thousands of Dollars)	Total Operating Leases
2019 .....	\$ 22,949
2020 .....	22,765
2021 .....	22,563
2022 .....	22,054
2023 .....	21,566
Thereafter .....	124,130

**Technology Agreements** — XES has a contract that extends through December 2022 with International Business Machines Corp. (IBM) for information technology services. The contract is cancelable at the XES' option, although XES would be obligated to pay 50 percent of the contract value for early termination. XES capitalized or expensed \$81 million, \$98 million and \$119 million associated with the IBM contract in 2018, 2017 and 2016, respectively.

XES' contract with Accenture for information technology services extends through December 2020. The contract is cancelable at XES' option, although there are financial penalties for early termination. XES capitalized or expensed \$46 million, \$16 million and \$35 million associated with the Accenture contract in 2018, 2017 and 2016, respectively.

Committed minimum payments under these obligations are as follows:

(Millions of Dollars)	IBM Agreement	Accenture Agreement
2019 .....	\$ 30	\$ 11
2020 .....	16	11
2021 .....	16	-
2022 .....	7	-
2023 .....	-	-
Thereafter .....	-	-

## 5. Benefit Plans and Other Postretirement Benefits

Pension and other postretirement disclosures below represent Xcel Energy consolidated information unless specifically identified as being attributable to XES. Consistent with the process for rate recovery of pension and postretirement benefits for its employees, XES accounts for its participation in, and related costs of, pension and other postretirement benefit plans sponsored by Xcel Energy as multiple employer plans. XES is responsible for its share of cash contributions, plan costs and obligations and is entitled to its share of plan assets; accordingly, XES accounts for its pro rata share of these plans, including pension expenses and contributions, resulting in accounting consistent with that of a single employer plan exclusively for XES employees.

The plans invest in various instruments which are disclosed under the accounting guidance for fair value measurements which establishes a hierarchical framework for disclosing the observability of the inputs utilized in measuring fair value. The three levels in the hierarchy and examples of each level are as follows:

Level 1 — Quoted prices are available in active markets for identical assets as of the reporting date. The types of assets included in Level 1 are highly liquid and actively traded instruments with quoted prices.

Level 2 — Pricing inputs are other than quoted prices in active markets, but are either directly or indirectly observable as of the reporting date. The types of assets included in Level 2 are typically either comparable to actively traded securities or contracts, or priced with models using highly observable inputs.

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Schedule XIV- Notes to Financial Statements			

Level 3 — Significant inputs to pricing have little or no observability as of the reporting date. The types of assets included in Level 3 are those with inputs requiring significant management judgment or estimation.

**Pension Benefits**

Xcel Energy, which includes XES, has several noncontributory, defined benefit pension plans that cover almost all employees. Generally, benefits are based on a combination of years of service, the employee’s average pay and, in some cases, social security benefits. Xcel Energy and XES’ policy is to fully fund into an external trust the actuarially determined pension costs recognized for ratemaking and financial reporting purposes, subject to the limitations of applicable employee benefit and tax laws.

In addition to the qualified pension plans, Xcel Energy maintains a supplemental executive retirement plan (SERP) and a nonqualified pension plan. The SERP is maintained for certain executives that were participants in the plan in 2008, when the SERP was closed to new participants. The nonqualified pension plan provides unfunded, nonqualified benefits for compensation that is in excess of the limits applicable to the qualified pension plans. The total obligations of the SERP and nonqualified plan as of Dec. 31, 2018 and 2017 for XES were \$23.1 million and \$24.9 million, respectively. In 2018 and 2017, XES recognized net benefit cost for financial reporting for the SERP and nonqualified plans of \$2.8million and \$3.7 million, respectively. Benefits for these unfunded plans are paid out of Xcel Energy’s consolidated operating cash flows.

In 2016, Xcel Energy established rabbi trusts to provide partial funding for future distributions of the SERP and its deferred compensation plan, supplemented by Xcel Energy’s consolidated operating cash flows as determined necessary. Also in 2016, Xcel Energy amended the deferred compensation plan to provide eligible participants the ability to diversify deferred settlements of equity awards, other than time-based equity awards, into various fund options.

Xcel Energy and XES base their investment-return assumption on expected long-term performance for each of the investment types included in its pension asset portfolio. Xcel Energy and XES consider the historical returns achieved by its asset portfolio over the past 20-year or longer period, as well as the long-term return levels projected and recommended by investment experts. Investment returns were below the assumed levels of 6.87 percent in 2018 and above the assumed levels of 6.87 percent in 2017. Xcel Energy and XES continually review their pension assumptions. In 2019, Xcel Energy and XES will use an investment return assumption of 6.87 percent. The pension cost determination assumes a forecasted mix of investment types over the long-term.

The assets are invested in a portfolio according to Xcel Energy and XES’ return, liquidity and diversification objectives to provide a source of funding for plan obligations and minimize the necessity of contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the projected allocation of assets to selected asset classes, given the long-term risk, return, and liquidity characteristics of each particular asset class. There were no significant concentrations of risk in any particular industry, index, or entity. Market volatility can impact even well-diversified portfolios and significantly affect the return levels achieved by pension assets in any year.

The following table presents the target pension asset allocations for Xcel Energy at Dec. 31 for the upcoming year:

	2018	2017
Domestic and international equity securities.....	36 %	36 %
Long-duration fixed income and interest rate swap securities.....	30	27
Short-to-intermediate fixed income securities.....	17	20
Alternative investments.....	15	15
Cash.....	2	2
Total.....	100 %	100 %

The ongoing investment strategy is based on plan-specific investment recommendations that seek to minimize potential investment and interest rate risk as a plan’s funded status increases over time. The investment recommendations result in a greater percentage of long-duration fixed income securities being allocated to specific plans having relatively higher funded status ratios and a greater percentage of growth assets being allocated to plans having relatively lower funded status ratios. The aggregate projected asset allocation presented in the table above for the master pension trust results from the plan-specific strategies.

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
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**Pension Plan Assets**

The following tables present, for each of the fair value hierarchy levels, Xcel Energy's pension plan assets that are measured at fair value as of Dec. 31, 2018 and 2017:

(Millions of Dollars)	Dec. 31, 2018				
	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
Cash equivalents .....	\$ 137	\$ -	\$ -	\$ -	\$ 137
Commingled funds .....	914	-	-	987	1,901
Debt securities .....	-	621	-	-	621
Equity securities .....	106	-	-	-	106
Other .....	2	5	-	(30)	(23)
<b>Total .....</b>	<b>\$ 1,159</b>	<b>\$ 626</b>	<b>\$ -</b>	<b>\$ 957</b>	<b>\$ 2,742</b>

(Millions of Dollars)	Dec. 31, 2017				
	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
Cash equivalents .....	\$ 196	\$ -	\$ -	\$ -	\$ 196
Commingled funds .....	1,054	-	-	1,075	2,129
Debt securities .....	-	673	-	-	673
Equity securities .....	114	-	-	-	114
Other .....	(29)	4	-	1	(24)
<b>Total .....</b>	<b>\$ 1,335</b>	<b>\$ 677</b>	<b>\$ -</b>	<b>\$ 1,076</b>	<b>\$ 3,088</b>

**Benefit Obligations** — A comparison of the actuarially computed pension benefit obligation and plan assets for Xcel Energy is presented in the following table:

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
<b>Schedule XIV- Notes to Financial Statements</b>			

(Thousands of Dollars)	2018	2017
<b>Accumulated Benefit Obligation at Dec. 31</b> .....	\$ 3,275,061	\$ 3,612,354
<b>Change in Projected Benefit Obligation:</b>		
Obligation at Jan. 1 .....	\$ 3,827,650	\$ 3,681,618
Service cost .....	94,357	94,189
Interest cost .....	133,388	146,809
Plan amendments .....	-	(12,543)
Actuarial loss (gain) .....	(226,634)	258,613
Benefit Payments <sup>(a)</sup> .....	(354,358)	(341,036)
Obligation at Dec. 31 .....	<u>\$ 3,474,403</u>	<u>\$ 3,827,650</u>

(Thousands of Dollars)	2018	2017
<b>Change in Fair Value of Plan Assets:</b>		
Fair value of plan assets at Jan. 1 .....	\$ 3,087,959	\$ 2,855,813
Actual return (loss) on plan assets .....	(141,329)	411,628
Employer contributions .....	150,000	161,554
Benefit payments .....	(354,358)	(341,036)
Fair value of plan assets at Dec. 31 .....	<u>\$ 2,742,272</u>	<u>\$ 3,087,959</u>

<b>Funded Status of Plans at Dec. 31:</b>		
Funded status <sup>(b)</sup> .....	\$ (732,131)	\$ (739,691)

<sup>(a)</sup> Amount includes approximately \$198 million in 2018 and \$174 million in 2017 of lump-sum benefit payments used in the determination of a settlement charge.

<sup>(b)</sup> Amounts are recognized in noncurrent liabilities on Xcel Energy's consolidated balance sheets.

(Thousands of Dollars)	2018	2017
<b>XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:</b>		
Net loss .....	\$ 232,026	\$ 239,618
Prior service cost .....	(10,292)	(11,277)
Total .....	<u>\$ 221,734</u>	<u>\$ 228,341</u>

(Thousands of Dollars)	2018	2017
<b>XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost Have Been Recorded as Follows Based Upon Expected Recovery in Rates:</b>		
Miscellaneous deferred debits .....	\$ 212,183	\$ 218,116
Accumulated deferred income taxes .....	2,469	2,652
Net-of-tax accumulated other comprehensive income .....	7,082	7,573
Total .....	<u>\$ 221,734</u>	<u>\$ 228,341</u>

XES accumulated provision for pensions and benefits .....	\$ 136,997	\$ 140,602
Measurement date .....	Dec. 31, 2018	Dec. 31, 2017

Significant Assumptions Used to Measure Benefit Obligations:	2018	2017
Discount rate for year-end valuation .....	4.31 %	3.63 %
Expected average long-term increase in compensation level .....	3.75	3.75
Mortality table .....	RP-2014	RP-2014

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**Mortality** — In 2014, the Society of Actuaries published a new mortality table (RP-2014) and projection scale (MP-2014) that increased the overall life expectancy of males and females. In 2014, Xcel Energy adopted this mortality table, with modifications, based on its population and specific experience. During 2017, a new projection table was released (MP-2017). Xcel Energy evaluated the updated projection table and concluded that the methodology currently in use and adopted in 2016 is consistent with the recently updated 2017 table and continues to be representative of Xcel Energy’s population.

**Cash Flows** — Cash funding requirements can be impacted by changes to actuarial assumptions, actual asset levels and other calculations prescribed by the funding requirements of income tax and other pension-related regulations. Required contributions were made in 2016 through 2019 to meet minimum funding requirements. Total voluntary and required pension funding contributions across all four of Xcel Energy’s pension plans were as follows:

- \$150 million in January 2019;
- \$150 million in 2018;
- \$162 million in 2017; and
- \$125 million in 2016.

For future years, Xcel Energy anticipates contributions will be made as necessary.

**Plan Amendments** — Xcel Energy amended the Xcel Energy Pension Plan and Xcel Energy Inc. Nonbargaining Pension Plan (South) in 2017 to reduce supplemental benefits for non-bargaining participants as well as to allow the transfer of a portion of nonqualified pension obligations into the qualified plans.

In 2018 and 2017, there were no plan amendments made which affected the projected benefit obligation.

**Benefit Costs** — The components of Xcel Energy’s net periodic pension cost were:

(Thousands of Dollars)	2018	2017
Service cost .....	\$ 94,357	\$ 94,189
Interest cost .....	133,388	146,809
Expected return on plan assets .....	(208,762)	(209,270)
Amortization of prior service credit .....	(4,643)	(1,768)
Amortization of net loss .....	110,798	106,681
Settlement charge .....	90,705	81,136
Net periodic pension cost .....	215,843	217,777
Costs not recognized due to effects of regulation .....	(75,486)	(78,722)
Net benefit cost recognized for financial reporting .....	<u>\$ 140,357</u>	<u>\$ 139,055</u>

**XES:**

Net periodic pension cost .....	\$ 45,358	\$ 49,566
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Significant Assumptions Used to Measure Costs:	2018	2017
Discount rate .....	3.63 %	4.13 %
Expected average long-term increase in compensation level .....	3.75	3.75
Expected average long-term rate of return on assets .....	6.87	6.87

Pension costs include an expected return impact for the current year that may differ from actual investment performance in the plan. The return assumption used for 2018 pension cost calculations is 6.87 percent. The pension cost calculation uses a market-related valuation of pension assets. Xcel Energy uses a calculated value method to determine the market-related value of the plan assets. The market-related value is determined by adjusting the fair market value of assets at the beginning of the year to reflect the investment gains and losses (the difference between the actual investment return and the expected investment return on the market related value) during each of the previous five years at the rate of 20 percent per year. As these differences between the actual investment returns and the expected investment returns are incorporated into the market-related value, the differences are recognized in pension cost over the expected average remaining years of service for active employees, which was approximately 13 years in 2018.

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**Defined Contribution Plans**

Xcel Energy, which includes XES, maintains 401(k) and other defined contribution plans that cover substantially all employees. Total expense to these plans was approximately \$38 million in 2018 and \$37 million in 2017. XES' portion of that expense was approximately \$11 million in 2018 and \$10 million in 2017.

**Postretirement Health Care Benefits**

Xcel Energy, which includes XES, has a contributory health and welfare benefit plan that provides health care and death benefits to certain retirees.

**Plan Assets** — Certain state agencies that regulate Xcel Energy's utility subsidiaries also have issued guidelines related to the funding of postretirement benefit costs. These assets are invested in a manner consistent with the investment strategy for the pension plan.

The following table presents the target postretirement asset allocations for Xcel Energy at Dec. 31 for the upcoming year:

	2018	2017
Domestic and international equity securities.....	18 %	24 %
Short-to-intermediate fixed income securities.....	70	60
Alternative investments.....	8	9
Cash.....	4	7
Total.....	100 %	100 %

Xcel Energy and XES bases its investment-return assumption for the postretirement health care fund assets on expected long-term performance for each of the investment types included in its asset portfolio. The assets are invested in a portfolio according to Xcel Energy's return, liquidity and diversification objectives to provide a source of funding for plan obligations and minimize contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the projected asset allocation given the long-term risk, return, correlation and liquidity characteristics of each particular asset class. There were no significant concentrations of risk in any particular industry, index, or entity. Market volatility can impact even well-diversified portfolios and significantly affect the return levels achieved by postretirement health care assets in any year.

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
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The following tables present, for each of the fair value hierarchy levels, Xcel Energy's postretirement benefit plan assets that are measured at fair value as of Dec. 31, 2018 and 2017:

(Millions of Dollars)	Dec. 31, 2018				
	Level 1	Level 2	Level 3	Measured at NAV	Total
Cash equivalents .....	\$ 19	\$ -	\$ -	\$ -	\$ 19
Insurance contracts .....	-	45	-	-	45
Commingled funds .....	133	-	-	40	173
Debt securities .....	-	179	-	-	179
Equity securities .....	-	-	-	-	-
Other .....	-	1	-	-	1
Total .....	<u>\$ 152</u>	<u>\$ 225</u>	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ 417</u>

(Millions of Dollars)	Dec. 31, 2017				
	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
Cash equivalents .....	\$ 29	\$ -	\$ -	\$ -	\$ 29
Insurance contracts .....	-	50	-	-	50
Commingled funds .....	148	-	-	-	148
Debt securities .....	-	198	-	-	198
Equity securities .....	35	-	-	-	35
Other .....	-	1	-	-	1
Total .....	<u>\$ 212</u>	<u>\$ 249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 461</u>

There were no assets transferred in or out of Level 3 for the years ended Dec. 31, 2018 and 2017.

**Benefit Obligations** — A comparison of the actuarially computed benefit obligation and plan assets for Xcel Energy is presented in the following table:



Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
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(Thousands of Dollars)	2018	2017
<b>Change in Projected Benefit Obligation:</b>		
Obligation at Jan. 1 .....	\$ 620,931	\$ 603,084
Service cost .....	1,996	1,859
Interest cost .....	21,663	23,937
Medicare subsidy reimbursements .....	1,020	1,066
Plan participants' contributions .....	7,944	7,488
Actuarial loss (gain) .....	(61,677)	33,286
Benefit payments .....	(50,162)	(49,789)
Obligation at Dec. 31 .....	<u>\$ 541,715</u>	<u>\$ 620,931</u>

(Thousands of Dollars)	2018	2017
<b>Change in Fair Value of Plan Assets:</b>		
Fair value of plan assets at Jan. 1 .....	\$ 460,602	\$ 442,105
Actual return (loss) on plan assets .....	(12,338)	40,748
Plan participants' contributions .....	7,944	7,488
Employer contributions .....	10,932	20,050
Benefit payments .....	(50,162)	(49,789)
Fair value of plan assets at Dec. 31 .....	<u>\$ 416,978</u>	<u>\$ 460,602</u>

(Thousands of Dollars)	2018	2017
<b>Funded Status of Plans at Dec. 31:</b>		
Funded status .....	<u>\$ (124,737)</u>	<u>\$ (160,329)</u>
Miscellaneous deferred debits .....	(6,486)	(2,509)
Accumulated provision for pensions and benefits .....	(118,251)	(157,820)
Net postretirement amounts recognized on balance sheet .....	<u>\$ (124,737)</u>	<u>\$ (160,329)</u>

(Thousands of Dollars)	2018	2017
<b>XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:</b>		
Net loss .....	\$ 15,402	\$ 18,828
Prior service credit .....	(1,606)	(2,163)
Total .....	<u>\$ 13,796</u>	<u>\$ 16,665</u>

(Thousands of Dollars)	2018	2017
<b>XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost Have Been Recorded as Follows Based Upon Expected Recovery in Rates:</b>		
Miscellaneous deferred debits .....	\$ 11,476	\$ 14,140
Accumulated deferred income taxes .....	600	653
Net-of-tax accumulated other comprehensive income .....	1,720	1,872
Total .....	<u>\$ 13,796</u>	<u>\$ 16,665</u>

XES accumulated provision for pensions and benefits .....	\$ 26,387	\$ 29,807
Measurement date .....	Dec. 31, 2018	Dec. 31, 2017

Significant Assumptions Used to Measure Benefit Obligations:	2018	2017
Discount rate for year-end valuation .....	4.32 %	3.62 %
Mortality table .....	RP-2014	RP-2014
Health care costs trend rate - initial: Pre-65 .....	6.50 %	7.00 %
Health care costs trend rate - initial: Post-65 .....	5.35 %	5.50 %

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Beginning with the Dec. 31, 2018 measurement, Xcel Energy Inc. separated its initial medical trend assumption for pre-Medicare (Pre-65) and post-Medicare (Post-65) claims costs in order to reflect different short-term expectations based on recent experience differences. The Post-65 initial medical trend rate was set at 5.3 percent. The Pre-65 initial medical trend rate was set at 6.5 percent. The ultimate trend assumption remained at 4.5 percent for both groups. The period until the ultimate rate is reached is four years. Xcel Energy bases its medical trend assumption on the long-term cost inflation expected in the health care market, considering the levels projected and recommended by industry experts, as well as recent actual medical cost increases experienced by Xcel Energy's retiree medical plan.

A one-percent change in the assumed health care cost trend rate would have the following effects on Xcel Energy:

(Thousands of Dollars)	One Percentage Point	
	Increase	Decrease
Accumulated postretirement benefit obligation .....	\$ 49,399	\$ (42,213)
Service and interest components .....	2,526	(2,122)

**Cash Flows** — The postretirement health care plans have no funding requirements under income tax and other retirement-related regulations other than fulfilling benefit payment obligations, when claims are presented and approved under the plans. Additional cash funding requirements are prescribed by certain state and federal rate regulatory authorities. Xcel Energy, which includes XES, contributed \$11 million during 2018, \$20 million during 2017 and \$18 million during 2016 and expects to contribute approximately \$11 million during 2019.

**Plan Amendments** — In 2018 and 2017, there were no plan amendments made which affected the benefit obligation.

**Benefit Costs** — The components of Xcel Energy's net periodic postretirement benefit cost were:

(Thousands of Dollars)	2018	2017
Service cost .....	\$ 1,996	\$ 1,859
Interest cost .....	21,663	23,937
Expected return on plan assets .....	(25,747)	(24,622)
Amortization of prior service credit .....	(10,629)	(10,686)
Amortization of net loss .....	7,711	6,689
Net periodic postretirement benefit credit .....	<u>\$ (5,006)</u>	<u>\$ (2,823)</u>

**XES:**

Net periodic postretirement benefit cost recognized .....	1,527	1,491
---	-------	-------

**Significant Assumptions Used to Measure Costs:**

	2018		2017
Discount rate .....	3.62	%	4.13
Expected average long-term rate of return on assets .....	5.80		5.80

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### Projected Benefit Payments

The following table lists Xcel Energy's projected benefit payments for the pension and postretirement benefit plans:

(Thousands of Dollars)	Projected Pension Benefit Payments	Gross Projected Postretirement Health Care Benefit Payments	Expected Medicare Part D Subsidies	Net Projected Postretirement Health Care Benefit Payments
2019 .....	\$ 280,528	\$ 45,493	\$ 2,062	\$ 43,431
2020 .....	259,549	45,058	2,159	42,899
2021 .....	258,959	44,622	2,270	42,352
2022 .....	260,145	44,115	2,372	41,743
2023 .....	259,345	43,245	2,465	40,780
2024-2028 .....	1,238,409	196,553	13,451	183,102

### 6. Income Taxes

The components of income tax expense for the years ending Dec. 31 were as follows:

(Thousands of Dollars)	2018	2017
Current federal tax expense .....	\$ 9,518	\$ 11,859
Current state tax expense .....	3,529	3,531
Current change in unrecognized tax expense .....	5,341	-
Deferred federal tax benefit .....	(3,963)	7,171
Deferred state tax benefit .....	(1,122)	(1,271)
Total income tax expense .....	<u>\$ 13,303</u>	<u>\$ 21,290</u>

Total income tax expense from operations differs from the amount computed by applying the statutory federal income tax rate to income before income tax expense. The following reconciles such differences for the years ending Dec. 31:

	2018	2017
Federal statutory rate .....	21 %	35 %
State income taxes, net of federal income tax benefit .....	5	4
Increases (decreases) in tax from:		
Resolutions of income tax audit and other .....	38	-
Tax Reform .....	-	56
Adjustments attributable to tax returns .....	13	(1)
Texas margin tax, net of federal tax effect .....	6	3
Executive officer non-deductible compensation .....	15	2
Non-deductible business meals .....	2	1
Insurance fund income .....	-	(1)
Penalties .....	-	1
Effective income tax rate .....	<u>100 %</u>	<u>100 %</u>

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The components of the accumulated deferred income taxes at Dec. 31 were as follows:

(Thousands of Dollars)	2018	2017
Deferred tax liabilities:		
Employee benefits .....	\$ 19,326	\$ 20,094
Differences between book and taxbases of property .....	1,843	1,446
Other .....	187	523
Total deferred tax liabilities .....	<u>\$ 21,356</u>	<u>\$ 22,063</u>
Deferred tax assets:		
Employee benefits .....	\$ 45,158	\$ 43,410
Other .....	4,483	2,650
Total deferred tax assets .....	<u>\$ 49,641</u>	<u>\$ 46,060</u>
Net deferred tax asset .....	<u>\$ (28,285)</u>	<u>\$ (23,997)</u>

## 7. Financial Instruments

In June 2016, XES established rabbi trusts to provide partial funding for future distributions of its supplemental executive retirement plan and deferred compensation plan. The following table presents the cost and fair value of the assets held in rabbi trusts at Dec. 31, 2018 and 2017:

(Millions of Dollars)	Dec. 31, 2018				
	Cost	Fair Value			Total
		Level 1	Level 2	Level 3	
<b>Rabbi Trusts <sup>(a)</sup></b>					
Cash equivalents .....	\$ 13	\$ 13	\$ -	\$ -	\$ 13
Mutual funds .....	37	37	-	-	37
Total .....	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
(Millions of Dollars)	Dec. 31, 2017				
	Cost	Fair Value			Total
		Level 1	Level 2	Level 3	
<b>Rabbi Trusts <sup>(a)</sup></b>					
Cash equivalents .....	\$ 11	\$ 11	\$ -	\$ -	\$ 11
Mutual funds .....	32	34	-	-	34
Total .....	<u>\$ 43</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>

<sup>(a)</sup> Reported as other investments on the balance sheet.

As of Dec. 31, 2018 and 2017, there were no financial instruments for which carrying amount did not equal fair value.

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<b>Schedule XV- Comparative Income Statement</b>				
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		<b>SERVICE COMPANY OPERATING REVENUES</b>		
2	400	Service Company Operating Revenues	1,365,832,804	1,345,415,785
3		<b>SERVICE COMPANY OPERATING EXPENSES</b>		
4	401	Operation Expenses	866,865,817	837,889,409
5	402	Maintenance Expenses	16,627,241	18,141,289
6	403	Depreciation Expenses		
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property		
9	405	Amortization of Other Property		
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	20,113,285	19,878,182
13	409.1	Income Taxes, Operating Income	( 13,303,106)	( 21,289,997)
14	410.1	Provision for Deferred Income Taxes, Operating Income		
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income		
16	411.4	Investment Tax Credit, Service Company Property		
17	411.6	Gains from Disposition of Service Company Plant		
18	411.7	Losses from Disposition of Service Company Plant		
19	411.10	Accretion Expense		
20	412	Costs and Expenses of Construction or Other Services	429,194,493	442,130,233
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		<b>TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)</b>	1,319,497,730	1,296,749,116
23		<b>NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)</b>	46,335,074	48,666,669
24		<b>OTHER INCOME</b>		
25	418.1	Equity in Earnings of Subsidiary Companies		
26	419	Interest and Dividend Income	1,727,968	3,424,492
27	419.1	Allowance for Other Funds Used During Construction		
28	421	Miscellaneous Income or Loss		
29	421.1	Gain on Disposition of Property		
30		<b>TOTAL OTHER INCOME (Total of Lines 25-29)</b>	1,727,968	3,424,492
31		<b>OTHER INCOME DEDUCTIONS</b>		
32	421.2	Loss on Disposition of Property		
33	425	Miscellaneous Amortization		
34	426.1	Donations	13,208,190	2,423,425
35	426.2	Life Insurance	( 242,554)	( 419,466)
36	426.3	Penalties	174,412	76,076
37	426.4	Expenditures for Certain Civic, Political and Related Activities	2,202,956	4,003,542
38	426.5	Other Deductions	761,086	663,501
39		<b>TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)</b>	16,104,090	6,747,078
40		<b>TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS</b>		

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<b>Schedule XV- Comparative Income Statement (continued)</b>				
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions	456,634	145,592
42	409.2	Income Taxes, Other Income and Deductions	31,691,071	36,680,480
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions	( 5,084,859)	5,900,374
44	411.2	Provision for Deferred Income Taxes – Credit, Other Income and Deductions		( 859)
45	411.5	Investment Tax Credit, Other Income Deductions		
46		<b>TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)</b>	27,062,846	42,725,587
47		<b>INTEREST CHARGES</b>		
48	427	Interest on Long-Term Debt		
49	428	Amortization of Debt Discount and Expense		
50	429	(less) Amortization of Premium on Debt- Credit		
51	430	Interest on Debt to Associate Companies	4,882,814	2,498,664
52	431	Other Interest Expense	13,292	119,832
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit		
54		<b>TOTAL INTEREST CHARGES (Total of Lines 48-53)</b>	4,896,106	2,618,496
55		<b>NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)</b>		
56		<b>EXTRAORDINARY ITEMS</b>		
57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		<b>Net Extraordinary Items (Line 57 less Line 58)</b>		
60	409.4	(less) Income Taxes, Extraordinary		
61		<b>Extraordinary Items After Taxes (Line 59 less Line 60)</b>		
62		<b>NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)</b>		

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FOOTNOTE DATA			

**Schedule Page: 301 Line No.: 35 Column: c**

FERC Account 426.2-Life Insurance:

The balance in FERC account 426.2 includes the net premiums less increase in cash surrender value of policies.

Cash surrender value of policies	(\$347,472)
Premiums	104,918
Total	<u>(\$242,554)</u>

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<b>Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies</b>								
1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.								
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense						
2	404-405	Amortization Expense						
3	407.3-407.4	Regulatory Debits/Credits – Net						
4	408.1-408.2	Taxes Other Than Income Taxes	8,079,395	12,490,524	20,569,919			
5	409.1-409.3	Income Taxes	18,387,965		18,387,965			
6	410.1-411.2	Provision for Deferred Taxes	( 5,084,859)		( 5,084,859)			
7	411.1-411.2	Provision for Deferred Taxes – Credit						
8	411.6	Gain from Disposition of Service Company Plant						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment						
11	411.10	Accretion Expense						
12	412	Costs and Expenses of Construction or Other Services	429,194,493		429,194,493			
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						
15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income	1,376,644	351,324	1,727,968			
17	419.1	Allowance for Other Funds Used During Construction						
18	421	Miscellaneous Income or Loss						
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property						
21	425	Miscellaneous Amortization						
22	426.1	Donations	201,672	13,006,518	13,208,190			
23	426.2	Life Insurance		( 242,554)	( 242,554)			
24	426.3	Penalties	173,530	882	174,412			
25	426.4	Expenditures for Certain Civic, Political and Related Activities	398,980	1,803,976	2,202,956			
26	426.5	Other Deductions	197,208	563,878	761,086			
27	427	Interest On Long-Term Debt						
28	428	Amortization of Debt Discount and Expense						
29	429	Amortization of Premium on Debt – Credit						
30	430	Interest on Debt to Associate Companies	4,882,814		4,882,814			
31	431	Other Interest Expense		13,292	13,292			
32	432	Allowance for Borrowed Funds Used During Construction						
33	500-509	Total Steam Power Generation Operation Expenses	31,086,485	7,313,059	38,399,544			
34	510-515	Total Steam Power Generation Maintenance Expenses	10,224,130	904	10,225,034			



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Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses	15,791,256		15,791,256			
36	528-532	Total Nuclear Power Generation Maintenance Expenses	541,176		541,176			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	2,227,084	363,312	2,590,396			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	55,272	29	55,301			
39	546-550.1	Total Other Power Generation Operation Expenses	5,061,808	2,107,757	7,169,565			
40	551-554.1	Total Other Power Generation Maintenance Expenses	1,347,797	332	1,348,129			
41	555-557	Total Other Power Supply Operation Expenses	10,242,314	4,666,383	14,908,697			
42	560	Operation Supervision and Engineering	9,444,951	15,589,220	25,034,171			
43	561.1	Load Dispatch-Reliability	1,826		1,826			
44	561.2	Load Dispatch-Monitor and Operate Transmission System	2,302,447	5,315,409	7,617,856			
45	561.3	Load Dispatch-Transmission Service and Scheduling	3,528		3,528			
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development	308,547	181	308,728			
48	561.6	Transmission Service Studies	155,616		155,616			
49	561.7	Generation Interconnection Studies	116,618		116,618			
50	561.8	Reliability Planning and Standards Development Services	3,283		3,283			
51	562	Station Expenses (Major Only)	137,733		137,733			
52	563	Overhead Line Expenses (Major Only)	81,811		81,811			
53	564	Underground Line Expenses (Major Only)	242		242			
54	565	Transmission of Electricity by Others (Major Only)						
55	566	Miscellaneous Transmission Expenses (Major Only)	5,919,476	51,978	5,971,454			
56	567	Rents	6,179,683	7,762	6,187,445			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses	24,655,761	20,964,550	45,620,311			
59	568	Maintenance Supervision and Engineering (Major Only)	( 27,130)		( 27,130)			
60	569	Maintenance of Structures (Major Only)						
61	569.1	Maintenance of Computer Hardware						
62	569.2	Maintenance of Computer Software						
63	569.3	Maintenance of Communication Equipment						
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)	65,504		65,504			
66	571	Maintenance of Overhead Lines (Major Only)	180,919		180,919			
67	572	Maintenance of Underground Lines (Major Only)	369		369			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)						

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Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70		Total Transmission Maintenance Expenses	219,662		219,662			
71	575.1-575.8	Total Regional Market Operation Expenses	1,306,238		1,306,238			
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses	32,768,333	6,493,127	39,261,460			
74	590-598	Total Distribution Maintenance Expenses	1,941,508		1,941,508			
75		Total Electric Operation and Maintenance Expenses	592,523,378	69,194,645	661,718,023			
76	700-798	Production Expenses (Provide selected accounts in a footnote)	341,268		341,268			
77	800-813	Total Other Gas Supply Operation Expenses	670,181		670,181			
78	814-826	Total Underground Storage Operation Expenses	37,361		37,361			
79	830-837	Total Underground Storage Maintenance Expenses	31,664		31,664			
80	840-842.3	Total Other Storage Operation Expenses	587,926		587,926			
81	843.1-843.9	Total Other Storage Maintenance Expenses	11,723		11,723			
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses	24,932		24,932			
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses	66,347		66,347			
84	850	Operation Supervision and Engineering	1,037,833	1,159,185	2,197,018			
85	851	System Control and Load Dispatching	183,066	823,702	1,006,768			
86	852	Communication System Expenses	6		6			
87	853	Compressor Station Labor and Expenses	8,762		8,762			
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses	63,993		63,993			
91	857	Measuring and Regulating Station Expenses	6,013		6,013			
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses	111,314	375	111,689			
94	860	Rents	1,051,177		1,051,177			
95		Total Gas Transmission Operation Expenses	2,462,164	1,983,262	4,445,426			
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements	9,828		9,828			
98	863	Maintenance of Mains	4,506		4,506			
99	864	Maintenance of Compressor Station Equipment	1,327		1,327			
100	865	Maintenance of Measuring And Regulating Station Equipment	1,908	21,634	23,542			
101	866	Maintenance of Communication Equipment	2		2			
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses	17,571	21,634	39,205			
104	870-881	Total Distribution Operation Expenses	13,265,295	10,864,787	24,130,082			

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Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)	
105	885-894	Total Distribution Maintenance Expenses	575,586		575,586				
106		Total Natural Gas Operation and Maintenance Expenses	18,092,018	12,869,683	30,961,701				
107	901	Supervision	1,228	273,100	274,328				
108	902	Meter reading expenses	293,296	6,200,322	6,493,618				
109	903	Customer records and collection expenses	12,507,717	47,138,632	59,646,349				
110	904	Uncollectible accounts							
111	905	Miscellaneous customer accounts expenses							
112	906	Total Customer Accounts Operation Expenses	12,802,244	53,612,054	66,414,295				
113	907	Supervision							
114	908	Customer assistance expenses	2,095,907	469,459	2,565,366				
115	909	Informational And Instructional Advertising Expenses	687,465	2,308,057	2,995,522				
116	910	Miscellaneous Customer Service And Informational Expenses	280,356		280,356				
117		Total Service and Informational Operation Accounts	3,063,728	2,777,516	5,841,244				
118	911	Supervision							
119	912	Demonstrating and Selling Expenses	7,845		7,845				
120	913	Advertising Expenses							
121	916	Miscellaneous Sales Expenses							
122		Total Sales Operation Expenses	7,845		7,845				
123	920	Administrative and General Salaries	28,308,410	149,382,165	177,690,575				
124	921	Office Supplies and Expenses	29,232,704	93,264,231	122,496,935				
125	923	Outside Services Employed	5,645,779	72,093,132	77,738,911				
126	924	Property Insurance	( 297,232)	70,016	( 227,216)				
127	925	Injuries and Damages	1,296,022	14,706,099	16,002,121				
128	926	Employee Pensions and Benefits	33,420,535	49,318,743	82,739,278				
129	928	Regulatory Commission Expenses	32,200	11,182	43,382				
130	930.1	General Advertising Expenses	1,458,484	7,941,268	9,399,752				
131	930.2	Miscellaneous General Expenses	1,082,411	7,772,292	8,854,703				
132	931	Rents	31,702,345	72,877,182	104,579,527				
133		Total Administrative and General Operation Expenses	131,881,658	467,436,310	599,317,968				
134	935	Maintenance of Structures and Equipment	30,700	1,541,028	1,571,728				
135		Total Administrative and General Maintenance Expenses	147,786,172	525,366,908	673,153,080				
136		Total Cost of Service	758,401,566	607,431,236	1,365,832,804				

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report
Xcel Energy Services Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, <u>2018</u>
Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)					
Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense			
2	404-405	Amortization Expense			
3	407.3-407.4	Regulatory Debits/Credits – Net			
4	408.1-408.2	Taxes Other Than Income Taxes	8,079,395	12,490,524	20,569,919
5	409.1-409.3	Income Taxes	18,387,965		18,387,965
6	410.1-411.2	Provision for Deferred Taxes	( 5,084,859)		( 5,084,859)
7	411.1-411.2	Provision for Deferred Taxes – Credit			
8	411.6	Gain from Disposition of Service Company Plant			
9	411.7	Losses from Disposition of Service Company Plant			
10	411.4-411.5	Investment Tax Credit Adjustment			
11	411.10	Accretion Expense			
12	412	Costs and Expenses of Construction or Other Services	429,194,493		429,194,493
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies			
14	418	Non-operating Rental Income			
15	418.1	Equity in Earnings of Subsidiary Companies			
16	419	Interest and Dividend Income	1,376,644	351,324	1,727,968
17	419.1	Allowance for Other Funds Used During Construction			
18	421	Miscellaneous Income or Loss			
19	421.1	Gain on Disposition of Property			
20	421.2	Loss on Disposition Of Property			
21	425	Miscellaneous Amortization			
22	426.1	Donations	201,672	13,006,518	13,208,190
23	426.2	Life Insurance		( 242,554)	( 242,554)
24	426.3	Penalties	173,530	882	174,412
25	426.4	Expenditures for Certain Civic, Political and Related Activities	398,980	1,803,976	2,202,956
26	426.5	Other Deductions	197,208	563,878	761,086
27	427	Interest On Long-Term Debt			
28	428	Amortization of Debt Discount and Expense			
29	429	Amortization of Premium on Debt – Credit			
30	430	Interest on Debt to Associate Companies	4,882,814		4,882,814
31	431	Other Interest Expense		13,292	13,292
32	432	Allowance for Borrowed Funds Used During Construction			
33	500-509	Total Steam Power Generation Operation Expenses	31,086,485	7,313,059	38,399,544
34	510-515	Total Steam Power Generation Maintenance Expenses	10,224,130	904	10,225,034

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Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)					
Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses	15,791,256		15,791,256
36	528-532	Total Nuclear Power Generation Maintenance Expenses	541,176		541,176
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	2,227,084	363,312	2,590,396
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	55,272	29	55,301
39	546-550.1	Total Other Power Generation Operation Expenses	5,061,808	2,107,757	7,169,565
40	551-554.1	Total Other Power Generation Maintenance Expenses	1,347,797	332	1,348,129
41	555-557	Total Other Power Supply Operation Expenses	10,242,314	4,666,383	14,908,697
42	560	Operation Supervision and Engineering	9,444,951	15,589,220	25,034,171
43	561.1	Load Dispatch-Reliability	1,826		1,826
44	561.2	Load Dispatch-Monitor and Operate Transmission System	2,302,447	5,315,409	7,617,856
45	561.3	Load Dispatch-Transmission Service and Scheduling	3,528		3,528
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development	308,547	181	308,728
48	561.6	Transmission Service Studies	155,616		155,616
49	561.7	Generation Interconnection Studies	116,618		116,618
50	561.8	Reliability Planning and Standards Development Services	3,283		3,283
51	562	Station Expenses (Major Only)	137,733		137,733
52	563	Overhead Line Expenses (Major Only)	81,811		81,811
53	564	Underground Line Expenses (Major Only)	242		242
54	565	Transmission of Electricity by Others (Major Only)			
55	566	Miscellaneous Transmission Expenses (Major Only)	5,919,476	51,978	5,971,454
56	567	Rents	6,179,683	7,762	6,187,445
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses	24,655,761	20,964,550	45,620,311
59	568	Maintenance Supervision and Engineering (Major Only)	( 27,130)		( 27,130)
60	569	Maintenance of Structures (Major Only)			
61	569.1	Maintenance of Computer Hardware			
62	569.2	Maintenance of Computer Software			
63	569.3	Maintenance of Communication Equipment			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)	65,504		65,504
66	571	Maintenance of Overhead Lines (Major Only)	180,919		180,919
67	572	Maintenance of Underground Lines (Major Only)	369		369
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			

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Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)					
Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses	219,662		219,662
71	575.1-575.8	Total Regional Market Operation Expenses	1,306,238		1,306,238
72	576.1-576.5	Total Regional Market Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses	32,768,333	6,493,127	39,261,460
74	590-598	Total Distribution Maintenance Expenses	1,941,508		1,941,508
75		Total Electric Operation and Maintenance Expenses	592,523,378	69,194,645	661,718,023
76	700-798	Production Expenses (Provide selected accounts in a footnote)	341,268		341,268
77	800-813	Total Other Gas Supply Operation Expenses	670,181		670,181
78	814-826	Total Underground Storage Operation Expenses	37,361		37,361
79	830-837	Total Underground Storage Maintenance Expenses	31,664		31,664
80	840-842.3	Total Other Storage Operation Expenses	587,926		587,926
81	843.1-843.9	Total Other Storage Maintenance Expenses	11,723		11,723
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses	24,932		24,932
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses	66,347		66,347
84	850	Operation Supervision and Engineering	1,037,833	1,159,185	2,197,018
85	851	System Control and Load Dispatching	183,066	823,702	1,006,768
86	852	Communication System Expenses	6		6
87	853	Compressor Station Labor and Expenses	8,762		8,762
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses	63,993		63,993
91	857	Measuring and Regulating Station Expenses	6,013		6,013
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses	111,314	375	111,689
94	860	Rents	1,051,177		1,051,177
95		Total Gas Transmission Operation Expenses	2,462,164	1,983,262	4,445,426
96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements	9,828		9,828
98	863	Maintenance of Mains	4,506		4,506
99	864	Maintenance of Compressor Station Equipment	1,327		1,327
100	865	Maintenance of Measuring And Regulating Station Equipment	1,908	21,634	23,542
101	866	Maintenance of Communication Equipment	2		2
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses	17,571	21,634	39,205
104	870-881	Total Distribution Operation Expenses	13,265,295	10,864,787	24,130,082

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Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)					
Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses	575,586		575,586
106		Total Natural Gas Operation and Maintenance Expenses	18,092,018	12,869,683	30,961,701
107	901	Supervision	1,228	273,100	274,328
108	902	Meter reading expenses	293,296	6,200,322	6,493,618
109	903	Customer records and collection expenses	12,507,717	47,138,632	59,646,349
110	904	Uncollectible accounts			
111	905	Miscellaneous customer accounts expenses			
112	906	Total Customer Accounts Operation Expenses	12,802,241	53,612,054	66,414,295
113	907	Supervision			
114	908	Customer assistance expenses	2,095,907	469,459	2,565,366
115	909	Informational And Instructional Advertising Expenses	687,465	2,308,057	2,995,522
116	910	Miscellaneous Customer Service And Informational Expenses	280,356		280,356
117		Total Service and Informational Operation Accounts	3,063,728	2,777,516	5,841,244
118	911	Supervision			
119	912	Demonstrating and Selling Expenses	7,845		7,845
120	913	Advertising Expenses			
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses	7,845		7,845
123	920	Administrative and General Salaries	28,308,410	149,382,165	177,690,575
124	921	Office Supplies and Expenses	29,232,704	93,264,231	122,496,935
125	923	Outside Services Employed	5,645,779	72,093,132	77,738,911
126	924	Property Insurance	( 297,232)	70,016	( 227,216)
127	925	Injuries and Damages	1,296,022	14,706,099	16,002,121
128	926	Employee Pensions and Benefits	33,420,535	49,318,743	82,739,278
129	928	Regulatory Commission Expenses	32,200	11,182	43,382
130	930.1	General Advertising Expenses	1,458,484	7,941,268	9,399,752
131	930.2	Miscellaneous General Expenses	1,082,411	7,772,292	8,854,703
132	931	Rents	31,702,345	72,877,182	104,579,527
133		Total Administrative and General Operation Expenses	131,881,658	467,436,310	599,317,968
134	935	Maintenance of Structures and Equipment	30,700	1,541,028	1,571,728
135		Total Administrative and General Maintenance Expenses	147,786,172	525,366,908	673,153,080
136		Total Cost of Service	758,401,568	607,431,236	1,365,832,804

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report
Xcel Energy Services Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, 2018
<b>Schedule XVII - Analysis of Billing – Associate Companies (Account 457)</b>					
1. For services rendered to associate companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	NSP-Minnesota	278,325,334	254,747,155	1,722,251	534,794,740
2	PSCo	304,861,946	211,922,938	1,816,191	518,601,075
3	SPS	116,822,005	77,185,254	1,071,156	195,078,415
4	NSP-Wisconsin	45,627,763	40,974,037	232,989	86,834,789
5	Xcel Energy, Inc.	3,687,140	21,913,331	31,265	25,631,736
6	Xcel Energy Joint Ventures	1,934,279			1,934,279
7	e-prime, Inc.	865,069			865,069
8	Nicollet Projects I, LLC	433,696	34,983	( 42)	468,637
9	Xcel Energy Transmission Development Company, LLC	451,379	338	1,447	453,164
10	Capital Services, LLC	68,088	220,233	1,046	289,367
11	Xcel Energy WYCO, Inc.	71,737	200,980	7,200	279,917
12	Eloigne Company	79,660	159,741	635	240,036
13	Chippewa and Flambeau Improvement Company	56,957	4,282	309	61,548
14	Quixx Corporation	55,732			55,732
15	Xcel Energy Ventures Inc.	54,416		10	54,426
16	1480 Welton, Inc.	6,020	31,719	( 2,308)	35,431
17	P.S.R. Investments, Inc.	8,830	9,160	533	18,523
18	WestGas Interstate, Inc.	15,638	1,892	13	17,543
19	Energy Impact Fund Investments	3,706	13,615	8	17,329
20	Clearwater Investments, Inc.	11,565	3,281	20	14,866
21	Xcel Energy Wholesale Group Inc.	14,445			14,445
22	Xcel Energy Transmission Holding Company, LLC	8,154	1,567	44	9,765
23	Xcel Energy Performance Contracting Inc.	8,098	839	18	8,955
24	Xcel Energy Retail Holdings Inc.	7,837		5	7,842
25	Xcel Energy Southwest Transmission Company, LLC	5,238	1,000	12	6,250
26	Xcel Energy Communications Group Inc.	4,842		2	4,844
27	Xcel Energy Markets Holdings, Inc.	4,736		3	4,739
28	Xcel Energy Ventures Holdings	4,379			4,379
29	Nicollet Holdings Company	4,334			4,334
30	Seren Innovations, Inc.	3,789			3,789
31	Xcel Energy International, Inc.	3,751			3,751
32	Xcel Energy West Transmission Company, LLC	3,717		( 1)	3,716
33	Reddy Kilowatt Corporation	150	3,524	3	3,677
34	United Power and Land Company	1,239	1,166	2	2,407
35	NSP Lands, Inc.	2,023	201	1	2,225
36	Xcel Energy Investments	762		2	764
37	Quixxlin Corporation	300			300
38					
39					
<b>40</b>	<b>Total</b>	<b>753,518,754</b>	<b>607,431,236</b>	<b>4,882,814</b>	<b>1,365,832,804</b>



Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
FOOTNOTE DATA			

**Schedule Page: 307 Line No.: 6 Column: e**

**Xcel Energy Joint Ventures:**

This amount represents the combined total of all Xcel Energy Joint Ventures as listed below:

Joint Venture Sherco 3	\$1,115,255
Joint Venture Hayden	380,935
Joint Venture CAPX	366,664
Joint Vent Comanche 3	71,425
	<u>\$1,934,279</u>

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)**

1. For services rendered to nonassociate companies (Account 458), list all of the nonassociate companies. In a footnote, describe the services rendered to each respective nonassociate company.

Line No.	Name of Non-associate Company  (a)	Account 458.1 Direct Costs Charged  (b)	Account 458.2 Indirect Costs Charged  (c)	Account 458.3 Compensation For Use of Capital  (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies  (e)	Total Amount Billed  (f)
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<b>40</b>	<b>Total</b>					

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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**Schedule XIX - Miscellaneous General Expenses - Account 930.2**

1. Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than \$50,000 may be grouped showing the number of items and the total for the group.  
 2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Utility Association Dues	4,358,674
2	Board of Directors Fess and Expenses	3,345,450
3	Shareholder Relation Expenses	1,030,123
4	SEC Filing and Shareholder Reporting Expenses	120,456
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<b>40</b>	<b>Total</b>	<b>8,854,703</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
<b>Schedule XX - Organization Chart</b>			

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

Organization Chart	Service Function *
Chief Executive Officer (CEO)	Executive Management
Corporate Other	Accounting, Financial Reporting & Taxes
Corporate Secretary & Executive Services	Executive Management
Communications	Executive Management
Corporate Communications	Corporate Communications, Employee Communications
Strategic Communications	Corporate Communications, Employee Communications, Marketing & Sales
Corporate Compliance	Executive Management
Shareholder Relations	Corporate Communications, Investor Relations
Strategy & Planning	Corporate Strategy & Business Development
Utilities & Corporate Services	Executive Management
Employee & Business Services	Executive Management
Aviation & Travel Services	Aviation Services
Enterprise Security	Executive Management & Facilities & Real Estate
Property Services	Facilities Admin. Services & Facilities & Real Estate
Workforce Relations & Safety	Energy Supply Business Resources & Human Resources
Business Systems	Business Systems
Chief Administrative Office (CAO)	Executive Management, Government Affairs
Corporate Giving	Corporate Communications
Resource Planning	Energy Markets Regulated Trading & Marketing
Human Resources	Human Resources
Payroll	Payroll
Marketing	Marketing & Sales
Group President	Executive Management
NSPM President	Government Affairs & Rates & Regulation
NSPW President	Government Affairs & Rates & Regulation
PSCo President	Government Affairs & Rates & Regulation
SPS President	Government Affairs & Rates & Regulation
Financial Operations	Accounting, Financial Reporting & Taxes
Chief Financial Officer	Accounting, Financial Reporting & Taxes
Controller	Accounting, Financial Reporting & Taxes
Corporate Development	Corporate Strategy & Business Development
Financial Planning	Accounting, Financial Reporting & Taxes, Finance & Treasury, Rates & Regulation
Investor Relations	Investor Relations
Revenue Requirements	Rates & Regulation
Risk Management & Audit Services	Finance & Treasury, Internal Audit
Tax Services	Accounting, Financial Reporting & Taxes
Treasurer	Finance & Treasury

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<b>Schedule XX - Organization Chart</b>			

Corporate Policy & Federal Affairs	Government Affairs; Rates & Regulation & Business Systems
General Counsel	Legal
Claims	Claims Services
Legal Services	Legal
Operations Services	Executive Management
Commercial Operations	Energy Markets Regulated Trading & Marketing & Energy Markets – Fuel Procurement
Customer Care	Customer Service; Receipts Processing
Enterprise Transformation Office (ETO)	Information Technology
Distribution Operations	Construction O&M; Energy Delivery Marketing; Engineering/Design
Gas Systems	Engineering/Design; Construction O&M; Executive Management
Energy Supply	Energy Supply Business Resources
Engineering & Construction	Energy Supply Engineering & Environmental; Energy Supply Business Resources
Environmental	Energy Supply Engineering & Environmental
Operations (Regional Generation)	Energy Supply Business Resources
Technical Services	Energy Supply Business Resources
Supply Chain	Supply Chain; Supply Chain Special Programs; Payment & Reporting & Fleet
Transmission	Engineering/Design; Construction O&M; Engineering/Design-Electric Transmission/Substations

\* The “Service Function” column sets forth the primary service functions for each area; however, others may be used based on a case-by-case basis depending on the specific work being performed.

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
<b>Schedule XXI - Methods of Allocation</b>			

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.

2. Include any other allocation methods used to allocate costs.

Service Department or Function	Basis of Allocation*
Executive Management Services	Executive Management indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Investor Relations	Investor Relations indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue ratio, the Employee Ratio and the Total Assets Ratio.
Internal Audit	Internal Audit indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Legal	Legal indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Claims Services	Claims Services costs will be direct charged. Any costs that cannot be direct charged will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Corporate Communications	Corporate Communications indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Employee Communications	Employee Communications indirect costs will be allocated based on the Employee Ratio.
Corporate Strategy & Business Development	Corporate Strategy & Business Development indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Government Affairs	Government Affairs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Facilities & Real Estate	Facilities & Real Estate indirect costs will be allocated to the Operating Companies and Affiliate Companies based on the Employee Ratio.

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Xcel Energy Services Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2018
<b>Schedule XXI - Methods of Allocation</b>			

Facilities Administrative Services	Facilities Administrative Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Supply Chain	Supply Chain will be direct charged. Any management and oversight of the payment and reporting services activities that cannot be direct charged will be allocated using the Invoice Transaction Ratio.
Supply Chain Special Programs	Supply Chain Special Programs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.
Human Resources	Human Resources indirect costs will be allocated based on the Employee Ratio.
Finance & Treasury	All Finance & Treasury indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:  (1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.
Accounting, Financial Reporting & Taxes	All Accounting, Financial Reporting & Taxes indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:  (1) indirect costs incurred for services associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.
Payment & Reporting	Payment & Reporting indirect costs will be allocated to the Operating Companies based on the Invoice Transaction Ratio.
Receipts Processing	Receipts Processing indirect costs will be allocated based on the Customer Bills Ratio.
Payroll	Payroll indirect costs will be allocated based on the Employee Ratio.

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
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Rates & Regulation	Rates & Regulation indirect costs will be allocated to the Operating Companies based on the Direct Labor Ratio.
Energy Supply Engineering and Environmental	Energy Supply Engineering and Environmental services will be direct charged and administrative support functions that cannot be direct charged are allocated using a Total Plant Ratio.
Energy Supply Business Resources	Energy Supply Business Resources indirect costs will be allocated using the MWh Generation Ratio.
Energy Markets Regulated Trading & Marketing	Energy Markets Regulated Trading & Marketing indirect costs will be allocated to the Operating Companies based on the Total MWh Sales Ratio, except for:  (1) indirect costs incurred for services associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.
Energy Markets - Fuel Procurement	Energy Markets Fuel Procurement indirect costs will be allocated based on the MWh Generation Ratio.
Energy Delivery Marketing	Energy Delivery Marketing will be direct charged.
Energy Delivery Construction, Operations & Maintenance (COM)	Energy Delivery COM indirect costs will be allocated based on the Delivery Services Gross Plant Ratio.
Energy Delivery Engineering/Design	Energy Delivery Engineering/Design services will be direct charged; administrative support functions that cannot be direct charged will be allocated using a Delivery Services Gross Plant Ratio based on the services being provided.
Marketing & Sales	Marketing & Sales indirect costs will be allocated based on the Revenue Ratio.
Customer Service	Customer Service indirect costs will be allocated based on the Customers Ratio. Indirect costs associated with administering low income and certified medical customer assistance programs will be allocated based on a composite of the Average of the Special Needs Customer Contacts Ratio and residential Customers Ratio.
Business Systems	Business Systems indirect costs will be allocated using any of the allocation ratios or combination of ratios.
Aviation Services	Aviation Services will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.



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Fleet	Fleet will be direct charged.
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\* Corporate Governance activities within this Service Function will be allocated using the average of the Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc., Employee Ratio with number of common officers assigned to Xcel Energy Inc., and the Total Assets Ratio including Xcel Energy Inc.'s per book assets.

**Allocation Ratios**

The following ratios will be utilized as outlined above.

*Revenue Ratio* - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc.*

- Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the amount of intercompany dividends. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Employee Ratio* - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes

*Employee Ratio with number of common officers assigned to Xcel Energy Inc.* - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the number of common officers. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Total Assets Ratio* - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Total Assets Ratio including Xcel Energy Inc's Per Book Assets* - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the per book assets of Xcel Energy Inc. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Square Footage Ratio* - Based on the total square footage as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Invoice Transaction Ratio* - Based on the sum of the monthly number of invoice transactions processed for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually or at such time as may be required due to significant changes.

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*Customer Bills Ratio* - Based on the average of the monthly total number of customer bills issued during the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*MWh Generation Ratio* - Based on the sum of the monthly electric MWh generated by type of generator during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Total MWh Sales Ratio* - Based on the sum of the monthly electric MWh hours sold during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This includes sales to ultimate customers, wholesale customers, and non-requirement sales for resale. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Customers Ratio* - Based on the average of the monthly total electric customers (and/or gas customers, or residential, business and large commercial and industrial customers where applicable) for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Delivery Services Gross Plant Ratio* - Based on transmission and distribution gross plant for the Delivery Business unit, both electric and gas or as may be applicable Electric Distribution for the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Provided, however, as follows:

- (1) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the electric transmission gross plant;
- (2) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the electric distribution gross plant;
- (3) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the gas transmission gross plant;
- (4) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the gas distribution gross plant;
- (5) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the electric transmission gross plant and the electric distribution gross plant;
- (6) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant and the gas transmission gross plant;
- (7) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant and the gas distribution gross plant;
- (8) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the electric distribution gross plant and the gas transmission gross plant;
- (9) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the electric distribution gross plant and the gas distribution gross plant;
- (10) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the gas transmission gross plant and the gas distribution gross plant;
- (11) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas transmission gross plant;
- (12) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas distribution gross plant;

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(13) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the gas transmission gross plant, and the gas distribution gross plant;

(14) If the costs being allocated are directly related only to electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric distribution plant, the gas transmission gross plant, and the gas distribution gross plant.

*Meters Ratio* - Based on the number of meters at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Customer Contacts Ratio* - Based on the total annual number of customer contacts at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

If the costs being allocated are directly related only to the support of special needs customers, such as those receiving low income energy assistance program and those having certified medical conditions, the Special Needs Customer Contacts Ratio shall be used.

*Special Needs Customer Contacts Ratio* - Based on the number of contacts received by the special needs customer department at the end of the prior year ending December 31. The numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. The ratio will be determined annually, or at such a time as may be required due to significant changes.

*Accounts Payable Transactions Ratio* - Based on the total annual number of accounts payable transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Inventory Transactions Ratio* - Based on the total annual number of inventory transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Work Management Transactions Ratio* - Based on the total annual number of work management transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Purchasing Transactions Ratio* - Based on the total annual number of purchasing transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Plant Ratio* - Based on total property, plant and equipment at the end of the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:

(1) If the costs being allocated are directly related only to electric production, the ratio shall be based on the total electric production plant;

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- (2) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the total electric transmission plant;
- (3) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the total electric distribution plant;
- (4) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the total gas transmission plant;
- (5) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the total gas distribution plant;
- (6) If the costs being allocated are directly related only to intangible plant, the ratio shall be based on the total intangible plant;
- (7) If the costs being allocated are directly related only to electric production and electric transmission, the ratio shall be based on the sum of the total electric production plant and the total electric transmission plant;
- (8) If the costs being allocated are directly related only to electric production and electric distribution, the ratio shall be based on the sum of the total electric production plant and the total electric distribution plant;
- (9) If the costs being allocated are directly related only to electric production and gas transmission, the ratio shall be based on the sum of the total electric production plant and the total gas transmission plant;
- (10) If the costs being allocated are directly related only to electric production and gas distribution, the ratio shall be based on the sum of the total electric production plant and the total gas distribution plant;
- (11) If the costs being allocated are directly related only to electric production and intangible plant, the ratio shall be based on the sum of the total electric production plant and the total intangible plant;
- (12) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the total electric transmission plant and the total electric distribution plant;
- (13) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the total electric transmission plant and the total gas transmission plant;
- (14) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the total electric transmission plant and the total gas distribution plant;
- (15) If the costs being allocated are directly related only to electric transmission and intangible plant, the ratio shall be based on the sum of the total electric transmission plant and the total intangible plant;
- (16) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the total electric distribution plant and the total gas transmission plant;
- (17) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the total electric distribution plant and the total gas distribution plant;
- (18) If the costs being allocated are directly related only to electric distribution and intangible plant, the ratio shall be based on the sum of the total electric distribution plant and the total intangible plant;
- (19) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the total gas transmission plant and the total gas distribution plant;
- (20) If the costs being allocated are directly related only to gas transmission and intangible plant, the ratio shall be based on the sum of the total gas transmission plant and the total intangible plant;
- (21) If the costs being allocated are directly related only to gas distribution and intangible plant, the ratio shall be based on the sum of the total gas distribution plant and the total intangible plant;
- (22) If the costs being allocated are directly related only to electric production, electric transmission, and electric distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total electric distribution plant;
- (23) If the costs being allocated are directly related only to electric production, electric transmission, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas transmission plant;
- (24) If the costs being allocated are directly related only to electric production, electric transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas distribution plant;
- (25) If the costs being allocated are directly related only to electric production, electric transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total intangible plant;

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- (26) If the costs being allocated are directly related only to electric production, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas transmission plant;
- (27) If the costs being allocated are directly related only to electric production, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas distribution plant;
- (28) If the costs being allocated are directly related only to electric production, electric distribution, and intangible, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total intangible plant;
- (29) If the costs being allocated are directly related only to electric production, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total gas distribution plant;
- (30) If the costs being allocated are directly related only to electric production, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total intangible plant;
- (31) If the costs being allocated are directly related only to electric production, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas distribution plant, and the total intangible plant;
- (32) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;
- (33) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;
- (34) If the costs being allocated are directly related only to electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total intangible plant;
- (35) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;
- (36) If the costs being allocated are directly related only to electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total intangible plant;
- (37) If the costs being allocated are directly related only to electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas distribution plant, and the total intangible plant;
- (38) If the costs being allocated are directly related only to electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
- (39) If the costs being allocated are directly related only to electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
- (40) If the costs being allocated are directly related only to electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;
- (41) If the costs being allocated are directly related only to gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
- (42) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;
- (43) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;
- (44) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total intangible plant;

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- (45) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;
- (46) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total intangible plant;
- (47) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;
- (48) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
- (49) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
- (50) If the costs being allocated are directly related only to electric production, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
- (51) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;
- (52) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
- (53) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
- (54) If the costs being allocated are directly related only to electric transmission, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
- (55) If the costs being allocated are directly related only to electric distribution, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;
- (56) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, and the total intangible plant;
- (57) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;
- (58) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;
- (59) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;
- (60) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;
- (61) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;
- (62) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant.

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*Total Phones Ratio* - Based on the number of phones at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Radios Ratio* - Based on the number of radios at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Computers Ratio* - Based on the number of computers at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Total Software Applications Users Ratio* - Based on the number of users of a specific software application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

*Joint Operating Agreement Peak Hour Megawatt Load Ratio* - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on peak hour of megawatt load for previous year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Joint Operating Agreement Labor Hours Ratio* - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on labor hours at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

*Direct Labor Ratio* - Based on fully-loaded direct-charged Rates and Regulation labor dollars to individual operating affiliates by the Rates and Regulation service function. The numerator of which is the fully-loaded direct-charges labor dollars to individual operating affiliates by Rates and Regulation service function and the denominator of which is the total fully-loaded direct charged labor dollars to all affiliates by the Rates and Regulation service function.

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
300073	Geospatial Tech Data Integrity TX-NM E	\$ -	\$ 116.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300083	Subs Ops and Maintenance E		(19,428.50)							
300087	Trans Plng & Bus Relations E									
300096	Trans Portfl Del Des & Engn E		(621.43)							
300104	Trans Systems Operations E		(5.98)							
300124	Transmission Field Ops		(71.09)							
300131	Transmission Gen Corp E		1,731,549.92	21,639.38			206.08			261.40
300141	Cntrct & Util Serv SPS									
300157	Design & Constr N TX		830.83							
300159	Design & Constr S TX		(4,007.90)							
300209	Dist Design & Const NM		(55.47)							
300210	Dist Design & Const NM		1,320.22							
300247	Dist Business Operations-Final		(758.56)							
300281	Area Engineering SPS - Final		3,352.42							
300286	Sys Plan & Strat South-Final		(1,290.79)							
300288	VP Gas Operations TX-NM E			105.64						
300289	Sr Director Distribution Ops SPS-Final		(44,442.64)				1,341.80			
300328	Vegetation Management Oversight-Final									
300365	VP Distribution Operations-Final									
300366	VP Distribution Operations-Final									
300370	VP Distribution Operations-Final									
300390	GC SPS E Final		745,446.07	1,194.13						
300403	Enterprise Security SPS E-Final		2,099.88							
300413	Property Services-Final			60.39						
300423	Human Resources SPS E-Final		187,448.90							182.24
300433	Strategy & Technical Trn-Final		918.63							40,088.81
300443	Workforce Rel & Safety SPS E-Final									
300473	Customer Solutions SPS E-Final									
300511	Corporate Other-Final		28.14				38,752.22			254,584.95
300512	Co13-1000-Final									
300542	Billing SPS E Final									
300552	CollectionsSPSEFinal									
300562	Contact Center SPS E Final		2,130.45							
300572	CC Ops SPS E Final									
300582	Customer Care Oth-Final									
300592	Meter Reading SPS E Final		2,227,570.71							
300612	VP CC SPS E Final		932,347.53	2,906.07						
300706	ES Logistics-Final		2.73							
300716	SC Process and Controls-Final		142.73							
300726	Supply Chain Ops-Final		32.82							
300741	ES Energy Trading-Final		155.92							
300749	ES Market Operations-Final		17,965.52				106.42			



Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
300073	Geospatial Tech Data Integrity TX-NM-E									
300083	Subs Ops and Maintenance E							14.06		
300087	Trans Png & Bus Relations E							0.63		
300096	Trans Portfl Del Des & Engn E			48,975.97			1,633.12	318.01		
300104	Trans Systems Operations E							1.42		
300124	Transmission Field Ops							0.32		
300131	Transmission Gen Corp E			(2,899.83)		32,879.21		7,784.10	502.88	
300141	Cntrct & Util Serv SPS		27.12							
300157	Design & Constr N TX		41.82							
300159	Design & Constr S TX									
300209	Dist Design & Const NM									
300210	Dist Design & Const NM									
300247	Dist Business Operations-Final		25,440.07					0.68		
300281	Area Engineering SPS - Final							0.10		
300286	Sys Plan & Strat South-Final									
300288	VP Gas Operations TX-NM E									
300289	Sr Director Distribution Ops-SPS-Final		131,551.90	436.46				0.05		
300328	Vegetation Management Oversight-Final							0.09		
300365	VP Distribution Operations-Final		57,199.50					4.46		
300366	VP Distribution Operations-Final		4,946.40					1.81		
300370	VP Distribution Operations-Final	802.01	369,607.94	219,262.44				0.31		
300390	GC SPS E Final							0.51		
300403	Enterprise Security SPS E-Final							0.05		
300413	Property Services-Final							41.61		
300423	Human Resources SPS E-Final									
300433	Strategy & Technical Trn-Final							0.13		
300443	Wkforce Rel & Safety SPS E-Final							0.04		
300473	Customer Solutions SPS E-Final									
300511	Corporate Other-Final									
300512	Co13-1000-Final									
300542	Billing SPS E Final									
300552	CollectionsSPSEFinal	3,357.07								
300562	Contact Center SPS E Final	67.00								
300572	CC Ops SPS E Final	2,298,464.11						0.07		
300582	Customer Care Oth-Final	38,760.32						0.01		
300592	Meter Reading SPS E Final	50,144.66								
300612	VP CC SPS E Final	32,050.17								
300706	ES Logistics-Final	22,446.07								
300716	SC Process and Controls-Final									
300726	Supply Chain Ops-Final									
300741	ES Energy Trading-Final							0.81		
300749	ES Market Operations-Final							0.11		

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC VP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
300073	Geospatial Tech Data Integrity TX-NM E	\$ -	\$ 0.05	\$ -	\$ -	\$ -	\$ 11,169.05	\$ -	\$ -	\$ -
300083	Subs Ops and Maintenance E		50.00							
300087	Trans Plng & Bus Relations E		11.75							
300096	Trans Portfl Del Des & Engn E		9,554.95							
300104	Trans Systems Operations E		26.35							
300124	Transmission Field Ops		6.05							
300131	Transmission Gen Corp E	(1,426.09)	5,567.41							
300141	Cntrct & Util Serv SPS									
300157	Design & Constr N TX									
300159	Design & Constr S TX									
300209	Dist Design & Const NM									
300210	Dist Design & Const NM									
300247	Dist Business Operations-Final		12.66							
300281	Area Engineering SPS - Final		1.88							
300286	Sys Plan & Strat South-Final									
300288	VP Gas Operations TX-NM E						114,726.42			
300289	Sr Director Distribution Ops SPS-Final		55,819.51				405.01			
300328	Vegetation Management Oversight-Final		1.81							
300366	VP Distribution Operations-Final		83.33							
300370	VP Distribution Operations-Final	0.28	473.95			123,101.70	71.36			
300390	GC SPS E Final		8.80	235,554.07	2,161,769.57					
300403	Enterprise Security SPS E-Final	552,993.81	0.83							
300413	Property Services-Final		812.76							
300423	Human Resources SPS E-Final		0.83		44.06			2,436,937.59		
300433	Strategy & Technical Trn-Final	(209.48)	0.74		96.51					
300443	Wkforce Rel & Safety SPS E-Final									
300473	Customer Solutions SPS E-Final		0.09							9,964.26
300511	Corporate Other-Final		235,033.90							19,354.12
300512	Co13-1000-Final									
300542	Billing SPS E Final									
300552	CollectionsSPSEFinal									
300562	Contact Center SPS E Final									
300572	CC Ops SPS E Final									
300582	Customer Care Oth-Final	6.75	0.28							
300592	Meter Reading SPS E Final	0.22								
300612	VP CC SPS E Final									
300706	ES Logistics-Final									
300716	SC Process and Controls-Final									
300726	Supply Chain Ops-Final									
300741	ES Energy Trading-Final	(0.53)	14.49							
300749	ES Market Operations-Final		2.23							

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	NSPM President	OS Senior VP - Commercial Operations	PS Co President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits
300073	Geospatial Tech Data Integrity TX NME	\$ -	\$ -	\$ -	\$ -	\$ 3,457.31				
300083	Subs Ops and Maintenance E					258,782.53		10.09		
300087	Trans Plng & Bus Relations E					184,213.60		2.14		
300096	Trans Portfl Del Des & Engn E					134,249.77		2.09		
300104	Trans Systems Operations E					164,916.84		6.58		
300124	Transmission Field Ops					33,956.87		1.49		
300131	Transmission Gen Corp E				42.26	511,007.62		1.35		
300141	Cntrct & Util Serv SPS					-				
300157	Design & Constr N TX					-				
300159	Design & Constr S TX					-				
300209	Dist Design & Const NM					-				
300210	Dist Design & Const NM					-				
300247	Dist Business Operations-Final					92,139.36		3.98		
300281	Area Engineering SPS - Final					6,067.13				
300286	Sys Plan & Strat South-Final					-				
300288	VP Gas Operations TX-NM E					-				
300289	Sr Director Distribution Ops SPS-Final					59,615.32		1,580.49		
300328	Vegetation Management Oversight-Final					19,555.75		0.62		
300365	VP Distribution Operations-Final					511,670.90		25.27		
300366	VP Distribution Operations-Final					181,450.12		7.53		
300370	VP Distribution Operations-Final					89,476.41		97.68		
300390	GC SPS E Final				469.34	243,624.60		2.18		
300403	Enterprise Security SPS E-Final					5,298.17		0.27		
300413	Property Services-Final					5,145,022.55				
300423	Human Resources SPS E-Final					368,132.19		0.34		
300433	Strategy & Technical Trn-Final					5,789.46		0.14		
300443	Wkforce Rel & Safety SPS E-Final					52,209.06				
300473	Customer Solutions SPS E-Final					468.29		0.02		
300511	Corporate Other-Final			35,460.47		51,457.78		22,217.23		
300512	Co13-1000-Final					617.37				
300542	Billing SPS E Final									
300552	CollectionsSPSEFinal									
300562	Contact Center SPS E Final					277,082.94				
300572	CC Ops SPS E Final					4,341.87		0.08		
300582	Customer Care Oth-Final					17,145.06				
300592	Meter Reading SPS E Final					4,684.76				
300612	VP CC SPS E Final					3,393.59				
300706	ES Logistics-Final					20,133.72				
300716	SC Process and Controls-Final									
300726	Supply Chain Ops-Final									
300741	ES Energy Trading-Final		2,566,467.48		32.62	305,072.45	(206.10)	232,084.28		
300749	ES Market Operations-Final		354,356.69			92,458.02		0.65		

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Strategic Revenue Initiatives	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Update Period
300073	Geospatial Tech Data Integrity TX NM E		\$ 16.18		\$ 0.20					\$ 14,759.73
300083	Subs Ops and Maintenance E		28,753.86		98,846.14				75.00	367,103.18
300087	Trans Png & Bus Relations E		6,453.38		1,645,855.40					1,836,536.90
300096	Trans Portfl Del Des & Engn E		5,947.66		3,140,035.96					3,340,096.10
300104	Trans Systems Operations E		16,809.09		256,091.73					437,846.03
300124	Transmission Field Ops		3,836.43		53,498.60					91,228.67
300131	Transmission Gen Corp E		8,518.86		4,039,289.36			(57,758.80)		6,297,165.11
300141	Cntrct & Util Serv SPS									27.12
300157	Design & Constr N TX									872.65
300159	Design & Constr S TX									(4,007.90)
300209	Dist Design & Const NM									(55.47)
300210	Dist Design & Const NM									1,320.22
300247	Dist Business Operations-Final		9,143.68		64.21					126,046.08
300281	Area Engineering SPS - Final		585.58		7.45					10,014.56
300286	Sys Plan & Strat South-Final									(1,290.79)
300288	VP Gas Operations TX-NM E									114,832.06
300289	Sr Director Distribution Ops SPS-Final		555.49		35.98		133,977.62		20,948.57	388,811.25
300328	Vegetation Management Oversight-Final		1,381.72		9.41					391,780.49
300365	VP Distribution Operations-Final		58,971.09		454.77				50.02	628,459.34
300366	VP Distribution Operations-Final		20,400.49		169.82					207,009.95
300370	VP Distribution Operations-Final		6,003.53		4,104.64		268,191.62		47,046.72	1,896,531.03
300390	GC SPS E Final		5,593.19		42.54				13,773.15	2,787,233.66
300403	Enterprise Security SPS E-Final		613.43		9.67				32,916.81	591,833.04
300413	Property Services-Final		236,155.46		1,342.10					5,383,434.87
300423	Human Resources SPS E-Final		709.15		4.56				715,366.29	3,738,052.80
300433	Strategy & Technical Trn-Final		411.94		3.42		1,052.05		85,719.71	134,109.15
300443	Wkforce Rel & Safety SPS E-Final								1,463,791.75	1,516,000.81
300473	Customer Solutions SPS E-Final		52.23		0.42					10,485.31
300511	Corporate Other-Final		8.24		0.03				13,732.44	980,724.35
300512	Co13-1000-Final									617.37
300542	Billing SPS E Final									3,357.07
300552	CollectionsSPSEFinal									67.00
300562	Contact Center SPS E Final									2,577,684.67
300572	CC Ops SPS E Final		188.47		7.10					43,292.40
300582	Customer Care Oth-Final				1.37					2,294,867.18
300592	Meter Reading SPS E Final									969,082.68
300612	VP CC SPS E Final									28,748.46
300706	ES Logistics-Final									142.73
300716	SC Process and Controls-Final		298,064.04		185.66					318,416.24
300726	Supply Chain Ops-Final		4,314.93							4,470.85
300741	ES Energy Trading-Final		9,702.63		72.30					3,131,312.37
300749	ES Market Operations-Final		1,546.34		11.11					448,375.15

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
300755	ES Purchased Power-Final									
300770	OS Gas Supply-Final									
300771	Business Cust Relations-Final		38.98							
300772	CSED Director-Final									
300773	SPS Regulatory Ops-Final		321.89							135.53
300774	SPS President SPS E Final									
300775	SPS Strategic Plng-Final									
300795	CorpComm SPS E Final		1,071.07							1,469,620.30
300805	PSCo President - SPS Final									
300815	Revenue Req TX - NM Elec Final		879.28				150.01			
300818	VP Commercial Ops-Final									
300821	SPS President TX E Final		(1,215.71)							
300822	State Affairs New Mexico-Final									
300824	Corporate Dev SPS Final									
300933	VP SPS		1,721,682.15	(51.89)						
300944	Gen Mgr SPS-Final									
301265	Riverview Plant Com									
301285	Carlsbad #5									
301287	Cunningham #1									
301288	Cunningham #2									
301289	Cunningham #3									
301290	Cunningham #4									
301291	Cunningham 1&2 Com									
301292	Cunningham 3&4 Com									
301294	Maddox #1									
301296	Maddox #3									
301298	Maddox Com									
301299	Gen Mgr TX / NM		37.52							
301300	Harrington #1		116.94							
301301	Harrington #2									
301302	Harrington #3									
301304	Harrington Com									
301305	Nichols #1		6,930.63							
301306	Nichols #2									
301307	Nichols #3									
301308	Nichols Com									
301309	Jon #1									
301310	Jon #2									
301311	Jon #3									
301312	Jon #4									
301313	Jon Com									
301315	Moore County Com		1,182.50							

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
300755	ES Purchased Power-Final							0.18		
300770	OS Gas Supply-Final									
300771	Business Cust Relations-Final							0.07	1,635.20	1,005.60
300772	CSED Director-Final									
300773	SPS Regulatory Ops-Final							1.82		
300774	SPS President SPS E Final							0.11		
300775	SPS Strategic Plng-Final							0.08		
300795	CorpComm SPS E Final		(78.68)		245.98					
300805	PSCo President - SPS Final							0.36		
300815	Revenue Req TX - NM Elec Final							0.39		
300818	VP Commercial Ops-Final									
300821	SPS President TX E Final							0.01		
300822	State Affairs New Mexico-Final									
300824	Corporate Dev SPS Final							681,072.82	142,694.61	424,622.25
300933	VP SPS					709,875.46		9,091.04		
300944	Gen Mgr SPS-Final					920,350.31				
301265	Riverview Plant Com									
301285	Carlsbad #5									
301287	Cunningham #1							0.27		110.22
301288	Cunningham #2							0.24		330.14
301289	Cunningham #3							0.02		46.66
301290	Cunningham #4							0.03		17.05
301291	Cunningham 1&2 Com							0.93		458.22
301292	Cunningham 3&4 Com							0.07		
301294	Maddox #1							0.25		110.83
301296	Maddox #3							0.28		
301298	Maddox Com							0.75		302.43
301299	Gen Mgr TX / NM							0.43		49.88
301300	Harrington #1					2,412.21		0.41		14,392.74
301301	Harrington #2							0.39		1,485.51
301302	Harrington #3							1.13		985.51
301304	Harrington Com							3.64	82.29	3,700.25
301305	Nichols #1							0.08		33.98
301306	Nichols #2							0.11		
301307	Nichols #3							0.08		246.49
301308	Nichols Com							109.14		2,019.87
301309	Jon #1							0.08		499.77
301310	Jon #2							0.17		2,288.57
301311	Jon #3							0.02		61.18
301312	Jon #4							0.02		130.20
301313	Jon Com							0.02		1,621.79
301315	Moore County Com							1.63		0.55

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC VP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
300755	ES Purchased Power-Final		3.37							
300770	OS Gas Supply-Final									
300771	Business Cust Relations-Final		0.01							
300772	CSED Director-Final		1.15							
300773	SPS Regulatory Ops-Final		33.95							
300774	SPS President SPS E Final		1.99							
300775	SPS Strategic Plng-Final		1.46							
300795	CorpComm SPS E Final									
300805	PSCo President - SPS Final						10.35			
300815	Revenue Req TX - NM Elec Final	0.01	1,049,244.43							
300818	VP Commercial Ops-Final									
300821	SPS President TX E Final		91.81							
300822	State Affairs New Mexico-Final									
300824	Corporate Dev SPS Final		23,683.88							
300933	VP SPS	0.74	1,655.99							
300944	Gen Mgr SPS-Final		7.16							
301265	Riverview Plant Com		0.01							
301285	Carlsbad #5		0.04							
301287	Cunningham #1		4.95							
301288	Cunningham #2		4.45							
301289	Cunningham #3		0.48							
301290	Cunningham #4		0.63							
301291	Cunningham 1&2 Com		19.02							
301292	Cunningham 3&4 Com		1.40							
301294	Maddox #1		4.67							
301296	Maddox #3		5.32							
301298	Maddox Com		14.26							
301299	Gen Mgr TX / NM		8.16							
301300	Harrington #1		7.90							
301301	Harrington #2		7.42							
301302	Harrington #3		20.86							
301304	Harrington Com		67.75							
301305	Nichols #1		1.65							
301306	Nichols #2		2.09							
301307	Nichols #3		1.72							
301308	Nichols Com		33.85							
301309	Jon #1		1.54							
301310	Jon #2		3.17							
301311	Jon #3		0.58							
301312	Jon #4		0.54							
301313	Jon Com		30.29							
301315	Moore County Com		0.01							

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	NSPM President	OS Senior VP - Commercial Operations	PS Co President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits
300755	ES Purchased Power-Final		378,218.39			19,942.78		0.91		
300770	OS Gas Supply-Final					32,648.53				
300771	Business Cust Relations-Final		11,543.59			71.95			193.43	
300772	CSED Director-Final					9,387.69		0.59	63.18	
300773	SPS Regulatory Ops-Final				231,997.46	27,637.64			37.80	
300774	SPS President SPS E Final					187,481.61		8.06	67.87	
300775	SPS Strategic Plng-Final					11,710.85		0.55		
300795	CorpComm SPS E Final					59,752.42		0.41		
300805	PSCo President - SPS Final			9,080.02						
300815	Revenue Req TX - NM Elec Final				367,276.33	158,664.09		15,694.63		
300818	VP Commercial Ops-Final					43,210.51		812.03	229.39	
300821	SPS President TX E Final		2,576.48		3,529.31	28.15				
300822	State Affairs New Mexico-Final					2,512.93		0.18		
300824	Corporate Dev SPS Final					1,008,958.85	844.03	12.97		
300933	VP SPS					72,230.70		1.43		
300944	Gen Mgr SPS-Final					40.00				
301265	Riverview Plant Com					621.68		0.05		
301285	Carlsbad #5					25,009.15		0.94		
301287	Cunningham #1					56,602.62		4.37		
301288	Cunningham #2					3,754.99		0.23		
301289	Cunningham #3					2,976.82		0.10		
301290	Cunningham #4					106,896.28		5.17		
301291	Cunningham 1&2 Com					7,399.93		0.30		
301292	Cunningham 3&4 Com					28,178.22		1.36		
301294	Maddox #1					20,768.35		0.37		
301296	Maddox #3					81,108.71		3.63		
301298	Maddox Com					40,536.06		1.47		
301299	Gen Mgr TX / NM					55,482.09		3.11		
301300	Harrington #1					47,563.63		2.45		
301301	Harrington #2					81,561.58		1.48		
301302	Harrington #3					389,778.94		17.70		
301304	Harrington Com					10,868.20		0.57		
301305	Nichols #1					11,514.39		0.49		
301306	Nichols #2					13,842.77		0.86		
301307	Nichols #3					187,044.47		8.05		
301308	Nichols Com					9,816.20		0.50		
301309	Jon #1					15,628.34		0.56		
301310	Jon #2					3,818.56		0.20		
301311	Jon #3					3,790.00		0.21		
301312	Jon #4					166,645.06		7.12		
301313	Jon Com									
301315	Moore County Com					52.53				



Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Strategic Revenue Initiatives	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Update Period
300755	ES Purchased Power-Final		2,237.49		16.55					400,419.67
300770	OS Gas Supply-Final									44,192.12
300771	Business Cust Relations-Final		8.14		0.07					312.58
300772	CSED Director-Final		1,132.60		6.64					10,591.92
300773	SPS Regulatory Ops-Final		53.96		36.87					262,861.99
300774	SPS President SPS E Final		21,107.69		162.89					208,863.89
300775	SPS Strategic Plug-Final		1,334.48		9.81					13,057.79
300795	CorpComm SPS E Final		996.48		7.27			11,676.36		1,543,293.15
300805	PSCo President - SPS Final									9,080.02
300815	Revenue Req TX - NM Elec Final		4,180.63		31.30					1,596,131.42
300818	VP Commercial Ops-Final									2,576.48
300821	SPS President TX E Final									51,831.18
300822	State Affairs New Mexico-Final		5,136.56		36.89					31.24
300824	Corporate Dev SPS Final		308.99		1.60					26,507.59
300933	VP SPS		33,615.50		254.34			(40,962.63)		11,824,885.03
300944	Gen Mgr SPS-Final		4,093.95		33.37					1,005,807.96
301265	Riverview Plant Com		4.41		0.03					44.45
301285	Carlbad #5		80.08		0.31					702.16
301287	Cunningham #1		2,765.07		22.88					27,913.48
301288	Cunningham #2		7,096.89		33.05					64,071.76
301289	Cunningham #3		448.04		2.72					8,027.71
301290	Cunningham #4		323.01		2.85					3,889.91
301291	Cunningham 1&2 Com		12,592.13		93.57			(30,930.90)		89,134.42
301292	Cunningham 3&4 Com		826.25		6.58					8,234.53
301294	Maddox #1		3,227.62		23.27					31,546.22
301296	Maddox #3		2,144.19		22.38					39,527.64
301298	Maddox Com		9,185.13		77.94			(26,022.56)		64,707.81
301299	Gen Mgr TX / NM		4,461.30		37.51					661,581.86
301300	Harrington #1		6,533.61		42.41					183,364.66
301301	Harrington #2		5,507.72		38.00					57,874.22
301302	Harrington #3		8,424.47		87.79					113,681.49
301304	Harrington Com		44,236.53		330.82			(49,584.78)		402,232.53
301305	Nichols #1		1,262.68		8.55					12,175.71
301306	Nichols #2		1,294.42		10.04					12,821.54
301307	Nichols #3		1,657.00		9.84			(1,865.82)		16,553.58
301308	Nichols Com		21,061.84		162.43					208,573.83
301309	Jon #1		1,135.96		25.38					11,479.43
301310	Jon #2		1,716.97		26.66					95,291.41
301311	Jon #3		445.03		2.99					5,917.81
301312	Jon #4		445.67		2.86					4,369.50
301313	Jon Com		18,747.44		145.12			(47,993.59)		140,387.36
301315	Moore County Com		5.24		0.07					58.40

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
301316	Quay City Com									
301317	Quay City Unit 1									
301318	Quay City Unit 2									
301319	Plant X #1									
301320	Plant X #2									
301321	Plant X #3									
301322	Plant X #4									
301323	Plant X Com		395.13							
301324	Tolk #1									
301325	Tolk #2									
301327	Tolk Com		2,689.03							
301365	Benefits Final									
301370	CEO SPS Exec Mgmt Final	847,588.44	24,444.80	4,017,795.15	690,410.63	885.43			247,613.13	
301378	DSM Recovery TX E									
301383	CpGySPSE-Final		28.04							239,001.26
301395	Employee Communications-Final									98,433.26
301399	Shareholder Relations-Final		2,017.00							
301407	Cunningham Common-Final									
301411	Celanese Common Gen-Final									
301419	Env Air Water Waste-Final		116.94							
301428	Audit Services SPS Final		173.11							
301432	Cash Management-Final									
301436	Treas Fin Pol & Fcst SPS Final									
301440	Tax Services SPS Final									
301444	Treasurer-Final		129.26							
301455	Controller SPS Final						2,066,723.47			
301464	Corporate Controller-Final						68,019.58			
301476	Financial Ops Other SPS Fin		886,902.99			169,578.30	2,281,955.42	1,098,950.42		
301480	Treas Hazard Ins SPS Final		30,146.52	270.75						
301492	Revenue Req TX Elec Final		51.43							
301493	Revenue Req NM Elec Final									
301512	Financial Planning SPS Final									
301577	Policy & Fed Affairs SPS E Final						47,189.65			
301582	Meter Reading TX E Final		13,752.85							
301583	Meter Reading NM E Final		451.98							
301590	Operations Services-Final		643.84	4,047.97						
301597	Strategic Transm Initiatives-Final									
301599	Subs Operations & Maintenance-Final		66.35							
301605	SPS President NME Final		81,273.13							
301627	Networks-Final									
301649	Property Services-Final			8.24						
301656	BS-ITSD-SPS-1035		1,234,274.05							139,169.26

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
301316	Quay City Com									5.51
301317	Quay City Unit 1							0.01		115.43
301318	Quay City Unit 2									
301319	Plant X #1							0.07		27.89
301320	Plant X #2							0.08		185.55
301321	Plant X #3							0.13		103.76
301322	Plant X #4						95,376.93	0.24		2,996.15
301323	Plant X Com							1.48		1,190.89
301324	Tolk #1						32,900.48	0.85		1,830.91
301325	Tolk #2						13,449.09	0.57		1,524.33
301327	Tolk Com							2.88		3,568.76
301365	Benefits Final									
301370	CEO SPS Exec Mgmt Final	9,657.30		535.53				0.05		
301378	DSM Recovery TX E									
301383	CpGySPSE-Final									
301395	Employee Communications-Final									
301399	Shareholder Relations-Final									
301407	Cunningham Common-Final									
301411	Celaneese Common Gen-Final									
301419	Env Air Water Waste-Final					73.96		41.62		171.80
301428	Audit Services SPS Final									
301432	Cash Management-Final									
301436	Treas Fin Pol & Fest SPS Final									
301440	Tax Services SPS Final									
301444	Treasurer-Final									
301455	Controller SPS Final		341.18					0.01		
301464	Corporate Controller-Final							0.72		
301476	Financial Ops Other SPS Fin		23.09					0.05		
301480	Treas Hazard Ins SPS Final		787.98					0.15		
301492	Revenue Req TX Elec Final							0.07		
301493	Revenue Req NM Elec Final							0.08		
301512	Financial Planning SPS Final							0.05		
301577	Policy & Fed Affairs SPS E Final				8,487.29			0.18		
301582	Meter Reading TX E Final	2,812.97						0.07		
301583	Meter Reading NM E Final	1,638.46						1.03		
301590	Operations Services-Final							0.41		
301597	Strategic Transm Initiatives-Final							(19.11)		
301599	Subs Operations & Maintenance-Final							0.05		
301605	SPS President NM E Final							0.24		
301627	Networks-Final							0.43		
301649	Property Services-Final							5.65		
301656	BS-ITSD-SPS-1035							0.43		

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC YP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
301316	Quay City Com		0.04							
301317	Quay City Unit 1		0.35							
301318	Quay City Unit 2		0.11							
301319	Plant X #1		1.28							
301320	Plant X #2		1.52							
301321	Plant X #3		2.48							
301322	Plant X #4		4.37							
301323	Plant X Com		27.41							
301324	Tolk #1		15.78							
301325	Tolk #2		10.57							
301327	Tolk Com		53.63							
301365	Benefits Final									
301370	CEO SPS Exec Mgmt Final		64.75		52.39		2,885.68	1,058.67		1,140.05
301378	DSM Recovery TX E		310.54							2,797.01
301383	CpGySPSE-Final									
301395	Employee Communications-Final									
301399	Shareholder Relations-Final									
301407	Cunningham Common-Final									
301411	Celanese Common Gen-Final		1.15							
301419	Env Air Water Waste-Final		0.04							
301428	Audit Services SPS Final		0.05							
301432	Cash Management-Final									
301436	Treas Fin Pol & Fest SPS Final		0.19							
301440	Tax Services SPS Final									
301444	Treasurer-Final									
301455	Controller SPS Final		67,575.73							
301464	Corporate Controller-Final		2,821.05							
301476	Financial Ops Other SPS Fin	5.20	591.39							
301480	Treas Hazard Ins SPS Final	0.91	857,531.55				695.58		225,221.43	
301492	Revenue Req TX Elec Final		44,923.38							
301493	Revenue Req NM Elec Final		143,700.31							
301512	Financial Planning SPS Final		118,538.42							
301577	Policy & Fed Affairs SPS E Final		238,251.68							
301582	Meter Reading TX E Final		1.37							
301583	Meter Reading NM E Final		19.26							
301590	Operations Services-Final		7.81							
301597	Strategic Transm Initiatives-Final		81,917.28							
301599	Subs Operations & Maintenance-Final		0.83							
301605	SPS President NM E Final		4.24							
301627	Networks-Final		8.03							
301649	Property Services-Final		110.99							
301656	BS-ITSD-SPS-1035		8.03							

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	NSPM President	OS Senior VP - Commercial Operations	PS Co President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits
301316	Quay City Com					204.16		0.01		
301317	Quay City Unit 1					2,464.59		0.14		
301318	Quay City Unit 2					1,190.39		0.09		
301319	Plant X #1					8,170.23		0.42		
301320	Plant X #2					9,796.65		0.50		
301321	Plant X #3					12,184.21		0.43		
301322	Plant X #4					20,052.34		0.61		
301323	Plant X Com					148,094.41		6.18		
301324	Tolk #1					77,510.61		2.75		
301325	Tolk #2					59,220.80		2.60		
301327	Tolk Com					290,493.62		12.15		
301365	Benefits Final									
301370	CEO SPS Exec Mgmt Final	(1,070.17)	193,925.50			222,363.68				(146,334.30)
301378	DSM Recovery TX E									7,670,326.03
301383	CpGySPSE-Final					1,685.07				
301395	Employee Communications-Final					21,301.13				
301399	Shareholder Relations-Final					6,897.46		0.33		
301407	Cunningham Common-Final					159.69				
301411	Celanese Common Gen-Final					-				
301419	Env Air Water Waste-Final									
301428	Audit Services SPS Final					38,663.57		373,820.79		
301432	Cash Management-Final									
301436	Treas Fin Pol & Fest SPS Final					2,828.04		0.23		
301440	Tax Services SPS Final									
301444	Treasurer-Final									
301455	Controller SPS Final					46,573.53				
301464	Corporate Controller-Final					187,284.61		3.64		
301476	Financial Ops Other SPS Fin					125,951.08	211,876.88	10,642.45		
301480	Treas Hazard Ins SPS Final					394,568.27	(584.41)	0.46		
301482	Revenue Req TX Elec Final			12.93		74,596.79		397,994.63		
301492	Revenue Req NM Elec Final					20,977.44		0.48		
301493	Revenue Req NM Elec Final					21,595.11		0.52		
301512	Financial Planning SPS Final					19,336.08		0.88		
301577	Policy & Fed Affairs SPS E Final				244,646.62			0.39		
301582	Meter Reading TX E Final					105,401.42		4.47		
301583	Meter Reading NM E Final					42,145.77		1.75		
301590	Operations Services-Final					51,116.89	1,514.60			
301597	Strategic Transm Initiatives-Final					4,646.76		0.20		
301599	Subs Operations & Maintenance-Final					164.82		0.02		
301605	SPS President NM E Final					23,861.42		1.16		
301627	Networks-Final					25,902.93			92.84	
301649	Property Services-Final					495,933.85				
301656	BS-ITSD-SPS-1035					40,315.46		1.49		

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Strategic Revenue Initiatives	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Update Period
301316	Quay City Com		23.73		0.17					233.62
301317	Quay City Unit 1		289.50		1.90					2,871.92
301318	Quay City Unit 2		147.08		0.75					1,338.42
301319	Plant X #1		944.36		6.56				(912.73)	8,238.08
301320	Plant X #2		1,134.09		7.82					11,126.21
301321	Plant X #3		1,336.44		11.37					13,638.82
301322	Plant X #4		2,164.79		19.51					120,614.94
301323	Plant X Com		16,611.24		130.37					166,457.11
301324	Tolk #1		8,509.63		86.14					120,857.15
301325	Tolk #2		6,688.27		57.95					80,954.18
301327	Tolk Com		32,587.81		280.30				(62,352.20)	267,335.98
301365	Benefits Final									14,366,008.71
301370	CEO SPS Exec Mgmt Final				1,304.17	435,027.50				3,107.55
301378	DSM Recovery TX E									1,685.07
301383	CrpGvgSPSE-Final									260,330.43
301395	Employee Communications-Final		788.00		5.73					98,433.26
301399	Shareholder Relations-Final		16.19		0.19					9,923.09
301407	Cunningham Commons-Final									176.11
301411	Celanese Common Gen-Final									190.90
301419	Env Air Water Waste-Final									412,828.59
301428	Audit Services SPS Final		170.47		0.60	204,273.81				204,273.81
301432	Cash Management-Final					16,444.46				19,634.27
301436	Treas Fin Pol & Fcst SPS Final		359.80		1.55					88,581.51
301440	Tax Services SPS Final			88,581.51						542,451.69
301444	Treasurer-Final					428,173.16				2,266,154.43
301455	Controller SPS Final		8,914.08		65.68					1,655,281.47
301464	Corporate Controller-Final		478.36		2.29					5,709,655.56
301476	Financial Ops Other SPS Fin		945.27		17.76	9,301.96				2,185,767.71
301480	Treas Hazard Ins SPS Final		751.02	641,032.13	4.74	1,666,644.74				165,849.64
301492	Revenue Req TX Elec Final		1,162.85		8.48					141,146.06
301493	Revenue Req NM Elec Final		1,006.01		5.95					315,476.50
301512	Financial Planning SPS Final		2,194.32		16.42					253,778.63
301577	Policy & Fed Affairs SPS E Final		936.54		6.78					133,928.58
301582	Meter Reading TX E Final		11,844.49		92.09					49,006.95
301583	Meter Reading NM E Final		4,723.68		37.09					512,159.34
301590	Operations Services-Final	233,005.18			763.43					118,178.34
301597	Strategic Transm Initiatives-Final		524.70		113,005.80					189.37
301599	Subs Operations & Maintenance-Final		24.48		0.05					26,886.61
301605	SPS President NM E Final		2,839.47		20.89					109,716.09
301627	Networks-Final		2,499.78		31.79					528,486.50
301649	Property Services-Final		32,244.53		183.24					1,279,084.57
301656	BS-ITSD-SPS-1035		4,448.04		37.07					

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
301657	Risk Mgmt SPS Final									
301659	IT Transmission-Final		208.00							
301666	Controller SPS NU Final									
301672	BS-IT Op&Infra-SPS-1035		3,584,884.42							
301676	CIO Finance-Final		21,716,478.95	121,815.91						
301680	Resource Planning SPS E-Final		62.30					33,535.39		
302046	Conversion JDE Delete BU's-Final									
302057	Customer Solutions SPS NU-Final		5,681.04	7,898.12						491.55
302148	Transmission Syst Sustainability - Final									
302149	Transmission Business Ops - Final									
302154	OS Gas Resources Final									
302155	ES Coal Supply Final									
302261	SPS-Dist-Other									
302262	PensionandInsuranceLaborLoad-Alloc									
302295	Fac Alloc Final - Xcel Other			0.02						
302296	Fac Alloc Final - NME			3.34						
	<b>Total</b>									
		\$ 847,588.44	\$ 35,098,694.41	\$ 4,177,693.22	\$ 1,000,505.46	\$ 169,578.30	\$ 4,505,330.08	\$ 33,535.39	\$ 1,098,950.42	\$ 2,489,581.69

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
301657	Risk Mgmt SPS Final							0.05		
301659	IT Transmission-Final									
301666	Controller SPS NU Final									
301672	BS-IT Op&Infra-SPS-1035									
301676	CIO Finance-Final		621.68	629.41		105.47	19.66	0.24		114.53
301680	Resource Planning SPS E-Final						0.05			
302046	Conversion JDE Delete BU's-Final	840,146.36								
302057	Customer Solutions SPS NU-Final	-								
302148	Transmission Syst Sustainability - Final									
302149	Transmission Business Ops - Final									
302154	OS Gas Resources Final							0.02		
302155	ES Coal Supply Final									
302261	SPS-Dist-Other		24,323.12							
302262	PensionandInsuranceLaborLoad-Alloc									
302295	Fac. Alloc Final - Xcel Other							0.01		
302296	Fac. Alloc Final - NME							2.26		
<b>Total</b>										
		\$ - 3,300,346.50	\$ - 614,833.12	\$ - 266,939.98	\$ - 152,662.25	\$ - 1,694,593.93	\$ - 8,136,441.23	\$ - 698,517.21	\$ - 144,914.98	\$ - 466,355.20



Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC YP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
301657	Risk Mgmt SPS Final		0.97							
301659	IT Transmission-Final									
301666	Controller SPS NU Final		0.11							
301672	BS-IT Op&Infra-SPS-1035									
301676	CIO Finance-Final	2,971,213.07						76.09		
301680	Resource Planning SPS E-Final		4.17					2,979.30		
302046	Conversion JDE Delete BU's-Final									1,219,740.78
302057	Customer Solutions SPS NU-Final		0.11							722.62
302148	Transmission Syst Sustainability - Final									
302149	Transmission Business Ops - Final									
302154	OS Gas Resources Final		0.58							
302155	ES Coal Supply Final									
302261	SPS-Dist-Other									
302262	PensionandInsuranceLaborLoad-Alloc									
302295	Fac Alloc Final - Xcel Other		0.24							
302296	Fac Alloc Final - NME		44.64							
	<b>Total</b>	\$ - 3,522,584.89	\$ - 2,939,042.82	\$ 2,35,554.07	\$ 2,161,962.53	\$ 123,101.70	\$ 129,963.45	\$ 2,441,051.65	\$ 225,221.43	\$ 1,253,718.84

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	NSPM President	OS Senior VP - Commercial Operations	PS Co President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits
301657	Risk Mgmt SPS Final					16,935.47		185,442.65		
301659	IT Transmission-Final									
301666	Controller SPS NU Final		1,110.99			13.65		0.03		
301672	BS-IT Op&Infra-SPS-1035									
301676	CIO Finance-Final	96.67				917,011.71				
301680	Resource Planning SPS E-Final					23,631.68	491,110.79	0.80		
302046	Conversion JDE Delete BU's-Final			49.81		169,886.51				
302057	Customer Solutions SPS NU-Final					11.36		0.02		
302148	Transmission Syst Sustainability - Final					6,459.58				
302149	Transmission Business Ops - Final					6,043.76				
302154	OS Gas Resources Final		238,102.84			11,137.78		0.13		
302155	ES Coal Supply Final		268,709.81			15,533.42				
302261	SPS-Dist-Other									42,330.53
302262	PensionandInsuranceLaborLoad-Alloc									
302295	Fac Alloc Final - Xcel Other					15.36				
302296	Fac Alloc Final - NME					194,548.79				
	<b>Total</b>					<b>\$ 15,826,098.49</b>	<b>\$ 704,555.79</b>	<b>\$ 1,240,580.99</b>	<b>\$ 684.51</b>	<b>\$ 7,595,758.26</b>
		<b>\$ (973.50)</b>	<b>\$ 4,365,822.97</b>	<b>\$ 44,590.30</b>	<b>\$ 848,006.87</b>					

Southwestern Public Service Company  
SPS Final Cost Centers with Dollars by Affiliate Class  
For the Twelve months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Strategic Revenue Initiatives	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Update Period
301657	Risk Mgmt SPS Final		442.30		4.21					202,825.65
301659	IT Transmission-Final									208.00
301666	Controller SPS NU Final		74.51		0.54					1,199.83
301672	BS-IT Op&Infra-SPS-1035									3,584,884.42
301676	CIO Finance-Final		34.43		1,078.34					25,729,295.92
301680	Resource Planning SPS E-Final		2,338.25		19.30					553,682.22
302046	Conversion JDE Delete BU's-Final					(102.39)				2,243,791.83
302057	Customer Solutions SPS NU-Final		60.96		0.48					795.55
302148	Transmission Syst Sustainability - Final				152,502.74					158,962.32
302149	Transmission Business Ops - Final				113,846.08					119,889.84
302154	OS Gas Resources Final		349.75		2.72					249,593.82
302155	ES Coal Supply Final									284,243.23
302261	SPS-Dist-Other									24,323.12
302262	PensionandInsuranceLaborLoad-Alloc									42,330.53
302295	Fac Alloc Final - Xcel Other		69.51		0.39					85.53
302296	Fac Alloc Final - NME		13,038.94		74.24					207,712.21
	<b>Total</b>		<b>\$ 1,118,293.01</b>	<b>\$ 729,613.64</b>	<b>\$ 9,625,701.28</b>	<b>\$ 2,759,763.24</b>	<b>\$ 403,221.29</b>	<b>\$ 370,831.09</b>	<b>\$ 2,086,712.81</b>	<b>\$ 125,881,529.41</b>

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200063	Description Executive Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 100,868.41	\$ -	\$ (9,401.75)	\$ 91,466.66
419 - Interest & Dividend Income	(502,874.37)	502,874.37	-	-
426.1 - Donations	40,553.46	(40,553.46)	-	-
426.4 - Life Insurance	1,762.56	(1,762.56)	-	-
426.5 - Other Deductions	10,597.69	(10,597.69)	-	-
909 - Customer Service Instructional Advertising	(145,751.09)	-	-	(145,751.09)
920 - Administrative and general salaries	8,991,940.90	-	(5,246,559.55)	3,745,381.35
921 - Office supplies and expenses	846,189.76	-	315,862.84	1,162,052.60
922 - Administrative Transfer Credit	(4,752.91)	-	-	(4,752.91)
923 - Outside services employed	3,154,467.24	-	(70,149.32)	3,084,317.92
924 - Property insurance	6,940.34	-	(6,940.34)	-
925 - Injuries & Damages	436,964.08	-	(180.39)	436,783.69
926 - Employee pensions and benefits	387,628.05	-	(62,430.77)	325,197.28
930.2 - Miscellaneous general expenses	290,990.83	-	-	290,990.83
931 - Rents	1,697.99	-	(15.76)	1,682.23
935 - Maintenance of general plant	76,461.38	-	(76,461.38)	-
	<b>\$ 13,693,684.32</b>	<b>\$ 449,960.66</b>	<b>\$ (5,156,276.42)</b>	<b>\$ 8,987,368.56</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Aviation & Travel Services	\$ 847,616.08	\$ (27.64)	\$ (46,087.33)	\$ 801,501.11
Business Systems	24,444.80	-	718.77	25,163.57
Chief Customer and Innovation Officer	4,021,096.80	(3,301.65)	(9,925.06)	4,007,870.09
Chief Executive Officer	738,253.74	(47,843.11)	(4,143.92)	686,266.71
Controller	885.43	-	26.56	911.99
Corporate Other	(503,134.50)	503,134.50	-	-
Corporate Secretary & Executive Services	248,653.19	(1,040.06)	(2,670.29)	244,942.84
Customer Care	9,657.30	-	(9,657.30)	-
Distribution Electric Engineering	535.53	-	16.07	551.60
Financial Planning	64.75	-	(64.75)	-
GC Legal Services	52.39	-	(52.39)	-
Gas Operations	2,885.68	-	86.57	2,972.25
Human Resources	1,058.67	-	(91.90)	966.77
Marketing	1,140.05	-	(1,140.05)	-
NSPM President	(1,070.17)	-	(32.11)	(1,102.28)
OS Senior VP - Commercial Operations	194,886.88	(961.38)	(1,600.30)	192,325.20
SS Company Benefits	7,670,326.03	-	(5,081,698.10)	2,588,627.93
Transmission & Substations	1,304.17	-	39.13	1,343.30
Treasurer	435,027.50	-	-	435,027.50
	<b>\$ 13,693,684.32</b>	<b>\$ 449,960.66</b>	<b>\$ (5,156,276.42)</b>	<b>\$ 8,987,368.56</b>

**Primary Activities for Allocating Cost Center 200063:**

Executive Corporate Governance includes the labor and non-labor costs for executive corporate management, long-term business strategy development and other programs

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Executive - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations. Due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200064	Shareholder Corporate Governance			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 19,161.02	\$ -	\$ -	\$ 19,161.02
923 - Outside services employed	18,037.61	-	-	18,037.61
930.2 - Miscellaneous general expenses	61,234.63	-	-	61,234.63
	<b>\$ 98,433.26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,433.26</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Corporate Secretary & Executive Services	\$ 98,433.26	\$ -	\$ (51,607.57)	\$ 46,825.69
Investor Relations	-	-	51,607.57	51,607.57
	<b>\$ 98,433.26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,433.26</b>

**Primary Activities for Allocating Cost Center 200064:**

Shareholder - Corporate Governance includes the labor and non-labor costs for serving as liaison between Xcel Energy Board of Directors and the shareholders, manages employee/executive stock award matters, liaison between Xcel Energy and the proxy advisory group, monitoring stock ownership patterns, planning shareholder meetings, coordinating the transfer agent and shareholder record keeping functions. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Shareholder - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200065	Description Investor Relations Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,000.55	\$ -	\$ -	\$ 5,000.55
426.1 - Donations	207.43	(207.43)	-	-
426.5 - Other Deductions	98.59	(98.59)	-	-
920 - Administrative and general salaries	60,373.23	-	323.68	60,696.91
921 - Office supplies and expenses	122,981.82	-	(176.19)	122,805.63
923 - Outside services employed	2,934.75	-	-	2,934.75
925 - Injuries & Damages	95.63	-	-	95.63
926 - Employee pensions and benefits	20,257.88	-	(1,449.52)	18,808.36
930.2 - Miscellaneous general expenses	13,587.62	-	-	13,587.62
	<u>\$ 225,537.50</u>	<u>\$ (306.02)</u>	<u>\$ (1,302.03)</u>	<u>\$ 223,929.45</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 10.05	\$ -	(10.05)	\$ -
Investor Relations	225,527.45	(306.02)	(1,291.98)	223,929.45
	<u>\$ 225,537.50</u>	<u>\$ (306.02)</u>	<u>\$ (1,302.03)</u>	<u>\$ 223,929.45</u>

Primary Activities for Allocating Cost Center 200065:

Investor Relations - Corporate Governance includes the labor and non-labor costs for communications to investors and the financial community, providing management with feedback from investors, assisting in the communication to investors of debt and equity securities issuances, assists in the development of presentations for Board of Directors, develops and delivers Xcel Energy's credit story to credit rating agencies, develops and presents Xcel Energy's investment story to investors, reviews all public financial documents for accuracy and completeness and distributes all financial releases. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Investor Relations - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200066	Description Accounting & Reporting Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 84,057.56	\$ -	\$ -	\$ 84,057.56
419 - Interest & Dividend Income	(2,821.63)	2,821.63	-	-
426.1 - Donations	685.02	(685.02)	-	-
426.3 - Penalties	59.24	(59.24)	-	-
426.4 - Life Insurance	5.82	(5.82)	-	-
426.5 - Other Deductions	2,146.69	(2,146.69)	-	-
431 - Other Interest Expense	(2,538.84)	2,538.84	-	-
920 - Administrative and general salaries	976,978.68	-	4,166.44	981,145.12
921 - Office supplies and expenses	101,943.78	-	(1,799.78)	100,144.00
923 - Outside services employed	847,101.91	-	-	847,101.91
925 - Injuries & Damages	1,632.08	-	-	1,632.08
926 - Employee pensions and benefits	331,197.05	-	(23,698.31)	307,498.74
930.2 - Miscellaneous general expenses	(167.39)	-	-	(167.39)
931 - Rents	16.23	-	-	16.23
	<b>\$ 2,340,296.20</b>	<b>\$ 2,463.70</b>	<b>\$ (21,331.65)</b>	<b>\$ 2,321,428.25</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 334.35	\$ -	\$ -	\$ 334.35
Chief Financial Officer	171,657.97	(2,079.67)	(3,468.25)	166,110.05
Controller	1,610,991.31	(273.31)	(10,269.94)	1,600,448.06
Corporate Other	(39,145.62)	5,360.47	-	(33,785.15)
Distribution Business Operations	23.09	-	(23.09)	-
Financial Planning	438,224.02	(478.12)	(5,946.72)	431,799.18
Tax Services	149,197.60	(65.67)	(1,894.05)	147,237.88
Treasurer	9,013.48	-	270.40	9,283.88
	<b>\$ 2,340,296.20</b>	<b>\$ 2,463.70</b>	<b>\$ (21,331.65)</b>	<b>\$ 2,321,428.25</b>

**Primary Activities for Allocating Cost Center 200066:**

Accounting & Reporting - Corporate Governance includes the labor and non-labor costs associated with preparing and filing consolidated reporting and financial statements, preparing consolidated budgets, completing the consolidation process, maintaining the books and records of Xcel Energy Inc. and Service Company, composing the corporate-wide regulatory accounting policy and compliance, Sarbanes-Oxley (SOX) documentation and compliance, and Chief Financial Officer activities related to the Audit Committee. Provides financial leadership to Xcel Energy and provides policies, controls, and leadership to the Financial Operations business area. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Accounting & Reporting - Corporate Governance - The three-factor formula reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200067	Description Audit Services Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,401.33	\$ -	\$ -	\$ 14,401.33
426.4 - Life Insurance	1.20	(1.20)	-	-
426.5 - Other Deductions	31.11	(31.11)	-	-
909 - Customer Service Instructional Advertising	0.71	-	-	0.71
920 - Administrative and general salaries	181,079.49	-	1,137.36	182,216.85
921 - Office supplies and expenses	14,035.43	-	(74.90)	13,960.53
923 - Outside services employed	53,727.72	-	-	53,727.72
925 - Injuries & Damages	283.35	-	-	283.35
926 - Employee pensions and benefits	58,795.76	-	(4,207.04)	54,588.72
	<b>\$ 322,356.10</b>	<b>\$ (32.31)</b>	<b>\$ (3,144.58)</b>	<b>\$ 319,179.21</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 173.11	\$ -	\$ -	\$ 173.11
Risk Management and Audit Services	322,182.99	(32.31)	(3,144.58)	319,006.10
	<b>\$ 322,356.10</b>	<b>\$ (32.31)</b>	<b>\$ (3,144.58)</b>	<b>\$ 319,179.21</b>

Primary Activities for Allocating Cost Center 200067:

Audit Services Corporate Governance includes the labor and non-labor costs associated with the financial operations and information system audits of the holding company and service company; evaluating and improving risk management, corporate internal control guidelines and procedures; ethical conduct and the implementation of best practices, reviewing financial reporting requirements and controls under Sarbanes-Oxley legislative requirements, auditing of consolidated financial statements and activities related to the Audit Committee, performing audits and reviews for compliance with regulatory and legal requirements on contracts with vendors and other parties, providing consulting services to management for operational and process improvement reviews, assistance in internal investigations of fraud, administering the corporate compliance hotline, conflict of interest investigations, or other potential violations of the Xcel Energy Code of Conduct. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Audit Services - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200068	Description Finance & Treasury Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 18,792.64	\$ -	\$ -	\$ 18,792.64
419 - Interest & Dividend Income	(1,454.83)	1,454.83	-	-
426.5 - Other Deductions	161.80	(161.80)	-	-
920 - Administrative and general salaries	235,961.79	-	1,405.78	237,367.57
921 - Office supplies and expenses	108,216.94	-	(53.33)	108,163.61
925 - Injuries & Damages	55,926.44	-	-	55,926.44
926 - Employee pensions and benefits	76,969.09	-	(5,507.41)	71,461.68
	<b>\$ 494,573.87</b>	<b>\$ 1,293.03</b>	<b>\$ (4,154.96)</b>	<b>\$ 491,711.94</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 118.01	\$ -	\$ -	\$ 118.01
Corporate Other	(1,454.83)	1,454.83	-	-
Financial Planning	67,575.73	-	(1,507.72)	66,068.01
Treasurer	428,334.96	(161.80)	(2,647.24)	425,525.92
	<b>\$ 494,573.87</b>	<b>\$ 1,293.03</b>	<b>\$ (4,154.96)</b>	<b>\$ 491,711.94</b>

Primary Activities for Allocating Cost Center 200068:

Finance & Treasury - Corporate Governance includes the labor and non-labor costs related to equity and debt securities issuance, relationships with financial institutions, cash management, investing activities and monitoring the capital markets, holding company commercial paper transactions, compliance with debt covenants, corporate-wide protection of assets from catastrophic loss using risk financing mechanisms including captive risk retention and design and negotiation of insurance contracts with commercial and industry mutual underwriters (Service Company portion of Auto Liability, Cyber, and various other insurance policies), supervising the asset management firms for the Pension Fund and 401k benefits. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Finance & Treasury - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200069	Description Risk Management Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,818.39	\$ -	\$ -	3,818.39
920 - Administrative and general salaries	53,138.94	-	468.58	53,607.52
921 - Office supplies and expenses	18,976.86	-	(77.91)	18,898.95
925 - Injuries & Damages	110,540.13	-	-	110,540.13
926 - Employee pensions and benefits	16,766.49	-	(1,199.70)	15,566.79
	<b>\$ 203,240.81</b>	<b>\$ -</b>	<b>\$ (809.03)</b>	<b>\$ 202,431.78</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 40.17	\$ -	(40.17)	-
Risk Management and Audit Services	42,375.71	-	(164.66)	42,211.05
Treasurer	160,824.93	-	(604.20)	160,220.73
	<b>\$ 203,240.81</b>	<b>\$ -</b>	<b>\$ (809.03)</b>	<b>\$ 202,431.78</b>

Primary Activities for Allocating Cost Center 200069:

Risk Management Corporate Governance includes the labor and non-labor costs of providing administration of the Transaction Review Committee which handles contract and deal approvals for Commercial Operations, Resource Planning and Energy Supply, provides analysis associated with key risks facing Xcel Energy Inc., negotiates and manages required security (e.g., bank letters of credit, bonds and guarantees among others); reviews and approves all documents requiring Contracts area sign-off. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Risk Management - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200070	Description Corporate Strategy & Business Development Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 8,969.44	\$ -	\$ -	\$ 8,969.44
426.1 - Donations	128.76	(128.76)	-	-
920 - Administrative and general salaries	110,519.75	-	629.97	111,149.72
921 - Office supplies and expenses	41,431.73	-	(53.10)	41,378.63
923 - Outside services employed	15,437.11	-	-	15,437.11
925 - Injuries & Damages	179.58	-	-	179.58
926 - Employee pensions and benefits	36,661.64	-	(2,623.27)	34,038.37
930.2 - Miscellaneous general expenses	7,725.84	-	-	7,725.84
931 - Rents	347.66	-	-	347.66
	<b>\$ 221,401.51</b>	<b>\$ (128.76)</b>	<b>\$ (2,046.41)</b>	<b>\$ 219,226.34</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 30.12	\$ -	\$ (30.12)	\$ -
Chief Customer and Innovation Officer	175.21	-	5.26	180.47
Corporate Secretary & Executive Services	139,298.02	(128.76)	(1,149.76)	138,019.50
ES Projects	(19.12)	-	19.12	-
Financial Planning	81,917.28	-	(890.90)	81,026.38
	<b>\$ 221,401.51</b>	<b>\$ (128.76)</b>	<b>\$ (2,046.41)</b>	<b>\$ 219,226.34</b>

**Primary Activities for Allocating Cost Center 200070:**

Corporate Strategy & Business Development - Corporate Governance includes the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Corporate Strategy & Business Development - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200071	Description Legal Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 49,765.41	\$ -	\$ -	\$ 49,765.41
426.1 - Donations	4,303.31	(4,303.31)	-	-
426.4 - Life Insurance	92.03	(92.03)	-	-
426.5 - Other Deductions	2,236.21	(2,236.21)	-	-
920 - Administrative and general salaries	620,632.02	-	4,029.81	624,661.83
921 - Office supplies and expenses	155,187.11	-	(6,582.90)	148,604.21
923 - Outside services employed	290,288.91	-	-	290,288.91
925 - Injuries & Damages	2,766.81	-	-	2,766.81
926 - Employee pensions and benefits	200,088.32	-	(14,317.02)	185,771.30
930.1 - General advertising expenses	35.41	-	(35.41)	-
	<b>\$ 1,325,395.54</b>	<b>\$ (6,631.55)</b>	<b>\$ (16,905.53)</b>	<b>\$ 1,301,858.46</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 229.47	\$ -	\$ -	\$ 229.47
Chief Customer and Innovation Officer	1,194.13	-	35.82	1,229.95
GC Claims	20,631.90	-	(210.89)	20,421.01
GC Legal Services	1,183,484.82	(6,046.42)	(14,258.51)	1,163,179.89
GC VP General Counsel	118,819.18	(585.13)	(2,503.03)	115,731.02
Workforce Relations & Safety	1,036.04	-	31.08	1,067.12
	<b>\$ 1,325,395.54</b>	<b>\$ (6,631.55)</b>	<b>\$ (16,905.53)</b>	<b>\$ 1,301,858.46</b>

Primary Activities for Allocating Cost Center 200071:

Legal services Corporate Governance includes the labor and non-labor costs for anticipating and fulfilling the legal needs of Xcel Energy, its Board of Directors, officers, legal entities, business areas and corporate operations to protect the company's assets and to minimize potential liability. Provides services related to labor and employment law pertaining to Service Company employees, litigation, contracts, rates and regulation, environmental matters and other legal matters. Supports Xcel Energy and its subsidiaries in fulfilling corporate and business area strategies ranging from maintaining/improving regulatory relationships to continued leadership on environmental issues. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Legal - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200072	Description Communications Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 17,127.71	\$ -	\$ -	\$ 17,127.71
426.5 - Other Deductions	326.08	(326.08)	-	-
908 - Customer assistance expenses	-	-	-	-
909 - Customer Service Instructional Advertising	12.88	-	-	12.88
920 - Administrative and general salaries	213,201.00	-	1,448.34	214,649.34
921 - Office supplies and expenses	39,640.40	-	(18.46)	39,621.94
923 - Outside services employed	63,467.28	-	-	63,467.28
925 - Injuries & Damages	331.16	-	-	331.16
926 - Employee pensions and benefits	67,597.98	-	(4,836.87)	62,761.11
930.1 - General advertising expenses	28,991.95	-	(28,991.95)	-
930.2 - Miscellaneous general expenses	6,491.45	-	-	6,491.45
	<b>\$ 437,187.89</b>	<b>\$ (326.08)</b>	<b>\$ (32,398.94)</b>	<b>\$ 404,462.87</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,050.95	\$ -	\$ -	\$ 1,050.95
Chief Customer and Innovation Officer	-	-	22,196.80	22,196.80
Corporate Secretary & Executive Services	424,293.28	(326.08)	(54,649.12)	369,318.08
Distribution Business Operations	(78.68)	-	78.68	-
Distribution Planning & Performance	245.98	-	7.38	253.36
Workforce Relations & Safety	11,676.36	-	(32.68)	11,643.68
	<b>\$ 437,187.89</b>	<b>\$ (326.08)</b>	<b>\$ (32,398.94)</b>	<b>\$ 404,462.87</b>

Primary Activities for Allocating Cost Center 200072:

Communications - Corporate Governance includes the labor and non-labor costs to assist and ensure Executive Management, Investor Relations and others communicate appropriately with shareholders, the public, and other key stakeholder audiences. Key projects include: development and production of the annual report and other communications to investors; speeches, videos, and major presentations delivered by top executives; and speeches, displays, video and presentations for the company's annual meeting of shareholders. Media Relations contributes to building Xcel Energy's reputation by developing media and public relations strategies for major company initiatives and issues; responding to news media inquiries; working pro-actively with the media to forward story ideas and information about company events, policies and actions, and providing media training for company spokespersons. Media Relations also plays a key role in crisis communications and emergency preparedness efforts. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Communications - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200073	Description Human Resources (HR) Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 25,003.57	\$ -	\$ -	25,003.57
426.1 - Donations	669.57	(669.57)	-	-
426.5 - Other Deductions	201.38	(201.38)	-	-
909 - Customer Service Instructional Advertising	643.82	-	-	643.82
920 - Administrative and general salaries	311,996.51	-	1,731.09	313,727.60
921 - Office supplies and expenses	43,507.54	-	(273.88)	43,233.66
923 - Outside services employed	22,030.84	-	-	22,030.84
925 - Injuries & Damages	498.50	-	-	498.50
926 - Employee pensions and benefits	102,653.13	-	(7,345.19)	95,307.94
931 - Rents	3.86	-	-	3.86
	<b>\$ 507,208.72</b>	<b>\$ (870.95)</b>	<b>\$ (5,887.98)</b>	<b>\$ 500,449.79</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Enterprise Security	\$ (209.48)	\$ -	\$ (6.28)	\$ (215.76)
Human Resources	371,301.13	(864.25)	(4,464.30)	365,972.58
Workforce Relations & Safety	136,117.07	(6.70)	(1,417.39)	134,692.98
	<b>\$ 507,208.72</b>	<b>\$ (870.95)</b>	<b>\$ (5,887.98)</b>	<b>\$ 500,449.79</b>

Primary Activities for Allocating Cost Center 200073:

HR services Corporate Governance includes the labor and non-labor costs for executive officers' and Service Company employees' compensation plans, corporate HR policies, executive policy benefit plans, payroll services for Service Company and the employees' handbook. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Human Resources (HR) - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200074	Description Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 100,869.38	\$ -	\$ -	\$ 100,869.38
426.1 - Donations	1,364.90	(1,364.90)	-	-
426.5 - Other Deductions	3,228.89	(3,228.89)	-	-
920 - Administrative and general salaries	1,273,903.00	-	8,077.62	1,281,980.62
921 - Office supplies and expenses	188,705.68	-	(7,930.59)	180,775.09
923 - Outside services employed	354,356.38	-	-	354,356.38
925 - Injuries & Damages	1,940.06	-	-	1,940.06
926 - Employee pensions and benefits	391,262.70	-	(27,996.22)	363,266.48
930.2 - Miscellaneous general expenses	76.19	-	-	76.19
931 - Rents	12.59	-	-	12.59
	<b>\$ 2,315,719.77</b>	<b>\$ (4,593.79)</b>	<b>\$ (27,849.18)</b>	<b>\$ 2,283,276.80</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 85,737.89	\$ -	\$ (78.37)	\$ 85,659.52
Chief Customer and Innovation Officer	117,666.81	(2,655.33)	-	115,011.48
Corporate Secretary & Executive Services	-	-	(1,724.10)	(1,724.10)
Distribution Electric Engineering	629.41	-	18.88	648.29
Enterprise Security	2,111,552.28	(1,938.46)	(25,932.22)	2,083,681.60
NSPM President	96.67	-	(96.67)	-
Transmission & Substations	36.71	-	(36.71)	-
	<b>\$ 2,315,719.77</b>	<b>\$ (4,593.79)</b>	<b>\$ (27,849.18)</b>	<b>\$ 2,283,276.80</b>

Primary Activities for Allocating Cost Center 200074:

JDE includes the labor and non-labor costs for JDE which serves as the general ledger system, including application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

CFO Systems includes the labor and non-labor costs for the non-critical applications that support the Financial Operations business area such as Tax Data Consolidator, TWS, Trecs & UPCS.

Corporate Systems includes the labor and non-labor costs for the non-critical corporate systems such as Aperture and File Finder.

Enterprise Continuity includes the labor and non-labor costs for applications of all aspects of business continuity and reliability, contingency planning, readiness assessment, drills and planning for all hazards.

SAP GL includes the labor and non-labor costs for implementation of the new enterprise wide SAP General Ledger software.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

CFO Systems, Corporate Systems, Enterprise Continuity and SAP GL - The Business Systems expenses related to maintenance of this system that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200075	Board of Directors Corporate Governance			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
<b>Account</b>	<b>XES Billings to SPS</b>	<b>Exclusions</b>	<b>Pro Formas</b>	<b>Requested Amount</b>
426.5 - Other Deductions	\$ 63.17	\$ (63.17)	\$ -	\$ -
921 - Office supplies and expenses	74.34	-	-	74.34
930.2 - Miscellaneous general expenses	215,629.94	-	-	215,629.94
	<b>\$ 215,767.45</b>	<b>\$ (63.17)</b>	<b>\$ -</b>	<b>\$ 215,704.28</b>

**Detail By Affiliate Classification**

<b>Affiliate Class</b>	<b>XES Billings to SPS</b>	<b>Exclusions</b>	<b>Pro Formas</b>	<b>Requested Amount</b>
Chief Executive Officer	\$ 57,692.23	\$ -	\$ 139,438.80	\$ 197,131.03
Corporate Secretary & Executive Services	158,075.22	(63.17)	(139,438.80)	18,573.25
	<b>\$ 215,767.45</b>	<b>\$ (63.17)</b>	<b>\$ -</b>	<b>\$ 215,704.28</b>

**Primary Activities for Allocating Cost Center 200075:**

Board of Directors - Corporate Governance includes the labor and non-labor costs related to the Board of Directors (BOD). BOD costs may include Directors fees, retirement expenses and replacement fees; Board/Committee meetings and BOD related consulting. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Board of Directors - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200076	Xcel Foundation			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,481.74	\$ -	\$ (1,481.74)	\$ -
426.1 - Donations	985,020.26	(985,020.26)	-	-
920 - Administrative and general salaries	18,031.70	-	(18,031.70)	-
921 - Office supplies and expenses	8,135.70	-	(8,135.70)	-
923 - Outside services employed	2,828.68	-	(2,828.68)	-
925 - Injuries & Damages	27.72	-	(27.72)	-
926 - Employee pensions and benefits	6,016.78	-	(6,016.78)	-
930.1 - General advertising expenses	54.67	-	(54.67)	-
	<b>\$ 1,021,597.25</b>	<b>\$ (985,020.26)</b>	<b>\$ (36,576.99)</b>	<b>\$ -</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 62.30	\$ -	\$ (62.30)	\$ -
Corporate Giving	1,018,555.65	(985,020.26)	(33,535.39)	-
Human Resources	2,979.30	-	(2,979.30)	-
	<b>\$ 1,021,597.25</b>	<b>\$ (985,020.26)</b>	<b>\$ (36,576.99)</b>	<b>\$ -</b>

**Primary Activities for Allocating Cost Center 200076:**

Xcel Foundation services includes the labor and non-labor costs associated with the management and administration of the Xcel Energy Foundation.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Xcel Foundation services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200077	Branding			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,106.72	\$ -	\$ -	\$ 2,106.72
426.1 - Donations	12.91	(12.91)	-	-
426.5 - Other Deductions	2.46	(2.46)	-	-
908 - Customer assistance expenses	1,001.39	-	-	1,001.39
909 - Customer Service Instructional Advertising	38,653.95	-	-	38,653.95
920 - Administrative and general salaries	25,402.71	-	144.06	25,546.77
921 - Office supplies and expenses	2,613.23	-	(23.57)	2,589.66
923 - Outside services employed	4,087.31	-	-	4,087.31
925 - Injuries & Damages	42.35	-	-	42.35
926 - Employee pensions and benefits	8,726.85	-	(624.44)	8,102.41
930.1 - General advertising expenses	939,023.76	-	(939,023.76)	-
	<b>\$ 1,021,673.64</b>	<b>\$ (15.37)</b>	<b>\$ (939,527.71)</b>	<b>\$ 82,130.56</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 20.12	\$ -	\$ (20.12)	\$ -
Chief Customer and Innovation Officer	-	-	65,045.23	65,045.23
Corporate Secretary & Executive Services	1,021,653.52	(15.37)	(1,004,552.81)	17,085.34
	<b>\$ 1,021,673.64</b>	<b>\$ (15.37)</b>	<b>\$ (939,527.71)</b>	<b>\$ 82,130.56</b>

**Primary Activities for Allocating Cost Center 200077:**

Branding services includes the labor and non-labor costs for brand advertising and management of community affairs programs such as employee volunteerism, educational programs and community events, the company's investment in major sponsorships such as the Xcel Energy Center as well as ensuring that such sponsorships and related activities support the company's brand, mission and values.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Branding services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200078	Description Governmental Affairs			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 10,692.48	\$ -	\$ -	\$ 10,692.48
426.1 - Donations	5,220.65	(5,220.65)	-	-
426.4 - Life Insurance	34,947.20	(34,947.20)	-	-
426.5 - Other Deductions	228.82	(228.82)	-	-
920 - Administrative and general salaries	132,189.51	-	633.56	132,823.07
921 - Office supplies and expenses	28,005.33	-	(119.26)	27,886.07
923 - Outside services employed	18,451.81	-	-	18,451.81
925 - Injuries & Damages	211.59	-	-	211.59
926 - Employee pensions and benefits	41,449.19	-	(2,965.84)	38,483.35
930.2 - Miscellaneous general expenses	3,820.66	-	-	3,820.66
	<b>\$ 275,217.24</b>	<b>\$ (40,396.67)</b>	<b>\$ (2,451.53)</b>	<b>\$ 232,369.04</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 10.05	\$ -	(10.05)	\$ -
Corporate Secretary & Executive Services	135.53	-	-	135.53
ES VP Energy Supply	1,656.91	(21.71)	(132.60)	1,502.60
ES VP Operations	1,005.60	-	1.12	1,006.72
Policy & Regulatory Compliance	272,372.42	(40,374.96)	(2,273.27)	229,724.19
Transmission & Substations	36.73	-	(36.73)	-
	<b>\$ 275,217.24</b>	<b>\$ (40,396.67)</b>	<b>\$ (2,451.53)</b>	<b>\$ 232,369.04</b>

Primary Activities for Allocating Cost Center 200078:

Governmental Affairs includes the labor and non-labor costs associated with the interpretation of laws regulations and environmental policy to ensure compliance and cost effectiveness for Xcel Energy customers and stockholders internal legislative policy development and issues management, appraise management and internal customers of political and policy trends and developments, develop and maintain relationships with regulatory officials and staff.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Governmental Affairs services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200079	Description Federal Lobbying			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.2 - Taxes other than income taxes, other income and deductions	\$ 3,090.95	\$ -	\$ (84.43)	\$ 3,006.52
426.1 - Donations	266.83	(266.83)	-	-
426.4 - Life Insurance	132,058.04	(132,058.04)	-	-
426.5 - Other Deductions	(5.46)	5.46	-	-
921 - Office supplies and expenses	29,588.83	-	-	29,588.83
	<b>\$ 164,999.19</b>	<b>\$ (132,319.41)</b>	<b>\$ (84.43)</b>	<b>\$ 32,595.35</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ (6,478.08)	\$ 34,734.26	\$ -	\$ 28,256.18
Customer Care	431.59	(431.59)	-	-
Financial Planning	572.06	(487.63)	(84.43)	-
Policy & Regulatory Compliance	131,152.65	(127,623.34)	-	3,529.31
Property Services	19,518.13	(19,518.13)	-	-
Risk Management and Audit Services	19,802.84	(18,992.98)	-	809.86
	<b>\$ 164,999.19</b>	<b>\$ (132,319.41)</b>	<b>\$ (84.43)</b>	<b>\$ 32,595.35</b>

Primary Activities for Allocating Cost Center 200079:

Federal Lobbying services includes the labor and non-labor costs for federal and state lobbying activities and the federal Political Action Committee (PAC).

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Federal Lobbying services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are provided to a subset of companies based on who benefits from the services. These costs are recorded in FERC 426.4.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200080	Description Capital Asset Accounting			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 787.92	\$ -	\$ -	787.92
920 - Administrative and general salaries	7,268.05	-	(92.00)	7,176.05
925 - Injuries & Damages	21.41	-	-	21.41
926 - Employee pensions and benefits	3,472.21	-	(248.45)	3,223.76
	<b>\$ 11,549.59</b>	<b>\$ -</b>	<b>\$(340.45)</b>	<b>\$ 11,209.14</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 11,549.59	\$ -	\$(340.45)	\$ 11,209.14
	<b>\$ 11,549.59</b>	<b>\$ -</b>	<b>\$(340.45)</b>	<b>\$ 11,209.14</b>

Primary Activities for Allocating Cost Center 200080:

Capital Asset Accounting includes the labor and non-labor costs associated with operating and non-operating company capital asset accounting, budgeting, regulatory reporting, business area support for utility areas, and operating company budgeting support.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Capital Asset Accounting services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200081	Description Accounting, Reporting & Taxes			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,710.67	\$ -	\$ -	\$ 2,710.67
419 - Interest & Dividend Income	(2,270.10)	2,270.10	-	-
431 - Other Interest Expense	2,792.10	(2,792.10)	-	-
920 - Administrative and general salaries	5,412.60	-	121.02	5,533.62
921 - Office supplies and expenses	(323,343.79)	-	-	(323,343.79)
923 - Outside services employed	74.81	-	-	74.81
925 - Injuries & Damages	5.31	-	-	5.31
926 - Employee pensions and benefits	510.91	-	(36.56)	474.35
	<u>\$ (314,107.49)</u>	<u>\$ (522.00)</u>	<u>\$ 84.46</u>	<u>\$ (314,545.03)</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 12,594.40	\$ -	\$ -	\$ 12,594.40
Controller	6,406.94	-	86.85	6,493.79
Corporate Other	(333,029.22)	(522.00)	-	(333,551.22)
Financial Planning	(368.09)	-	(11.04)	(379.13)
Treasurer	288.48	-	8.65	297.13
	<u>\$ (314,107.49)</u>	<u>\$ (522.00)</u>	<u>\$ 84.46</u>	<u>\$ (314,545.03)</u>

Primary Activities for Allocating Cost Center 200081:

Accounting, Reporting & Taxes services includes the labor and non-labor costs for preparation of operating and non-operating financial statements, tax returns and reporting, performing accounting for the employee benefit plans, ensuring compliance with applicable laws and regulations of the operating and non-operating companies; composing the corporate-wide regulatory accounting policy, and coordinating the budgeting process with the operating and non-operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting Reporting & Taxes services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200083	Finance & Treasury			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 11.25	\$ -	\$ (11.25)	\$ -
	<u>\$ 11.25</u>	<u>\$ -</u>	<u>\$ (11.25)</u>	<u>\$ -</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11.25	\$ -	\$ (11.25)	\$ -
	<u>\$ 11.25</u>	<u>\$ -</u>	<u>\$ (11.25)</u>	<u>\$ -</u>

Primary Activities for Allocating Cost Center 200083:

Finance & Treasury services includes the labor and non-labor costs related to equity and debt securities issuance, cash management, relationships with financial institutions, compliance with debt covenants, Service Company portion of General and Excess liability insurance, and management of the Pension Fund and 401k benefits for operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Finance & Treasury services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200084	Description Risk Management			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 11.26	\$ -	\$ (11.26)	\$ -
925 - Injuries & Damages	1,324,170.93	-	-	1,324,170.93
	<b>\$ 1,324,182.19</b>	<b>\$ -</b>	<b>\$ (11.26)</b>	<b>\$ 1,324,170.93</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11.26	\$ -	\$ (11.26)	\$ -
Treasurer	1,324,170.93	-	-	1,324,170.93
	<b>\$ 1,324,182.19</b>	<b>\$ -</b>	<b>\$ (11.26)</b>	<b>\$ 1,324,170.93</b>

**Primary Activities for Allocating Cost Center 200084:**

Risk Management develops and negotiates security agreements with counterparties; reviews high-risk vendor creditworthiness for the Environmental Services group; supports wind generation, solar carbon offsets, emission allowances, bundled energy and RECs, biomass and other renewable energy purchase agreements; participates in industry contracts working groups; representing Xcel Energy operating utilities; performs production cost modeling and analysis for corporate budgeting; analyzing value and risks of structured purchases and generation system modifications; performs long range system modeling to evaluate large capacity acquisition alternatives; provides central coordination of annual capital funding process for Distribution and maintains and administers the Risk Registry database, evaluates and prioritizes specific risk mitigations for distribution assets; develops strategies for distribution infrastructure including building and implementing stochastic models for asset life-cycle analysis and other ad hoc asset specific requests; creates retail and system load and energy forecasts providing regular updates to senior management and analyses of key drivers; provides data support and analyses for financial disclosures; and provides analyses and reporting of current sales and peak demand levels relative to forecasts.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

Risk Management services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200086	Legal			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 260.05	\$ -	\$ -	260.05
920 - Administrative and general salaries	1,352.77	-	(44.64)	1,308.13
921 - Office supplies and expenses	1,941.12	-	(58.47)	1,882.65
923 - Outside services employed	938.82	-	-	938.82
925 - Injuries & Damages	9.24	-	-	9.24
926 - Employee pensions and benefits	2,151.17	-	(153.92)	1,997.25
	<u>\$ 6,653.17</u>	<u>\$ -</u>	<u>\$(257.03)</u>	<u>\$ 6,396.14</u>
 <u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,870.41	\$ -	\$ -	1,870.41
GC Legal Services	4,313.42	-	(271.11)	4,042.31
Policy & Regulatory Compliance	469.34	-	14.08	483.42
	<u>\$ 6,653.17</u>	<u>\$ -</u>	<u>\$(257.03)</u>	<u>\$ 6,396.14</u>

Primary Activities for Allocating Cost Center 200086:

Legal services includes the labor and non-labor costs for operating and non-operating legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Legal services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200087	Description Accounting - Operating Companies			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 67,089.27	\$ -	\$ -	\$ 67,089.27
426.1 - Donations	175.52	(175.52)	-	-
426.2 - Life Insurance	2,641.60	(2,641.60)	-	-
426.4 - Life Insurance	30.42	(30.42)	-	-
426.5 - Other Deductions	6,294.91	(6,294.91)	-	-
920 - Administrative and general salaries	812,651.90	-	4,429.60	817,081.50
921 - Office supplies and expenses	42,274.54	-	(1,094.86)	41,179.68
923 - Outside services employed	287,344.84	-	-	287,344.84
925 - Injuries & Damages	1,300.95	-	-	1,300.95
926 - Employee pensions and benefits	262,651.19	-	(18,793.61)	243,857.58
935 - Maintenance of general plant	2.45	-	-	2.45
	<b>\$ 1,482,457.59</b>	<b>\$ (9,142.45)</b>	<b>\$ (15,458.87)</b>	<b>\$ 1,457,856.27</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 913.62	\$ -	\$ 18.57	\$ 932.19
Chief Customer and Innovation Officer	270.75	-	8.12	278.87
Controller	649,809.56	(179.06)	(7,723.00)	641,907.50
Corporate Other	54,403.68	(8,646.58)	-	45,757.10
Enterprise Security	0.76	-	(0.76)	-
Financial Planning	375,179.39	(112.98)	(5,431.31)	369,635.10
Gas Operations	695.58	-	20.87	716.45
Resource Planning	(584.41)	-	(17.53)	(601.94)
Tax Services	401,768.66	(203.83)	(2,333.83)	399,231.00
	<b>\$ 1,482,457.59</b>	<b>\$ (9,142.45)</b>	<b>\$ (15,458.87)</b>	<b>\$ 1,457,856.27</b>

Primary Activities for Allocating Cost Center 200087:

Accounting - Operating Companies includes the labor and non-labor costs associated with operating company revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting - Operating Companies services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200088	Accounting, Reporting and Taxes - Operating Companies Electric and Audit Services			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,422.47	\$ -	\$ -	\$ 14,422.47
426.4 - Life Insurance	57,061.28	(57,061.28)	-	-
426.5 - Other Deductions	120.04	(120.04)	-	-
920 - Administrative and general salaries	177,148.16	-	1,024.32	178,172.48
921 - Office supplies and expenses	8,601.46	-	(106.29)	8,495.17
923 - Outside services employed	37,461.42	-	-	37,461.42
925 - Injuries & Damages	290.20	-	-	290.20
926 - Employee pensions and benefits	59,840.79	-	(4,281.82)	55,558.97
930.2 - Miscellaneous general expenses	259,872.72	-	-	259,872.72
	<b>\$ 614,818.54</b>	<b>\$ (57,181.32)</b>	<b>\$ (3,363.80)</b>	<b>\$ 554,273.42</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 28.14	\$ -	(28.14)	-
Chief Executive Officer	309,449.44	(57,046.84)	-	252,402.60
Controller	38,827.89	(75.67)	(573.47)	38,178.75
Corporate Secretary & Executive Services	9,203.14	-	-	9,203.14
Financial Planning	235,092.71	(58.81)	(2,525.75)	232,508.15
Risk Management and Audit Services	22,217.22	-	(236.44)	21,980.78
	<b>\$ 614,818.54</b>	<b>\$ (57,181.32)</b>	<b>\$ (3,363.80)</b>	<b>\$ 554,273.42</b>

Primary Activities for Allocating Cost Center 200088:

Accounting, Reporting and Taxes - Operating Companies Electric includes the labor and non-labor costs associated specifically with operating company electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.

Audit Services - Operating Companies (OpCos) - Electric includes the labor and non-labor costs for auditing operating companies electric utility, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing Sarbanes-Oxley compliance requirements/control testing and evaluating contract risks for the operating companies electric utility.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting, Reporting and Taxes - Operating Companies Electric services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies electric utility who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200089	Description Audit Services - Operating Companies			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 673.95	\$ -	\$ -	673.95
920 - Administrative and general salaries	8,343.73	-	70.51	8,414.24
921 - Office supplies and expenses	84.03	-	-	84.03
923 - Outside services employed	997.84	-	-	997.84
925 - Injuries & Damages	11.25	-	-	11.25
926 - Employee pensions and benefits	2,302.14	-	(164.73)	2,137.41
	<b>\$ 12,412.94</b>	<b>\$ -</b>	<b>\$ (94.22)</b>	<b>\$ 12,318.72</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Risk Management and Audit Services	\$ 12,412.94	\$ -	\$ (94.22)	\$ 12,318.72
	<b>\$ 12,412.94</b>	<b>\$ -</b>	<b>\$ (94.22)</b>	<b>\$ 12,318.72</b>

Primary Activities for Allocating Cost Center 200089:

Audit Services - Operating Companies (OpCos) includes the labor and non-labor costs for auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies, establishing and reviewing Sarbanes-Oxley compliance requirements/control testing and evaluating contract risks for the operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Audit Services - OpCos services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200090	Description Risk Management - Operating Companies			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 19,775.70	\$ -	\$ -	\$ 19,775.70
426.5 - Other Deductions	170.93	(170.93)	-	-
920 - Administrative and general salaries	237,264.88	-	1,242.63	238,507.51
921 - Office supplies and expenses	30,139.00	-	(111.44)	30,027.56
923 - Outside services employed	39,904.14	-	-	39,904.14
925 - Injuries & Damages	377.91	-	-	377.91
926 - Employee pensions and benefits	74,153.00	-	(5,305.91)	68,847.09
	<b>\$ 401,785.56</b>	<b>\$ (170.93)</b>	<b>\$ (4,174.72)</b>	<b>\$ 397,439.91</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Distribution Business Operations	\$ 787.98	\$ -	\$ 23.64	\$ 811.62
Financial Planning	44,940.67	(18.28)	(276.73)	44,645.66
Policy & Regulatory Compliance	12.93	-	(12.93)	-
Risk Management and Audit Services	355,771.34	(152.65)	(3,913.09)	351,705.60
Supply Chain	146.14	-	4.38	150.52
Treasurer	126.50	-	-	126.50
	<b>\$ 401,785.56</b>	<b>\$ (170.93)</b>	<b>\$ (4,174.72)</b>	<b>\$ 397,439.91</b>

Primary Activities for Allocating Cost Center 200090:

Risk Management - Operating Companies (OpCos) includes the labor and non-labor costs of oversight and administrative of operating company risk management work, working with counterparties to establish enabling agreements with operating companies, risk management reports including all operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Risk Management - OpCos services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200091	Captive Insurance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,791.92	\$ -	\$ -	2,791.92
920 - Administrative and general salaries	35,505.88	-	217.11	35,722.99
921 - Office supplies and expenses	(24,583.73)	-	(111.12)	(24,694.85)
922 - Administrative Transfer Credit	(13,931.87)	-	-	(13,931.87)
924 - Property insurance	1,629.90	-	-	1,629.90
925 - Injuries & Damages	127,404.56	-	-	127,404.56
926 - Employee pensions and benefits	11,726.79	-	(839.09)	10,887.70
	<b>\$ 140,543.45</b>	<b>\$ -</b>	<b>\$ (733.10)</b>	<b>\$ 139,810.35</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Treasurer	\$ 140,543.45	\$ -	\$ (733.10)	\$ 139,810.35
	<b>\$ 140,543.45</b>	<b>\$ -</b>	<b>\$ (733.10)</b>	<b>\$ 139,810.35</b>

Primary Activities for Allocating Cost Center 200091:

Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) (OpCos) as well as all of Energy Supply Services. Fire Protection, Transformer Maintenance, Turbine Characteristics, Policies and Procedures are some of the areas in which expertise has been developed. This expertise is then shared on a regular basis to the benefit of all OpCos to promote Loss Control.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Captive Insurance - OpCos services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200092	Description Corporate Strategy & Business Development - Operating Companies			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,344.99	\$ -	\$ -	\$ 9,344.99
426.1 - Donations	22,332.36	(22,332.36)	-	-
426.5 - Other Deductions	1,173.88	(1,173.88)	-	-
908 - Customer assistance expenses	(198.83)	-	-	(198.83)
909 - Customer Service Instructional Advertising	(85.69)	-	-	(85.69)
920 - Administrative and general salaries	124,234.89	-	908.40	125,143.29
921 - Office supplies and expenses	37,010.93	-	-	37,010.93
923 - Outside services employed	23,898.27	-	-	23,898.27
925 - Injuries & Damages	182.30	-	-	182.30
926 - Employee pensions and benefits	37,486.15	-	(2,682.27)	34,803.88
930.1 - General advertising expenses	7,896.68	-	(7,896.68)	-
	<b>\$ 263,275.93</b>	<b>\$ (23,506.24)</b>	<b>\$ (9,670.55)</b>	<b>\$ 230,099.14</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 613.72	\$ -	\$ -	\$ 613.72
Chief Customer and Innovation Officer	3,872.76	-	67.25	3,940.01
Resource Planning	1,514.60	-	45.44	1,560.04
Strategic Revenue Initiatives	256,511.42	(23,506.24)	(9,806.14)	223,199.04
Transmission & Substations	763.43	-	22.90	786.33
	<b>\$ 263,275.93</b>	<b>\$ (23,506.24)</b>	<b>\$ (9,670.55)</b>	<b>\$ 230,099.14</b>

Primary Activities for Allocating Cost Center 200092:

Corporate Strategy & Business Development - Operating Company (OpCos) services includes the labor and non-labor costs associated with studying developing and demonstrating new energy technologies for future utility uses; providing operating company strategy and planning support, and providing leadership for Xcel Energy's renewable energy strategy and business development.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Corporate Strategy & Business Development - OpCos services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200093	Description Legal - Operating Companies			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 4,847.08	\$ -	\$ -	4,847.08
920 - Administrative and general salaries	62,207.97	-	443.01	62,650.98
921 - Office supplies and expenses	1,207.52	-	(166.76)	1,040.76
923 - Outside services employed	43,799.50	-	-	43,799.50
925 - Injuries & Damages	89.55	-	-	89.55
926 - Employee pensions and benefits	19,914.78	-	(1,424.97)	18,489.81
	<b>\$ 132,066.40</b>	<b>\$ -</b>	<b>(1,148.73)</b>	<b>\$ 130,917.67</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
GC Legal Services	\$ 132,049.80	\$ -	(1,132.13)	\$ 130,917.67
GC VP General Counsel	13.48	-	(13.48)	-
Workforce Relations & Safety	3.12	-	(3.12)	-
	<b>\$ 132,066.40</b>	<b>\$ -</b>	<b>(1,148.73)</b>	<b>\$ 130,917.67</b>

Primary Activities for Allocating Cost Center 200093:

Legal - Operating Companies (OpCos) services includes the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Legal - OpCos services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200094	Supply Chain			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
<b>Account</b>	<b>XES Billings to SPS</b>	<b>Exclusions</b>	<b>Pro Formas</b>	<b>Requested Amount</b>
921 - Office supplies and expenses	\$ 1,881.90	\$ -	\$ (12.94)	\$ 1,868.96
	<b>\$ 1,881.90</b>	<b>\$ -</b>	<b>\$ (12.94)</b>	<b>\$ 1,868.96</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11.26	\$ -	\$ (11.26)	\$ -
Supply Chain	1,870.64	-	(1.68)	1,868.96
	<b>\$ 1,881.90</b>	<b>\$ -</b>	<b>\$ (12.94)</b>	<b>\$ 1,868.96</b>

**Primary Activities for Allocating Cost Center 200094:**

Supply Chain includes the labor and non-labor costs for operating companies diversity program expenses as well as various dues for specific sponsored agencies (Chamber of Commerce, social service dues, etc.).

**Billing Method**

Asset/Revenue/Number of Employees

**Justification for Billing Method**

Supply Chain services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200096	Description Energy Markets - Business Services			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 13,869.99	\$ -	\$ -	\$ 13,869.99
426.5 - Other Deductions	46.08	(46.08)	-	-
920 - Administrative and general salaries	154,268.82	-	1,749.15	156,017.97
921 - Office supplies and expenses	554,000.54	-	-	554,000.54
923 - Outside services employed	54,913.02	-	-	54,913.02
925 - Injuries & Damages	230.91	-	-	230.91
926 - Employee pensions and benefits	51,089.96	-	(3,655.67)	47,434.29
	<b>\$ 828,419.32</b>	<b>\$ (46.08)</b>	<b>\$ (1,906.52)</b>	<b>\$ 826,466.72</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 828,133.14	\$ (46.08)	\$ (1,906.52)	\$ 826,180.54
Controller	286.18	-	-	286.18
	<b>\$ 828,419.32</b>	<b>\$ (46.08)</b>	<b>\$ (1,906.52)</b>	<b>\$ 826,466.72</b>

Primary Activities for Allocating Cost Center 200096:

Energy Markets Business Services includes the labor and non-labor costs for financial analysis, budgeting and administrative support, managerial reporting and business planning and process initiatives, independent daily forward valuation and risk measurement of commodity transactions and system fuel and purchase power requirements to meet system loads, as well as proprietary or trading transactions; creates retail system load and energy forecasts providing regular updates to senior management and analyses of key drivers, reviews and provides comments to dealmakers on non-standard agreements and associated confirmation agreements in the areas of coal supply, gas supply, wood fuel, rail, trucking, structured power purchases and nuclear/uranium concentrates and services; provides analyses for electric/gas hedge studies and sensitivities; creates load management forecast, jurisdictional peak demand forecasts, and cost of service studies for energy trading and marketing.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Energy Markets - Business Services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200097	CBS/ALS/CFM and PCI			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 96,010.88	\$ -	\$ -	\$ 96,010.88
	<b>\$ 96,010.88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,010.88</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 96,010.88	\$ -	\$ -	\$ 96,010.88
	<b>\$ 96,010.88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,010.88</b>

**Primary Activities for Allocating Cost Center 200097:**

The CBS/ALS/CFM system includes the labor and non-labor operating and maintenance costs, from the Business Systems area, for the application development and maintenance of the Competisoft Budget System (CBS), Allocated Ledger System (ALS) and the Corporate Financial Modeling (CFM) tools used for budgeting input, corporate modeling, managerial reporting and forecasting.

PCI (Power Cost Incorporated) includes the labor and non-labor operating costs which support Electronic Trading by providing hourly generation data by unit, bid information, and bid submission. This includes the application development and maintenance costs, and licensing fees of this application.

**Billing Method**

Asset, Revenue and Number of Employees

**Justification for Billing Method**

CBS/ALS/CFM - The Business Systems expenses related to maintenance of this system that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200098	Business Unit Finance Transmission Electric FERC 566			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 294.41	\$ -	\$ -	\$ 294.41
566 - Miscellaneous transmission expenses	3,897.87	-	(213.42)	3,684.45
925 - Injuries & Damages	12.24	-	-	12.24
926 - Employee pensions and benefits	1,469.41	-	(105.14)	1,364.27
	<u>\$ 5,673.93</u>	<u>\$ -</u>	<u>\$ (318.56)</u>	<u>\$ 5,355.37</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 51.63	\$ -	\$ (51.63)	\$ -
Financial Planning	5,566.35	-	(210.98)	5,355.37
Transmission & Substations	55.95	-	(55.95)	-
	<u>\$ 5,673.93</u>	<u>\$ -</u>	<u>\$ (318.56)</u>	<u>\$ 5,355.37</u>

Primary Activities for Allocating Cost Center 200098:

Transmission Electric FERC 566 services include transmission electric labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting.

Billing Method

Assets/Revenue/Number of Employees

Justification for Billing Method

Transmission Electric FERC 566 charges that can not be directly charged to a specific legal entity and are corporate in nature. The three factor formula is used because these charges are comprised of a broad spectrum of activities and no measurable method of cost causative allocation was found.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200110	Passport - Accounts Payable			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 5,713.58	\$ -	\$ -	\$ 5,713.58
	<b>\$ 5,713.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,713.58</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 5,713.58	\$ -	\$ -	\$ 5,713.58
	<b>\$ 5,713.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,713.58</b>

**Primary Activities for Allocating Cost Center 200110:**

Passport - Accounts Payable includes the labor and non-labor costs for only the Accounts Payable module within Passport. This is applicable for when work is only being done on this module. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

**Billing Method**

Number of Passport Accounts Payable Transactions

**Justification for Billing Method**

Passport - Accounts Payable using total Accounts Payable transactions to allocate costs is reasonable because there is a direct causal relationship with the companies using the Accounts Payable function of Passport.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200111	Description EAI (Enterprise Application Integration)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.66	\$ -	\$ -	\$ 0.66
506 - Miscellaneous steam power expenses	30,004.80	-	(0.72)	30,004.08
549 - Miscellaneous other power generation expenses	0.03	-	0.00	0.03
588 - Miscellaneous distribution expenses	14,014.47	-	(0.25)	14,014.22
902 - Meter reading expenses	14,452.01	-	(0.18)	14,451.83
903 - Customer records and collection expenses	35,237.76	-	(0.85)	35,236.91
920 - Administrative and general salaries	12.60	-	(2.99)	9.61
921 - Office supplies and expenses	145,759.34	-	-	145,759.34
923 - Outside services employed	123.67	-	-	123.67
926 - Employee pensions and benefits	2.15	-	(0.15)	2.00
931 - Rents	8,283,397.19	-	-	8,283,397.19
	<b>\$ 8,523,004.68</b>	<b>\$ -</b>	<b>\$ (5.15)</b>	<b>\$ 8,522,999.53</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 8,522,999.38	\$ -	\$ 0.15	\$ 8,522,999.53
Enterprise Security	5.30	-	(5.30)	0.00
	<b>\$ 8,523,004.68</b>	<b>\$ -</b>	<b>\$ (5.15)</b>	<b>\$ 8,522,999.53</b>

Primary Activities for Allocating Cost Center 200111:

EAI includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems.

Billing Method

Average of all software percentages

Justification for Billing Method

EAI using average of selected software systems to allocate costs is reasonable because EAI is primarily the server costs supporting the selected software applications and benefits the companies using the software applications.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200112	Description Mainframe Charges From IBM			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 17.06	\$ -	\$ -	\$ 17.06
902 - Meter reading expenses	198,071.98	-	1.26	198,073.24
920 - Administrative and general salaries	184.12	-	2.51	186.63
921 - Office supplies and expenses	419,314.22	-	-	419,314.22
923 - Outside services employed	97.85	-	-	97.85
925 - Injuries & Damages	0.30	-	-	0.30
926 - Employee pensions and benefits	53.53	-	(3.83)	49.70
	<b>\$ 617,739.06</b>	<b>\$ -</b>	<b>\$ (0.06)</b>	<b>\$ 617,739.00</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 617,739.06	\$ -	\$ (0.06)	\$ 617,739.00
	<b>\$ 617,739.06</b>	<b>\$ -</b>	<b>\$ (0.06)</b>	<b>\$ 617,739.00</b>

Primary Activities for Allocating Cost Center 200112:

Labor and non-labor costs related to Mainframe IBM expenses for development, maintenance, and licensing. The Mainframe is comprised of 3 applications: Time, Gas Management System, and Monitoring Device Management System applications.

Billing Method

Average of a Select Set of Software Allocators

Justification for Billing Method

Mainframe Charges From IBM expenses can not be directly charged to a specific legal entity as the system is used by multiple entities. Using an average of selected software systems to allocate costs is reasonable because Mainframe primarily supports these selected software systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200115	Miscellaneous Applications			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,862.95	\$ -	\$ -	\$ 1,862.95
417.1 - Expenses of nonutility operations	1.63	(1.63)	-	-
506 - Miscellaneous steam power expenses	465,610.55	-	(2.99)	465,607.56
549 - Miscellaneous other power generation expenses	17.56	-	0.53	18.09
556 - System control and load dispatching	3,952.58	-	0.03	3,952.61
561.2 - Load dispatch-Monitor and operate transmiss	153,140.59	-	(0.53)	153,140.06
581 - Load dispatching	57,005.10	-	0.69	57,005.79
588 - Miscellaneous distribution expenses	130,241.50	-	2.97	130,244.47
902 - Meter reading expenses	80,823.52	-	2.24	80,825.76
903 - Customer records and collection expenses	132,412.91	-	1.46	132,414.37
920 - Administrative and general salaries	8,520.95	-	(243.92)	8,277.03
921 - Office supplies and expenses	1,409,263.02	-	-	1,409,263.02
923 - Outside services employed	56,648.44	-	-	56,648.44
925 - Injuries & Damages	46.37	-	-	46.37
926 - Employee pensions and benefits	6,733.95	-	(481.84)	6,252.11
	<u>\$ 2,506,281.62</u>	<u>\$ (1.63)</u>	<u>\$ (721.36)</u>	<u>\$ 2,505,558.63</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,506,281.62	\$ (1.63)	\$ (721.36)	\$ 2,505,558.63
	<u>\$ 2,506,281.62</u>	<u>\$ (1.63)</u>	<u>\$ (721.36)</u>	<u>\$ 2,505,558.63</u>

Primary Activities for Allocating Cost Center 200115:

Miscellaneous Applications includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems.

Billing Method

Average of all Software percentages

Justification for Billing Method

Miscellaneous Applications using average of all software systems to allocate costs is reasonable because Miscellaneous Applications is primarily the server costs supporting the software applications and benefits the companies using the software applications.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200116	Distribution Electric FERC 580			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 4,005.62	\$ -	\$ -	\$ 4,005.62
426.5 - Other Deductions	68.21	(68.21)	-	-
580 - Operation supervision and engineering	116,048.97	-	(4,692.51)	111,356.46
589 - Rents	4,202.50	-	-	4,202.50
925 - Injuries & Damages	65.26	-	-	65.26
926 - Employee pensions and benefits	18,452.56	-	(1,320.35)	17,132.21
928 - Regulatory Commission Expenses	1,039.60	-	-	1,039.60
930.1 - General advertising expenses	13.94	-	(13.94)	-
930.2 - Miscellaneous general expenses	41,903.45	-	-	41,903.45
	<b>\$ 185,800.11</b>	<b>\$ (68.21)</b>	<b>\$ (6,026.79)</b>	<b>\$ 179,705.11</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,523.74	\$ -	\$ -	\$ 2,523.74
Distribution Business Operations	15,433.88	(11.76)	(298.70)	15,123.42
Distribution Electric Engineering	166,863.69	(56.45)	(5,513.46)	161,293.78
Gas Operations	71.36	-	(71.36)	-
Risk Management and Audit Services	94.68	-	(94.68)	-
Transmission & Substations	663.91	-	(35.68)	628.23
Workforce Relations & Safety	148.85	-	(12.92)	135.93
	<b>\$ 185,800.11</b>	<b>\$ (68.21)</b>	<b>\$ (6,026.79)</b>	<b>\$ 179,705.11</b>

Primary Activities for Allocating Cost Center 200116:

Distribution Electric FERC 580 services includes the labor and non-labor costs for the engineering and supervision of the electric distribution organization.

Billing Method

Total Electric Distribution Plant

Justification for Billing Method

Distribution Electric FERC 580 using the electric distribution plant to allocate the costs is reasonable because there is a direct causal relationship with the operations supported by Distribution Electric.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200117	Distribution Electric FERC 586			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 528.51	\$ -	\$ -	\$ 528.51
586 - Meter expenses	6,192.20	-	(142.66)	6,049.54
925 - Injuries & Damages	17.89	-	-	17.89
926 - Employee pensions and benefits	2,808.14	-	(200.93)	2,607.21
930.2 - Miscellaneous general expenses	118.97	-	-	118.97
	<u>\$ 9,665.71</u>	<u>\$ -</u>	<u>\$ (343.60)</u>	<u>\$ 9,322.11</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Distribution Business Operations	\$ 9,479.42	\$ -	(302.98)	\$ 9,176.44
Distribution Electric Engineering	141.43	-	4.24	145.67
Transmission & Substations	44.86	-	(44.86)	-
	<u>\$ 9,665.71</u>	<u>\$ -</u>	<u>\$ (343.60)</u>	<u>\$ 9,322.11</u>

Primary Activities for Allocating Cost Center 200117:

Distribution Elec FERC 586 services include meter expenses labor and non-labor providing direction, operations, standards and processes relating to Xcel Energy operating companies i.e.: electric distribution meters standards and development, meter purchases, etc. This allocation is used when all four jurisdictions are benefiting from the services.

Billing Method

Electric Distribution Plant

Justification for Billing Method

Distribution Elec FERC 586 using distribution plant to allocate meter costs is reasonable because there is a direct causal relationship with the electric distribution plant and meter operations supported by electric distribution.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200119	GIS (Geographic Information System) Distribution, OMS (Outage Management System), and Mobile Computing			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
588 - Miscellaneous distribution expenses	\$ 128,090.96	\$ -	\$ -	\$ 128,090.96
	<b>\$ 128,090.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,090.96</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 128,090.96	\$ -	\$ -	\$ 128,090.96
	<b>\$ 128,090.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,090.96</b>

**Primary Activities for Allocating Cost Center 200119:**

GIS is a vendor-developed, server based automated asset mapping software package. The GIS Distribution system includes the labor and non-labor costs for the application development and maintenance of the distribution Geographic Information System.

OMS is used for creating and routing gas/electric outage orders from CRS out to the mobile computers in Xcel Energy crew trucks. Costs include labor and non-labor for the application development and maintenance of the OMS.

The Mobile Computing system includes the labor and non-labor costs for the maintenance and support for electric and gas distribution to our customers.

**Billing Method**

Electric distribution plant/Gas distribution plant.

**Justification for Billing Method**

GIS using a ratio of electric distribution plant/gas distribution plant to allocate costs is reasonable because GIS is used to map these distributions systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200121	Business Unit Finance FERC 588, 880, 859			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
588 - Miscellaneous distribution expenses	\$ 468.28	\$ -	\$ -	\$ 468.28
	<b>\$ 468.28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 468.28</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Financial Planning	\$ 468.28	\$ -	\$ -	\$ 468.28
	<b>\$ 468.28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 468.28</b>

Primary Activities for Allocating Cost Center 200121:

Electric Distribution, Gas Distribution, & Gas Transmission FERC 588, 880, 859 services include gas distribution, gas transmission, and electric distribution labor and non-labor costs associated with accounting, budgeting, and regulatory reporting.

Billing Method

Electric Distribution, Gas Transmission, and Gas Distribution Plant

Justification for Billing Method

Electric Distribution, Gas Distribution, & Gas Transmission FERC 588, 880, 859 charges that can not be directly charged to a specific business unit and are corporate in nature. Using a ratio of Electric Transmission & Gas Transmission/Distribution to allocate Utility Group costs is reasonable because there is a direct causal relationship with operations supported by Utilities Group.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200122	Description Transmission Electric FERC 560			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 159,476.53	\$ -	\$ (5.40)	\$ 159,471.13
426.1 - Donations	1,770.86	(1,770.86)	-	-
426.4 - Life Insurance	26.31	(26.31)	-	-
426.5 - Other Deductions	5,172.79	(5,172.79)	-	-
560 - Operation supervision and engineering	2,839,549.65	-	(5,521.32)	2,834,028.33
567 - Rents	9,400.08	-	-	9,400.08
909 - Customer Service Instructional Advertising	6.89	-	-	6.89
925 - Injuries & Damages	3,093.17	-	(0.22)	3,092.95
926 - Employee pensions and benefits	638,395.67	-	(45,705.02)	592,690.65
930.2 - Miscellaneous general expenses	106,301.85	-	-	106,301.85
	<b>\$ 3,763,193.80</b>	<b>\$ (6,969.96)</b>	<b>\$ (51,231.96)</b>	<b>\$ 3,704,991.88</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 662.43	\$ -	\$ 4.18	\$ 666.61
Chief Customer and Innovation Officer	21,639.38	-	649.19	22,288.57
Controller	154.45	-	4.63	159.08
Corporate Secretary & Executive Services	261.40	-	7.84	269.24
Distribution Electric Engineering	308.76	-	9.26	318.02
ES VP Energy Supply	502.88	-	15.09	517.97
Enterprise Security	(1,433.94)	-	(43.02)	(1,476.96)
Policy & Regulatory Compliance	42.26	-	(42.26)	-
Transmission & Substations	3,741,004.90	(6,969.96)	(51,785.59)	3,682,249.35
Workforce Relations & Safety	51.28	-	(51.28)	-
	<b>\$ 3,763,193.80</b>	<b>\$ (6,969.96)</b>	<b>\$ (51,231.96)</b>	<b>\$ 3,704,991.88</b>

Primary Activities for Allocating Cost Center 200122:

Transmission Electric FERC 560 services includes the labor and non-labor costs for engineering and supervision of the electric transmission organization.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

Transmission Electric FERC 560 using Electric Transmission Plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by Transmission Electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200123	Transmission Electric FERC 561.5			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
561.5 - Reliability planning and standards development	\$ 3,608.46	\$ -	\$ -	\$ 3,608.46
	<u>\$ 3,608.46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,608.46</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 3,608.46	\$ -	\$ -	\$ 3,608.46
	<u>\$ 3,608.46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,608.46</u>

Primary Activities for Allocating Cost Center 200123:

Transm Elec FERC 561.5 services include transmission reliability, planning and standards development labor and non-labor expenses for Xcel Energy Operating Companies related to transmission assets and reliability needs and transmission customers requirements and requests (i.e.: developing and maintaining transmission system models, applying methodologies and tools for analysis and simulation of systems, notification of any planned transmission changes and impacts, etc.). This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services and processes.

Billing Method

Electric Transmission Plant

Justification for Billing Method

Transm Elec FERC 561.5 using electric transmission plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by Transmission Electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200124	EMS-Transmission (Energy Management System-SCADA)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22,888.15	\$ -	\$ -	22,888.15
561.2 - Load dispatch-Monitor and operate transmiss system	684,756.14	-	894.23	685,650.37
925 - Injuries & Damages	446.32	-	-	446.32
926 - Employee pensions and benefits	99,527.04	-	(7,121.51)	92,405.53
	<u>\$ 807,617.65</u>	<u>\$ -</u>	<u>\$ (6,227.28)</u>	<u>\$ 801,390.37</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 807,247.85	\$ -	\$ (6,201.86)	\$ 801,045.99
Enterprise Security	35.45	-	(35.45)	-
Transmission & Substations	334.35	-	10.03	344.38
	<u>\$ 807,617.65</u>	<u>\$ -</u>	<u>\$ (6,227.28)</u>	<u>\$ 801,390.37</u>

Primary Activities for Allocating Cost Center 200124:

EMS-Transmission provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS-Transmission system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission Plant information operations.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

EMS-Transmission using electric transmission to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-Transmission.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200126	Customer & Field Operations Construction, Operations & Maintenance, Utilities Group Administrative and General FERC 921, and Utility Innovations			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,494.38	\$ -	\$ -	\$ 14,494.38
426.5 - Other Deductions	4,008.47	(4,008.47)	-	-
920 - Administrative and general salaries	172,323.30	-	742.42	173,065.72
921 - Office supplies and expenses	88,387.32	-	(6,174.24)	82,213.08
923 - Outside services employed	2,421.20	-	(1,114.36)	1,306.84
925 - Injuries & Damages	296.13	-	-	296.13
926 - Employee pensions and benefits	60,258.80	-	(4,311.73)	55,947.07
930.1 - General advertising expenses	130.18	-	(130.18)	-
930.2 - Miscellaneous general expenses	0.99	-	-	0.99
931 - Rents	198.16	-	-	198.16
	<b>\$ 342,518.93</b>	<b>\$ (4,008.47)</b>	<b>\$ (10,988.10)</b>	<b>\$ 327,522.36</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 484.92	\$ -	\$ 0.82	\$ 485.74
Controller	1,341.80	-	40.25	1,382.05
Distribution Business Operations	117,447.26	-	(3,726.12)	113,721.14
Distribution Electric Engineering	436.46	-	13.09	449.55
Distribution Planning & Performance	30,920.88	(3,935.19)	(2,920.12)	24,065.57
Financial Planning	55,818.90	-	(742.60)	55,076.30
Gas Operations	405.01	-	(45.59)	359.42
Risk Management and Audit Services	1,580.21	-	47.41	1,627.62
Transmission & Substations	32.59	-	(32.59)	-
VP Distribution Operations	134,050.90	(73.28)	(3,622.65)	130,354.97
	<b>\$ 342,518.93</b>	<b>\$ (4,008.47)</b>	<b>\$ (10,988.10)</b>	<b>\$ 327,522.36</b>

Primary Activities for Allocating Cost Center 200126:

Customer & Field Operations Construction, Operations & Maintenance services includes the labor and non-labor costs for the construction, operations and maintenance of transmission and delivery systems.

Utilities Group Administrative and General (A&G) FERC 921 services includes the labor and non-labor costs for utilities group leadership, management and support services for the distribution, transmission, transportation and supply chain areas.

Utility Innovations services include the labor and non-labor costs incurred for initiatives to extend the lives of plant assets including servers, data storage and PC's.

Billing Method

Delivery Gross Plant

Justification for Billing Method

Customer & Field Operations Construction, Operations & Maintenance using delivery gross plant to allocate costs is reasonable because these costs are directly related to the electric and gas delivery systems.



Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center 200132	Description Payment and Reporting			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,658.65	\$ -	\$ -	\$ 9,658.65
426.5 - Other Deductions	4.32	(4.32)	-	-
920 - Administrative and general salaries	125,469.11	-	855.73	126,324.84
921 - Office supplies and expenses	31,601.18	-	(21.74)	31,579.44
923 - Outside services employed	90,755.29	-	-	90,755.29
925 - Injuries & Damages	186.28	-	-	186.28
926 - Employee pensions and benefits	38,656.84	-	(2,766.03)	35,890.81
930.1 - General advertising expenses	73.27	-	(73.27)	-
	<b>\$ 296,404.94</b>	<b>\$ (4.32)</b>	<b>\$ (2,005.31)</b>	<b>\$ 294,395.31</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 21.56	\$ -	(21.56)	\$ -
Supply Chain	296,197.72	(4.32)	(1,989.32)	294,204.08
Transmission & Substations	185.66	-	5.57	191.23
	<b>\$ 296,404.94</b>	<b>\$ (4.32)</b>	<b>\$ (2,005.31)</b>	<b>\$ 294,395.31</b>

**Primary Activities for Allocating Cost Center 200132:**

Payment and Reporting services includes the labor and non-labor costs associated with processing payments to vendors, providing audit research and reconciliation support for Accounts Payable transactions, preparing statistical and 1099 reporting, and administering the purchase card programs.

**Billing Method**

Invoice Transactions

**Justification for Billing Method**

Payment and Reporting using invoice transactions to allocate costs is reasonable because the costs are directly related to the number of invoices processed.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200133	Proprietary Trading - Back Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,192.39	\$ -	\$ -	\$ 3,192.39
920 - Administrative and general salaries	40,555.44	-	243.95	40,799.39
921 - Office supplies and expenses	222.59	-	-	222.59
925 - Injuries & Damages	59.04	-	-	59.04
926 - Employee pensions and benefits	13,692.17	-	(979.72)	12,712.45
	<u>\$ 57,721.63</u>	<u>\$ -</u>	<u>\$ (735.77)</u>	<u>\$ 56,985.86</u>
 <u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 57,660.59	\$ -	(674.73)	\$ 56,985.86
Financial Planning	61.04	-	(61.04)	-
	<u>\$ 57,721.63</u>	<u>\$ -</u>	<u>\$ (735.77)</u>	<u>\$ 56,985.86</u>

Primary Activities for Allocating Cost Center 200133:

Proprietary Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities for Northern States Power Minnesota (NSPM), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS).

Billing Method

Based on peak MWH Load from the prior year, NSPM, PSCo & SPS proprietary trading dollars are allocated according to the Joint Operating Agreement

Justification for Billing Method

Proprietary Trading - Back Office uses the peak Megawatt Hour Load according to the Joint Operating Agreement for cost allocations as it is required for the proprietary trading of NSPM, PSCo & SPS services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200134	Description Proprietary Trading - Front/Mid Office			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 35,229.87	\$ -	\$ -	\$ 35,229.87
426.1 - Donations	38.31	(38.31)	-	-
426.5 - Other Deductions	5,701.87	(5,701.87)	-	-
557 - Other expenses	532,546.55	-	4,177.37	536,723.92
925 - Injuries & Damages	621.92	-	-	621.92
926 - Employee pensions and benefits	138,880.73	-	(9,937.40)	128,943.33
930.1 - General advertising expenses	1,258.51	-	(1,258.51)	-
	<b>\$ 714,277.76</b>	<b>\$ (5,740.18)</b>	<b>\$ (7,018.54)</b>	<b>\$ 701,519.04</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
OS Senior VP - Commercial Operations	\$ 520,768.25	\$ (5,740.18)	\$ (4,820.40)	\$ 510,207.67
Policy & Regulatory Compliance	32.62	-	(32.62)	-
Risk Management and Audit Services	193,476.89	-	(2,165.52)	191,311.37
	<b>\$ 714,277.76</b>	<b>\$ (5,740.18)</b>	<b>\$ (7,018.54)</b>	<b>\$ 701,519.04</b>

Primary Activities for Allocating Cost Center 200134:

Proprietary Trading - Front/Mid Office includes the labor and non-labor costs associated with proprietary trading activities which are short term transactions undertaken in the wholesale electric markets where electricity is purchased for the purpose of selling it. Also included are supporting activities: evaluating the credit worthiness of counterparties, reviewing contracts to ensure that regulations are being complied with, evaluating profitability and appropriateness of trades to ensure they are in the best interest of shareholders and rate payers, and ensuring that trades identified as proprietary appropriately fall into that category.

Billing Method

Based on peak MWH Load from the prior year, NSPM, PSCo & SPS proprietary trading dollars are allocated according to the Joint Operating Agreement

Justification for Billing Method

Proprietary Trading - Back Office uses the peak Megawatt Hour Load according to the Joint Operating Agreement for cost allocations as it is required for the proprietary trading of NSPM, PSCo & SPS services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200135	Description Energy Supply Business Resources			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,786.58	\$ -	\$ -	3,786.58
920 - Administrative and general salaries	(814.46)	-	(1,417.87)	(2,232.33)
921 - Office supplies and expenses	3,997.27	-	-	3,997.27
925 - Injuries & Damages	94.83	-	-	94.83
926 - Employee pensions and benefits	16,566.43	-	(1,185.39)	15,381.04
	<b>\$ 23,630.65</b>	<b>\$ -</b>	<b>\$ (2,603.26)</b>	<b>\$ 21,027.39</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 934.57	\$ -	\$ -	934.57
ES Performance Optimization	229.33	-	(19.17)	210.16
ES Projects	18,649.67	-	(1,449.82)	17,199.85
ES VP Operations	(1,486.92)	-	(790.11)	(2,277.03)
Resource Planning	844.03	-	-	844.03
Workforce Relations & Safety	4,459.97	-	(344.16)	4,115.81
	<b>\$ 23,630.65</b>	<b>\$ -</b>	<b>\$ (2,603.26)</b>	<b>\$ 21,027.39</b>

Primary Activities for Allocating Cost Center 200135:

Energy Supply Business Resources services includes the labor and non-labor costs of performance analysis, specialists and analytical services provided to the operating companies' generation facilities.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Business Resources using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200136	Description Energy Markets - Fuel			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 17,301.72	\$ -	\$ -	17,301.72
426.1 - Donations	454.01	(454.01)	-	-
426.5 - Other Deductions	963.15	(963.15)	-	-
920 - Administrative and general salaries	201,183.79	-	847.62	202,031.41
921 - Office supplies and expenses	11,331.62	-	(101.33)	11,230.29
923 - Outside services employed	5,472.72	-	-	5,472.72
925 - Injuries & Damages	340.95	-	-	340.95
926 - Employee pensions and benefits	67,300.15	-	(4,815.56)	62,484.59
	<b>\$ 304,348.11</b>	<b>\$ (1,417.16)</b>	<b>\$ (4,069.27)</b>	<b>\$ 298,861.68</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,219.25	\$ -	\$ -	1,219.25
OS Senior VP - Commercial Operations	89,834.82	-	(979.11)	88,855.71
Resource Planning	213,294.04	(1,417.16)	(3,090.16)	208,786.72
	<b>\$ 304,348.11</b>	<b>\$ (1,417.16)</b>	<b>\$ (4,069.27)</b>	<b>\$ 298,861.68</b>

Primary Activities for Allocating Cost Center 200136:

Energy Markets Fuel includes the labor and non-labor costs for planning and implementing power supply portfolios to provide reliable service to native load and to capitalize on market opportunities including purchasing fuel for the operating companies' electric generation system (excluding nuclear) and resource planning and acquisition including purchase power and account management.

Billing Method

MWH Generation

Justification for Billing Method

Energy Markets - Fuel using MWH generation to allocate costs is reasonable because the costs are directly related to the purchase of fuel for generation.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200137	Energy Supply Operations Performance			
	Miscellaneous Expense - Operating Companies			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,568.61	\$ -	\$ -	\$ 11,568.61
506 - Miscellaneous steam power expenses	146,948.25	-	(49.16)	146,899.09
549 - Miscellaneous other power generation expenses	34,858.75	-	762.67	35,621.42
925 - Injuries & Damages	228.92	-	-	228.92
926 - Employee pensions and benefits	46,650.42	-	(3,338.00)	43,312.42
930.2 - Miscellaneous general expenses	3.62	-	-	3.62
	<b>\$ 240,258.57</b>	<b>\$ -</b>	<b>\$ (2,624.49)</b>	<b>\$ 237,634.08</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Performance Optimization	\$ 88,844.05	\$ -	(1,070.10)	\$ 87,773.95
ES VP Operations	151,414.52	-	(1,554.39)	149,860.13
	<b>\$ 240,258.57</b>	<b>\$ -</b>	<b>\$ (2,624.49)</b>	<b>\$ 237,634.08</b>

**Primary Activities for Allocating Cost Center 200137:**

Energy Supply Miscellaneous Power Expense Operating Companies services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop/suggest/implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants. This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services.

**Billing Method**

MWH Generation

**Justification for Billing Method**

Energy Supply Miscellaneous Power Expense Operating Companies using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200138	Energy Supply Operations Management - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 51,714.91	\$ -	\$ -	\$ 51,714.91
426.1 - Donations	450.00	(450.00)	-	-
426.4 - Life Insurance	24.20	(24.20)	-	-
426.5 - Other Deductions	235.84	(235.84)	-	-
500 - Operation supervision and engineering	543,187.49	-	(735.34)	542,452.15
546 - Operation supervision and engineering	139,926.27	-	3,355.29	143,281.56
925 - Injuries & Damages	979.65	-	-	979.65
926 - Employee pensions and benefits	205,937.09	-	(14,735.52)	191,201.57
930.2 - Miscellaneous general expenses	52.24	-	-	52.24
	<b>\$ 942,507.69</b>	<b>\$ (710.04)</b>	<b>\$ (12,115.57)</b>	<b>\$ 929,682.08</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 5,714.13	\$ -	\$ 171.42	\$ 5,885.55
Chief Customer and Innovation Officer	(51.89)	-	50.33	(1.56)
ES Environmental	982.50	-	29.48	1,011.98
ES Performance Optimization	625,984.91	(4.39)	(9,139.92)	616,840.60
ES Projects	4,068.49	-	122.05	4,190.54
ES VP Energy Supply	141,637.33	(705.65)	(1,555.47)	139,376.21
ES VP Operations	164,172.22	-	(1,793.46)	162,378.76
	<b>\$ 942,507.69</b>	<b>\$ (710.04)</b>	<b>\$ (12,115.57)</b>	<b>\$ 929,682.08</b>

Primary Activities for Allocating Cost Center 200138:

Energy Supply Operations Management Operating Companies (OpCos) services include management of energy supply operations services labor and non-labor costs for the following accountabilities: Operate plant equipment within requirements, maintain plant equipment, manage plant personnel in accordance with labor contracts, suggest/implement plant improvements, maintain community relationships, establish operations and maintenance policies and procedures and overhaul planning and execution. This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Operations Management OpCos using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Work Order Code	Description				
200142	Energy Supply Engineering & Construction South				
<b>Update Test Year Affiliate Billings to SPS</b>					
(A)	(B)	(C)	(D)	(E)	
<b>Account</b>	<b>XES Billings to SPS</b>	<b>Exclusions</b>	<b>Pro Formas</b>	<b>Requested Amount</b>	
408.1 - Tax Other Than Income Tax - Payroll	\$ 2.32	\$ -	\$ (2.32)	\$ -	
510 - Maintenance supervision and engineering	4.58	-	(4.58)	-	
551 - Maintenance supervision and engineering	0.17	-	(0.17)	-	
925 - Injuries & Damages	0.05	-	(0.05)	-	
926 - Employee pensions and benefits	6.13	-	(6.13)	-	
	<b>\$ 13.25</b>	<b>\$ -</b>	<b>\$ (13.25)</b>	<b>\$ -</b>	

**Detail By Affiliate Classification**

<b>Affiliate Class</b>	<b>XES Billings to SPS</b>	<b>Exclusions</b>	<b>Pro Formas</b>	<b>Requested Amount</b>	
ES Projects	\$ 13.25	\$ -	\$ (13.25)	\$ -	
	<b>\$ 13.25</b>	<b>\$ -</b>	<b>\$ (13.25)</b>	<b>\$ -</b>	

**Primary Activities for Allocating Cost Center 200142:**

Energy Supply Engineering & Construction South services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Planning for Physical Plant Modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute Innovative Technology Projects such as: Biomass, Solar, Wind. Establish uniform technology, design & equipment standards. This allocation is used when PSCo and SPS jurisdictions are benefiting from the services.

**Billing Method**

MWH Generation

**Justification for Billing Method**

Energy Supply Engineering & Construction South using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200146	Description Energy Markets - Regulated Trading			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 10,749.05	\$ -	\$ 56.74	\$ 10,805.79
426.5 - Other Deductions	4,037.03	(4,037.03)	-	-
920 - Administrative and general salaries	134,337.22	-	1,678.15	136,015.37
921 - Office supplies and expenses	86,146.13	-	(22,634.93)	63,511.20
923 - Outside services employed	3,264.20	-	-	3,264.20
925 - Injuries & Damages	204.03	-	1.22	205.25
926 - Employee pensions and benefits	42,551.63	-	(2,803.51)	39,748.12
930.2 - Miscellaneous general expenses	133.81	-	-	133.81
931 - Rents	87.87	-	-	87.87
935 - Maintenance of general plant	405.12	-	-	405.12
	<b>\$ 281,916.09</b>	<b>\$ (4,037.03)</b>	<b>\$ (23,702.33)</b>	<b>\$ 254,176.73</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 17,021.90	\$ -	\$ (4.56)	\$ 17,017.34
Enterprise Security	5.20	-	(5.20)	-
OS Senior VP - Commercial Operations	264,862.54	(4,037.03)	(23,666.12)	237,159.39
Risk Management and Audit Services	26.45	-	(26.45)	-
	<b>\$ 281,916.09</b>	<b>\$ (4,037.03)</b>	<b>\$ (23,702.33)</b>	<b>\$ 254,176.73</b>

Primary Activities for Allocating Cost Center 200146:

Energy Markets Regulated Trading services includes the labor and non-labor costs of providing electric trading services to the operating companies' electric generation systems, including load management, system optimization and origination.

Billing Method

MWH Hours Sold

Justification for Billing Method

Energy Markets - Regulated Trading (Gen Book) using MWH hours sold to allocate costs is reasonable because there is a direct casual relationship between trading activities and the MWH hours sold.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200147	Description Business Objects			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,610.08	\$ -	\$ -	2,610.08
920 - Administrative and general salaries	35,485.15	-	332.94	35,818.09
921 - Office supplies and expenses	49,539.95	-	-	49,539.95
923 - Outside services employed	46,398.97	-	-	46,398.97
925 - Injuries & Damages	46.97	-	-	46.97
926 - Employee pensions and benefits	9,401.48	-	(672.71)	8,728.77
	<b>\$ 143,482.60</b>	<b>\$ -</b>	<b>\$ (339.77)</b>	<b>\$ 143,142.83</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 143,482.56	\$ -	(339.73)	\$ 143,142.83
Enterprise Security	0.04	-	(0.04)	-
	<b>\$ 143,482.60</b>	<b>\$ -</b>	<b>\$ (339.77)</b>	<b>\$ 143,142.83</b>

Primary Activities for Allocating Cost Center 200147:

Business Objects includes the labor and non-labor costs for the application that provides critical reporting from data universes.

Billing Method

Number of Business Objects Users

Justification for Billing Method

Business Objects using number of Business Object users to allocate costs is reasonable because the costs are directly related to users who are able to access the application.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200148	Description Business Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 218,240.91	\$ -	\$ -	\$ 218,240.91
426.1 - Donations	1,531.92	(1,531.92)	-	-
426.5 - Other Deductions	2,202.34	(2,202.34)	-	-
909 - Customer Service Instructional Advertising	0.08	-	-	0.08
920 - Administrative and general salaries	2,707,462.76	-	16,639.18	2,724,101.94
921 - Office supplies and expenses	5,682,732.86	-	(210.36)	5,682,522.50
923 - Outside services employed	1,325,889.74	-	-	1,325,889.74
925 - Injuries & Damages	4,231.51	-	-	4,231.51
926 - Employee pensions and benefits	864,392.31	-	(61,850.30)	802,542.01
931 - Rents	41.70	-	-	41.70
935 - Maintenance of general plant	71,843.34	-	-	71,843.34
	<b>\$ 10,878,569.47</b>	<b>\$ (3,734.26)</b>	<b>\$ (45,421.48)</b>	<b>\$ 10,829,413.73</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 10,876,438.72	\$ (3,734.26)	\$ (45,448.94)	\$ 10,827,255.52
Chief Customer and Innovation Officer	415.35	-	(3.96)	411.39
Distribution Business Operations	621.68	-	18.65	640.33
ES Projects	19.46	-	(19.46)	-
ES VP Operations	114.53	-	3.44	117.97
Enterprise Security	218.93	-	6.57	225.50
Transmission & Substations	740.80	-	22.22	763.02
	<b>\$ 10,878,569.47</b>	<b>\$ (3,734.26)</b>	<b>\$ (45,421.48)</b>	<b>\$ 10,829,413.73</b>

Primary Activities for Allocating Cost Center 200148:

Business Systems services includes the information technology (IT) costs of providing assistance to computer users across the company. Specifically computer technology risk, software maintenance on applications distributed to all users (i.e. Microsoft PC tools), governance and project management over all IT projects, fixed management fees with outside vendors, business analytics costs, amortization of outside vendor fees and costs that are not specific to an application that has a specific allocator.

Billing Method

Number of Computers

Justification for Billing Method

Business Systems using number of computers to allocate costs is reasonable because there is a direct causal relationship between the number of computers and the cost to support them.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200149	CES (Customer & Enterprise Solutions)			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 254,602.44	\$ -	\$ -	\$ 254,602.44
	<b>\$ 254,602.44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254,602.44</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 254,602.44	\$ -	\$ -	\$ 254,602.44
	<b>\$ 254,602.44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254,602.44</b>

**Primary Activities for Allocating Cost Center 200149:**

The CES includes the labor and non-labor costs for the leadership of the Customer & Enterprise Solutions organization and their administrative support staff.

**Billing Method**

Number of Computers, Number of Customers & Number of Employees

**Justification for Billing Method**

CES using a ratio of number of Computers/Customers/Employees to allocate costs is reasonable because there is a direct causal relationship with the operations supported by CES.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200150	IVR (Interactive Voice Response)				
<b>Update Test Year Affiliate Billings to SPS</b>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
903 - Customer records and collection expenses	\$ 144,797.29	\$ -	\$ 0.03	\$ 144,797.32	
	<b>\$ 144,797.29</b>	<b>\$ -</b>	<b>\$ 0.03</b>	<b>\$ 144,797.32</b>	

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
Business Systems	\$ 144,797.29	\$ -	\$ 0.03	\$ 144,797.32	
	<b>\$ 144,797.29</b>	<b>\$ -</b>	<b>\$ 0.03</b>	<b>\$ 144,797.32</b>	

**Primary Activities for Allocating Cost Center 200150:**

IVR includes the labor and non-labor costs for the application development and maintenance of the Interactive Voice Response system which interacts with a customer calling Xcel Energy call centers. It is intended to help service customers without invoking a call center agent. If the call needs to be handled by an agent, account information and the reason for the call is determined which helps route the call to the appropriate agent.

**Billing Method**

Number of Residential Contacts handled by the call centers

**Justification for Billing Method**

IVR using number of contacts to allocate costs is reasonable because this system is used to take and route customer calls and benefits customers using the Call Centers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200151	Description Customer Billing FERC 903			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 39,370.41	\$ -	\$ -	\$ 39,370.41
426.5 - Other Deductions	174.33	(174.33)	-	-
903 - Customer records and collection expenses	617,318.42	-	1,783.43	619,101.85
925 - Injuries & Damages	758.92	-	-	758.92
926 - Employee pensions and benefits	156,920.47	-	(11,228.21)	145,692.26
935 - Maintenance of general plant	25,963.45	-	-	25,963.45
	<b>\$ 840,506.00</b>	<b>\$ (174.33)</b>	<b>\$ (9,444.78)</b>	<b>\$ 830,886.89</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 210.81	\$ -	\$ -	\$ 210.81
Customer Care	840,320.69	(174.33)	(9,364.82)	830,781.54
Marketing	27.08	-	(27.08)	-
PSCo President	49.81	-	(49.81)	-
Treasurer	(102.39)	-	(3.07)	(105.46)
	<b>\$ 840,506.00</b>	<b>\$ (174.33)</b>	<b>\$ (9,444.78)</b>	<b>\$ 830,886.89</b>

Primary Activities for Allocating Cost Center 200151:

Customer Billing FERC 903 includes the labor and non-labor costs related to the delivery of billing statements, letters and notices to Xcel customers including postage and outside services costs, oversight and administration of customer billing area, research of billing exceptions, providing escalated customer service assistance with regard to billing issues resolution, and process remittances and receivables.

Billing Method

Number of customer bills

Justification for Billing Method

Customer Billing FERC 903 using number of customer bills to allocate costs is reasonable because the costs are directly related to customer billing activities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200152	Customer Care 902			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,760.33	\$ -	\$ -	1,760.33
902 - Meter reading expenses	23,593.42	-	28.63	23,622.05
925 - Injuries & Damages	34.11	-	-	34.11
926 - Employee pensions and benefits	6,703.13	-	(479.63)	6,223.50
	<b>\$ 32,090.99</b>	<b>\$ -</b>	<b>\$ (451.01)</b>	<b>\$ 31,639.98</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 40.82	\$ -	(40.82)	-
Customer Care	32,050.17	-	(410.19)	31,639.98
	<b>\$ 32,090.99</b>	<b>\$ -</b>	<b>\$ (451.01)</b>	<b>\$ 31,639.98</b>

Primary Activities for Allocating Cost Center 200152:

Customer Care 902 services includes the labor and non-labor costs for meter reading of retail and wholesale customers and determining consumption for billing purposes as well as executing field collections.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care 902 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200153	Customer Safety Advertising/Information Costs			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	874.06	-	-	874.06
426.5 - Other Deductions	199.81	(199.81)	-	-
909 - Customer Service Instructional Advertising	74,826.74	-	-	74,826.74
920 - Administrative and general salaries	11,074.22	-	(47.28)	11,026.94
921 - Office supplies and expenses	6,072.24	-	-	6,072.24
923 - Outside services employed	452.30	-	-	452.30
925 - Injuries & Damages	16.82	-	-	16.82
926 - Employee pensions and benefits	3,509.69	-	(251.13)	3,258.56
930.1 - General advertising expenses	1,564.76	-	(1,564.76)	-
	<b>\$ 98,590.64</b>	<b>\$ (199.81)</b>	<b>\$ (1,863.17)</b>	<b>\$ 96,527.66</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 228.39	\$ -	\$ -	\$ 228.39
Chief Customer and Innovation Officer	-	-	23,866.08	23,866.08
Corporate Secretary & Executive Services	40,088.81	-	(25,443.36)	14,645.45
ES Performance Optimization	27.70	-	(27.70)	-
GC Legal Services	96.51	-	(96.51)	-
VP Distribution Operations	1,052.05	-	-	1,052.05
Workforce Relations & Safety	57,097.18	(199.81)	(161.68)	56,735.69
	<b>\$ 98,590.64</b>	<b>\$ (199.81)</b>	<b>\$ (1,863.17)</b>	<b>\$ 96,527.66</b>

Primary Activities for Allocating Cost Center 200153:

Customer Safety Advertising and Information costs services includes the labor and non-labor costs associated with public safety advertising, information and education.

Billing Method

Number of Customers

Justification for Billing Method

Customer Safety Advertising/Information Costs using number of customers to allocate costs is reasonable because the costs are directly related to customers.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200154	Customer Service IT FERC 903			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 4.20	\$ -	\$ -	\$ 4.20
903 - Customer records and collection expenses	24,258.80	-	8.03	24,266.83
925 - Injuries & Damages	0.07	-	-	0.07
926 - Employee pensions and benefits	12.83	-	(0.92)	11.91
	<b>\$ 24,275.90</b>	<b>\$ -</b>	<b>\$ 7.11</b>	<b>\$ 24,283.01</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 24,274.45	\$ -	\$ 8.56	\$ 24,283.01
Enterprise Security	1.45	-	(1.45)	-
	<b>\$ 24,275.90</b>	<b>\$ -</b>	<b>\$ 7.11</b>	<b>\$ 24,283.01</b>

**Primary Activities for Allocating Cost Center 200154:**

Customer Service Information Technology (IT) FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections.

**Billing Method**

Number of Customers

**Justification for Billing Method**

Customer Service IT - FERC 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200155	Description Customer Care 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 117,758.39	\$ -	\$ -	\$ 117,758.39
426.5 - Other Deductions	496.71	(496.71)	-	-
903 - Customer records and collection expenses	1,718,188.81	-	1,613.58	1,719,802.39
909 - Customer Service Instructional Advertising	132.03	-	(121.60)	10.43
925 - Injuries & Damages	2,268.27	-	-	2,268.27
926 - Employee pensions and benefits	460,133.20	-	(32,924.15)	427,209.05
930.1 - General advertising expenses	1,967.45	-	(1,967.45)	-
931 - Rents	29.45	-	(28.73)	0.72
	<u>\$ 2,300,974.31</u>	<u>\$ (496.71)</u>	<u>\$ (33,428.35)</u>	<u>\$ 2,267,049.25</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,097.50	\$ -	\$ -	2,097.50
Customer Care	2,298,869.71	(496.71)	(33,421.25)	2,264,951.75
Transmission & Substations	7.10	-	(7.10)	-
	<u>\$ 2,300,974.31</u>	<u>\$ (496.71)</u>	<u>\$ (33,428.35)</u>	<u>\$ 2,267,049.25</u>

Primary Activities for Allocating Cost Center 200155:

Customer Care (CC) 903 services includes the labor and non-labor costs for contact centers, remittance processing, credit and collections, customer resource management, and contact center training. This allocation is used when all four jurisdictions are benefiting from the services such as responding to residential customer inquiries regarding billings and outages, handling inbound credit calls, outbound collections calls, managing accounts receivables, training call center staffs, developing contact center call forecasts.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200156	Description Customer Care 901			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,386.79	\$ -	\$ -	\$ 1,386.79
426.1 - Donations	(349.49)	349.49	-	-
426.5 - Other Deductions	136.58	(136.58)	-	-
901 - Supervision	19,578.74	-	9,835.05	29,413.79
925 - Injuries & Damages	24.22	-	-	24.22
926 - Employee pensions and benefits	4,980.33	-	(356.36)	4,623.97
931 - Rents	6.78	-	(6.78)	-
	<b>\$ 25,763.95</b>	<b>\$ 212.91</b>	<b>\$ 9,471.91</b>	<b>\$ 35,448.77</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2.73	\$ -	(2.73)	-
Chief Customer and Innovation Officer	2,906.07	-	87.18	2,993.25
Customer Care	22,855.15	212.91	9,387.46	32,455.52
	<b>\$ 25,763.95</b>	<b>\$ 212.91</b>	<b>\$ 9,471.91</b>	<b>\$ 35,448.77</b>

Primary Activities for Allocating Cost Center 200156:

Customer Care 901 services includes the labor and non-labor costs for the leadership of the customer care organization and their administrative support staff such as consulting costs to support overall Customer Care organizational operations.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care 901 using number of customers to costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200157	Customer Service Information Technology (IT) FERC 903-South			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$ 883.81	\$ -	\$ -	\$ 883.81
	<b>\$ 883.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 883.81</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 883.81	\$ -	\$ -	\$ 883.81
	<b>\$ 883.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 883.81</b>

**Primary Activities for Allocating Cost Center 200157:**

Customer Service IT FERC 903 - South services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections. This allocation is used when Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) are the only companies benefiting from the services.

**Billing Method**

Number of Customers for PSCo and SPS

**Justification for Billing Method**

Customer Service IT - FERC 903 South using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200158	Customer Care South 903			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9.60	\$ -	\$ (9.60)	\$ -
903 - Customer records and collection expenses	65.15	-	(65.15)	-
925 - Injuries & Damages	0.39	-	(0.39)	-
926 - Employee pensions and benefits	48.92	-	(48.92)	-
	<b>\$ 124.06</b>	<b>\$ -</b>	<b>\$ (124.06)</b>	<b>\$ -</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 32.95	\$ -	\$ (32.95)	\$ -
Customer Care	91.11	-	(91.11)	-
	<b>\$ 124.06</b>	<b>\$ -</b>	<b>\$ (124.06)</b>	<b>\$ -</b>

**Primary Activities for Allocating Cost Center 200158:**

Customer Care South 903 services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center in the South. This allocation is used when Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) are the only jurisdictions benefiting from the services.

**Billing Method**

Number of PSCo and SPS Customers

**Justification for Billing Method**

Customer Care South 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200161	Description Customer Care Low Income Assistance (908)			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,838.00	\$ -	\$ -	\$ 2,838.00
426.1 - Donations	18.05	(18.05)	-	-
908 - Customer assistance expenses	36,048.00	-	232.28	36,280.28
925 - Injuries & Damages	54.16	-	-	54.16
926 - Employee pensions and benefits	11,204.50	-	(801.72)	10,402.78
	<b>\$ 50,162.71</b>	<b>\$ (18.05)</b>	<b>\$ (569.44)</b>	<b>\$ 49,575.22</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 50,162.71	\$ (18.05)	\$ (569.44)	\$ 49,575.22
	<b>\$ 50,162.71</b>	<b>\$ (18.05)</b>	<b>\$ (569.44)</b>	<b>\$ 49,575.22</b>

Primary Activities for Allocating Cost Center 200161:

Customer Care Low Income Assistance (908) services includes the labor and non-labor costs associated with the low income energy customer program such as answering calls from customers for referral to low income assistance agencies, providing information to the agencies in order to process applications for assistance, take pledges/commitments from agencies and process payments from agencies.

Billing Method

Number of Average Residential Customers and Number of Low Income Customer Calls

Justification for Billing Method

Customer Care Low Income Assistance (908) using number of average residential and number of low income customer calls to allocate costs is reasonable because the costs are directly related to low income customer program administration.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200162	CL/QM (Call Logging and Quality Management)			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$ 28,614.95	\$ -	\$ -	\$ 28,614.95
	<b>\$ 28,614.95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,614.95</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 28,614.95	\$ -	\$ -	\$ 28,614.95
	<b>\$ 28,614.95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,614.95</b>

**Primary Activities for Allocating Cost Center 200162:**

CL/QM includes the labor and non-labor operating costs for the application development and maintenance of the Call Logging and Quality Management system which is used to monitor and record calls for contact center training and leadership teams.

**Billing Method**

Number of Customers and Number of Residential Contacts handled by the call centers

**Justification for Billing Method**

CL/QM using a ratio of number of customers/number of contacts to allocated costs is reasonable because the system benefits current and potential customers using the Call Centers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200163	Description Employee Communications			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,439.58	\$ -	\$ -	\$ 11,439.58
426.5 - Other Deductions	17.70	(17.70)	-	-
920 - Administrative and general salaries	144,832.81	-	1,108.26	145,941.07
921 - Office supplies and expenses	26,895.53	-	(36.87)	26,858.66
923 - Outside services employed	8,263.10	-	-	8,263.10
925 - Injuries & Damages	216.58	-	-	216.58
926 - Employee pensions and benefits	47,381.70	-	(3,390.33)	43,991.37
	<b>\$ 239,047.00</b>	<b>\$ (17.70)</b>	<b>\$ (2,318.93)</b>	<b>\$ 236,710.37</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 28.04	\$ -	(28.04)	-
Chief Customer and Innovation Officer	-	-	1,445.56	1,445.56
Corporate Secretary & Executive Services	239,018.96	(17.70)	(3,736.46)	235,264.80
	<b>\$ 239,047.00</b>	<b>\$ (17.70)</b>	<b>\$ (2,318.93)</b>	<b>\$ 236,710.37</b>

Primary Activities for Allocating Cost Center 200163:

Employee Communications includes the labor and non-labor costs for the development and enhancement of employee awareness and understanding of the company's strategies, priorities, decisions and performance objectives. It develops and produces regular communication vehicles and targeted communications for specific business areas such as Human Resources, and employee meetings.

Billing Method

Number of Employees

Justification for Billing Method

Employee Communications using Number of Employees to allocate costs is reasonable because the costs are directly related to employees.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200164	Payroll			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,691.96	\$ -	\$ -	\$ 5,691.96
426.5 - Other Deductions	20.64	(20.64)	-	-
920 - Administrative and general salaries	69,529.15	-	293.34	69,822.49
921 - Office supplies and expenses	5,324.98	-	(3.30)	5,321.68
922 - Administrative Transfer Credit	(69,010.19)	-	-	(69,010.19)
923 - Outside services employed	12,603.32	-	-	12,603.32
925 - Injuries & Damages	112.33	-	-	112.33
926 - Employee pensions and benefits	22,108.56	-	(1,581.95)	20,526.61
	<u>\$ 46,380.75</u>	<u>\$ (20.64)</u>	<u>\$ (1,291.91)</u>	<u>\$ 45,068.20</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 0.21	\$ -	(0.21)	\$ -
Human Resources	18,735.99	-	(347.28)	18,388.71
SS Company Benefits	27,584.15	(20.64)	(884.02)	26,679.49
Workforce Relations & Safety	60.40	-	(60.40)	-
	<u>\$ 46,380.75</u>	<u>\$ (20.64)</u>	<u>\$ (1,291.91)</u>	<u>\$ 45,068.20</u>

Primary Activities for Allocating Cost Center 200164:

Payroll services include the labor and non-labor costs for processing payroll including consolidation of time collection, calculation of salaries and wages, administration of employee deductions, account distribution and reconciliation, allocation and accounting for employment taxes and compliance reports.

Billing Method

Number of Employees

Justification for Billing Method

Payroll using number of employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200165	Description PeopleSoft, Time/PTRS , and Security Systems			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22,544.23	\$ -	\$ -	\$ 22,544.23
909 - Customer Service Instructional Advertising	0.95	-	-	0.95
920 - Administrative and general salaries	284,583.62	-	1,742.03	286,325.65
921 - Office supplies and expenses	158,078.81	-	(262.38)	157,816.43
923 - Outside services employed	427,306.53	-	-	427,306.53
925 - Injuries & Damages	433.63	-	-	433.63
926 - Employee pensions and benefits	89,355.88	-	(6,393.73)	82,962.15
931 - Rents	28.05	-	-	28.05
	<b>\$ 982,331.70</b>	<b>\$ -</b>	<b>\$ (4,914.08)</b>	<b>\$ 977,417.62</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 179,287.26	\$ -	(23.42)	\$ 179,263.84
Enterprise Security	802,635.09	-	(4,791.16)	797,843.93
Human Resources	74.09	-	(74.09)	-
Supply Chain	34.43	-	(34.43)	-
Transmission & Substations	300.83	-	9.02	309.85
	<b>\$ 982,331.70</b>	<b>\$ -</b>	<b>\$ (4,914.08)</b>	<b>\$ 977,417.62</b>

Primary Activities for Allocating Cost Center 200165:

PeopleSoft includes the labor and non-labor operating costs for the human resource business system which is used for payroll and benefit information for employees. This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

Billing Method

Number of Employees

Justification for Billing Method

PeopleSoft using number of employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200166	Description Human Resources (Diversity/Safety/Employee Relations), Human Resources Operating Companies, and Human Resources Recruitment			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 113,909.47	\$ -	\$ -	\$ 113,909.47
426.1 - Donations	7,754.36	(7,754.36)	-	-
426.4 - Life Insurance	42.74	(42.74)	-	-
426.5 - Other Deductions	3,984.59	(3,984.59)	-	-
909 - Customer Service Instructional Advertising	2,323.09	-	-	2,323.09
920 - Administrative and general salaries	1,426,001.11	-	9,306.37	1,435,307.48
921 - Office supplies and expenses	478,771.75	-	(812.62)	477,959.13
922 - Administrative Transfer Credit	(2,444.63)	-	-	(2,444.63)
923 - Outside services employed	159,766.46	-	-	159,766.46
925 - Injuries & Damages	2,205.53	-	-	2,205.53
926 - Employee pensions and benefits	457,329.73	-	(32,723.55)	424,606.18
930.1 - General advertising expenses	13,233.48	-	(13,233.48)	-
930.2 - Miscellaneous general expenses	46,363.90	-	-	46,363.90
931 - Rents	203.91	-	-	203.91
935 - Maintenance of general plant	46.59	-	-	46.59
	<b>\$ 2,709,492.08</b>	<b>\$ (11,781.69)</b>	<b>\$ (37,463.27)</b>	<b>\$ 2,660,247.12</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 190,046.83	\$ -	\$ (17.38)	\$ 190,029.45
Corporate Secretary & Executive Services	182.24	-	5.47	187.71
GC Legal Services	44.06	-	(44.06)	-
Human Resources	1,938,033.25	(11,664.00)	(30,129.03)	1,896,240.22
SS Company Benefits	1,872.49	-	44.86	1,917.35
Workforce Relations & Safety	579,313.21	(117.69)	(7,323.13)	571,872.39
	<b>\$ 2,709,492.08</b>	<b>\$ (11,781.69)</b>	<b>\$ (37,463.27)</b>	<b>\$ 2,660,247.12</b>

Primary Activities for Allocating Cost Center 200166:

diversity programs, providing workforce relations resources for labor agreements, arbitration, and training. Manage, design, and implement Corporate Safety initiatives.

Human Resources (HR)-Operating Companies services includes the labor and non-labor costs for work performed for operating and affiliate company employees such as diversity programs, providing workforce relations resources and labor agreements, design and implement Corporate Safety initiatives, provide online training and open

Billing Method

Number of Employees

Justification for Billing Method

HR (Diversity/Safety/Employee Relations) using number of employees to allocate HR costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200167	e-Business and Human Resources (HR) Systems			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 45,739.13	\$ -	\$ -	\$ 45,739.13
	<b>\$ 45,739.13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,739.13</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 45,739.13	\$ -	\$ -	\$ 45,739.13
	<b>\$ 45,739.13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,739.13</b>

**Primary Activities for Allocating Cost Center 200167:**

The e-Business system includes the labor and non-labor costs associated with the corporate electronic business infrastructure.

HR Systems includes the labor and non-labor costs for the non-critical applications that support the Human Resources business area such as MyHR, IPAD, ATS (the job posting site).

**Billing Method**

Number of Employees

**Justification for Billing Method**

E-Business using Number of Employees to allocate costs is reasonable because the costs benefit employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200169	Description Maximo and Energy Supply Systems			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 181.32	\$ -	\$ -	\$ 181.32
417.1 - Expenses of nonutility operations	87.56	(87.56)	-	-
426.5 - Other Deductions	83.57	(83.57)	-	-
506 - Miscellaneous steam power expenses	181,405.23	-	116.95	181,522.18
549 - Miscellaneous other power generation expenses	904.64	-	27.14	931.78
925 - Injuries & Damages	18.53	-	-	18.53
926 - Employee pensions and benefits	2,541.05	-	(181.82)	2,359.23
	<b>\$ 185,221.90</b>	<b>\$ (171.13)</b>	<b>\$ (37.73)</b>	<b>\$ 185,013.04</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 185,221.90	\$ (171.13)	\$ (37.73)	\$ 185,013.04
	<b>\$ 185,221.90</b>	<b>\$ (171.13)</b>	<b>\$ (37.73)</b>	<b>\$ 185,013.04</b>

Primary Activities for Allocating Cost Center 200169:

Maximo is Energy Supply's enterprise asset management system. It is used to manage work and supply chain activities for 70+ power plants. In addition, it is the time entry system for all Energy Supply employees. The Maximo system includes the labor and non-labor costs for the Maximo system, including the application development and maintenance (ADM) costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. Maximo is the work management system for the Energy Supply business area.

Billing Method

Maximo User ID's

Justification for Billing Method

Maximo using the no. of Maximo users to allocate the costs is reasonable because there is a direct causal relationship with the operations supported by Maximo.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200170	MDMS (Monitoring Device Management System) and MRAS (Meter Reading Acquisition System)				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>	
902 - Meter reading expenses	\$ 122,125.08	\$ -	\$ -	\$ 122,125.08	
	<u>\$ 122,125.08</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,125.08</u>	

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>	
Business Systems	\$ 122,125.08	\$ -	\$ -	\$ 122,125.08	
	<u>\$ 122,125.08</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,125.08</u>	

Primary Activities for Allocating Cost Center 200170:

MDMS is a device inventory and management system. The MDMS system includes the labor and non-labor operating costs for the application development and maintenance of the Monitoring Device Management System.

MRAS collects meter readings from multiple sources, stores and manages meter readings in a repository and provides meter reading to customer and billing systems. It includes a repository of fixed network, Automated Meter Reading and handheld device meter readings. MRAS costs include the labor and non-labor operating costs used to collect meter readings from multiple sources. It stores and provides meter readings to customers and billing systems. This includes the application development and maintenance costs, and licensing fees of this application.

Billing Method

Number of Meters

Justification for Billing Method

MDMS using number of meters to allocate costs is reasonable because there is a direct causal relationship with the companies using MDMS to monitor meters.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200171	CRS (Customer Resource System)			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,121.03	\$ -	\$ -	\$ 9,121.03
903 - Customer records and collection expenses	598,614.87	-	901.22	599,516.09
925 - Injuries & Damages	165.40	-	-	165.40
926 - Employee pensions and benefits	35,206.55	-	(2,519.15)	32,687.40
	<b>\$ 643,107.85</b>	<b>\$ -</b>	<b>\$ (1,617.93)</b>	<b>\$ 641,489.92</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 643,103.44	\$ -	(1,618.06)	\$ 641,485.38
Enterprise Security	4.41	-	0.13	4.54
	<b>\$ 643,107.85</b>	<b>\$ -</b>	<b>\$ (1,617.93)</b>	<b>\$ 641,489.92</b>

**Primary Activities for Allocating Cost Center 200171:**

The CRS system includes the labor and non-labor costs for the CRS system, specifically, application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. CRS is Xcel Energy's customer service and billing system.

**Billing Method**

Number of Meters & Number of Residential Contacts handled by the call centers

**Justification for Billing Method**

CRS using a ratio of number of meters/number of contacts to allocate costs is reasonable because there is a direct causal relationship with the operations supported by CRS.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200172	Description Network			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,139.00	\$ -	\$ -	\$ 11,139.00
426.5 - Other Deductions	30.82	(30.82)	-	-
920 - Administrative and general salaries	113,875.96	-	(233.50)	113,642.46
921 - Office supplies and expenses	1,894,259.98	-	-	1,894,259.98
923 - Outside services employed	334,359.17	-	-	334,359.17
925 - Injuries & Damages	242.62	-	-	242.62
926 - Employee pensions and benefits	39,611.73	-	(2,834.36)	36,777.37
930.2 - Miscellaneous general expenses	1,905.53	-	-	1,905.53
935 - Maintenance of general plant	2,640.58	-	-	2,640.58
	<b>\$ 2,398,065.39</b>	<b>\$ (30.82)</b>	<b>\$ (3,067.86)</b>	<b>\$ 2,394,966.71</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,398,061.15	\$ (30.82)	\$ (3,063.62)	\$ 2,394,966.71
Enterprise Security	4.24	-	(4.24)	-
	<b>\$ 2,398,065.39</b>	<b>\$ (30.82)</b>	<b>\$ (3,067.86)</b>	<b>\$ 2,394,966.71</b>

Primary Activities for Allocating Cost Center 200172:

Network services include the labor and non-labor costs for the operation, maintenance, and management of Xcel Energy's internal and external Information Technology Network. This includes circuits, firewalls and communication assets.

Billing Method

Number of Phones, Number of Radios & Number of Computers

Justification for Billing Method

Network using a ratio of phones/radios/computers to allocate costs is reasonable because the network supports these major items.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200173	Generation/Proprietary Trading - Back Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 88.32	\$ -	\$ -	\$ 88.32
920 - Administrative and general salaries	976.67	-	3.07	979.74
921 - Office supplies and expenses	193.26	-	-	193.26
925 - Injuries & Damages	1.66	-	-	1.66
926 - Employee pensions and benefits	293.33	-	(20.99)	272.34
	<u>\$ 1,553.24</u>	<u>\$ -</u>	<u>\$ (17.92)</u>	<u>\$ 1,535.32</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 1,553.24	\$ -	\$ (17.92)	\$ 1,535.32
	<u>\$ 1,553.24</u>	<u>\$ -</u>	<u>\$ (17.92)</u>	<u>\$ 1,535.32</u>

Primary Activities for Allocating Cost Center 200173:

Generation/Proprietary Trading - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including proprietary and generation trading for Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCO) and Southwestern Public Service Company (SPS).

Billing Method

Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCO & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.

Justification for Billing Method

Generation/Proprietary Trading - Back Office uses a labor hour allocation based on Commercial Operations front office Generation (purchase and sales) and proprietary trading activities is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200174	Generation Proprietary Trading - Mid Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,783.90	\$ -	\$ -	2,783.90
557 - Other expenses	27,846.25	-	61.72	27,907.97
925 - Injuries & Damages	46.67	-	-	46.67
926 - Employee pensions and benefits	8,033.02	-	(574.79)	7,458.23
	<b>\$ 38,709.84</b>	<b>\$ -</b>	<b>\$(513.07)</b>	<b>\$ 38,196.77</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 106.42	\$ -	\$ 3.19	\$ 109.61
Risk Management and Audit Services	38,603.42	-	(516.26)	38,087.16
	<b>\$ 38,709.84</b>	<b>\$ -</b>	<b>\$(513.07)</b>	<b>\$ 38,196.77</b>

Primary Activities for Allocating Cost Center 200174:

Generation/Proprietary Trading - Mid Office includes the labor and non-labor costs associated with independent evaluation and risk measurement of trading and generation book transactions, including preparing daily P&L (profit and loss) reports and individual trader profit and loss reports for the prop book, daily generation book valuation reports for each system showing all net fuel positions and any forward sales values and/or hedges, ensuring that margin reporting follows all SEC rules and GAAP reporting and that credit and risk policies and procedures are complied with.

Billing Method

Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to Northern States Power Minnesota (NSPM), Public Service Company of Colorado (PSCo) & Southwestern Public Service Company (SPS). Proprietary trading dollars are allocated based on the Joint Operating Agreement.

Justification for Billing Method

Generation/Proprietary Trading - Mid Office uses a labor hour allocation based on Commercial Operations front office Generation (purchase and sales) and proprietary trading activities is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200176	Description Marketing & Sales			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 26,784.28	\$ -	\$ -	\$ 26,784.28
426.5 - Other Deductions	635.22	(635.22)	-	-
908 - Customer assistance expenses	25.07	-	-	25.07
909 - Customer Service Instructional Advertising	114,443.64	-	-	114,443.64
920 - Administrative and general salaries	328,733.28	-	2,865.40	331,598.68
921 - Office supplies and expenses	91,705.45	-	(859.65)	90,845.80
922 - Administrative Transfer Credit	(0.65)	-	-	(0.65)
923 - Outside services employed	542,039.85	-	-	542,039.85
925 - Injuries & Damages	532.00	-	(392.83)	139.17
926 - Employee pensions and benefits	107,938.29	-	(7,723.36)	100,214.93
930.1 - General advertising expenses	21,341.00	-	(21,341.00)	-
930.2 - Miscellaneous general expenses	7.85	-	(7.85)	-
931 - Rents	23.54	-	(23.54)	-
	<b>\$ 1,234,208.82</b>	<b>\$ (635.22)</b>	<b>\$ (27,482.84)</b>	<b>\$ 1,206,090.76</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 5,470.23	\$ -	(1.94)	\$ 5,468.29
Chief Customer and Innovation Officer	7,898.12	-	(253.02)	7,645.10
Corporate Secretary & Executive Services	491.55	-	5.60	497.15
Marketing	1,220,348.92	(635.22)	(27,233.48)	1,192,480.22
	<b>\$ 1,234,208.82</b>	<b>\$ (635.22)</b>	<b>\$ (27,482.84)</b>	<b>\$ 1,206,090.76</b>

Primary Activities for Allocating Cost Center 200176:

Marketing & Sales services includes the labor and non-labor costs for marketing and sales services for the operating companies for their customers including strategic planning, segment identification, business analysis, sales planning, customer service, promoting products to the business market, and providing regulatory and policy support with respect to utility Energy Efficiency and Demand Response program design, evaluation, measurement and verification, cost effectiveness testing, and cost recovery.

Billing Method

Total Revenue

Justification for Billing Method

Marketing & Sales using Revenue to allocate costs is reasonable because Marketing & Sales support the revenue-producing operations of the company.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200177	Description Rates - Electric			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 18,996.27	-	\$ -	\$ 18,996.27
426.1 - Donations	(427.97)	427.97	-	-
426.5 - Other Deductions	240.59	(240.59)	-	-
920 - Administrative and general salaries	235,654.08	-	1,392.97	237,047.05
921 - Office supplies and expenses	32,648.04	-	(48.99)	32,599.05
923 - Outside services employed	13.32	-	-	13.32
925 - Injuries & Damages	374.65	-	-	374.65
926 - Employee pensions and benefits	75,521.85	-	(5,403.85)	70,118.00
	<b>\$ 363,020.83</b>	<b>\$ 187.38</b>	<b>\$ (4,059.87)</b>	<b>\$ 359,148.34</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 17.71	\$ -	\$ (17.71)	\$ -
Policy & Regulatory Compliance	363,003.12	187.38	(4,042.16)	359,148.34
	<b>\$ 363,020.83</b>	<b>\$ 187.38</b>	<b>\$ (4,059.87)</b>	<b>\$ 359,148.34</b>

Primary Activities for Allocating Cost Center 200177:

Rates - Electric includes the labor and non-labor costs for determining the regulated utilities' electric utility revenue requirements and rates for electric customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings.

Billing Method

Total Revenue

Justification for Billing Method

Rates - Electric using revenue to allocate costs is reasonable because they are responsible for setting revenue requirements.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200178	Description Rates & Regulation			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,436.16	-	-	\$ 11,436.16
426.1 - Donations	391.89	(391.89)	-	-
426.5 - Other Deductions	238.40	(238.40)	-	-
920 - Administrative and general salaries	143,582.33	-	912.42	144,494.75
921 - Office supplies and expenses	21,759.83	-	(42.14)	21,717.69
923 - Outside services employed	147.58	-	-	147.58
925 - Injuries & Damages	216.97	-	-	216.97
926 - Employee pensions and benefits	44,073.85	-	(3,153.64)	40,920.21
	<b>\$ 221,847.01</b>	<b>\$ (630.29)</b>	<b>\$ (2,283.36)</b>	<b>\$ 218,933.36</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 185.65	\$ -	\$ -	\$ 185.65
Controller	16.81	-	(16.81)	-
Enterprise Security	0.01	-	(0.01)	-
Financial Planning	220,837.62	(630.29)	(2,243.82)	217,963.51
Gas Operations	10.35	-	(10.35)	-
Policy & Regulatory Compliance	526.17	-	(20.48)	505.69
Risk Management and Audit Services	270.40	-	8.11	278.51
	<b>\$ 221,847.01</b>	<b>\$ (630.29)</b>	<b>\$ (2,283.36)</b>	<b>\$ 218,933.36</b>

**Primary Activities for Allocating Cost Center 200178:**

Rates & Regulation includes the labor and non-labor costs for determining the regulated utilities' revenue requirements and rates for electric and gas customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings.

**Billing Method**

Total Revenue

**Justification for Billing Method**

Rates & Regulation using revenue to allocate costs is reasonable because they are responsible for setting revenue requirements.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200179	Passport - All Modules			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 13,701.63	\$ -	\$ -	\$ 13,701.63
	<b>\$ 13,701.63</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,701.63</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 13,701.63	\$ -	\$ -	\$ 13,701.63
	<b>\$ 13,701.63</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,701.63</b>

**Primary Activities for Allocating Cost Center 200179:**

Passport - All Modules includes the labor and non-labor costs for accounts payable, inventory, work management and purchasing. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

**Billing Method**

Number of Passport Transactions

**Justification for Billing Method**

Passport - All Modules using the total Accounts Payable/inventory/Work Management/purchase transactions to allocate the Passport costs is reasonable because there is a direct causal relationship with the companies who benefit from Passport.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200180	Description EMS-Shared (Energy Management System-SCADA)			
(A)	(B)	(C)	(D)	(E)
Update Test Year Affiliate Billings to SPS Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 17,091.95	\$ -	\$ -	\$ 17,091.95
426.5 - Other Deductions	179.82	(179.82)	-	-
556 - System control and load dispatching	13,059.83	-	48.32	13,108.15
561.2 - Load dispatch-Monitor and operate transmission system	436,443.14	-	(149.24)	436,293.90
581 - Load dispatching	199,166.63	-	1,032.99	200,199.62
925 - Injuries & Damages	356.65	-	-	356.65
926 - Employee pensions and benefits	70,999.40	-	(5,080.25)	65,919.15
	<u>\$ 737,297.42</u>	<u>\$ (179.82)</u>	<u>\$ (4,148.18)</u>	<u>\$ 732,969.42</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 737,277.03	\$ (179.82)	\$ (4,127.79)	\$ 732,969.42
Enterprise Security	(28.40)	-	28.40	-
Transmission & Substations	48.79	-	(48.79)	-
	<u>\$ 737,297.42</u>	<u>\$ (179.82)</u>	<u>\$ (4,148.18)</u>	<u>\$ 732,969.42</u>

Primary Activities for Allocating Cost Center 200180:

EMS-Shared provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS-Shared system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission, Distribution and Production Plant information operations.

Billing Method

Total Electric Production, Total Electric Transmission and Total Electric Distribution Plant.

Justification for Billing Method

EMS-Shared using a ratio of electric transmission/distribution/production to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-Shared.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200181	Energy Supply Environmental Policy & Services - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,228.06	\$ -	\$ -	\$ 12,228.06
920 - Administrative and general salaries	175,583.17	-	1,781.19	177,364.36
921 - Office supplies and expenses	16,711.44	-	-	16,711.44
923 - Outside services employed	14,416.11	-	-	14,416.11
925 - Injuries & Damages	220.56	-	-	220.56
926 - Employee pensions and benefits	44,420.46	-	(3,178.44)	41,242.02
930.1 - General advertising expenses	149.91	-	(149.91)	-
930.2 - Miscellaneous general expenses	23,613.89	-	-	23,613.89
	<u>\$ 287,343.60</u>	<u>\$ -</u>	<u>\$ (1,547.16)</u>	<u>\$ 285,796.44</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Environmental	\$ 223,434.59	\$ -	\$ (2,031.80)	\$ 221,402.79
ES Projects	63,909.01	-	484.64	64,393.65
	<u>\$ 287,343.60</u>	<u>\$ -</u>	<u>\$ (1,547.16)</u>	<u>\$ 285,796.44</u>

Primary Activities for Allocating Cost Center 200181:

Energy Supply Environmental Policy & Services Operating Companies (OpCos) functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies. This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services.

Billing Method

Gross Plant Assets

Justification for Billing Method

Energy Supply Environmental Policy & Services OpCos using gross plant assets to allocate costs is reasonable because the costs are directly related to the environmental policies and services which are generated by the operation and ownership of the assets.



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center 200184	Description Power Plant			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 24.36	\$ -	\$ -	24.36
920 - Administrative and general salaries	373.37	-	4.94	378.31
921 - Office supplies and expenses	82,841.02	-	-	82,841.02
923 - Outside services employed	15,097.66	-	-	15,097.66
925 - Injuries & Damages	0.44	-	-	0.44
926 - Employee pensions and benefits	75.84	-	(5.43)	70.41
	<b>\$ 98,412.69</b>	<b>\$ -</b>	<b>\$ (0.49)</b>	<b>\$ 98,412.20</b>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 98,307.22	\$ -	(3.65)	\$ 98,303.57
ES Performance Optimization	105.47	-	3.16	108.63
	<b>\$ 98,412.69</b>	<b>\$ -</b>	<b>\$ (0.49)</b>	<b>\$ 98,412.20</b>

Primary Activities for Allocating Cost Center 200184:

PowerPlant includes the labor and non-labor operating costs for PowerPlant, which is the capital asset business system which includes the following modules. Fixed Assets, Power Tax, Property Tax, Projects, Budgets, Cost Repository, Depreciation studies and Depreciation forecast. This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

Billing Method

Total Plant (PP&E-Property Plant & Equipment)

Justification for Billing Method

PowerPlan using total plant to allocate costs is reasonable because there is a direct causal relationship with the companies using PowerPlan to manage plant assets.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200185	Passport - Work Management			
<b>Update Test Year Affiliate Billings to SPS</b>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ (66.54)	\$ -	\$ 66.54	\$ -
	<b>\$ (66.54)</b>	<b>\$ -</b>	<b>\$ 66.54</b>	<b>\$ -</b>

**Detail By Affiliate Classification**

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ (66.54)	\$ -	\$ 66.54	\$ -
	<b>\$ (66.54)</b>	<b>\$ -</b>	<b>\$ 66.54</b>	<b>\$ -</b>

**Primary Activities for Allocating Cost Center 200185:**

Passport - Work Management includes the labor and non-labor costs associated with the Work Management module within Passport. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

**Billing Method**

Number of Passport Work Management Transactions

**Justification for Billing Method**

Passport - Work Management using work management transactions to allocate costs is reasonable because there is a direct causal relationship with the companies using the work management functions of Passport.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

	Billing Method										Northern States Power - MN	Northern States Power - WI
	1480 Welton Inc.	Capital Services LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company	Energy Impact Fund Investment LLC	NSP Lands Inc	Nicollet Projects LLC	Northern States Power - MN	Northern States Power - WI		
200063 - Executive - Corporate Governance	\$ 17,594.36	\$ 132,862.05	\$ 2,754.73	\$ 2,664.94	\$ 91,138.46	\$ 11,175.62	\$ 84.67	\$ 29,475.36	\$ 42,582,669.66	\$ 6,607,003.62		
200064 - Shareholder - Corporate Governance	126.91	960.41	19.64	18.06	649.07	79.05	0.65	207.41	306,439.69	47,517.36		
200065 - Investor Relations - Corporate Governance	286.12	2,147.11	46.57	52.29	1,548.58	194.05	1.02	520.63	698,625.09	108,624.27		
200066 - Accounting & Reporting - Corporate Governance	2,991.84	22,533.01	475.29	489.86	15,774.51	1,951.09	12.40	5,184.63	7,266,138.11	1,128,345.12		
200067 - Audit Services - Corporate Governance	413.74	3,122.20	64.84	63.78	2,151.82	264.46	1.87	698.71	1,002,050.34	155,505.83		
200068 - Finance & Treasury - Corporate Governance	631.19	4,750.97	100.59	105.66	3,346.41	415.13	2.23	1,105.01	1,534,817.34	238,400.33		
200069 - Risk Management - Corporate Governance	262.62	1,989.01	40.19	35.90	1,333.45	161.71	1.23	423.25	633,115.72	98,139.70		
200070 - Corporate Strategy & Bus Dev - Corporate Governance	283.31	2,136.65	44.76	45.29	1,486.74	183.47	1.22	486.36	687,723.78	106,768.72		
200071 - Legal - Corporate Governance	1,700.48	12,830.74	267.49	263.80	8,854.41	1,088.58	7.71	2,877.48	4,119,621.15	639,347.91		
200072 - Communication - Corporate Governance	559.01	4,212.51	88.29	90.44	2,943.50	363.48	2.02	966.19	1,357,567.12	210,797.89		
200073 - Human Resources (HR) - Corporate Governance	649.02	4,891.40	102.38	104.32	3,410.06	420.76	2.28	1,117.23	1,575,282.67	244,580.36		
200074 - Corporate Systems - Corporate Governance	2,956.23	22,245.80	472.62	496.15	15,666.80	1,943.12	12.62	5,172.79	7,186,503.83	1,116,258.04		
200075 - Board of Directors - Corporate Governance	275.56	2,074.09	44.00	46.04	1,458.33	180.78	1.24	480.93	669,685.32	104,013.37		
200076 - Xcel Foundation									3,191,271.29	493,868.27		
200077 - Branding									3,174,113.86	492,653.25		
200078 - Governmental Affairs									855,309.93	132,716.55		
200079 - Federal Lobbying									513,075.97	79,512.18		
200080 - Capital Asset Acctg	15.19		2.46		90.82				35,752.99	5,527.22		
200081 - Accounting, Reporting, & Taxes	(430.27)								(985,214.29)	(151,323.74)		
200083 - Finance & Treasury	0.03								35.26	5.41		
200084 - Risk Management	1,781.40								4,127,970.24	635,898.65		
200086 - Legal	8.72								20,588.63	3,182.74		
200087 - Accounting - Operating Companies									4,614,717.07	711,380.72		
200088 - Acctg. Rptg. Tax - OpCos Elec									1,912,714.43	294,938.71		
200089 - Audit Services - OpCos									38,552.13	5,949.48		
200090 - Risk Mgmt - OpCos									1,249,997.66	192,745.78		
200091 - Captive Insurance									427,037.72	66,602.63		
200092 - Corp Strategy & Bus Dev - OpCo									817,542.79	126,176.32		
200093 - Legal - OpCos									412,461.52	63,482.87		
200094 - Supply Chain									5,851.85	902.54		
200096 - Energy Markets - Business Services									2,578,192.48	397,483.68		
200097 - CBS/ALS/CFM									298,030.63	46,004.89		
200098 - Transm Elec FERC 566									17,899.32	2,741.75		
20100 - Audit Services - OpCos - Gas									16,063.78	2,475.40		
20101 - Legal - OpCo's - Gas									162,497.42	25,196.57		
20102 - Gas Dist FERC 880									7,517.43	1,159.75		
20105 - Acctg. Rptg. Tax - MN, WI									306,891.13	47,575.79		
20106 - Acctg. Rptg. Tax - MN, WI Elec									956,701.07	148,068.50		
20107 - Legal - NSPM & NSPW									209,859.93	32,481.87		
20110 - Passport - Accounts Payable									15,528.45	2,724.19		
20111 - EAI (Entreprs Applic Inegrat)	1,306.81	9,741.83	211.74	197.03	6,663.78	832.65		2,172.89	30,140,535.61	4,781,245.65		
20112 - Mainframe Charges From IBM									2,473,489.18	615,380.55		
20115 - Miscellaneous Applications	342.27	2,570.24	60.53	52.88	1,741.57	217.94		559.42	8,095,767.59	1,405,465.43		
20116 - Distribution Electric FERC 580 (E&S)									565,060.68	129,131.01		
20117 - Distribution Elec FERC 586									29,277.13	6,732.70		
20119 - GIS (Geographic Information System)									624,550.63	148,680.81		
20121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859									1,857.73	427.54		

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	P.S.R. Investments Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company	WestGas Interstate Inc.	Xcel Energy Investment LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.
200063 - Executive - Corporate Governance	\$ 5,074.99	\$ 31,231,177.41	\$ 1,762.81	\$ 13,693,684.32	\$ 635.15	\$ 953.58	\$ 80.26	\$ 316.42	\$ 104,627.25
200064 - Shareholder - Corporate Governance	36.52	224,398.30	12.75	98,433.26	4.55	6.82	0.48	2.27	755.31
200065 - Investor Relations - Corporate Governance	83.12	515,158.00	28.27	225,537.50	10.26	15.57	2.41	5.19	1,697.82
200066 - Accounting & Reporting - Corporate Governance	864.81	5,340,757.32	297.79	2,340,296.20	107.23	161.55	17.68	53.02	17,774.92
200067 - Audit Services - Corporate Governance	119.29	735,302.54	41.21	322,356.10	14.84	22.24	1.96	7.31	2,459.59
200068 - Finance & Treasury - Corporate Governance	182.38	1,128,868.79	62.48	494,573.87	22.24	33.75	4.13	11.07	3,749.81
200069 - Risk Management - Corporate Governance	75.28	465,215.82	26.25	203,240.81	9.31	14.04	0.70	4.58	1,563.19
200070 - Corporate Strategy & Bus Dev - Corporate Governance	81.77	505,167.04	28.20	221,401.51	10.05	15.14	1.56	4.99	1,684.56
200071 - Legal - Corporate Governance	490.85	3,023,372.27	170.02	1,325,395.54	61.24	92.22	8.37	30.25	10,108.90
200072 - Communication - Corporate Governance	161.24	997,647.01	55.37	437,187.89	19.41	29.66	2.96	9.22	3,322.41
200073 - Human Resources (HR) - Corporate Governance	186.98	1,157,350.18	64.13	507,208.72	22.85	34.54	3.47	11.11	3,857.11
200074 - Corporate Systems - Corporate Governance	856.22	5,285,618.59	294.68	2,315,719.77	106.83	161.07	19.16	53.04	17,557.27
200075 - Board of Directors - Corporate Governance	79.78	492,464.60	27.52	215,767.45	10.00	15.02	1.76	5.03	1,636.65
200076 - Xcel Foundation		2,326,726.24		1,021,597.25					7,975.58
200077 - Branding		2,331,796.56		1,021,673.64					7,814.44
200078 - Governmental Affairs		628,160.51		275,217.24					
200079 - Federal Lobbying		377,545.62		164,999.19					
200080 - Capital Asset Acctg		26,739.55	1.75	11,549.59	0.48	0.78			103.96
200081 - Accounting, Reporting, & Taxes		(725,499.08)	(50.30)	(314,107.49)		(23.94)			
200083 - Finance & Treasury		26.01		11.25					
200084 - Risk Management	593.48	3,062,335.95	207.62	1,324,182.19		100.69			
200086 - Legal	2.92	15,409.39	0.90	6,653.17		0.40			
200087 - Accounting - Operating Companies		3,429,451.64		1,482,457.59					
200088 - Acctg. Rptg. Tax - OpCos Elec		1,422,467.24		614,818.54					
200089 - Audit Services - OpCos		28,728.95		12,412.94					
200090 - Risk Mgmt. - OpCos		929,580.67		401,785.56					
200091 - Captive Insurance		326,712.17		140,543.45					
200092 - Corp Strategy & Bus Dev - OpCo		609,354.66		263,275.93					
200093 - Legal - OpCos		305,311.52		132,066.40					
200094 - Supply Chain		4,354.31		1,881.90					
200096 - Energy Markets - Business Services		1,916,516.17		828,419.32					
200097 - CBS/ALS/CFM		222,234.51		96,010.88					
200098 - Transm Elec FERC 566		13,089.72		5,673.93					
201000 - Audit Services - OpCos - Gas		11,870.21							
201001 - Legal - OpCos - Gas		122,081.39							
201002 - Gas Dist FERC 880		5,571.73							
201005 - Acctg. Rptg. Tax - MN, WI									
201006 - Acctg. Rptg. Tax - MN, WI Elec									
201007 - Legal - NSPM & NSPW									
201010 - Passport - Accounts Payable	0.13	20,852.71		5,713.58	0.48	0.20			0.13
201011 - EAI (Entrps Applic Inegrad)	423.70	33,260,425.69	134.20	8,523,004.68	77.55	77.55			7,727.84
201012 - Mainframe Charges From IBM		5,048,751.53		617,739.06					
201015 - Miscellaneous Applications	103.97	9,659,427.96	38.64	2,506,281.62	21.61	21.61			2,020.64
201016 - Distribution Electric FERC 580 (E&S)		687,377.84		185,800.11					
201017 - Distribution Elec FERC 586		35,754.32		9,665.71					
201019 - GIS (Geographic Information System)		1,030,296.03		128,090.96					
201021 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859		3,034.91		468.28					

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	Xcel Energy, Inc.	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200063 - Executive - Corporate Governance	\$ 11,662,937.48	\$ 189.92	\$ 104.14	\$ 402.09	\$ 106,179,369.29
200064 - Shareholder - Corporate Governance	83,847.80	1.40	0.75	2.92	763,521.38
200065 - Investor Relations - Corporate Governance	191,996.44	2.70	1.55	6.23	1,746,590.79
200066 - Accounting & Reporting - Corporate Governance	1,992,840.99	30.27	16.41	66.40	18,137,180.45
200067 - Audit Services - Corporate Governance	274,538.70	4.34	2.34	9.31	2,499,217.36
200068 - Finance & Treasury - Corporate Governance	421,120.63	6.17	3.01	13.66	3,832,326.85
200069 - Risk Management - Corporate Governance	173,138.94	2.83	1.35	5.98	1,576,801.86
200070 - Corporate Strategy & Bus Dev - Corporate Governance	188,541.74	2.78	1.53	6.23	1,716,107.40
200071 - Legal - Corporate Governance	1,128,776.05	17.90	9.67	38.59	10,275,431.62
200072 - Communication - Corporate Governance	372,286.33	5.09	2.66	11.73	3,388,331.43
200073 - Human Resources (HR) - Corporate Governance	431,922.35	5.97	2.83	14.03	3,931,244.75
200074 - Corporate Systems - Corporate Governance	1,971,797.78	30.14	17.22	66.26	17,944,026.03
200075 - Board of Directors - Corporate Governance	183,725.32	2.90	1.69	6.21	1,672,003.59
200076 - Xcel Foundation	873,601.97	15.51	7.76	31.44	7,915,095.31
200077 - Branding	873,099.78	13.67	7.65	29.63	7,901,202.48
200078 - Governmental Affairs	235,555.69	3.11	1.40	7.51	2,126,971.94
200079 - Federal Lobbying	115,881.26	2.05	1.14	4.71	1,251,022.12
200080 - Capital Asset Acctg		0.13	0.07	0.29	79,785.28
200081 - Accounting, Reporting, & Taxes		(6.69)	(4.35)	(13.30)	(2,176,815.33)
200083 - Finance & Treasury					77.96
200084 - Risk Management		25.99	16.85	52.01	9,153,165.07
200086 - Legal		0.03	0.03	0.15	45,847.08
200087 - Accounting - Operating Companies		27.16	17.08	55.94	10,238,107.20
200088 - Acctg. Rptg. Tax - OpCos Elec		11.16	7.11	22.93	4,244,980.12
200089 - Audit Services - OpCos		0.14	0.07	0.34	85,644.05
200090 - Risk Mgmt - OpCos		6.97	4.35	14.81	2,774,135.80
200091 - Captive Insurance		1.52	0.67	3.48	960,901.64
200092 - Corp Strategy & Bus Dev - OpCo		4.76	2.93	9.74	1,816,367.13
200093 - Legal - OpCos		2.51	1.60	5.19	913,331.61
200094 - Supply Chain					12,990.60
200096 - Energy Markets - Business Services		15.70	10.12	31.71	5,720,669.18
200097 - CBS/ALS/CFM		1.81	1.10	3.58	662,287.40
200098 - Transm Elec FERC 566		0.02	0.05	0.16	39,404.95
200100 - Audit Services - OpCos - Gas					30,409.39
200101 - Legal - OpCos - Gas					309,775.38
200102 - Gas Dist FERC 880					14,248.91
200105 - Acctg. Rptg. Tax - MN, WI					354,466.92
200106 - Acctg. Rptg. Tax - MN, WI Elec					1,104,769.57
200107 - Legal - NSPM & NSPW					242,341.80
200110 - Passport - Accounts Payable					44,819.87
200111 - EAI (Entrps Applic Integrat)	867,695.47			77.55	77,602,552.22
200112 - Mainframe Charges From IBM	4,504.25				8,759,864.57
200115 - Miscellaneous Applications	226,605.95	16.97	16.97	38.64	21,901,372.45
200116 - Distribution Electric FERC 580 (E&S)					1,567,369.64
200117 - Distribution Elec FERC 586					81,429.86
200119 - GIS (Geographic Information System)					1,931,618.43
200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859					5,788.46

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	1480 Welton Inc.	Capital Services LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company	Energy Impact Fund Investment LLC	NSP Lands Inc	Nicollet Projects LLC	Northern States Power - MN	Northern States Power - WI
200122 - Transmission Electric FERC 560 (E&S)									4,497,273.29	1,486,765.39
200123 - Transm Elec FERC 561.5									4,137.74	1,442.31
200124 - EMS-Transmission (Energy Mgmt System-SCADA)									969,633.57	318,646.73
200125 - Transm Elec 560 NSPM & NSPW									4,091,730.57	1,355,383.51
200126 - Customer & Field Operations Constr, Oper & Maint									702,699.50	189,646.19
200127 - Distribution Gas FERC 870 (E&S)									894,996.07	226,948.21
200128 - Distribution Gas FERC 880 (MISC)									38,217.45	9,690.45
200130 - Transmission Gas FERC 850 (E&S)									137,227.49	
200131 - Gas SCADA (Supervisory Control and Data Acquisition)									163,534.86	34,370.53
200132 - Payment and Reporting									949,087.68	179,337.17
200133 - Prop Trading - Back Office									107,443.04	4,815.86
200134 - Prop Trading - Fr/Mid Office									1,385,827.60	
200135 - Energy Supply Business Resources									58,853.46	8,747.42
200136 - Energy Markets - Fuel									490,404.24	30,480.16
200137 - ES Misc Power Expense Op Co's									391,581.47	24,336.12
200138 - ES Operations Management OPCo's									1,562,401.26	100,107.05
200142 - ES Engineering & Construction South										
200143 - ES Misc Power Expense North									222,142.07	14,013.06
200144 - ES Operations Management North									288,217.37	18,238.92
200146 - Energy Markets - Regulated Trading (Gen Book)									413,991.93	68,829.91
200147 - Business Objects									708,508.43	74,669.42
200148 - Business Systems									39,903,946.62	4,983,497.42
200149 - CES (Customer & Enterprise Solutions)									978,399.57	143,098.31
200150 - IVR (Interactive Voice Response)									317,871.36	59,674.39
200151 - Customer Billing FERC 903									3,875,139.98	667,452.62
200152 - Customer Care 902									162,971.30	30,568.16
200153 - Customer Safety Advertising/Information Costs									500,581.21	94,003.23
200154 - Customer Service IT - FERC 903									123,412.83	23,165.17
200155 - Customer Care 903									11,683,287.86	2,193,955.83
200156 - Customer Care 901									130,858.20	24,570.60
200157 - Customer Service IT - FERC 903 South										
200158 - Customer Care South 903										
200159 - Customer Service IT FERC 903 - North									26.75	5.03
200160 - Customer Care North 903									467,380.09	87,771.83
200161 - Customer Care Low Income Assistance 908									215,524.73	34,318.24
200162 - CL/QM (Call Logging and Quality Management)									88,530.70	16,555.69
200163 - Employee Communication									815,244.86	112,723.22
200164 - Payroll									158,123.50	21,889.07
200165 - PeopleSoft									3,348,763.42	463,696.88
200166 - Human Resources (Diversity/Safety/Emp Relations)									9,238,080.47	1,278,492.71
200167 - e-Business									155,963.98	21,577.07
200168 - GMS (Gas Management System)									8.60	38,508.58
200169 - Maximo									293,478.43	60,751.74
200170 - MDMS (Monitoring Device Management System)									642,767.81	120,723.71
200171 - CRS (Customer Resource System)									2,013,640.45	378,459.25
200172 - Network									9,156,744.77	1,665,116.78
200173 - Gen/Prop Trading - Back Office									2,638.33	173.45

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	P.S.R. Investments Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company	WestGas Interstate Inc.	Xcel Energy Investment LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.
200122 - Transmission Electric FERC 560 (E&S)		2,945,244.25		3,763,193.80					
200123 - Transm Elec FERC 561.5		2,850.47		3,608.46					
200124 - EMS-Transmission (Energy Mgmt System-SCADA)		631,402.80		807,617.65					
200125 - Transm Elec 560 NSPM & NSPW									
200126 - Customer & Field Operations Constr, Oper & Maint		866,119.67		342,518.93					
200127 - Distribution Gas FERC 870 (E&S)		2,121,058.58							
200128 - Distribution Gas FERC 880 (MISC)		90,616.88							
200130 - Transmission Gas FERC 850 (E&S)		1,370,430.94							
200131 - Gas SCADA (Supervisory Control and Data Acquisition)		602,406.33							
200132 - Payment and Reporting	14.14	1,579,215.46		296,404.94					
200133 - Prop Trading - Back Office		86,596.72		57,721.63					
200134 - Prop Trading - Frt/Mid Office		1,062,382.66		714,277.76					
200135 - Energy Supply Business Resources		55,775.14		23,630.65					
200136 - Energy Markets - Fuel		521,786.51		304,348.11					
200137 - ES Misc Power Expense Op Co's		416,634.18		240,258.57					
200138 - ES Operations Management OPCo's		1,669,468.24		942,507.69					
200142 - ES Engineering & Construction South									
200143 - ES Misc Power Expense North		23.57		13.25					
200144 - ES Operations Management North									
200146 - Energy Markets - Regulated Trading (Gen Book)		345,627.99		281,916.09					
200147 - Business Objects		507,489.94		143,482.60					
200148 - Business Systems									
200149 - CES (Customer & Enterprise Solutions)		795,687.41		10,878,569.47					
200150 - IVR (Interactive Voice Response)		414,585.62		254,602.44					
200151 - Customer Billing FERC 903		4,425,334.19		144,797.29					
200152 - Customer Care 902		234,696.75		32,090.99					
200153 - Customer Safety Advertising/Information Costs		718,897.62		98,590.64					
200154 - Customer Service IT - FERC 903		177,417.03		24,275.90					
200155 - Customer Care 903		16,779,133.19		2,300,974.31					
200156 - Customer Care 901		187,980.97		25,763.95					
200157 - Customer Service IT - FERC 903 South		6,440.29		883.81					
200158 - Customer Care South 903		908.39		124.06					
200159 - Customer Service IT FERC 903 - North									
200160 - Customer Care North 903									
200161 - Customer Care Low Income Assistance 908		238,272.66		50,162.71					
200162 - CL/QM (Call Logging and Quality Management)		120,879.17		28,614.95					
200163 - Employee Communication		493,376.08		239,047.00					
200164 - Payroll		95,837.59		46,380.75					
200165 - PeopleSoft		2,030,370.84		982,331.70					
200166 - Human Resources (Diversity/Safety/Emp Relations)		5,597,194.12		2,709,492.08					
200167 - e-Business		94,454.44		45,739.13					
200168 - GMS (Gas Management System)		469,027.61		185,221.90					
200169 - Maximo		276,085.40							
200170 - MDMS (Monitoring Device Management System)		914,322.61		122,125.08					
200171 - CRS (Customer Resource System)		2,751,565.34		643,107.85					
200172 - Network		5,251,993.33		2,398,065.39					
200173 - Gen/Prop Trading - Back Office		2,452.42		1,553.24					

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	Xcel Energy, Inc.	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200122 - Transmission Electric FERC 560 (E&S)					12,692,476.73
200123 - Transm Elec FERC 561.5					12,038.98
200124 - EMS-Transmission (Energy Mgmt System-SCADA)					2,727,300.75
200125 - Transm Elec 560 NSPM & NSPW					5,447,114.08
200126 - Customer & Field Operations Constr, Oper & Maint					2,100,984.29
200127 - Distribution Gas FERC 870 (E&S)					3,243,002.86
200128 - Distribution Gas FERC 880 (MISC)					138,524.78
200130 - Transmission Gas FERC 850 (E&S)					1,507,658.43
200131 - Gas SCADA (Supervisory Control and Data Acquisition)					800,311.72
200132 - Payment and Reporting					3,004,059.39
200133 - Prop Trading - Back Office					256,577.25
200134 - Prop Trading - Frt/Mid Office					3,162,488.02
200135 - Energy Supply Business Resources					147,006.67
200136 - Energy Markets - Fuel					1,347,019.02
200137 - ES Misc Power Expense Op Co's					1,072,810.34
200138 - ES Operations Management OPCo's					4,274,484.24
200142 - ES Engineering & Construction South					36.82
200143 - ES Misc Power Expense North					236,155.13
200144 - ES Operations Management North					306,456.29
200146 - Energy Markets - Regulated Trading (Gen Book)					1,110,365.92
200147 - Business Objects					1,434,150.39
200148 - Business Systems					78,831,559.02
200149 - CES (Customer & Enterprise Solutions)					2,171,787.73
200150 - IVR (Interactive Voice Response)					936,928.66
200151 - Customer Billing FERC 903					9,808,432.79
200152 - Customer Care 902					460,327.20
200153 - Customer Safety Advertising/Information Costs					1,412,072.70
200154 - Customer Service IT - FERC 903					348,270.93
200155 - Customer Care 903					32,957,351.19
200156 - Customer Care 901					369,173.72
200157 - Customer Service IT - FERC 903 South					7,324.10
200158 - Customer Care South 903					1,032.45
200159 - Customer Service IT FERC 903 - North					31.78
200160 - Customer Care North 903					555,151.92
200161 - Customer Care Low Income Assistance 908					538,278.34
200162 - CL/QM (Call Logging and Quality Management)					254,580.51
200163 - Employee Communication	2,527.53				1,662,918.69
200164 - Payroll	498.34				322,729.25
200165 - PeopleSoft	10,595.30				6,835,758.14
200166 - Human Resources (Diversity/Safety/Emp Relations)					18,823,259.38
200167 - e-Business					317,734.62
200168 - GMS (Gas Management System)					507,544.79
200169 - Maximo					815,537.47
200170 - MDMS (Monitoring Device Management System)					1,799,939.21
200171 - CRS (Customer Resource System)					5,786,772.89
200172 - Network					18,471,920.27
200173 - Gen/Prop Trading - Back Office					6,817.44



Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	1480 Welton Inc.	Capital Services LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company	Energy Impact Fund Investment LLC	NSP Lands Inc	Nicollet Projects LLC	Northern States Power - MN	Northern States Power - WI
200174 - Gen/Prop Trading - Mid Office									68,859.60	
200176 - Marketing & Sales									3,290,066.98	647,611.24
200177 - Rates Electric									399,147.60	54,872.25
200178 - Rates & Regulation									247,912.75	33,758.72
200179 - Passport - All Modules	0.24		0.24						35,175.79	7,364.06
200180 - EMS-Shared (Energy Mgmt System-SCADA)									1,692,636.92	303,264.76
200181 - ES Environmental Policy & Services OPCo's									773,075.14	126,142.30
200184 - PowerPlant									300,027.16	44,014.73
200185 - Passport - Work Management									(187.01)	(49.09)
<b>Total</b>	<b>\$ 31,754.78</b>	<b>\$ 229,068.02</b>	<b>\$ 4,796.36</b>	<b>\$ 4,726.44</b>	<b>\$ 158,258.31</b>	<b>\$ 19,471.89</b>	<b>\$ 131.16</b>	<b>\$ 51,448.29</b>	<b>\$ 245,689,748.90</b>	<b>\$ 39,636,694.54</b>

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	P.S.R. Investments Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company	WestGas Interstate Inc.	Xcel Energy Investment LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.
200174 - Gen/Prop Trading - Mid Office		58,867.80		38,709.84					
200176 - Marketing & Sales		2,721,090.20		1,234,208.82					
200177 - Rates Electric		1,434,756.10		363,020.83					
200178 - Rates & Regulation		854,071.59		221,847.01					
200179 - Passport - All Modules	0.27	45,335.94		13,701.63	0.63	0.39			0.27
200180 - EMS-Shared Energy Mgmt System-SCADA)		1,365,452.17		737,297.42					
200181 - ES Environmental Policy & Services OPC's		724,380.38		287,343.60					
200184 - PowerPlant		254,090.84		98,412.69					
200185 - Passport - Work Management		(68.36)		(66.54)					
<b>Total</b>	<b>\$ 9,290.16</b>	<b>\$ 205,712,550.07</b>	<b>\$ 3,204.29</b>	<b>\$ 74,837,685.48</b>	<b>\$ 1,134.71</b>	<b>\$ 1,732.88</b>	<b>\$ 144.90</b>	<b>\$ 513.50</b>	<b>\$ 196,437.65</b>

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate  
For the Twelve months Ended June 30, 2019

Billing Method	Xcel Energy, Inc.	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200174 - Gen/Prop Trading - Mid Office					166,437.24
200176 - Marketing & Sales					7,892,977.24
200177 - Rates Electric					2,251,796.78
200178 - Rates & Regulation					1,357,590.07
200179 - Passport - All Modules					101,579.46
200180 - EMS-Shared (Energy Mgmt System-SCADA)					4,098,651.27
200181 - ES Environmental Policy & Services OPCo's					1,910,941.42
200184 - PowerPlant					696,545.42
200185 - Passport - Work Management					(371.00)
<b>Total</b>	<b>\$ 22,288,036.09</b>	<b>\$ 444.93</b>	<b>\$ 257.55</b>	<b>\$ 1,026.15</b>	<b>\$ 588,878,557.05</b>

Amounts may not add or tie to other schedules due to rounding.

**Southwestern Public Service Company**

**XES Allocation Calculations for the Indirect Allocating Cost Centers**

**Melissa L. Schmidt**

**2019 TX Rate Case**

**APPLICATION OF  
SOUTHWESTERN PUBLIC SERVICE COMPANY  
FOR AUTHORITY TO CHANGE RATES**

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**MLS-RR-13(V)**

## SHARED ASSETS AGREEMENT

by and between

Southwestern Public Service Company

and

Xcel Energy Services Inc. ("Service Company")

This Agreement is made and entered into as of the 17th day of February 2011 (this "Agreement") by and between Southwestern Public Service Company ("Provider"), on behalf of itself and any subsidiaries it may create in the future, and Xcel Energy Services Inc. ("Client"). Provider and Client are referred to collectively as "Parties" or individually as "Party."

### Section 1: Description of Services

Provider will provide Client with use of buildings, office furniture and equipment, and network equipment (the "Subject Property") as more fully described in Exhibit A (the "Use Arrangements"). The descriptions contained in Exhibit A are incorporated herein and made a part hereof.

### Section 2: Extent of Agreement

Provider shall provide Client with use of the Subject Property and everything reasonably necessary as contemplated by the Use Arrangement in accordance with the requirements of this Agreement. Client shall use reasonable care in the use of the Subject Property so as not to cause any loss or damage thereto.

### Section 3: Term

This Agreement shall be in effect as of the date hereof and shall continue until terminated by the parties as provided herein, upon not less than one year's prior written notice to the other party. This Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Agreement may conflict with the requirements of the Public Utility Holding Company Act of 2005 ("Act"). Notwithstanding anything to the contrary herein, the obligation to pay the other party money due under this Agreement shall survive expiration and termination of this Agreement. Further, upon expiration or termination of this Agreement the parties shall cooperate with each other in order to complete all outstanding matters related to this Agreement in a timely and orderly manner.

### Section 4: Payment Terms

Use of the Subject Property and all other matters contemplated by the Use Arrangement will be invoiced at cost to the Client. By the twenty-third (23rd) day of each month, Client shall remit to Provider all charges billed to it.

**Section 5: Limitation of Liability**

In no event shall either Party be liable to the other Party or to any third party for any indirect, incidental, special, consequential, or punitive damages connected with or arising out of this Agreement, whether or not either Party was advised of the possibility of such damages. In no event shall Provider be liable in contract, tort, or otherwise (including negligence, warranty, or strict liability) for amounts in excess of the total of all amounts earned by Provider in connection with this Agreement, whether or not Provider was advised of the possibility of such damages.

**Section 6: Warranties**

Provider and its successors and assigns, make no WARRANTY OF ANY KIND, EITHER EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE with respect to the Subject Property.

**Section 7: Force Majeure**

Provider shall not be considered in default under this Agreement or responsible in tort, strict liability, contract or other legal theory to Client for damages of any description for any interruption or failure of service or deficiency in the quality or quantity of the Subject Property, or any other failure if such failure is caused by factors beyond Provider's reasonable control, including without limitation, storm, flood, lightning, earthquake, fire, explosion, equipment failure, civil disturbance, labor dispute, act of God or the public enemy, action of a court or public authority, scheduled or unscheduled withdrawal of facilities from operation for maintenance or repair, or any other cause beyond the reasonable control of Provider; provided, however, that Provider shall use reasonable efforts to remedy or correct any such failure or interruption as soon as reasonably possible.

**Section 8: Change in Law**

In the event that a change in the laws or regulations applicable to Provider, Client, or this Agreement requires the amendment, modification, or replacement of this Agreement in order to satisfy any federal, state, or local regulatory requirements, the Parties agree to use good faith efforts to negotiate and implement mutually acceptable terms to accomplish such amendment, modification, or replacement.

**Section 9: Amendments and Modifications**

This Agreement may not be amended, modified, superseded, or waived, in whole or in part, except by a written instrument signed by authorized representatives of each of the Parties. A waiver in one or more instances of any rights under this Agreement shall not constitute a waiver of such rights for other or future instances.

**Section 10: Enforceability**

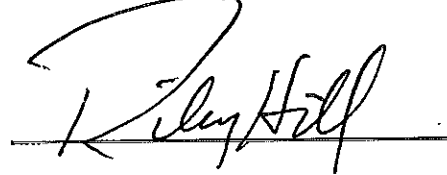
Should any portion of this Agreement be judicially declared invalid, unenforceable, or void, such decision shall not have the effect of invalidating or voiding the remainder of this Agreement, and the Parties hereto agree that the portion or portions of this Agreement so held to be invalid, unenforceable, or void shall be deemed to have been stricken and the remainder shall have the same force and effect as if said portion or portions had never been included herein.

**Section 11: Headings**

Headings are provided herein for the convenience of the Parties and shall not be construed to explain or modify any part of this Agreement.

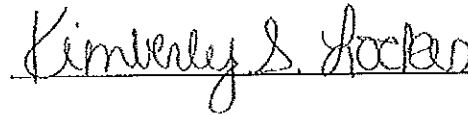
IN WITNESS WHEREOF, each Party hereto has caused this Agreement to be executed by its duly authorized representative as of the day and the year first set forth above.

**Southwestern Public Service Company**

A handwritten signature in cursive script, reading "Riley Hill", is written over a horizontal line.

By: Riley Hill  
Title: President and Chief Executive Officer

**Xcel Energy Services Inc.**

A handwritten signature in cursive script, reading "Kimberly S. Locker", is written over a horizontal line.

By: Kimberly S. Locker  
Title: Director, Service Company Accounting

**EXHIBIT A**  
**USE ARRANGEMENT**

**SPECIFIC PROPERTY**

Amarillo Call Center	4701 Parkside Drive Amarillo, TX 79109
Amarillo Tower	600 S. Tyler Street Amarillo, TX 79109
Amarillo Operations Center	6086 W. 48th Avenue Amarillo, TX 79109
Network Equipment	

**TYPES OF COSTS**

Amortization and Depreciation  
Return on Ratebase

**ALLOCATION METHODOLOGY**

Facilities -- Costs for each facility are charged to Client in total and then allocated between Client and Provider based on the percentage share of labor charges from the Client and Provider employees located in each facility for the prior calendar quarter.

Network Equipment -- Costs are charged to Client in total and then allocated between Client and Provider based on the average of all software allocation percentages.



**FIRST AMENDMENT TO THE SHARED ASSETS AGREEMENT BY  
AND BETWEEN SOUTHWESTERN PUBLIC SERVICE COMPANY AND  
XCEL ENERGY SERVICES, INC.**

This First Amendment ("First Amendment") to the Shared Services Agreement dated February 17, 2011 ("Agreement") is made as of this 14<sup>th</sup> day of June 2019, by and between Southwestern Public Service Company, a New Mexico corporation ("Provider"), and Xcel Energy Services, Inc., a Delaware corporation ("Client"). Provider and Client are hereinafter referred to individually as a "Party" and collectively as the "Parties". Unless otherwise noted, capitalized terms used in this First Amendment have the meaning ascribed to them in the Agreement.

**WITNESSETH:**

**WHEREAS**, Provider and Client are Parties to the Agreement; and,

**WHEREAS**, the Parties desire to amend the Agreement to add computer software to the definition of Subject Property and substitute the attached Exhibit A for the Exhibit A currently attached to the Agreement.

**NOW THEREFORE**, in consideration of the mutual covenants herein contained, the sufficiency and adequacy of which is hereby acknowledged, the Parties agree to the following:

1. Section 1 of the Agreement is amended by adding the phrase “, and computer software” after the word “equipment”.
2. Exhibit A is hereby deleted in its entirety and replaced in its entirety with Exhibit A to this First Amendment.
3. Counterparts. This First Amendment may be executed in counterparts, and each executed counterpart shall have the same force and effect as an original instrument.
4. No Other Amendment. Except as changed hereby, all other terms and conditions of the Agreement remain in full force and effect.

**IN WITNESS WHEREOF**, the Parties have executed this First Amendment to the Agreement as of the date first set forth above.

*[Signatures appear on the next page]*

**Southwestern Public Service Company,  
a New Mexico corporation**

**Xcel Energy Services, Inc., a Delaware  
corporation**



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**By: David T. Hudson  
Title: President**

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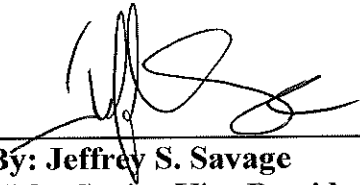
**By: Jeffrey S. Savage  
Title: Senior Vice President & Controller**

**Southwestern Public Service Company,  
a New Mexico corporation**

**Xcel Energy Services, Inc., a Delaware  
corporation**

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**By: David T. Hudson  
Title: President**



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**By: Jeffrey S. Savage  
Title: Senior Vice President & Controller**

**EXHIBIT A**  
**USE ARRANGEMENT**

<u>SPECIFIC SUBJECT PROPERTY</u>	<u>CLIENT'S TERM OF USE OF SUBJECT PROPERTY</u>
Amarillo Tower - 600 South Tyler Street, Amarillo, Texas 79109.	From February 17, 2011 through midnight May 31, 2017.
790 Buchanan - 790 Buchanan, Amarillo, TX 79118.	June 1, 2017 until modified by the Parties or termination of this Agreement.
Amarillo Call Center - 4701 Parkside Drive, Amarillo, Texas 79109.	From February 17, 2011 until modified by the Parties termination of this Agreement.
Amarillo Operations Center - 6086 West 48 <sup>th</sup> Avenue, Amarillo, TX 79109.	From February 17, 2011 until modified by the Parties termination of this Agreement.
Network Equipment	From February 17, 2011 until modified by the Parties termination of this Agreement.
Computer Software	From June 14, 2019 until modified by the Parties termination of this Agreement.

**TYPES OF COSTS**

Amortization and Depreciation  
Return on Rate Base

**ALLOCATION METHODOLOGY**

Facilities - Costs for each facility are charged to the Client in total and then allocated between the Client and Provider based on the percentage share of employee labor to the Provider based upon the most recent quarter's labor for the specific employees located in each facility.  
Network Equipment and Software – Costs are charged to the Client in total and allocated between the Client and Provider using a cost-causative method.

Southwestern Public Service Company

XES Billings to SPS with Balance Sheet Exclusions  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)
FERC Account	FERC Account Title	Total XES Billings to SPS	XES Billings Excluded Balance Sheet	XES Billings to SPS (Total Company) (FERC Acct. 400-935)
107	Construction Work in Progress	\$ 37,370,601.23	\$ (37,370,601.23)	\$ -
182.3	Other Regulatory Assets	1,325,468.61	(1,325,468.61)	-
186	Miscellaneous Deferred Debits	1,495,885.82	(1,495,885.82)	-
228.3	Accumulated provision for pensions and benefits	215,144.55	(215,144.55)	-
232	Accounts payable	3,607,488.99	(3,607,488.99)	-
408.1	Tax Other Than Income Tax - Payroll	3,208,243.23		3,208,243.23
408.2	Taxes other than income taxes, other income and deductions	4,978.10		4,978.10
417.1	Expenses of nonutility operations	50,350.09		50,350.09
419	Interest & Dividend Income	(698,460.67)		(698,460.67)
426.1	Donations	1,072,572.92		1,072,572.92
426.2	Life Insurance	(48,887.84)		(48,887.84)
426.3	Penalties	59.24		59.24
426.4	Life Insurance	257,234.07		257,234.07
426.5	Other Deductions	100,541.73		100,541.73
430	Interest on debt to associated companies	1,174,300.89		1,174,300.89
431	Other Interest Expense	253.26		253.26
500	Operation supervision and engineering	567,320.14		567,320.14
501	Fuel	1,045,307.89		1,045,307.89
502	Steam expenses	(12,907.16)		(12,907.16)
505	Electric expense	2,205.50		2,205.50
506	Miscellaneous steam power expenses	4,953,164.82		4,953,164.82
507	Rents	4,328,599.53		4,328,599.53
510	Maintenance supervision and engineering	3,335.79		3,335.79
511	Maintenance of structures	2,628.50		2,628.50
512	Maintenance of boiler plant	850,078.43		850,078.43
513	Maintenance of electric plant	363,241.37		363,241.37
514	Maintenance of miscellaneous steam plant	1,376,979.96		1,376,979.96
546	Operation supervision and engineering	142,548.64		142,548.64
548	Generation expense	7.73		7.73
549	Miscellaneous other power generation expenses	185,013.30		185,013.30
550	Rents	409,047.46		409,047.46
551	Maintenance supervision and engineering	341.72		341.72
552	Maintenance of structures	899.82		899.82
553	Maintenance of generating and electric plant	8,705.79		8,705.79
554	Maintenance of miscellaneous other power generation plant	143,372.94		143,372.94
556	System control and load dispatching	955,192.27		955,192.27
557	Other expenses	1,466,399.49		1,466,399.49
560	Operation supervision and engineering	8,085,804.91		8,085,804.91
561.2	Load dispatch-Monitor and operate transmiss system	1,291,401.21		1,291,401.21
561.5	Reliability planning and standards development	3,608.46		3,608.46
561.6	Transmission service studies	8,839.83		8,839.83
562	Station expenses	514.74		514.74
563	Overhead line expenses	13,926.49		13,926.49
566	Miscellaneous transmission expenses	732,313.71		732,313.71
567	Rents	1,424,965.03		1,424,965.03
568	Maintenance supervision and engineering	1,932.56		1,932.56
570	Maintenance of station equipment	1,118.94		1,118.94
571	Maintenance of overhead lines	36,188.43		36,188.43
575.1	Operation Supervision	131,329.94		131,329.94
575.2	Day-ahead and real-time market administration	286,724.60		286,724.60
575.5	Ancillary services market administration	42,101.57		42,101.57
575.6	Market monitoring and compliance	47,778.85		47,778.85
575.8	Rents	45,346.21		45,346.21
580	Operation supervision and engineering	660,516.44		660,516.44
581	Load dispatching	267,975.62		267,975.62
582	Distribution Operation Station Expenses	(13,038.48)		(13,038.48)
583	Overhead line expenses	99,487.05		99,487.05
585	Street lighting and signal system expense	771.01		771.01
586	Meter expenses	155,815.82		155,815.82
587	Distribution Operation Customer Installations expenses	383.57		383.57

Southwestern Public Service Company

XES Billings to SPS with Balance Sheet Exclusions  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)
FERC Account	FERC Account Title	Total XES Billings to SPS	XES Billings Excluded Balance Sheet	XES Billings to SPS (Total Company) (FERC Acct. 400-935)
588	Miscellaneous distribution expenses	1,024,769.03		1,024,769.03
589	Rents	1,516,262.81		1,516,262.81
590	Maintenance supervision and engineering	26,493.71		26,493.71
592	Distribution Maintenance of Station Equipment	1,620.50		1,620.50
593	Maintenance of overhead lines	171,702.93		171,702.93
594	Maintenance of underground lines	180.74		180.74
596	Maintenance of street lighting and signal systems	234.91		234.91
598	Maintenance of miscellaneous distribution plant	962.32		962.32
901	Supervision	20,645.97		20,645.97
902	Meter reading expenses	461,997.69		461,997.69
903	Customer records and collection expenses	3,499,318.72		3,499,318.72
908	Customer assistance expenses	101,192.52		101,192.52
909	Customer Service Instructional Advertising	92,758.87		92,758.87
910	Miscellaneous customer service and informational expenses	18,773.17		18,773.17
912	Sales Demo & Sales	193.01		193.01
920	Administrative and general salaries	28,129,690.43		28,129,690.43
921	Office supplies and expenses	18,604,738.25		18,604,738.25
922	Administrative Transfer Credit	(228,870.05)		(228,870.05)
923	Outside services employed	9,169,902.73		9,169,902.73
924	Property insurance	8,573.46		8,573.46
925	Injuries & Damages	2,121,445.12		2,121,445.12
926	Employee pensions and benefits	12,802,460.60		12,802,460.60
928	Regulatory Commission Expenses	2,138.09		2,138.09
930.1	General advertising expenses	1,029,370.49		1,029,370.49
930.2	Miscellaneous general expenses	1,088,000.04		1,088,000.04
931	Rents	12,700,728.67		12,700,728.67
935	Maintenance of general plant	185,732.91		185,732.91
		<u>\$ 171,804,082.30</u>	<u>\$ (44,014,589.20)</u>	<u>\$ 127,789,493.10</u>

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935  
For Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)
FERC Account	FERC Account Title	XES Billings to SPS (Total Company) (FERC accounts 400-935)	Exclusions	Per Book	Total Adjustments	Requested Amount (Total Company)
408.1	Tax Other Than Income Tax - Payroll	\$ 3,208,243.23	\$ -	\$ 3,208,243.23	\$ (61,054.18)	\$ 3,147,189.05
408.2	Taxes other than income taxes, other income and deductions	4,978.10	-	4,978.10	(683.53)	4,294.57
417.1	Expenses of nonutility operations	50,350.09	(50,350.09)	-	-	-
419	Interest & Dividend Income	(698,460.67)	698,460.67	-	-	-
426.1	Donations	1,072,572.92	(1,072,572.92)	-	-	-
426.2	Life Insurance	(48,887.84)	48,887.84	-	-	-
426.3	Penalties	59.24	(59.24)	-	-	-
426.4	Life Insurance	257,234.07	(257,234.07)	-	-	-
426.5	Other Deductions	100,541.73	(100,541.73)	-	-	-
430	Interest on debt to associated companies	1,174,300.89	(1,174,300.89)	-	-	-
431	Other Interest Expense	253.26	(253.26)	-	-	-
500	Operation supervision and engineering	567,320.14	-	567,320.14	(20.41)	567,299.73
501	Fuel	1,045,307.89	-	1,045,307.89	285.04	1,045,592.93
502	Steam expenses	(12,907.16)	-	(12,907.16)	16.98	(12,890.18)
505	Electric expense	2,205.50	-	2,205.50	-	2,205.50
506	Miscellaneous steam power expenses	4,953,164.82	-	4,953,164.82	10,301.02	4,963,465.84
507	Rents	4,328,599.53	-	4,328,599.53	(12,316.22)	4,316,283.31
510	Maintenance supervision and engineering	3,335.79	-	3,335.79	42.35	3,378.14
511	Maintenance of structures	2,628.50	-	2,628.50	-	2,628.50
512	Maintenance of boiler plant	850,078.43	-	850,078.43	4,832.52	854,910.95
513	Maintenance of electric plant	363,241.37	-	363,241.37	1,477.76	364,719.13
514	Maintenance of miscellaneous steam plant	1,376,979.96	-	1,376,979.96	10,758.12	1,387,738.08
546	Operation supervision and engineering	142,548.64	-	142,548.64	3,433.96	145,982.60
548	Generation expense	7.73	-	7.73	-	7.73
549	Miscellaneous other power generation expenses	185,013.30	-	185,013.30	1,519.46	186,532.76
550	Rents	409,047.46	-	409,047.46	(19,217.93)	389,829.53
551	Maintenance supervision and engineering	341.72	-	341.72	(0.17)	341.55
552	Maintenance of structures	899.82	-	899.82	10.91	910.73
553	Maintenance of generating and electric plant	8,705.79	-	8,705.79	(428.97)	8,276.82
554	Maintenance of miscellaneous other power generation plant	143,372.94	-	143,372.94	684.06	144,057.00
556	System control and load dispatching	955,192.27	-	955,192.27	7,526.70	962,718.97
557	Other expenses	1,466,399.49	-	1,466,399.49	(363,908.96)	1,102,490.53
560	Operation supervision and engineering	8,085,804.91	-	8,085,804.91	2,441.72	8,088,246.63
561.2	Load dispatch-Monitor and operate transmiss system	1,291,401.21	-	1,291,401.21	2,139.56	1,293,540.77
561.5	Reliability planning and standards development	3,608.46	-	3,608.46	-	3,608.46
561.6	Transmission service studies	8,839.83	-	8,839.83	(224.28)	8,615.55
562	Station expenses	514.74	-	514.74	-	514.74
563	Overhead line expenses	13,926.49	-	13,926.49	(1,082.83)	12,843.66
566	Miscellaneous transmission expenses	732,313.71	-	732,313.71	1,512.76	733,826.47
567	Rents	1,424,965.03	-	1,424,965.03	(4,433.87)	1,420,531.16
568	Maintenance supervision and engineering	1,932.56	-	1,932.56	(110.48)	1,822.08
570	Maintenance of station equipment	1,118.94	-	1,118.94	-	1,118.94
571	Maintenance of overhead lines	36,188.43	-	36,188.43	232.57	36,421.00
575.1	Operation Supervision	131,329.94	-	131,329.94	1,021.18	132,351.12
575.2	Day-ahead and real-time market administration	286,724.60	-	286,724.60	2,398.65	289,123.25
575.5	Ancillary services market administration	42,101.57	-	42,101.57	394.52	42,496.09
575.6	Market monitoring and compliance	47,778.85	-	47,778.85	406.78	48,185.63
575.8	Rents	45,346.21	-	45,346.21	(108.44)	45,237.77
580	Operation supervision and engineering	660,516.44	-	660,516.44	(9,234.32)	651,282.12
581	Load dispatching	267,975.62	-	267,975.62	1,384.98	269,360.60
582	Distribution Operation Station Expenses	(13,038.48)	-	(13,038.48)	-	(13,038.48)
583	Overhead line expenses	99,487.05	-	99,487.05	464.62	99,951.67
585	Street lighting and signal system expense	771.01	-	771.01	-	771.01
586	Meter expenses	155,815.82	-	155,815.82	1,025.20	156,841.02
587	Distribution Operation Customer Installations expenses	383.57	-	383.57	-	383.57
588	Miscellaneous distribution expenses	1,024,769.03	-	1,024,769.03	3,547.27	1,028,316.30
589	Rents	1,516,262.81	-	1,516,262.81	(3,394.98)	1,512,867.83
590	Maintenance supervision and engineering	26,493.71	-	26,493.71	253.93	26,747.64
592	Distribution Maintenance of Station Equipment	1,620.50	-	1,620.50	0.05	1,620.55
593	Maintenance of overhead lines	171,702.93	-	171,702.93	204.20	171,907.13
594	Maintenance of underground lines	180.74	-	180.74	-	180.74
596	Maintenance of street lighting and signal systems	234.91	-	234.91	-	234.91
598	Maintenance of miscellaneous distribution plant	962.32	-	962.32	-	962.32
901	Supervision	20,645.97	-	20,645.97	9,885.73	30,531.70
902	Meter reading expenses	461,997.69	-	461,997.69	105.90	462,103.59
903	Customer records and collection expenses	3,499,318.72	-	3,499,318.72	9,472.93	3,508,791.65
908	Customer assistance expenses	101,192.52	-	101,192.52	(7,815.86)	93,376.66

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935  
For Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)
FERC Account	FERC Account Title	XES Billings to SPS (Total Company) (FERC accounts 400-935)	Exclusions	Per Book	Total Adjustments	Requested Amount (Total Company)
909	Customer Service Instructional Advertising	92,758.87	-	92,758.87	(121.60)	92,637.27
910	Miscellaneous customer service and informational expenses	18,773.17	-	18,773.17	104.36	18,877.53
912	Sales Demo & Sales	193.01	-	193.01	-	193.01
920	Administrative and general salaries	28,129,690.43	-	28,129,690.43	(5,068,045.67)	23,061,644.76
921	Office supplies and expenses	18,604,738.25	-	18,604,738.25	254,110.00	18,858,848.25
922	Administrative Transfer Credit	(228,870.05)	-	(228,870.05)	-	(228,870.05)
923	Outside services employed	9,169,902.73	-	9,169,902.73	(74,165.21)	9,095,737.52
924	Property insurance	8,573.46	-	8,573.46	(6,940.34)	1,633.12
925	Injuries & Damages	2,121,445.12	-	2,121,445.12	(1,537.05)	2,119,908.07
926	Employee pensions and benefits	12,802,460.60	-	12,802,460.60	(1,145,082.72)	11,657,377.88
928	Regulatory Commission Expenses	2,138.09	-	2,138.09	-	2,138.09
930.1	General advertising expenses	1,029,370.49	-	1,029,370.49	(1,029,370.49)	-
930.2	Miscellaneous general expenses	1,088,000.04	-	1,088,000.04	(1,257.79)	1,086,742.25
931	Rents	12,700,728.67	-	12,700,728.67	(14,314.47)	12,686,414.20
935	Maintenance of general plant	185,732.91	-	185,732.91	(76,461.38)	109,271.53
		<b>\$ 127,789,493.10</b>	<b>\$ (1,907,963.69)</b>	<b>\$ 125,881,529.41</b>	<b>\$ (7,569,336.36)</b>	<b>\$ 118,312,193.05</b>



Southwestern Public Service Company  
All Other Affiliate Billings  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)
		Account		\$	\$	\$	\$	\$
Northern States Power - MN	5540001-Productive Labor	506	Miscellaneous steam power expenses	1,371.74	-	1,371.74	41.15	1,412.89
Northern States Power - MN	5540001-Productive Labor	507	Rents	688.44	-	688.44	20.65	709.09
Northern States Power - MN	5540001-Productive Labor	511	Maintenance of structures	303.55	-	303.55	9.11	312.66
Northern States Power - MN	5540001-Productive Labor	512	Maintenance of boiler plant	35,914.10	-	35,914.10	1,077.42	36,991.52
Northern States Power - MN	5540001-Productive Labor	513	Maintenance of electric plant	2,966.29	-	2,966.29	88.99	3,055.28
Northern States Power - MN	5540001-Productive Labor	514	Maintenance of miscellaneous steam plant	983.54	-	983.54	29.51	1,013.05
Northern States Power - MN	5540001-Productive Labor	550	Rents	2.92	-	2.92	0.09	3.01
Northern States Power - MN	5540001-Productive Labor	560	Operation supervision and engineering	13,372.30	-	13,372.30	401.17	13,773.47
Northern States Power - MN	5540001-Productive Labor	567	Rents	29.64	-	29.64	0.89	30.53
Northern States Power - MN	5540001-Productive Labor	570	Maintenance of station equipment	751.52	-	751.52	22.55	774.07
Northern States Power - MN	5540001-Productive Labor	580	Operation supervision and engineering	503.34	-	503.34	15.10	518.44
Northern States Power - MN	5540001-Productive Labor	587	Customer installations expenses	835.56	-	835.56	25.07	860.63
Northern States Power - MN	5540001-Productive Labor	588	Miscellaneous distribution expenses	242.01	-	242.01	7.26	249.27
Northern States Power - MN	5540001-Productive Labor	589	Rents	128.33	-	128.33	3.85	132.18
Northern States Power - MN	5540001-Productive Labor	592	Maintenance of station equipment	146.63	-	146.63	4.40	151.03
Northern States Power - MN	5540001-Productive Labor	593	Maintenance of overhead lines	5,840.96	-	5,840.96	175.23	6,016.19
Northern States Power - MN	5540001-Productive Labor	903	Customer records and collection expenses	1,987.04	-	1,987.04	59.61	2,046.65
Northern States Power - MN	5540001-Productive Labor	931	Rents	105.87	-	105.87	3.18	109.05
Northern States Power - MN	5540001-Productive Labor	586	Meter expenses	2,243.20	-	2,243.20	67.30	2,310.50
Northern States Power - MN	5540001-Productive Labor	596	Maintenance of street lighting and signal systems	376.94	-	376.94	11.31	388.25
Northern States Power - MN	5540001-Productive Labor	575.8	Rents	0.09	-	0.09	0.00	0.09
Northern States Power - MN	5540001-Productive Labor	505	Electric expenses	107.06	-	107.06	3.21	110.27
Northern States Power - MN	5540001-Productive Labor	585	Street lighting and signal system expenses	130.50	-	130.50	3.92	134.42
Northern States Power - MN	5540001-Productive Labor	502	Steam expenses	394.46	-	394.46	11.83	406.29
Northern States Power - MN	5540001-Productive Labor	562	Station expenses	55.67	-	55.67	1.67	57.34
Northern States Power - MN	5540180-Premium Time Labor	507	Rents	0.12	-	0.12	0.00	0.12
Northern States Power - MN	5540180-Premium Time Labor	511	Maintenance of structures	14.27	-	14.27	0.43	14.70
Northern States Power - MN	5540180-Premium Time Labor	512	Maintenance of boiler plant	417.03	-	417.03	12.51	429.54
Northern States Power - MN	5540180-Premium Time Labor	513	Maintenance of electric plant	43.88	-	43.88	1.32	45.20
Northern States Power - MN	5540180-Premium Time Labor	514	Maintenance of miscellaneous steam plant	10.88	-	10.88	0.33	11.21
Northern States Power - MN	5540180-Premium Time Labor	550	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540180-Premium Time Labor	567	Rents	0.04	-	0.04	0.00	0.04
Northern States Power - MN	5540180-Premium Time Labor	570	Maintenance of station equipment	2.28	-	2.28	0.07	2.35
Northern States Power - MN	5540180-Premium Time Labor	580	Operation supervision and engineering	5.90	-	5.90	0.18	6.08
Northern States Power - MN	5540180-Premium Time Labor	588	Miscellaneous distribution expenses	0.09	-	0.09	0.00	0.09
Northern States Power - MN	5540180-Premium Time Labor	589	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540180-Premium Time Labor	592	Maintenance of station equipment	5.84	-	5.84	0.18	6.02
Northern States Power - MN	5540180-Premium Time Labor	593	Maintenance of overhead lines	28.69	-	28.69	0.86	29.55
Northern States Power - MN	5540180-Premium Time Labor	903	Customer records and collection expenses	9.53	-	9.53	0.29	9.82
Northern States Power - MN	5540180-Premium Time Labor	931	Rents	0.25	-	0.25	0.01	0.26
Northern States Power - MN	5540180-Premium Time Labor	586	Meter expenses	33.56	-	33.56	1.01	34.57
Northern States Power - MN	5540180-Premium Time Labor	585	Street lighting and signal system expenses	3.33	-	3.33	0.10	3.43
Northern States Power - MN	5540180-Premium Time Labor	502	Steam expenses	0.10	-	0.10	0.00	0.10
Northern States Power - MN	5540180-Premium Time Labor	562	Station expenses	0.89	-	0.89	0.03	0.92
Northern States Power - MN	5540220-Labor Overtime	506	Miscellaneous steam power expenses	499.17	-	499.17	14.98	514.15
Northern States Power - MN	5540220-Labor Overtime	507	Rents	63.52	-	63.52	1.91	65.43

Southwestern Public Service Company  
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)
Northern States Power - MN	5540220-Labor Overtime	511	Maintenance of structures	116.01	-	116.01	3.48	119.49
Northern States Power - MN	5540220-Labor Overtime	512	Maintenance of boiler plant	12,985.10	-	12,985.10	389.55	13,374.65
Northern States Power - MN	5540220-Labor Overtime	513	Maintenance of electric plant	632.10	-	632.10	18.96	651.06
Northern States Power - MN	5540220-Labor Overtime	514	Maintenance of miscellaneous steam plant	126.86	-	126.86	3.81	130.67
Northern States Power - MN	5540220-Labor Overtime	550	Rents	0.47	-	0.47	0.01	0.48
Northern States Power - MN	5540220-Labor Overtime	560	Operation supervision and engineering	5,133.31	-	5,133.31	154.00	5,287.31
Northern States Power - MN	5540220-Labor Overtime	567	Rents	3.54	-	3.54	0.11	3.65
Northern States Power - MN	5540220-Labor Overtime	570	Maintenance of station equipment	250.41	-	250.41	7.51	257.92
Northern States Power - MN	5540220-Labor Overtime	580	Operation supervision and engineering	247.18	-	247.18	7.42	254.60
Northern States Power - MN	5540220-Labor Overtime	587	Customer installations expenses	199.93	-	199.93	6.00	205.93
Northern States Power - MN	5540220-Labor Overtime	588	Miscellaneous distribution expenses	53.61	-	53.61	1.61	55.22
Northern States Power - MN	5540220-Labor Overtime	589	Rents	13.03	-	13.03	0.39	13.42
Northern States Power - MN	5540220-Labor Overtime	592	Maintenance of station equipment	136.35	-	136.35	4.09	140.44
Northern States Power - MN	5540220-Labor Overtime	593	Maintenance of overhead lines	1,939.41	-	1,939.41	58.18	1,997.59
Northern States Power - MN	5540220-Labor Overtime	903	Customer records and collection expenses	903.19	-	903.19	27.10	930.29
Northern States Power - MN	5540220-Labor Overtime	931	Rents	15.79	-	15.79	0.47	16.26
Northern States Power - MN	5540220-Labor Overtime	586	Meter expenses	718.03	-	718.03	21.54	739.57
Northern States Power - MN	5540220-Labor Overtime	596	Maintenance of street lighting and signal systems	95.77	-	95.77	2.87	98.64
Northern States Power - MN	5540220-Labor Overtime	575.8	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540220-Labor Overtime	505	Electric expenses	37.94	-	37.94	1.14	39.08
Northern States Power - MN	5540220-Labor Overtime	585	Street lighting and signal system expenses	80.38	-	80.38	2.41	82.79
Northern States Power - MN	5540220-Labor Overtime	502	Steam expenses	146.36	-	146.36	4.39	150.75
Northern States Power - MN	5540220-Labor Overtime	562	Station expenses	11.85	-	11.85	0.36	12.21
Northern States Power - MN	5540260-Other Compensation	507	Rents	0.17	-	0.17	0.01	0.18
Northern States Power - MN	5540260-Other Compensation	511	Maintenance of structures	0.37	-	0.37	0.01	0.38
Northern States Power - MN	5540260-Other Compensation	567	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540260-Other Compensation	589	Rents	0.03	-	0.03	0.00	0.03
Northern States Power - MN	5540270-Welfare Fund	506	Miscellaneous steam power expenses	881.87	-	881.87	26.46	908.33
Northern States Power - MN	5540270-Welfare Fund	507	Rents	99.33	-	99.33	2.98	102.31
Northern States Power - MN	5540270-Welfare Fund	512	Maintenance of boiler plant	37.55	-	37.55	1.13	38.68
Northern States Power - MN	5540270-Welfare Fund	514	Maintenance of miscellaneous steam plant	400.04	-	400.04	12.00	412.04
Northern States Power - MN	5540270-Welfare Fund	550	Rents	0.69	-	0.69	0.02	0.71
Northern States Power - MN	5540270-Welfare Fund	560	Operation supervision and engineering	7,966.87	-	7,966.87	239.01	8,205.88
Northern States Power - MN	5540270-Welfare Fund	567	Rents	5.06	-	5.06	0.15	5.21
Northern States Power - MN	5540270-Welfare Fund	580	Maintenance of station equipment	324.79	-	324.79	9.74	334.53
Northern States Power - MN	5540270-Welfare Fund	570	Operation supervision and engineering	75.09	-	75.09	2.25	77.34
Northern States Power - MN	5540270-Welfare Fund	587	Customer installations expenses	441.92	-	441.92	13.26	455.18
Northern States Power - MN	5540270-Welfare Fund	588	Miscellaneous distribution expenses	125.84	-	125.84	3.78	129.62
Northern States Power - MN	5540270-Welfare Fund	589	Rents	20.51	-	20.51	0.62	21.13
Northern States Power - MN	5540270-Welfare Fund	593	Maintenance of overhead lines	2,202.30	-	2,202.30	66.07	2,268.37
Northern States Power - MN	5540270-Welfare Fund	903	Customer records and collection expenses	436.05	-	436.05	13.08	449.13
Northern States Power - MN	5540270-Welfare Fund	931	Rents	18.12	-	18.12	0.54	18.66
Northern States Power - MN	5540270-Welfare Fund	586	Meter expenses	507.33	-	507.33	15.22	522.55
Northern States Power - MN	5540270-Welfare Fund	596	Maintenance of street lighting and signal systems	197.54	-	197.54	5.93	203.47
Northern States Power - MN	5540270-Welfare Fund	575.8	Rents	0.04	-	0.04	0.00	0.04
Northern States Power - MN	5540270-Welfare Fund	505	Electric expenses	63.37	-	63.37	1.90	65.27

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	5540270-Welfare Fund	502	Steam expenses	314.69	-	314.69	9.44	324.13
Northern States Power - MN	5600001-Contract Labor	507	Rents	61.44	-	61.44	-	61.44
Northern States Power - MN	5600001-Contract Labor	567	Rents	0.73	-	0.73	-	0.73
Northern States Power - MN	5600001-Contract Labor	589	Rents	16.85	-	16.85	-	16.85
Northern States Power - MN	5600001-Contract Labor	931	Rents	4.95	-	4.95	-	4.95
Northern States Power - MN	5600006-Consulting Professional Services Other	507	Rents	25.54	-	25.54	-	25.54
Northern States Power - MN	5600006-Consulting Professional Services Other	567	Rents	0.59	-	0.59	-	0.59
Northern States Power - MN	5600006-Consulting Professional Services Other	589	Rents	4.09	-	4.09	-	4.09
Northern States Power - MN	5600006-Consulting Professional Services Other	931	Rents	1.22	-	1.22	-	1.22
Northern States Power - MN	5600041-Outside Vendor Contract	507	Rents	27.10	-	27.10	-	27.10
Northern States Power - MN	5600041-Outside Vendor Contract	567	Rents	0.47	-	0.47	-	0.47
Northern States Power - MN	5600041-Outside Vendor Contract	589	Rents	6.72	-	6.72	-	6.72
Northern States Power - MN	5600041-Outside Vendor Contract	931	Rents	1.85	-	1.85	-	1.85
Northern States Power - MN	5600051-Outside Services Customer Care	507	Rents	0.13	-	0.13	-	0.13
Northern States Power - MN	5600051-Outside Services Customer Care	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600051-Outside Services Customer Care	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600066-Materials	507	Rents	138.66	-	138.66	-	138.66
Northern States Power - MN	5600066-Materials	550	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600066-Materials	567	Rents	2.58	-	2.58	-	2.58
Northern States Power - MN	5600066-Materials	589	Rents	30.78	-	30.78	-	30.78
Northern States Power - MN	5600066-Materials	931	Rents	8.59	-	8.59	-	8.59
Northern States Power - MN	5600091-Print and Copy Cost - Other	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600141-Network Services	507	Rents	0.13	-	0.13	-	0.13
Northern States Power - MN	5600171-Distributed Systems Services	507	Rents	0.83	-	0.83	-	0.83
Northern States Power - MN	5600171-Distributed Systems Services	589	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600171-Distributed Systems Services	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600206-Employee Expenses Mileage	507	Rents	0.22	-	0.22	-	0.22
Northern States Power - MN	5600206-Employee Expenses Mileage	589	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600211-Employee Expenses Conf Seminar Tmg	507	Rents	0.35	-	0.35	-	0.35
Northern States Power - MN	5600211-Employee Expenses Conf Seminar Tmg	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600211-Employee Expenses Conf Seminar Tmg	589	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	5600211-Employee Expenses Conf Seminar Tmg	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600216-Employee Expenses Hotel	507	Rents	0.39	-	0.39	-	0.39
Northern States Power - MN	5600216-Employee Expenses Hotel	589	Rents	0.08	-	0.08	-	0.08
Northern States Power - MN	5600216-Employee Expenses Hotel	931	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600221-Employee Expenses Meals	507	Rents	1.60	-	1.60	-	1.60
Northern States Power - MN	5600221-Employee Expenses Meals	567	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600221-Employee Expenses Meals	589	Rents	0.22	-	0.22	-	0.22
Northern States Power - MN	5600221-Employee Expenses Meals	931	Rents	0.05	-	0.05	-	0.05
Northern States Power - MN	5600231-Employee Expenses Parking	507	Rents	3.53	-	3.53	-	3.53
Northern States Power - MN	5600231-Employee Expenses Parking	567	Rents	0.10	-	0.10	-	0.10
Northern States Power - MN	5600231-Employee Expenses Parking	589	Rents	0.70	-	0.70	-	0.70
Northern States Power - MN	5600231-Employee Expenses Parking	931	Rents	0.20	-	0.20	-	0.20
Northern States Power - MN	5600236-Employee Expenses Per Diem	507	Rents	0.69	-	0.69	-	0.69
Northern States Power - MN	5600236-Employee Expenses Per Diem	589	Rents	0.11	-	0.11	-	0.11

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	5600236-Employee Expenses Per Diem	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	507	Rents	0.87	-	0.87	-	0.87
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	567	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	589	Rents	0.13	-	0.13	-	0.13
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	931	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600251-Employee Expense Personal Communication	507	Rents	0.35	-	0.35	-	0.35
Northern States Power - MN	5600251-Employee Expense Personal Communication	589	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	5600256-Office Supplies	507	Rents	0.39	-	0.39	-	0.39
Northern States Power - MN	5600256-Office Supplies	589	Rents	0.05	-	0.05	-	0.05
Northern States Power - MN	5600291-Transportation Fleet Cost	507	Rents	15.92	-	15.92	-	15.92
Northern States Power - MN	5600291-Transportation Fleet Cost	567	Rents	0.53	-	0.53	-	0.53
Northern States Power - MN	5600291-Transportation Fleet Cost	589	Rents	2.91	-	2.91	-	2.91
Northern States Power - MN	5600291-Transportation Fleet Cost	931	Rents	0.60	-	0.60	-	0.60
Northern States Power - MN	5600296-Janitorial - Routine	507	Rents	341.99	-	341.99	-	341.99
Northern States Power - MN	5600296-Janitorial - Routine	550	Rents	0.10	-	0.10	-	0.10
Northern States Power - MN	5600296-Janitorial - Routine	567	Rents	7.50	-	7.50	-	7.50
Northern States Power - MN	5600296-Janitorial - Routine	589	Rents	66.86	-	66.86	-	66.86
Northern States Power - MN	5600296-Janitorial - Routine	931	Rents	18.51	-	18.51	-	18.51
Northern States Power - MN	5600301-Janitorial - Special	507	Rents	3.92	-	3.92	-	3.92
Northern States Power - MN	5600301-Janitorial - Special	567	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	5600301-Janitorial - Special	589	Rents	0.71	-	0.71	-	0.71
Northern States Power - MN	5600301-Janitorial - Special	931	Rents	0.16	-	0.16	-	0.16
Northern States Power - MN	5600306-Fire Life Safety Maintenance	507	Rents	67.75	-	67.75	-	67.75
Northern States Power - MN	5600306-Fire Life Safety Maintenance	550	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600306-Fire Life Safety Maintenance	567	Rents	1.32	-	1.32	-	1.32
Northern States Power - MN	5600306-Fire Life Safety Maintenance	589	Rents	14.14	-	14.14	-	14.14
Northern States Power - MN	5600306-Fire Life Safety Maintenance	931	Rents	3.84	-	3.84	-	3.84
Northern States Power - MN	5600311-General Interior Exterior Maintenance	507	Rents	575.16	-	575.16	-	575.16
Northern States Power - MN	5600311-General Interior Exterior Maintenance	550	Rents	0.17	-	0.17	-	0.17
Northern States Power - MN	5600311-General Interior Exterior Maintenance	567	Rents	13.67	-	13.67	-	13.67
Northern States Power - MN	5600311-General Interior Exterior Maintenance	589	Rents	113.38	-	113.38	-	113.38
Northern States Power - MN	5600311-General Interior Exterior Maintenance	931	Rents	30.12	-	30.12	-	30.12
Northern States Power - MN	5600316-Use Costs	507	Rents	522.94	-	522.94	-	522.94
Northern States Power - MN	5600316-Use Costs	550	Rents	0.16	-	0.16	-	0.16
Northern States Power - MN	5600316-Use Costs	567	Rents	13.53	-	13.53	-	13.53
Northern States Power - MN	5600316-Use Costs	589	Rents	97.48	-	97.48	-	97.48
Northern States Power - MN	5600316-Use Costs	931	Rents	24.82	-	24.82	-	24.82
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	507	Rents	42.00	-	42.00	-	42.00
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	567	Rents	0.89	-	0.89	-	0.89
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	589	Rents	7.51	-	7.51	-	7.51
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	931	Rents	1.90	-	1.90	-	1.90
Northern States Power - MN	5600331-Snow Removal Costs	507	Rents	425.03	-	425.03	-	425.03
Northern States Power - MN	5600331-Snow Removal Costs	550	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	5600331-Snow Removal Costs	567	Rents	16.08	-	16.08	-	16.08
Northern States Power - MN	5600331-Snow Removal Costs	589	Rents	72.79	-	72.79	-	72.79
Northern States Power - MN	5600331-Snow Removal Costs	931	Rents	12.91	-	12.91	-	12.91

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	5600336-Trash Removal Costs	507	Rents	87.61	-	87.61	-	87.61
Northern States Power - MN	5600336-Trash Removal Costs	550	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600336-Trash Removal Costs	567	Rents	1.56	-	1.56	-	1.56
Northern States Power - MN	5600336-Trash Removal Costs	589	Rents	16.00	-	16.00	-	16.00
Northern States Power - MN	5600336-Trash Removal Costs	931	Rents	4.38	-	4.38	-	4.38
Northern States Power - MN	5600341-Water Use Costs	507	Rents	57.79	-	57.79	-	57.79
Northern States Power - MN	5600341-Water Use Costs	550	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600341-Water Use Costs	567	Rents	1.10	-	1.10	-	1.10
Northern States Power - MN	5600341-Water Use Costs	589	Rents	9.69	-	9.69	-	9.69
Northern States Power - MN	5600341-Water Use Costs	931	Rents	2.62	-	2.62	-	2.62
Northern States Power - MN	5600351-Moves Adds Changes	507	Rents	167.49	-	167.49	-	167.49
Northern States Power - MN	5600351-Moves Adds Changes	550	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600351-Moves Adds Changes	567	Rents	2.87	-	2.87	-	2.87
Northern States Power - MN	5600351-Moves Adds Changes	589	Rents	36.95	-	36.95	-	36.95
Northern States Power - MN	5600351-Moves Adds Changes	931	Rents	10.80	-	10.80	-	10.80
Northern States Power - MN	5600382-Rent - Equipment	507	Rents	27.99	-	27.99	-	27.99
Northern States Power - MN	5600382-Rent - Equipment	550	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600382-Rent - Equipment	567	Rents	0.40	-	0.40	-	0.40
Northern States Power - MN	5600382-Rent - Equipment	589	Rents	6.10	-	6.10	-	6.10
Northern States Power - MN	5600382-Rent - Equipment	931	Rents	1.92	-	1.92	-	1.92
Northern States Power - MN	5600431-Lease Costs	507	Rents	189.04	-	189.04	-	189.04
Northern States Power - MN	5600431-Lease Costs	550	Rents	0.09	-	0.09	-	0.09
Northern States Power - MN	5600431-Lease Costs	567	Rents	3.80	-	3.80	-	3.80
Northern States Power - MN	5600431-Lease Costs	589	Rents	35.73	-	35.73	-	35.73
Northern States Power - MN	5600431-Lease Costs	931	Rents	10.27	-	10.27	-	10.27
Northern States Power - MN	5600436-Postage	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600721-Environmental Permits and Fees	507	Rents	0.14	-	0.14	-	0.14
Northern States Power - MN	5600721-Environmental Permits and Fees	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600721-Environmental Permits and Fees	589	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600726-License Fees and Permits	507	Rents	0.09	-	0.09	-	0.09
Northern States Power - MN	5600726-License Fees and Permits	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600778-Removal Salvage	507	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	5600778-Removal Salvage	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	5600871-Other	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	507	Rents	(0.70)	-	(0.70)	-	(0.72)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	511	Maintenance of structures	3.55	-	3.55	0.11	3.66
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	398.68	-	398.68	11.96	410.64
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	513	Maintenance of electric plant	7.19	-	7.19	0.22	7.41
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	560	Operation supervision and engineering	(411.59)	-	(411.59)	(12.35)	(423.94)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	567	Rents	(0.04)	-	(0.04)	(0.00)	(0.04)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	570	Maintenance of station equipment	11.12	-	11.12	0.33	11.45
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	2.32	-	2.32	0.07	2.39
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	589	Rents	(0.08)	-	(0.08)	(0.00)	(0.08)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	592	Maintenance of station equipment	7.53	-	7.53	0.23	7.76
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	22.52	-	22.52	0.68	23.20
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	42.13	-	42.13	1.26	43.39

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	931	Rents	0.06	-	0.06	0.00	0.06
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	32.66	-	32.66	0.98	33.64
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	0.17	-	0.17	0.01	0.18
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	562	Station expenses	1.50	-	1.50	0.05	1.55
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	506	Miscellaneous steam power expenses	3.65	-	3.65	0.11	3.76
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	507	Rents	5.88	-	5.88	0.18	6.06
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	512	Maintenance of boiler plant	21.96	-	21.96	0.66	22.62
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	513	Maintenance of electric plant	3.82	-	3.82	0.11	3.93
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	550	Rents	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	560	Operation supervision and engineering	1,847.01	-	1,847.01	55.41	1,902.42
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	567	Rents	0.17	-	0.17	0.01	0.18
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	570	Maintenance of station equipment	11.15	-	11.15	0.33	11.48
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	580	Operation supervision and engineering	0.31	-	0.31	0.01	0.32
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	587	Customer installations expenses	9.59	-	9.59	0.29	9.88
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	588	Miscellaneous distribution expenses	1.79	-	1.79	0.05	1.84
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	589	Rents	1.60	-	1.60	0.05	1.65
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	593	Maintenance of overhead lines	54.84	-	54.84	1.65	56.49
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	903	Customer records and collection expenses	7.44	-	7.44	0.22	7.66
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	931	Rents	0.79	-	0.79	0.02	0.81
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	586	Meter expenses	9.35	-	9.35	0.28	9.63
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	596	Maintenance of street lighting and signal systems	0.26	-	0.26	0.01	0.27
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	502	Steam expenses	0.01	-	0.01	0.00	0.01
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	506	Miscellaneous steam power expenses	(1.00)	-	(1.00)	(0.03)	(1.03)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	507	Rents	(55.08)	-	(55.08)	(1.65)	(56.73)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	511	Maintenance of structures	0.95	-	0.95	0.03	0.98
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	19.41	-	19.41	0.58	19.99
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	560	Operation supervision and engineering	3,089.84	-	3,089.84	92.70	3,182.54
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	567	Rents	(0.56)	-	(0.56)	(0.02)	(0.58)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	580	Operation supervision and engineering	0.15	-	0.15	0.00	0.15
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	587	Customer installations expenses	3.78	-	3.78	0.11	3.89
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	588	Miscellaneous distribution expenses	1.12	-	1.12	0.03	1.15
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	589	Rents	(15.04)	-	(15.04)	(0.45)	(15.49)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	9.87	-	9.87	0.30	10.17
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	0.55	-	0.55	0.02	0.57
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	931	Rents	(4.36)	-	(4.36)	(0.13)	(4.49)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	596	Meter expenses	0.13	-	0.13	0.00	0.13
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	596	Maintenance of street lighting and signal systems	2.44	-	2.44	0.07	2.51
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	585	Street lighting and signal system expenses	0.99	-	0.99	0.03	1.02
Northern States Power - MN	8000100-Premium	512	Maintenance of boiler plant	(7.20)	-	(7.20)	(0.22)	(7.42)
Northern States Power - MN	8000100-Premium	586	Meter expenses	(0.30)	-	(0.30)	(0.01)	(0.31)
Northern States Power - MN	8000105-Overtime	507	Miscellaneous steam power expenses	0.21	-	0.21	0.01	0.22
Northern States Power - MN	8000105-Overtime	506	Rents	0.59	-	0.59	0.02	0.61
Northern States Power - MN	8000105-Overtime	512	Maintenance of boiler plant	26.81	-	26.81	0.80	27.61
Northern States Power - MN	8000105-Overtime	560	Operation supervision and engineering	1,148.15	-	1,148.15	34.44	1,182.59
Northern States Power - MN	8000105-Overtime	567	Rents	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000105-Overtime	570	Maintenance of station equipment	3.67	-	3.67	0.11	3.78

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8000105-Overtime	580	Operation supervision and engineering	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000105-Overtime	588	Miscellaneous distribution expenses	0.39	-	0.39	0.01	0.40
Northern States Power - MN	8000105-Overtime	589	Rents	0.14	-	0.14	0.00	0.14
Northern States Power - MN	8000105-Overtime	592	Maintenance of station equipment	(0.18)	-	(0.18)	(0.01)	(0.19)
Northern States Power - MN	8000105-Overtime	593	Maintenance of overhead lines	36.78	-	36.78	1.10	37.88
Northern States Power - MN	8000105-Overtime	903	Customer records and collection expenses	5.14	-	5.14	0.15	5.29
Northern States Power - MN	8000105-Overtime	931	Rents	0.09	-	0.09	0.00	0.09
Northern States Power - MN	8000105-Overtime	586	Meter expenses	2.29	-	2.29	0.07	2.36
Northern States Power - MN	8000105-Overtime	596	Maintenance of street lighting and signal systems	(0.05)	-	(0.05)	(0.00)	(0.05)
Northern States Power - MN	8000105-Overtime	585	Street lighting and signal system expenses	0.04	-	0.04	0.00	0.04
Northern States Power - MN	8000105-Overtime	502	Steam expenses	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000105-Overtime	562	Station expenses	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8000115-Other Compensation	506	Miscellaneous steam power expenses	1.65	-	1.65	0.05	1.70
Northern States Power - MN	8000115-Other Compensation	507	Rents	3.68	-	3.68	0.11	3.79
Northern States Power - MN	8000115-Other Compensation	512	Maintenance of boiler plant	4.08	-	4.08	0.12	4.20
Northern States Power - MN	8000115-Other Compensation	550	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	8000115-Other Compensation	560	Operation supervision and engineering	649.72	-	649.72	19.49	669.21
Northern States Power - MN	8000115-Other Compensation	567	Rents	0.09	-	0.09	0.00	0.09
Northern States Power - MN	8000115-Other Compensation	570	Maintenance of station equipment	7.74	-	7.74	0.23	7.97
Northern States Power - MN	8000115-Other Compensation	580	Operation supervision and engineering	0.14	-	0.14	0.00	0.14
Northern States Power - MN	8000115-Other Compensation	588	Miscellaneous distribution expenses	0.55	-	0.55	0.02	0.57
Northern States Power - MN	8000115-Other Compensation	589	Rents	1.00	-	1.00	0.03	1.03
Northern States Power - MN	8000115-Other Compensation	593	Maintenance of overhead lines	36.42	-	36.42	1.09	37.51
Northern States Power - MN	8000115-Other Compensation	903	Customer records and collection expenses	4.12	-	4.12	0.12	4.24
Northern States Power - MN	8000115-Other Compensation	931	Rents	0.49	-	0.49	0.01	0.50
Northern States Power - MN	8000115-Other Compensation	586	Meter expenses	2.29	-	2.29	0.07	2.36
Northern States Power - MN	8000115-Other Compensation	596	Maintenance of street lighting and signal systems	0.10	-	0.10	0.00	0.10
Northern States Power - MN	8000115-Other Compensation	502	Steam expenses	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	507	Rents	131.97	-	131.97	3.96	135.93
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	550	Rents	0.06	-	0.06	0.00	0.06
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	567	Rents	2.79	-	2.79	0.08	2.87
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	589	Rents	24.72	-	24.72	0.74	25.46
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	931	Rents	6.68	-	6.68	0.20	6.88
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	507	Rents	(12.08)	-	(12.08)	(0.36)	(12.44)
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	567	Rents	(0.10)	-	(0.10)	(0.00)	(0.10)
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	589	Rents	(3.75)	-	(3.75)	(0.11)	(3.86)
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	931	Rents	(1.06)	-	(1.06)	(0.03)	(1.09)
Northern States Power - MN	8900060-0010-200672-401K Match	926	Employee pensions and benefits	1.06	-	1.06	-	1.06
Northern States Power - MN	8900065-0010-200672-401K Match_OH Alloc	926	Employee pensions and benefits	0.04	-	0.04	-	0.04
Northern States Power - MN	8900070-0010-200677-Qualified Pension	926	Employee pensions and benefits	2.66	-	2.66	-	2.66
Northern States Power - MN	8900075-0010-200677-Qual Pens_OH Alloc	926	Employee pensions and benefits	0.15	-	0.15	-	0.15
Northern States Power - MN	8900120-0010-200702-Other Pens-Consult	926	Employee pensions and benefits	0.10	-	0.10	-	0.10
Northern States Power - MN	8900125-0010-200702-Oth Pen-Consult_OH Al	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Northern States Power - MN	8900130-0010-200712-Active Healthcare	926	Employee pensions and benefits	5.43	-	5.43	-	5.43
Northern States Power - MN	8900135-0010-200712-Act Healthcare_OH Alc	926	Employee pensions and benefits	(1.37)	-	(1.37)	-	(1.37)
Northern States Power - MN	8900140-0010-200717-Misc Ben Programs	926	Employee pensions and benefits	0.20	-	0.20	-	0.20

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8900145-0010-200717-Misc Ben Prog_OH Alc	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Northern States Power - MN	8900150-0010-200722-Life LTD-Bus Trav In	926	Employee pensions and benefits	0.38	-	0.38	-	0.38
Northern States Power - MN	8900155-0010-200722-Life LTD-Bus Trav_OH	926	Employee pensions and benefits	0.02	-	0.02	-	0.02
Northern States Power - MN	8900160-0010-200727-Retiree Medical	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Northern States Power - MN	8900170-0010-200732-FAS 112 LTD	926	Employee pensions and benefits	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8900175-0010-200732-FAS 112 LTD_OH Alloc	926	Employee pensions and benefits	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8900180-0010-200737-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	100.63	-	100.63	-	100.63
Northern States Power - MN	8900185-0010-200737-Payroll Taxes_OH Alc	408.1	Tax Other Than Income Tax - Payroll	0.96	-	0.96	-	0.96
Northern States Power - MN	8900190-0010-200752-WC - FAS 112 Costs	925	Injuries and damages	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8900195-0010-200752-WC - FAS 112_OH Alc	925	Injuries and damages	(0.17)	-	(0.17)	-	(0.17)
Northern States Power - MN	8900200-0010-200757-WC - Ins and Other	925	Injuries and damages	12.98	-	12.98	-	12.98
Northern States Power - MN	8900205-0010-200757-WC-Ins&Other_OH Alc	925	Injuries and damages	0.02	-	0.02	-	0.02
Northern States Power - MN	8900285-0010-200769-401K Match_OH Alloc	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Northern States Power - MN	8900295-0010-200770-Qual Pens_OH Alloc	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Northern States Power - MN	8900345-0010-200776-Act Healthcar_OH Alc	926	Employee pensions and benefits	(0.55)	-	(0.55)	-	(0.55)
Northern States Power - MN	8900395-0010-200781-Payroll Taxes_OH Alc	408.1	Tax Other Than Income Tax - Payroll	0.20	-	0.20	-	0.20
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	506	Miscellaneous steam power expenses	(0.56)	-	(0.56)	-	(0.56)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	512	Maintenance of boiler plant	(1.07)	-	(1.07)	-	(1.07)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	514	Maintenance of miscellaneous steam plant	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	560	Operation supervision and engineering	(16.35)	-	(16.35)	-	(16.35)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	580	Operation supervision and engineering	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	587	Customer installations expenses	(0.29)	-	(0.29)	-	(0.29)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	588	Miscellaneous distribution expenses	(0.09)	-	(0.09)	-	(0.09)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	586	Meter expenses	(0.54)	-	(0.54)	-	(0.54)
Northern States Power - MN	8903815-0010-Prod Lbr BG Group 6	596	Maintenance of street lighting and signal systems	(0.13)	-	(0.13)	-	(0.13)
Northern States Power - MN	8903816-0010-Other Compensation CWF	506	Miscellaneous steam power expenses	(0.53)	-	(0.53)	-	(0.53)
Northern States Power - MN	8903816-0010-Other Compensation CWF	512	Maintenance of boiler plant	(0.14)	-	(0.14)	-	(0.14)
Northern States Power - MN	8903816-0010-Other Compensation CWF	514	Maintenance of miscellaneous steam plant	(0.09)	-	(0.09)	-	(0.09)
Northern States Power - MN	8903816-0010-Other Compensation CWF	580	Operation supervision and engineering	(15.22)	-	(15.22)	-	(15.22)
Northern States Power - MN	8903816-0010-Other Compensation CWF	587	Customer installations expenses	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8903816-0010-Other Compensation CWF	588	Miscellaneous distribution expenses	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8903816-0010-Other Compensation CWF	586	Meter expenses	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8903816-0010-Other Compensation CWF	596	Maintenance of street lighting and signal systems	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8903818-0010-IO-Overtime	506	Miscellaneous steam power expenses	(0.21)	-	(0.21)	-	(0.21)
Northern States Power - MN	8903818-0010-IO-Overtime	512	Maintenance of boiler plant	(0.28)	-	(0.28)	-	(0.28)
Northern States Power - MN	8903818-0010-IO-Overtime	514	Maintenance of miscellaneous steam plant	(0.17)	-	(0.17)	-	(0.17)
Northern States Power - MN	8903818-0010-IO-Overtime	560	Operation supervision and engineering	(7.78)	-	(7.78)	-	(7.78)
Northern States Power - MN	8903818-0010-IO-Overtime	580	Operation supervision and engineering	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8903818-0010-IO-Overtime	593	Maintenance of overhead lines	(2.63)	-	(2.63)	-	(2.63)
Northern States Power - MN	8903818-0010-IO-Overtime	586	Meter expenses	(0.14)	-	(0.14)	-	(0.14)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	507	Rents	(20.60)	-	(20.60)	-	(20.60)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	567	Rents	(0.45)	-	(0.45)	-	(0.45)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	989	Rents	(4.02)	-	(4.02)	-	(4.02)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	931	Rents	(1.11)	-	(1.11)	-	(1.11)
Northern States Power - MN	8905005-0010-IO-Facilities-Benefits Wk Comp	925	Injuries and damages	(0.24)	-	(0.24)	-	(0.24)



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For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8905010-0010-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(5.26)	-	(5.26)	-	(5.26)
Northern States Power - MN	8905015-0010-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(2.21)	-	(2.21)	-	(2.21)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	507	Rents	(0.61)	-	(0.61)	-	(0.61)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	589	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	931	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	507	Rents	(3.93)	-	(3.93)	-	(3.93)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	567	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	589	Rents	(0.85)	-	(0.85)	-	(0.85)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	931	Rents	(0.27)	-	(0.27)	-	(0.27)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	507	Rents	(6.44)	-	(6.44)	-	(6.44)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	567	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	589	Rents	(1.45)	-	(1.45)	-	(1.45)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	931	Rents	(0.44)	-	(0.44)	-	(0.44)
Northern States Power - MN	8905040-0010-IO-Facilities-Employee Expense	507	Rents	0.44	-	0.44	-	0.44
Northern States Power - MN	8905040-0010-IO-Facilities-Employee Expense	589	Rents	0.09	-	0.09	-	0.09
Northern States Power - MN	8905040-0010-IO-Facilities-Employee Expense	931	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	507	Rents	(0.78)	-	(0.78)	-	(0.78)
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	589	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	507	Rents	(316.65)	-	(316.65)	-	(316.65)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	550	Rents	(0.23)	-	(0.23)	-	(0.23)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	567	Rents	(5.84)	-	(5.84)	-	(5.84)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	589	Rents	(64.24)	-	(64.24)	-	(64.24)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	931	Rents	(19.31)	-	(19.31)	-	(19.31)
Northern States Power - MN	8905110-0011-IO-Facilities-Miscellaneous	507	Rents	(0.51)	-	(0.51)	-	(0.51)
Northern States Power - MN	8905110-0011-IO-Facilities-Miscellaneous	589	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8905110-0011-IO-Facilities-Miscellaneous	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8905870-0011-800001811012-Fac - Labor	507	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8905890-0011-800001811012-Fac - Contr Labor	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8905905-0011-800001811012-Fac - Labor	507	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906045-0010-800001811018-Fac - Labor	507	Rents	(1.46)	-	(1.46)	-	(1.50)
Northern States Power - MN	8906045-0010-800001811018-Fac - Labor	589	Rents	(0.23)	-	(0.23)	-	(0.24)
Northern States Power - MN	8906045-0010-800001811018-Fac - Labor	931	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8906060-0010-800001811018-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - MN	8906065-0010-800001811018-Fac - Contr Labor	507	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8906065-0010-800001811018-Fac - Contr Labor	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906065-0010-800001811018-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906070-0010-800001811018-Fac - Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906070-0010-800001811018-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906075-0010-800001811018-Fac - Contr Vend	507	Rents	(0.25)	-	(0.25)	-	(0.25)
Northern States Power - MN	8906075-0010-800001811018-Fac - Contr Vend	589	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - MN	8906080-0010-800001811018-Fac - Materials	507	Rents	(0.42)	-	(0.42)	-	(0.42)
Northern States Power - MN	8906080-0010-800001811018-Fac - Materials	589	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - MN	8906080-0010-800001811018-Fac - Materials	931	Rents	(0.02)	-	(0.02)	-	(0.02)

Southwestern Public Service Company  
All Other Affiliate Billings  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	507	Rents	(3.04)	-	(3.04)	(0.09)	(3.13)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	567	Rents	(0.07)	-	(0.07)	(0.00)	(0.07)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	589	Rents	(0.60)	-	(0.60)	(0.02)	(0.62)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	931	Rents	(0.15)	-	(0.15)	(0.00)	(0.15)
Northern States Power - MN	8906110-0010-800001811020-Fac - Lbr Ben Iij	925	Injuries and damages	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906115-0010-800001811020-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.70)	-	(0.70)	-	(0.70)
Northern States Power - MN	8906120-0010-800001811020-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.29)	-	(0.29)	-	(0.29)
Northern States Power - MN	8906125-0010-800001811020-Fac - Contr Labor	507	Rents	(0.21)	-	(0.21)	-	(0.21)
Northern States Power - MN	8906125-0010-800001811020-Fac - Contr Labor	589	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8906125-0010-800001811020-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906130-0010-800001811020-Fac - Consulting	507	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8906130-0010-800001811020-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906135-0010-800001811020-Fac - Contr Vend	507	Rents	(0.51)	-	(0.51)	-	(0.51)
Northern States Power - MN	8906135-0010-800001811020-Fac - Contr Vend	589	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8906135-0010-800001811020-Fac - Contr Vend	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906140-0010-800001811020-Fac - Materials	507	Rents	(0.87)	-	(0.87)	-	(0.87)
Northern States Power - MN	8906140-0010-800001811020-Fac - Materials	589	Rents	(0.19)	-	(0.19)	-	(0.19)
Northern States Power - MN	8906140-0010-800001811020-Fac - Materials	931	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	890620-0010-80000181141-Fac - Labor	507	Rents	(1.14)	-	(1.14)	(0.03)	(1.17)
Northern States Power - MN	890620-0010-80000181141-Fac - Labor	589	Rents	(0.21)	-	(0.21)	(0.01)	(0.22)
Northern States Power - MN	890620-0010-80000181141-Fac - Labor	931	Rents	(0.05)	-	(0.05)	(0.00)	(0.05)
Northern States Power - MN	8906230-0010-80000181141-Fac - Labor	926	Employee pensions and benefits	(0.27)	-	(0.27)	-	(0.27)
Northern States Power - MN	8906235-0010-80000181141-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8906240-0010-80000181141-Fac - Contr Labor	507	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - MN	8906240-0010-80000181141-Fac - Contr Labor	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906245-0010-80000181141-Fac - Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906250-0010-80000181141-Fac - Contr Vend	507	Rents	(0.20)	-	(0.20)	-	(0.20)
Northern States Power - MN	8906250-0010-80000181141-Fac - Contr Vend	589	Rents	(0.33)	-	(0.33)	-	(0.33)
Northern States Power - MN	8906255-0010-80000181141-Fac - Materials	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8906255-0010-80000181141-Fac - Materials	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906280-0010-80000181144-Fac - Labor	507	Rents	(3.12)	-	(3.12)	(0.09)	(3.21)
Northern States Power - MN	8906280-0010-80000181144-Fac - Labor	567	Rents	(0.08)	-	(0.08)	(0.00)	(0.08)
Northern States Power - MN	8906280-0010-80000181144-Fac - Labor	589	Rents	(0.60)	-	(0.60)	(0.02)	(0.62)
Northern States Power - MN	8906285-0010-80000181144-Fac - Labor	925	Injuries and damages	(0.01)	-	(0.01)	(0.01)	(0.01)
Northern States Power - MN	8906290-0010-80000181144-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.75)	-	(0.75)	-	(0.75)
Northern States Power - MN	8906295-0010-80000181144-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.31)	-	(0.31)	-	(0.31)
Northern States Power - MN	8906300-0010-80000181144-Fac - Contr Labor	507	Rents	(0.22)	-	(0.22)	-	(0.22)
Northern States Power - MN	8906300-0010-80000181144-Fac - Contr Labor	589	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8906300-0010-80000181144-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906305-0010-80000181144-Fac - Consulting	507	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - MN	8906305-0010-80000181144-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906310-0010-80000181144-Fac - Contr Vend	507	Rents	(0.60)	-	(0.60)	-	(0.60)
Northern States Power - MN	8906310-0010-80000181144-Fac - Contr Vend	589	Rents	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8906310-0010-80000181144-Fac - Contr Vend	931	Rents	(0.03)	-	(0.03)	-	(0.03)

Southwestern Public Service Company  
All Other Affiliate Billings  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8906315-0010-80000181144-Fac - Materials	507	Rents	(0.93)	-	(0.93)	-	(0.93)
Northern States Power - MN	8906315-0010-80000181144-Fac - Materials	589	Rents	(0.20)	-	(0.20)	-	(0.20)
Northern States Power - MN	8906315-0010-80000181144-Fac - Materials	931	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8906340-0010-80000181146-Fac - Labor	507	Rents	(5.69)	-	(5.69)	(0.17)	(5.86)
Northern States Power - MN	8906340-0010-80000181146-Fac - Labor	567	Rents	(0.11)	-	(0.11)	(0.00)	(0.11)
Northern States Power - MN	8906340-0010-80000181146-Fac - Labor	589	Rents	(1.11)	-	(1.11)	(0.03)	(1.14)
Northern States Power - MN	8906340-0010-80000181146-Fac - Labor	931	Rents	(0.30)	-	(0.30)	(0.01)	(0.31)
Northern States Power - MN	8906345-0010-80000181146-Fac - Lbr Ben Inj	925	Injuries and damages	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8906350-0010-80000181146-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(1.34)	-	(1.34)	-	(1.34)
Northern States Power - MN	8906355-0010-80000181146-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.52)	-	(0.52)	-	(0.52)
Northern States Power - MN	8906360-0010-80000181146-Fac - Contr Labor	507	Rents	(0.42)	-	(0.42)	-	(0.42)
Northern States Power - MN	8906360-0010-80000181146-Fac - Contr Labor	589	Rents	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8906360-0010-80000181146-Fac - Contr Labor	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906365-0010-80000181146-Fac - Consulting	507	Rents	(0.17)	-	(0.17)	-	(0.17)
Northern States Power - MN	8906365-0010-80000181146-Fac - Consulting	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906365-0010-80000181146-Fac - Consulting	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906370-0010-80000181146-Fac - Contr Vend	507	Rents	(1.05)	-	(1.05)	-	(1.05)
Northern States Power - MN	8906370-0010-80000181146-Fac - Contr Vend	589	Rents	(0.21)	-	(0.21)	-	(0.21)
Northern States Power - MN	8906370-0010-80000181146-Fac - Contr Vend	931	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8906375-0010-80000181146-Fac - Materials	507	Rents	(1.73)	-	(1.73)	-	(1.73)
Northern States Power - MN	8906375-0010-80000181146-Fac - Materials	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906375-0010-80000181146-Fac - Materials	589	Rents	(0.36)	-	(0.36)	-	(0.36)
Northern States Power - MN	8906375-0010-80000181146-Fac - Materials	931	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - MN	8906875-0010-800001811006-Fac - Labor	507	Rents	(0.03)	-	(0.03)	(0.00)	(0.03)
Northern States Power - MN	8907085-0010-800001811023-Fac - Labor	507	Rents	(1.56)	-	(1.56)	(0.05)	(1.61)
Northern States Power - MN	8907085-0010-800001811023-Fac - Labor	589	Rents	(0.28)	-	(0.28)	(0.01)	(0.29)
Northern States Power - MN	8907085-0010-800001811023-Fac - Labor	931	Rents	(0.06)	-	(0.06)	(0.00)	(0.06)
Northern States Power - MN	8907085-0010-800001811023-Fac - Labor	926	Employee pensions and benefits	(0.15)	-	(0.15)	-	(0.15)
Northern States Power - MN	8907105-0010-800001811023-Fac - Contr Labor	507	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - MN	8907105-0010-800001811023-Fac - Contr Labor	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8907105-0010-800001811023-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8907110-0010-800001811023-Fac - Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8907110-0010-800001811023-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8907115-0010-800001811023-Fac - Contr Vend	507	Rents	(0.28)	-	(0.28)	-	(0.28)
Northern States Power - MN	8907115-0010-800001811023-Fac - Contr Vend	589	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - MN	8907120-0010-800001811023-Fac - Materials	507	Rents	(0.47)	-	(0.47)	-	(0.47)
Northern States Power - MN	8907120-0010-800001811023-Fac - Materials	589	Rents	(0.09)	-	(0.09)	-	(0.09)
Northern States Power - MN	8907120-0010-800001811023-Fac - Materials	931	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	507	Rents	(13.49)	-	(13.49)	(0.40)	(13.89)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	567	Rents	(0.30)	-	(0.30)	-	(0.30)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	589	Rents	(2.66)	-	(2.66)	(0.08)	(2.74)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	931	Rents	(0.75)	-	(0.75)	(0.02)	(0.77)
Northern States Power - MN	8908511-0010-800001811024-Fac - Lbr Ben Inj	925	Injuries and damages	(0.18)	-	(0.18)	-	(0.18)
Northern States Power - MN	8908512-0010-800001811024-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(3.44)	-	(3.44)	-	(3.44)
Northern States Power - MN	8908513-0010-800001811024-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(1.41)	-	(1.41)	-	(1.41)

Southwestern Public Service Company

All Other Affiliate Billings  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	507	Rents	(1.06)	-	(1.06)	-	(1.06)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	589	Rents	(0.27)	-	(0.27)	-	(0.27)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	931	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8908515-0010-800001811024-Fac - Consulting	507	Rents	(0.40)	-	(0.40)	-	(0.40)
Northern States Power - MN	8908515-0010-800001811024-Fac - Consulting	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8908515-0010-800001811024-Fac - Consulting	931	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	507	Rents	(2.60)	-	(2.60)	-	(2.60)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	567	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	589	Rents	(0.55)	-	(0.55)	-	(0.55)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	931	Rents	(0.16)	-	(0.16)	-	(0.16)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	507	Rents	(4.26)	-	(4.26)	-	(4.26)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	567	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	589	Rents	(0.95)	-	(0.95)	-	(0.95)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	931	Rents	(0.27)	-	(0.27)	-	(0.27)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	507	Rents	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	512	Maintenance of boiler plant	(0.44)	-	(0.44)	(0.01)	(0.45)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	586	Meter expenses	(0.22)	-	(0.22)	(0.01)	(0.23)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	507	Rents	(1.12)	-	(1.12)	0.13	(0.99)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	567	Rents	(0.01)	-	(0.01)	0.00	(0.01)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	589	Rents	(0.26)	-	(0.26)	0.03	(0.23)
Northern States Power - MN	8910055-0010-IO-Facilities-Salvage	931	Rents	(0.06)	-	(0.06)	0.01	(0.05)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	(2.00)	-	(2.00)	(0.06)	(2.06)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	560	Operation supervision and engineering	(28.70)	-	(28.70)	(0.86)	(29.56)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	(7.28)	-	(7.28)	(0.22)	(7.50)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	903	Customer records and collection expenses	(0.45)	-	(0.45)	(0.01)	(0.46)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.41)	-	(0.41)	(0.01)	(0.42)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	(0.04)	-	(0.04)	(0.00)	(0.04)
Northern States Power - MN	8906579-0010-remapped IO-Prod Lbr BG Group 6	903	Customer records and collection expenses	(1.02)	-	(1.02)	(0.03)	(1.05)
Northern States Power - MN	8906590-0010-remapped IO-Prod Lbr BG Group 6	903	Customer records and collection expenses	(0.20)	-	(0.20)	(0.01)	(0.21)
Northern States Power - MN	8906596-0010-remapped IO-Other Comp CWF	903	Customer records and collection expenses	(0.86)	-	(0.86)	(0.03)	(0.89)
Northern States Power - MN	8907607-0011-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	(0.29)	-	(0.29)	(0.01)	(0.30)
Northern States Power - MN	8907607-0011-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.14)	-	(0.14)	(0.00)	(0.14)
Northern States Power - MN	8907612-0011-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	(0.27)	-	(0.27)	(0.01)	(0.28)
Northern States Power - MN	8907612-0011-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.14)	-	(0.14)	(0.00)	(0.14)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	507	Rents	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	512	Maintenance of boiler plant	(0.71)	-	(0.71)	(0.02)	(0.73)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	586	Meter expenses	(0.35)	-	(0.35)	(0.01)	(0.36)
Northern States Power - MN	8908509-0010-remapped IO-Other Comp CWF	512	Maintenance of boiler plant	(0.41)	-	(0.41)	(0.01)	(0.42)
Northern States Power - MN	8910115-0010-201057-Pension & Insurance	586	Meter expenses	(0.21)	-	(0.21)	(0.01)	(0.22)
Northern States Power - MN	8910116-0010-201063-Benefits Non-Service	926	Employee pensions and benefits	210.18	-	210.18	-	210.18
Northern States Power - MN	8910118-0010-201063-Benefits Non-Svc OH All	926	Employee pensions and benefits	54.63	-	54.63	-	54.63
Northern States Power - MN	5600591-Dues - Professional Association	507	Rents	0.12	-	0.12	-	0.12
Northern States Power - MN	5600591-Dues - Professional Association	589	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600591-Dues - Professional Association	589	Rents	0.01	-	0.01	-	0.01

Southwestern Public Service Company  
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	507	Rents	4.05	-	4.05	-	4.05
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	567	Rents	0.18	-	0.18	-	0.18
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	589	Rents	0.57	-	0.57	-	0.57
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	931	Rents	0.06	-	0.06	-	0.06
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	586	Meter expenses	992.99	-	992.99	-	992.99
Northern States Power - MN	5600070-Material - Direct Purchase	507	Rents	0.45	-	0.45	-	0.45
Northern States Power - MN	5600070-Material - Direct Purchase	589	Rents	0.12	-	0.12	-	0.12
Northern States Power - MN	5600070-Material - Direct Purchase	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600381-Rent - Space	507	Rents	0.84	-	0.84	-	0.84
Northern States Power - MN	5600381-Rent - Space	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600381-Rent - Space	589	Rents	0.24	-	0.24	-	0.24
Northern States Power - MN	5600381-Rent - Space	931	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600396-Rent - Equipment Customer Case	507	Rents	0.45	-	0.45	-	0.45
Northern States Power - MN	5600396-Rent - Equipment Customer Case	589	Rents	0.13	-	0.13	-	0.13
Northern States Power - MN	5600396-Rent - Equipment Customer Case	931	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	8906575-0010-remapped IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	0.06	-	0.06	0.00	0.06
Northern States Power - MN	8906575-0010-remapped IO-Prod Lbr BG Group 1	586	Meter expenses	0.26	-	0.26	0.01	0.27
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	507	Rents	(1.60)	-	(1.60)	-	(1.60)
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	589	Rents	(0.42)	-	(0.42)	-	(0.42)
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	931	Rents	(0.13)	-	(0.13)	-	(0.13)
Northern States Power - MN	8906085-0010-remapped IO-Fac - Employee Exp	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8906145-0010-remapped IO-Fac - Employee Exp	507	Rents	0.06	-	0.06	-	0.06
Northern States Power - MN	8906260-0010-remapped IO-Fac - Employee Exp	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8906320-0010-remapped IO-Fac - Employee Exp	507	Rents	0.08	-	0.08	-	0.08
Northern States Power - MN	8906380-0010-remapped IO-Fac - Employee Exp	507	Rents	0.11	-	0.11	-	0.11
Northern States Power - MN	8906380-0010-remapped IO-Fac - Employee Exp	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8907125-0010-remapped IO-Fac - Employee Exp	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	8908212-0010-IO-Facilities - Overhead	507	Rents	(0.19)	-	(0.19)	-	(0.19)
Northern States Power - MN	8908212-0010-IO-Facilities - Overhead	589	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8908518-0010-remapped IO-Fac - Employee Exp	507	Rents	0.27	-	0.27	-	0.27
Northern States Power - MN	8908518-0010-remapped IO-Fac - Employee Exp	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	8908518-0010-remapped IO-Fac - Employee Exp	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8910104-0010-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(3.25)	-	(3.25)	-	(3.25)
Northern States Power - MN	8100551-Fleet-Idle Time	586	Meter expenses	7.20	-	7.20	-	7.20
Northern States Power - MN	8910073-0010-200049-Fleet-Idle Time	586	Meter expenses	84.30	-	84.30	-	84.30
Northern States Power - WI	5540001-Productive Labor	507	Rents	1.46	-	1.46	0.04	1.50
Northern States Power - WI	5540001-Productive Labor	567	Rents	1.13	-	1.13	0.03	1.16
Northern States Power - WI	5540001-Productive Labor	570	Maintenance of station equipment	108.80	-	108.80	3.26	112.06
Northern States Power - WI	5540001-Productive Labor	589	Rents	2.69	-	2.69	0.08	2.77
Northern States Power - WI	5540001-Productive Labor	593	Maintenance of overhead lines	38.22	-	38.22	1.15	39.37
Northern States Power - WI	5540001-Productive Labor	903	Customer records and collection expenses	229.72	-	229.72	6.89	236.61
Northern States Power - WI	5540001-Productive Labor	931	Rents	0.69	-	0.69	0.02	0.71
Northern States Power - WI	5540001-Productive Labor	586	Meter expenses	129.06	-	129.06	3.87	132.93
Northern States Power - WI	5540001-Productive Labor	598	Maintenance of miscellaneous distribution plant	598.46	-	598.46	17.95	616.41
Northern States Power - WI	5540180-Premium Time Labor	570	Maintenance of station equipment	7.72	-	7.72	0.23	7.95

Southwestern Public Service Company

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - WI	5540180-Premium Time Labor	593	Maintenance of overhead lines	1.09	-	1.09	0.03	1.12
Northern States Power - WI	5540180-Premium Time Labor	903	Customer records and collection expenses	5.52	-	5.52	0.17	5.69
Northern States Power - WI	5540180-Premium Time Labor	586	Meter expenses	0.40	-	0.40	0.01	0.41
Northern States Power - WI	5540180-Premium Time Labor	598	Maintenance of miscellaneous distribution plant	10.37	-	10.37	0.31	10.68
Northern States Power - WI	5540220-Labor Overtime	507	Rents	0.29	-	0.29	0.01	0.30
Northern States Power - WI	5540220-Labor Overtime	567	Rents	0.25	-	0.25	0.01	0.26
Northern States Power - WI	5540220-Labor Overtime	570	Maintenance of station equipment	39.59	-	39.59	1.19	40.78
Northern States Power - WI	5540220-Labor Overtime	589	Rents	0.52	-	0.52	0.02	0.54
Northern States Power - WI	5540220-Labor Overtime	593	Maintenance of overhead lines	8.05	-	8.05	0.24	8.29
Northern States Power - WI	5540220-Labor Overtime	903	Customer records and collection expenses	89.97	-	89.97	2.70	92.67
Northern States Power - WI	5540220-Labor Overtime	931	Rents	0.15	-	0.15	0.00	0.15
Northern States Power - WI	5540220-Labor Overtime	586	Meter expenses	22.35	-	22.35	0.67	23.02
Northern States Power - WI	5540270-Welfare Fund	507	Maintenance of miscellaneous distribution plant	138.05	-	138.05	4.14	142.19
Northern States Power - WI	5540270-Welfare Fund	507	Rents	0.32	-	0.32	0.01	0.33
Northern States Power - WI	5540270-Welfare Fund	567	Rents	0.26	-	0.26	0.01	0.27
Northern States Power - WI	5540270-Welfare Fund	589	Rents	0.59	-	0.59	0.02	0.61
Northern States Power - WI	5540270-Welfare Fund	593	Maintenance of overhead lines	0.50	-	0.50	0.02	0.52
Northern States Power - WI	5540270-Welfare Fund	903	Customer records and collection expenses	1.21	-	1.21	0.04	1.25
Northern States Power - WI	5540270-Welfare Fund	931	Rents	0.18	-	0.18	0.01	0.19
Northern States Power - WI	5600006-Consulting Professional Services Other	507	Rents	0.71	-	0.71	-	0.71
Northern States Power - WI	5600006-Consulting Professional Services Other	567	Rents	0.60	-	0.60	-	0.60
Northern States Power - WI	5600006-Consulting Professional Services Other	589	Rents	1.35	-	1.35	-	1.35
Northern States Power - WI	5600006-Consulting Professional Services Other	931	Rents	0.30	-	0.30	-	0.30
Northern States Power - WI	5600041-Outside Vendor Contract	507	Rents	0.29	-	0.29	-	0.29
Northern States Power - WI	5600041-Outside Vendor Contract	567	Rents	0.22	-	0.22	-	0.22
Northern States Power - WI	5600041-Outside Vendor Contract	589	Rents	0.49	-	0.49	-	0.49
Northern States Power - WI	5600041-Outside Vendor Contract	931	Rents	0.07	-	0.07	-	0.07
Northern States Power - WI	5600066-Materials	507	Rents	(0.38)	-	(0.38)	-	(0.38)
Northern States Power - WI	5600066-Materials	567	Rents	1.81	-	1.81	-	1.81
Northern States Power - WI	5600066-Materials	589	Rents	(0.50)	-	(0.50)	-	(0.50)
Northern States Power - WI	5600066-Materials	931	Rents	0.80	-	0.80	-	0.80
Northern States Power - WI	5600206-Employee Expenses Mileage	507	Rents	0.07	-	0.07	-	0.07
Northern States Power - WI	5600206-Employee Expenses Mileage	567	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600206-Employee Expenses Mileage	589	Rents	0.11	-	0.11	-	0.11
Northern States Power - WI	5600206-Employee Expenses Mileage	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600216-Employee Expenses Hotel	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600216-Employee Expenses Hotel	567	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600216-Employee Expenses Hotel	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600241-Employee Expenses Safety Equipment	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600256-Office Supplies	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600256-Office Supplies	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600261-Workforce Administration Expense	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600291-Transportation Fleet Cost	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600291-Transportation Fleet Cost	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600291-Transportation Fleet Cost	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600296-Janitorial - Routine	507	Rents	1.65	-	1.65	-	1.65

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Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - WI	5600296-Janitorial - Routine	567	Rents	1.60	-	1.60	-	1.60
Northern States Power - WI	5600296-Janitorial - Routine	589	Rents	3.15	-	3.15	-	3.15
Northern States Power - WI	5600296-Janitorial - Routine	931	Rents	0.95	-	0.95	-	0.95
Northern States Power - WI	5600301-Janitorial - Special	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600301-Janitorial - Special	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600301-Janitorial - Special	589	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600306-Fire Life Safety Maintenance	507	Rents	0.15	-	0.15	-	0.15
Northern States Power - WI	5600306-Fire Life Safety Maintenance	567	Rents	0.18	-	0.18	-	0.18
Northern States Power - WI	5600306-Fire Life Safety Maintenance	589	Rents	0.29	-	0.29	-	0.29
Northern States Power - WI	5600306-Fire Life Safety Maintenance	931	Rents	0.09	-	0.09	-	0.09
Northern States Power - WI	5600311-General Interior Exterior Maintenance	507	Rents	6.35	-	6.35	-	6.35
Northern States Power - WI	5600311-General Interior Exterior Maintenance	567	Rents	5.44	-	5.44	-	5.44
Northern States Power - WI	5600311-General Interior Exterior Maintenance	589	Rents	12.07	-	12.07	-	12.07
Northern States Power - WI	5600311-General Interior Exterior Maintenance	931	Rents	3.02	-	3.02	-	3.02
Northern States Power - WI	5600316-Use Costs	507	Rents	2.95	-	2.95	-	2.95
Northern States Power - WI	5600316-Use Costs	567	Rents	3.36	-	3.36	-	3.36
Northern States Power - WI	5600316-Use Costs	589	Rents	5.64	-	5.64	-	5.64
Northern States Power - WI	5600316-Use Costs	931	Rents	2.76	-	2.76	-	2.76
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	507	Rents	0.59	-	0.59	-	0.59
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	567	Rents	0.62	-	0.62	-	0.62
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	589	Rents	1.11	-	1.11	-	1.11
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	931	Rents	0.21	-	0.21	-	0.21
Northern States Power - WI	5600331-Snow Removal Costs	567	Rents	1.43	-	1.43	-	1.43
Northern States Power - WI	5600331-Snow Removal Costs	589	Rents	0.57	-	0.57	-	0.57
Northern States Power - WI	5600331-Snow Removal Costs	931	Rents	1.82	-	1.82	-	1.82
Northern States Power - WI	5600336-Trash Removal Costs	507	Rents	0.42	-	0.42	-	0.42
Northern States Power - WI	5600336-Trash Removal Costs	567	Rents	0.33	-	0.33	-	0.33
Northern States Power - WI	5600336-Trash Removal Costs	589	Rents	0.70	-	0.70	-	0.70
Northern States Power - WI	5600336-Trash Removal Costs	931	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600341-Water Use Costs	507	Rents	0.52	-	0.52	-	0.52
Northern States Power - WI	5600341-Water Use Costs	567	Rents	0.34	-	0.34	-	0.34
Northern States Power - WI	5600341-Water Use Costs	589	Rents	0.92	-	0.92	-	0.92
Northern States Power - WI	5600341-Water Use Costs	931	Rents	0.30	-	0.30	-	0.30
Northern States Power - WI	5600351-Moves Adds Changes	507	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600351-Moves Adds Changes	567	Rents	0.53	-	0.53	-	0.53
Northern States Power - WI	5600351-Moves Adds Changes	589	Rents	0.10	-	0.10	-	0.10
Northern States Power - WI	5600351-Moves Adds Changes	931	Rents	0.25	-	0.25	-	0.25
Northern States Power - WI	5600431-Lease Costs	507	Rents	0.87	-	0.87	-	0.87
Northern States Power - WI	5600431-Lease Costs	567	Rents	0.70	-	0.70	-	0.70
Northern States Power - WI	5600431-Lease Costs	589	Rents	1.61	-	1.61	-	1.61
Northern States Power - WI	5600431-Lease Costs	931	Rents	0.45	-	0.45	-	0.45
Northern States Power - WI	5600456-Postage	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600726-License Fees and Permits	507	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - WI	5600726-License Fees and Permits	589	Rents	(0.21)	-	(0.21)	-	(0.21)
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	570	Maintenance of station equipment	(0.10)	-	(0.10)	(0.00)	(0.10)

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	10.52	-	10.52	0.32	10.84
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	21.20	-	21.20	0.64	21.84
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	6.50	-	6.50	0.20	6.70
Northern States Power - WI	8000005-Prod Labor Bargaining Benefit Group 6	903	Customer records and collection expenses	(0.12)	-	(0.12)	(0.00)	(0.12)
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	567	Rents	(3.06)	-	(3.06)	(0.09)	(3.15)
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	589	Rents	(0.39)	-	(0.39)	(0.01)	(0.40)
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	0.21	-	0.21	0.01	0.22
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	6.04	-	6.04	0.18	6.22
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	931	Rents	(1.34)	-	(1.34)	(0.04)	(1.38)
Northern States Power - WI	8000105-Overtime	570	Maintenance of station equipment	0.15	-	0.15	0.00	0.15
Northern States Power - WI	8000105-Overtime	593	Maintenance of overhead lines	1.55	-	1.55	0.05	1.60
Northern States Power - WI	8000105-Overtime	903	Customer records and collection expenses	8.53	-	8.53	0.26	8.79
Northern States Power - WI	8000115-Other Compensation Craft Welfare Fund	903	Customer records and collection expenses	(0.06)	-	(0.06)	(0.00)	(0.06)
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	507	Rents	0.19	-	0.19	0.01	0.20
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	567	Rents	0.18	-	0.18	0.01	0.19
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	589	Rents	0.33	-	0.33	0.01	0.34
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	931	Rents	0.08	-	0.08	0.00	0.08
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	507	Rents	0.13	-	0.13	0.00	0.13
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	567	Rents	(0.84)	-	(0.84)	(0.03)	(0.87)
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	589	Rents	0.17	-	0.17	0.01	0.18
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	931	Rents	(0.34)	-	(0.34)	(0.01)	(0.35)
Northern States Power - WI	8900600-0011-200738-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	0.29	-	0.29	-	0.29
Northern States Power - WI	8900620-0011-200758-WC - Ins and Other	925	Injuries and damages	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	507	Rents	(0.16)	-	(0.16)	(0.00)	(0.16)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	567	Rents	(0.13)	-	(0.13)	(0.00)	(0.13)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	589	Rents	(0.29)	-	(0.29)	(0.01)	(0.30)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	931	Rents	(0.08)	-	(0.08)	(0.00)	(0.08)
Northern States Power - WI	8905070-0011-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	567	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	507	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	567	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	589	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	567	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	589	Rents	-	-	-	-	-
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	931	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	507	Rents	(1.71)	-	(1.71)	-	(1.71)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	567	Rents	(1.80)	-	(1.80)	-	(1.80)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	589	Rents	(3.28)	-	(3.28)	-	(3.28)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	931	Rents	(1.10)	-	(1.10)	-	(1.10)
Northern States Power - WI	8905235-0011-IO-Prod Lbr NonBG Grp 1	586	Meter expenses	0.08	-	0.08	0.00	0.08
Northern States Power - WI	8908469-0011-800001811029-Fac - Labor	507	Rents	(0.12)	-	(0.12)	(0.00)	(0.12)



Southwestern Public Service Company  
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Northern States Power - WI	8908469-0011-800001811029-Fac - Labor	567	Rents	(0.09)	-	(0.09)	(0.00)	(0.09)
Northern States Power - WI	8908469-0011-800001811029-Fac - Labor	589	Rents	(0.22)	-	(0.22)	(0.01)	(0.23)
Northern States Power - WI	8908471-0011-800001811029-Fac - Labor	931	Rents	(0.07)	-	(0.07)	(0.00)	(0.07)
Northern States Power - WI	8908471-0011-800001811029-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	507	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	567	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	589	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	567	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	567	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8909406-0011-IO-Facilities-Benefits Incentive	567	Rents	(0.05)	-	(0.05)	0.01	(0.04)
Northern States Power - WI	8909406-0011-IO-Facilities-Benefits Incentive	589	Rents	(0.01)	-	(0.01)	0.00	(0.01)
Northern States Power - WI	8909406-0011-IO-Facilities-Benefits Incentive	931	Rents	(0.02)	-	(0.02)	0.00	(0.02)
Northern States Power - WI	8911115-0011-201059-Pension & Insurance	926	Employee pensions and benefits	0.72	-	0.72	-	0.72
Northern States Power - WI	8911116-0011-201065-Benefits Non-Service	926	Employee pensions and benefits	3.12	-	3.12	-	3.12
Northern States Power - WI	8901281-0011-200027-Warehouse - Overhead	567	Rents	0.11	-	0.11	-	0.11
Northern States Power - WI	8901281-0011-200027-Warehouse - Overhead	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	8901281-0011-200027-Warehouse - Overhead	931	Rents	0.05	-	0.05	-	0.05
Northern States Power - WI	8911050-0011-200037-Fleet-Overhead	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	8911046-0011-IO-Facilities - Overhead	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8911104-0011-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(0.23)	-	(0.23)	-	(0.23)
Public Service Company of CO	5540001-Productive Labor	506	Miscellaneous steam power expenses	1,013.92	-	1,013.92	30.42	1,044.34
Public Service Company of CO	5540001-Productive Labor	511	Maintenance of structures	834.60	-	834.60	25.04	859.64
Public Service Company of CO	5540001-Productive Labor	512	Maintenance of boiler plant	10,008.45	-	10,008.45	300.25	10,308.70
Public Service Company of CO	5540001-Productive Labor	513	Maintenance of electric plant	236.97	-	236.97	7.11	244.08
Public Service Company of CO	5540001-Productive Labor	570	Maintenance of station equipment	1,126.00	-	1,126.00	33.78	1,159.78
Public Service Company of CO	5540001-Productive Labor	580	Operation supervision and engineering	281.12	-	281.12	8.43	289.55
Public Service Company of CO	5540001-Productive Labor	588	Miscellaneous distribution expenses	15,907.43	-	15,907.43	477.22	16,384.65
Public Service Company of CO	5540001-Productive Labor	593	Maintenance of overhead lines	1,665.01	-	1,665.01	49.95	1,714.96
Public Service Company of CO	5540001-Productive Labor	903	Customer records and collection expenses	584.53	-	584.53	17.54	602.07
Public Service Company of CO	5540001-Productive Labor	586	Meter expenses	2,367.66	-	2,367.66	71.03	2,438.69
Public Service Company of CO	5540001-Productive Labor	596	Street lighting and signal systems	964.82	-	964.82	28.94	993.76
Public Service Company of CO	5540001-Productive Labor	585	Street lighting and signal system expenses	130.88	-	130.88	3.93	134.81
Public Service Company of CO	5540001-Productive Labor	502	Steam expenses	7.16	-	7.16	0.21	7.37
Public Service Company of CO	5540001-Productive Labor	500	Operation supervision and engineering	268.16	-	268.16	8.04	276.20
Public Service Company of CO	5540001-Productive Labor	562	Station expenses	396.42	-	396.42	11.89	408.31
Public Service Company of CO	5540180-Premium Time Labor	506	Miscellaneous steam power expenses	6.58	-	6.58	0.20	6.78
Public Service Company of CO	5540180-Premium Time Labor	511	Maintenance of structures	25.77	-	25.77	0.77	26.54
Public Service Company of CO	5540180-Premium Time Labor	512	Maintenance of boiler plant	21.82	-	21.82	0.65	22.47
Public Service Company of CO	5540180-Premium Time Labor	513	Maintenance of electric plant	3.11	-	3.11	0.09	3.20

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (Actl. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Public Service Company of CO	5540180-Premium Time Labor	570	Maintenance of station equipment	5.95	-	5.95	0.18	6.13
Public Service Company of CO	5540180-Premium Time Labor	580	Operation supervision and engineering	6.23	-	6.23	0.19	6.42
Public Service Company of CO	5540180-Premium Time Labor	588	Miscellaneous distribution expenses	94.92	-	94.92	2.85	97.77
Public Service Company of CO	5540180-Premium Time Labor	593	Maintenance of overhead lines	11.40	-	11.40	0.34	11.74
Public Service Company of CO	5540180-Premium Time Labor	903	Customer records and collection expenses	7.78	-	7.78	0.23	8.01
Public Service Company of CO	5540180-Premium Time Labor	586	Meter expenses	60.02	-	60.02	1.80	61.82
Public Service Company of CO	5540180-Premium Time Labor	596	Maintenance of street lighting and signal systems	3.59	-	3.59	0.11	3.70
Public Service Company of CO	5540180-Premium Time Labor	585	Street lighting and signal system expenses	1.64	-	1.64	0.05	1.69
Public Service Company of CO	5540180-Premium Time Labor	502	Steam expenses	0.18	-	0.18	0.01	0.19
Public Service Company of CO	5540180-Premium Time Labor	500	Operation supervision and engineering	22.75	-	22.75	0.68	23.43
Public Service Company of CO	5540180-Premium Time Labor	562	Station expenses	3.27	-	3.27	0.10	3.37
Public Service Company of CO	5540220-Labor Overtime	506	Miscellaneous steam power expenses	101.02	-	101.02	3.03	104.05
Public Service Company of CO	5540220-Labor Overtime	511	Maintenance of structures	171.54	-	171.54	5.15	176.69
Public Service Company of CO	5540220-Labor Overtime	512	Maintenance of boiler plant	2,800.85	-	2,800.85	84.03	2,884.88
Public Service Company of CO	5540220-Labor Overtime	513	Maintenance of electric plant	102.94	-	102.94	3.09	106.03
Public Service Company of CO	5540220-Labor Overtime	570	Maintenance of station equipment	493.33	-	493.33	14.80	508.13
Public Service Company of CO	5540220-Labor Overtime	580	Operation supervision and engineering	144.12	-	144.12	4.32	148.44
Public Service Company of CO	5540220-Labor Overtime	588	Miscellaneous distribution expenses	2,699.09	-	2,699.09	80.97	2,780.06
Public Service Company of CO	5540220-Labor Overtime	593	Maintenance of overhead lines	578.48	-	578.48	17.35	595.83
Public Service Company of CO	5540220-Labor Overtime	903	Customer records and collection expenses	248.13	-	248.13	7.44	255.57
Public Service Company of CO	5540220-Labor Overtime	586	Meter expenses	1,376.78	-	1,376.78	41.30	1,418.08
Public Service Company of CO	5540220-Labor Overtime	585	Street lighting and signal systems	305.92	-	305.92	9.18	315.10
Public Service Company of CO	5540220-Labor Overtime	502	Steam expenses	52.79	-	52.79	1.58	54.37
Public Service Company of CO	5540220-Labor Overtime	500	Operation supervision and engineering	2.56	-	2.56	0.08	2.64
Public Service Company of CO	5540220-Labor Overtime	562	Station expenses	36.14	-	36.14	1.08	37.22
Public Service Company of CO	5540260-Other Compensation	506	Miscellaneous steam power expenses	209.90	-	209.90	6.30	216.20
Public Service Company of CO	5540260-Other Compensation	512	Maintenance of boiler plant	1.12	-	1.12	0.03	1.15
Public Service Company of CO	5540260-Other Compensation	580	Operation supervision and engineering	25.68	-	25.68	0.77	26.45
Public Service Company of CO	5540260-Other Compensation	588	Miscellaneous distribution expenses	1.69	-	1.69	0.05	1.74
Public Service Company of CO	5540260-Other Compensation	593	Maintenance of overhead lines	109.30	-	109.30	3.28	112.58
Public Service Company of CO	5540260-Other Compensation	586	Meter expenses	4.64	-	4.64	0.14	4.78
Public Service Company of CO	5540260-Other Compensation	596	Maintenance of street lighting and signal systems	6.76	-	6.76	0.20	6.96
Public Service Company of CO	5600001-Contract Labor	507	Rents	0.05	-	0.05	0.00	0.05
Public Service Company of CO	5600001-Contract Labor	567	Rents	12.20	-	12.20	-	12.20
Public Service Company of CO	5600001-Contract Labor	589	Rents	0.10	-	0.10	-	0.10
Public Service Company of CO	5600001-Contract Labor	931	Rents	8.54	-	8.54	-	8.54
Public Service Company of CO	5600006-Consulting Professional Services Other	507	Rents	2.20	-	2.20	-	2.20
Public Service Company of CO	5600006-Consulting Professional Services Other	567	Rents	(2.52)	-	(2.52)	-	(2.52)
Public Service Company of CO	5600006-Consulting Professional Services Other	589	Rents	0.24	-	0.24	-	0.24
Public Service Company of CO	5600041-Outside Vendor Contract	507	Rents	(0.56)	-	(0.56)	-	(0.56)
Public Service Company of CO	5600041-Outside Vendor Contract	567	Rents	(0.65)	-	(0.65)	-	(0.65)
Public Service Company of CO	5600041-Outside Vendor Contract	931	Rents	32.56	-	32.56	-	32.56
Public Service Company of CO	5600066-Materials	507	Rents	1.69	-	1.69	-	1.69
Public Service Company of CO	5600066-Materials	589	Rents	28.92	-	28.92	-	28.92
Public Service Company of CO	5600066-Materials	931	Rents	4.68	-	4.68	-	4.68
Public Service Company of CO	5600066-Materials	507	Rents	20.59	-	20.59	-	20.59

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Public Service Company of CO	5600066-Materials	567	Rents	0.24	-	0.24	-	0.24
Public Service Company of CO	5600066-Materials	589	Rents	13.53	-	13.53	-	13.53
Public Service Company of CO	5600066-Materials	931	Rents	3.64	-	3.64	-	3.64
Public Service Company of CO	5600141-Network Services	507	Rents	0.09	-	0.09	-	0.09
Public Service Company of CO	5600141-Network Services	567	Rents	0.01	-	0.01	-	0.01
Public Service Company of CO	5600141-Network Services	589	Rents	0.10	-	0.10	-	0.10
Public Service Company of CO	5600216-Employee Expenses Hotel	507	Rents	0.30	-	0.30	-	0.30
Public Service Company of CO	5600216-Employee Expenses Hotel	567	Rents	0.01	-	0.01	-	0.01
Public Service Company of CO	5600216-Employee Expenses Hotel	589	Rents	0.21	-	0.21	-	0.21
Public Service Company of CO	5600221-Employee Expenses Meals	507	Rents	0.04	-	0.04	-	0.04
Public Service Company of CO	5600221-Employee Expenses Meals	589	Rents	0.04	-	0.04	-	0.04
Public Service Company of CO	5600251-Employee Expense Personal Communication	507	Rents	0.04	-	0.04	-	0.04
Public Service Company of CO	5600251-Employee Expense Personal Communication	589	Rents	0.02	-	0.02	-	0.02
Public Service Company of CO	5600291-Transportation Fleet Cost	507	Rents	0.33	-	0.33	-	0.33
Public Service Company of CO	5600291-Transportation Fleet Cost	567	Rents	0.09	-	0.09	-	0.09
Public Service Company of CO	5600291-Transportation Fleet Cost	589	Rents	0.65	-	0.65	-	0.65
Public Service Company of CO	5600296-Janitorial - Routine	507	Rents	88.55	-	88.55	-	88.55
Public Service Company of CO	5600296-Janitorial - Routine	567	Rents	7.39	-	7.39	-	7.39
Public Service Company of CO	5600296-Janitorial - Routine	589	Rents	78.32	-	78.32	-	78.32
Public Service Company of CO	5600296-Janitorial - Routine	931	Rents	9.78	-	9.78	-	9.78
Public Service Company of CO	5600301-Janitorial - Special	507	Rents	0.13	-	0.13	-	0.13
Public Service Company of CO	5600301-Janitorial - Special	589	Rents	0.08	-	0.08	-	0.08
Public Service Company of CO	5600306-Fire Life Safety Maintenance	507	Rents	0.17	-	0.17	-	0.17
Public Service Company of CO	5600306-Fire Life Safety Maintenance	567	Rents	0.06	-	0.06	-	0.06
Public Service Company of CO	5600306-Fire Life Safety Maintenance	589	Rents	0.57	-	0.57	-	0.57
Public Service Company of CO	5600311-General Interior Exterior Maintenance	507	Rents	372.03	-	372.03	-	372.03
Public Service Company of CO	5600311-General Interior Exterior Maintenance	567	Rents	31.33	-	31.33	-	31.33
Public Service Company of CO	5600311-General Interior Exterior Maintenance	589	Rents	359.72	-	359.72	-	359.72
Public Service Company of CO	5600311-General Interior Exterior Maintenance	931	Rents	43.84	-	43.84	-	43.84
Public Service Company of CO	5600316-Use Costs	507	Rents	144.06	-	144.06	-	144.06
Public Service Company of CO	5600316-Use Costs	567	Rents	15.09	-	15.09	-	15.09
Public Service Company of CO	5600316-Use Costs	589	Rents	126.12	-	126.12	-	126.12
Public Service Company of CO	5600316-Use Costs	931	Rents	12.50	-	12.50	-	12.50
Public Service Company of CO	5600321-Lawn Care Maintenance Costs	507	Rents	1.18	-	1.18	-	1.18
Public Service Company of CO	5600321-Lawn Care Maintenance Costs	567	Rents	0.43	-	0.43	-	0.43
Public Service Company of CO	5600321-Lawn Care Maintenance Costs	589	Rents	4.00	-	4.00	-	4.00
Public Service Company of CO	5600331-Snow Removal Costs	507	Rents	134.78	-	134.78	-	134.78
Public Service Company of CO	5600331-Snow Removal Costs	567	Rents	13.50	-	13.50	-	13.50
Public Service Company of CO	5600331-Snow Removal Costs	589	Rents	96.49	-	96.49	-	96.49
Public Service Company of CO	5600331-Snow Removal Costs	931	Rents	10.70	-	10.70	-	10.70
Public Service Company of CO	5600336-Trash Removal Costs	507	Rents	35.86	-	35.86	-	35.86
Public Service Company of CO	5600336-Trash Removal Costs	567	Rents	2.78	-	2.78	-	2.78
Public Service Company of CO	5600336-Trash Removal Costs	589	Rents	30.72	-	30.72	-	30.72
Public Service Company of CO	5600336-Trash Removal Costs	931	Rents	4.03	-	4.03	-	4.03
Public Service Company of CO	5600341-Water Use Costs	507	Rents	23.57	-	23.57	-	23.57
Public Service Company of CO	5600341-Water Use Costs	567	Rents	1.82	-	1.82	-	1.82

Southwestern Public Service Company

All Other Affiliate Billings  
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Public Service Company of CO	5600341-Water Use Costs	589	Rents	22.59	-	22.59	-	22.59
Public Service Company of CO	5600341-Water Use Costs	931	Rents	2.85	-	2.85	-	2.85
Public Service Company of CO	5600351-Moves Adds Changes	507	Rents	50.60	-	50.60	-	50.60
Public Service Company of CO	5600351-Moves Adds Changes	567	Rents	4.88	-	4.88	-	4.88
Public Service Company of CO	5600351-Moves Adds Changes	589	Rents	47.26	-	47.26	-	47.26
Public Service Company of CO	5600351-Moves Adds Changes	931	Rents	5.19	-	5.19	-	5.19
Public Service Company of CO	5600382-Rent - Equipment	507	Rents	1.25	-	1.25	-	1.25
Public Service Company of CO	5600382-Rent - Equipment	567	Rents	0.05	-	0.05	-	0.05
Public Service Company of CO	5600382-Rent - Equipment	589	Rents	2.74	-	2.74	-	2.74
Public Service Company of CO	5600382-Rent - Equipment	931	Rents	0.34	-	0.34	-	0.34
Public Service Company of CO	5600431-Lease Costs	507	Rents	136.76	-	136.76	-	136.76
Public Service Company of CO	5600431-Lease Costs	567	Rents	13.72	-	13.72	-	13.72
Public Service Company of CO	5600431-Lease Costs	589	Rents	135.39	-	135.39	-	135.39
Public Service Company of CO	5600431-Lease Costs	931	Rents	14.05	-	14.05	-	14.05
Public Service Company of CO	5600726-License Fees and Permits	507	Rents	0.05	-	0.05	-	0.05
Public Service Company of CO	5600726-License Fees and Permits	589	Rents	0.03	-	0.03	-	0.03
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	506	Miscellaneous steam power expenses	44.28	-	44.28	1.33	45.61
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	511	Maintenance of structures	22.54	-	22.54	0.68	23.22
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	567.71	-	567.71	17.03	584.74
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	513	Maintenance of electric plant	2.28	-	2.28	0.07	2.35
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	570	Maintenance of station equipment	48.42	-	48.42	1.45	49.87
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	7.53	-	7.53	0.23	7.76
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	588	Miscellaneous distribution expenses	1,778.11	-	1,778.11	53.34	1,831.45
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	88.51	-	88.51	2.66	91.17
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	30.47	-	30.47	0.91	31.38
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	188.42	-	188.42	5.65	194.07
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	596	Maintenance of street lighting and signal systems	19.09	-	19.09	0.57	19.66
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	5.73	-	5.73	0.17	5.90
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	502	Steam expenses	0.08	-	0.08	0.00	0.08
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	500	Operation supervision and engineering	0.88	-	0.88	0.03	0.91
Public Service Company of CO	8000000-Prod Labor Bargaining Benefit Group 1	562	Station expenses	19.73	-	19.73	0.59	20.32
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	506	Miscellaneous steam power expenses	29.87	-	29.87	0.90	30.77
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	507	Rents	(4.35)	-	(4.35)	(0.13)	(4.48)
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	337.93	-	337.93	10.14	348.07
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	567	Rents	(0.29)	-	(0.29)	(0.01)	(0.30)
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	570	Maintenance of station equipment	3.04	-	3.04	0.09	3.13
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	580	Operation supervision and engineering	0.18	-	0.18	0.01	0.19
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	588	Miscellaneous distribution expenses	17.05	-	17.05	0.51	17.56
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	589	Rents	(16.74)	-	(16.74)	(0.50)	(17.24)
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	39.05	-	39.05	1.17	40.22
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	0.27	-	0.27	0.28	0.55
Public Service Company of CO	8000020-Prod Labor Non-Bargaining Benefit Grp 1	931	Rents	(1.48)	-	(1.48)	(0.04)	(1.52)
Public Service Company of CO	8000100-Premium	586	Meter expenses	1.27	-	1.27	0.04	1.31
Public Service Company of CO	8000100-Premium	512	Maintenance of boiler plant	0.42	-	0.42	0.01	0.43
Public Service Company of CO	8000100-Premium	513	Maintenance of electric plant	0.24	-	0.24	0.01	0.25
Public Service Company of CO	8000100-Premium	570	Maintenance of station equipment	0.08	-	0.08	0.00	0.08

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Public Service Company of CO	8000100-Premium	588	Miscellaneous distribution expenses	1.68	-	1.68	0.05	1.73
Public Service Company of CO	8000100-Premium	593	Maintenance of overhead lines	0.08	-	0.08	0.00	0.08
Public Service Company of CO	8000100-Premium	903	Customer records and collection expenses	0.03	-	0.03	0.00	0.03
Public Service Company of CO	8000100-Premium	586	Meter expenses	2.15	-	2.15	0.06	2.21
Public Service Company of CO	8000100-Premium	596	Maintenance of street lighting and signal systems	(0.27)	-	(0.27)	(0.01)	(0.28)
Public Service Company of CO	8000105-Overtime	512	Maintenance of boiler plant	120.73	-	120.73	3.62	124.35
Public Service Company of CO	8000105-Overtime	513	Maintenance of electric plant	24.68	-	24.68	0.74	25.42
Public Service Company of CO	8000105-Overtime	570	Maintenance of station equipment	4.37	-	4.37	0.13	4.50
Public Service Company of CO	8000105-Overtime	580	Operation supervision and engineering	0.21	-	0.21	0.01	0.22
Public Service Company of CO	8000105-Overtime	588	Miscellaneous distribution expenses	175.76	-	175.76	5.27	181.03
Public Service Company of CO	8000105-Overtime	593	Maintenance of overhead lines	18.38	-	18.38	0.55	18.93
Public Service Company of CO	8000105-Overtime	903	Customer records and collection expenses	2.42	-	2.42	0.07	2.49
Public Service Company of CO	8000105-Overtime	586	Meter expenses	100.15	-	100.15	3.00	103.15
Public Service Company of CO	8000105-Overtime	596	Maintenance of street lighting and signal systems	(0.40)	-	(0.40)	(0.01)	(0.41)
Public Service Company of CO	8000105-Overtime	502	Steam expenses	0.02	-	0.02	0.00	0.02
Public Service Company of CO	8000105-Overtime	562	Station expenses	0.10	-	0.10	0.00	0.10
Public Service Company of CO	8000110-Other Compensation	512	Maintenance of boiler plant	(2.55)	-	(2.55)	(0.08)	(2.63)
Public Service Company of CO	8000110-Other Compensation	580	Operation supervision and engineering	(0.15)	-	(0.15)	(0.00)	(0.15)
Public Service Company of CO	8000110-Other Compensation	588	Miscellaneous distribution expenses	(78.14)	-	(78.14)	(2.34)	(80.48)
Public Service Company of CO	8000110-Other Compensation	593	Maintenance of overhead lines	(2.33)	-	(2.33)	(0.07)	(2.40)
Public Service Company of CO	8000110-Other Compensation	586	Meter expenses	(1.55)	-	(1.55)	(0.05)	(1.60)
Public Service Company of CO	8900645-0012-200664-NonProd Lbr NonBG G1	507	Rents	1.16	-	1.16	0.03	1.19
Public Service Company of CO	8900645-0012-200664-NonProd Lbr NonBG G1	567	Rents	(0.05)	-	(0.05)	(0.00)	(0.05)
Public Service Company of CO	8900645-0012-200664-NonProd Lbr NonBG G1	589	Rents	(2.74)	-	(2.74)	(0.08)	(2.82)
Public Service Company of CO	8900645-0012-200664-NonProd Lbr NonBG G1	931	Rents	(0.03)	-	(0.03)	(0.00)	(0.03)
Public Service Company of CO	8900700-0012-200674-401K Match	926	Employee pensions and benefits	0.18	-	0.18	-	0.18
Public Service Company of CO	8900705-0012-200674-401K Match_OH Alloc	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Public Service Company of CO	8900710-0012-200679-Qualified Pension	926	Employee pensions and benefits	0.51	-	0.51	-	0.51
Public Service Company of CO	8900715-0012-200679-Qual Pens. OH Alloc	926	Employee pensions and benefits	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of CO	8900760-0012-200714-Active Healthcare	926	Employee pensions and benefits	0.69	-	0.69	-	0.69
Public Service Company of CO	8900765-0012-200714-Act Healthcar_OH Ale	926	Employee pensions and benefits	(0.12)	-	(0.12)	-	(0.12)
Public Service Company of CO	8900770-0012-200719-Misc Ben Programs	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Public Service Company of CO	8900780-0012-200724-Life LTD-Bus Trav In	926	Employee pensions and benefits	0.02	-	0.02	-	0.02
Public Service Company of CO	8900810-0012-200739-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	0.51	-	0.51	-	0.51
Public Service Company of CO	8900830-0012-200759-WC - Ins and Other	925	Injuries and damages	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of CO	8900840-0012-200764-Annual Incentive	507	Rents	0.18	-	0.18	(0.03)	0.15
Public Service Company of CO	8900840-0012-200764-Annual Incentive	567	Rents	-	-	-	-	-
Public Service Company of CO	8900840-0012-200764-Annual Incentive	589	Rents	(0.31)	-	(0.31)	0.04	(0.27)
Public Service Company of CO	8900840-0012-200764-Annual Incentive	931	Rents	(0.01)	-	(0.01)	0.00	(0.01)
Public Service Company of CO	8906400-0012-IO-Facilities-Labor	507	Rents	(1.87)	-	(1.87)	(0.06)	(1.93)
Public Service Company of CO	8906400-0012-IO-Facilities-Labor	567	Rents	(0.06)	-	(0.06)	(0.00)	(0.06)
Public Service Company of CO	8906400-0012-IO-Facilities-Labor	589	Rents	(1.63)	-	(1.63)	(0.05)	(1.68)
Public Service Company of CO	8906400-0012-IO-Facilities-Labor	931	Rents	(0.30)	-	(0.30)	(0.01)	(0.31)
Public Service Company of CO	8906405-0012-IO-Facilities-Benefits Wk Comp	925	Injuries and damages	0.01	-	0.01	-	0.01
Public Service Company of CO	8906410-0012-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(0.86)	-	(0.86)	-	(0.86)
Public Service Company of CO	8906415-0012-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(0.25)	-	(0.25)	-	(0.25)

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Public Service Company of CO	8906420-0012-IO-Facilities-Contract Labor	507	Rents	(0.73)	-	(0.73)	-	(0.73)
Public Service Company of CO	8906420-0012-IO-Facilities-Contract Labor	589	Rents	(0.57)	-	(0.57)	-	(0.57)
Public Service Company of CO	8906420-0012-IO-Facilities-Contract Labor	931	Rents	(0.15)	-	(0.15)	-	(0.15)
Public Service Company of CO	8906425-0012-IO-Facilities-Consulting	507	Rents	0.13	-	0.13	-	0.13
Public Service Company of CO	8906425-0012-IO-Facilities-Consulting	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of CO	8906425-0012-IO-Facilities-Consulting	589	Rents	0.03	-	0.03	-	0.03
Public Service Company of CO	8906425-0012-IO-Facilities-Consulting	931	Rents	0.02	-	0.02	-	0.02
Public Service Company of CO	8906430-0012-IO-Facilities-Contract Vendor	507	Rents	(3.62)	-	(3.62)	-	(3.62)
Public Service Company of CO	8906430-0012-IO-Facilities-Contract Vendor	567	Rents	(0.10)	-	(0.10)	-	(0.10)
Public Service Company of CO	8906430-0012-IO-Facilities-Contract Vendor	589	Rents	(3.65)	-	(3.65)	-	(3.65)
Public Service Company of CO	8906430-0012-IO-Facilities-Contract Vendor	931	Rents	(0.67)	-	(0.67)	-	(0.67)
Public Service Company of CO	8906435-0012-IO-Facilities-Materials	507	Rents	(2.01)	-	(2.01)	-	(2.01)
Public Service Company of CO	8906435-0012-IO-Facilities-Materials	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of CO	8906435-0012-IO-Facilities-Materials	589	Rents	(1.82)	-	(1.82)	-	(1.82)
Public Service Company of CO	8906435-0012-IO-Facilities-Materials	931	Rents	(0.40)	-	(0.40)	-	(0.40)
Public Service Company of CO	8906440-0012-IO-Facilities-Contract Vendor	507	Rents	0.53	-	0.53	-	0.53
Public Service Company of CO	8906440-0012-IO-Facilities-Contract Vendor	567	Rents	0.20	-	0.20	-	0.20
Public Service Company of CO	8906440-0012-IO-Facilities-Contract Vendor	589	Rents	0.09	-	0.09	-	0.09
Public Service Company of CO	8906445-0012-IO-Facilities-Transportation	507	Rents	(0.02)	-	(0.02)	-	(0.02)
Public Service Company of CO	8906445-0012-IO-Facilities-Transportation	567	Rents	(0.04)	-	(0.04)	-	(0.04)
Public Service Company of CO	8906450-0012-IO-Facilities-Miscellaneous	507	Rents	(125.89)	-	(125.89)	-	(125.89)
Public Service Company of CO	8906450-0012-IO-Facilities-Miscellaneous	567	Rents	(5.03)	-	(5.03)	-	(5.03)
Public Service Company of CO	8906450-0012-IO-Facilities-Miscellaneous	589	Rents	(114.11)	-	(114.11)	-	(114.11)
Public Service Company of CO	8906450-0012-IO-Facilities-Miscellaneous	931	Rents	(20.44)	-	(20.44)	-	(20.44)
Public Service Company of CO	8907155-0012-800001811037-Fac - Labor	507	Rents	(0.19)	-	(0.19)	-	(0.19)
Public Service Company of CO	8907155-0012-800001811037-Fac - Labor	589	Rents	(0.16)	-	(0.16)	-	(0.16)
Public Service Company of CO	8907155-0012-800001811037-Fac - Labor	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Public Service Company of CO	8907175-0012-800001811037-Fac - Labor	507	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of CO	8907175-0012-800001811037-Fac - Labor	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of CO	8907175-0012-800001811037-Fac - Labor	931	Rents	0.02	-	0.02	-	0.02
Public Service Company of CO	8907180-0012-800001811037-Fac - Consulting	507	Rents	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of CO	8907180-0012-800001811037-Fac - Consulting	567	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of CO	8907180-0012-800001811037-Fac - Consulting	589	Rents	0.02	-	0.02	-	0.02
Public Service Company of CO	8907185-0012-800001811037-Fac - Contr Vend	507	Rents	(0.41)	-	(0.41)	-	(0.41)
Public Service Company of CO	8907185-0012-800001811037-Fac - Contr Vend	567	Rents	(0.40)	-	(0.40)	-	(0.40)
Public Service Company of CO	8907185-0012-800001811037-Fac - Contr Vend	589	Rents	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of CO	8907185-0012-800001811037-Fac - Contr Vend	931	Rents	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of CO	8907190-0012-800001811037-Fac - Materials	507	Rents	(0.23)	-	(0.23)	-	(0.23)
Public Service Company of CO	8907190-0012-800001811037-Fac - Materials	567	Rents	(0.19)	-	(0.19)	-	(0.19)
Public Service Company of CO	8907190-0012-800001811037-Fac - Materials	589	Rents	(0.04)	-	(0.04)	-	(0.04)
Public Service Company of CO	8907190-0012-800001811037-Fac - Materials	931	Rents	36.56	-	36.56	1.10	37.66
Public Service Company of CO	8908313-0012-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	0.15	-	0.15	0.00	0.15
Public Service Company of CO	8908313-0012-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.17)	-	(0.17)	0.02	(0.15)
Public Service Company of CO	8909411-0012-IO-Facilities-Benefits Incentive	507	Rents	(0.32)	-	(0.32)	0.05	(0.27)
Public Service Company of CO	8909411-0012-IO-Facilities-Benefits Incentive	589	Rents	(0.03)	-	(0.03)	0.00	(0.03)
Public Service Company of CO	8909411-0012-IO-Facilities-Benefits Incentive	931	Rents	0.42	-	0.42	0.01	0.43
Public Service Company of CO	8908618-0012-renapped IO-Prod Lbr BG Group 11	596	Maintenance of street lighting and signal systems	(2.57)	-	(2.57)	-	(2.57)
Public Service Company of CO	8912115-0012-201060-Pension & Insurance	926	Employee pensions and benefits	-	-	-	-	-

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
Public Service Company of CO	8912116-0012-201066-Benefits Non-Service	926	Employee pensions and benefits	0.04	-	0.04	-	0.04
Public Service Company of CO	8912118-0012-201066-Benefits Non-Svc OH All	926	Employee pensions and benefits	0.10	-	0.10	-	0.10
Public Service Company of CO	5600031-Consulting Legal Regulatory	589	Rents	0.06	-	0.06	-	0.06
Public Service Company of CO	5600031-Consulting Legal Regulatory	589	Rents	-	-	-	-	-
Public Service Company of CO	5600031-Consulting Legal Regulatory	931	Rents	0.01	-	0.01	-	0.01
Public Service Company of CO	8912054-0012-200038-Fleet-Overhead	507	Rents	0.34	-	0.34	-	0.34
Public Service Company of CO	8912054-0012-200038-Fleet-Overhead	567	Rents	0.10	-	0.10	-	0.10
Public Service Company of CO	8912054-0012-200038-Fleet-Overhead	587	Customer installations expenses	39.12	-	39.12	-	39.12
Public Service Company of CO	8912054-0012-200038-Fleet-Overhead	589	Rents	0.75	-	0.75	-	0.75
Public Service Company of CO	8907195-0012-remapped IO-Fac - Employee Exp	507	Rents	0.07	-	0.07	-	0.07
Public Service Company of CO	8907195-0012-remapped IO-Fac - Employee Exp	589	Rents	0.03	-	0.03	-	0.03
Public Service Company of CO	8907195-0012-remapped IO-Fac - Employee Exp	931	Rents	0.01	-	0.01	-	0.01
Public Service Company of CO	8908782-0012-IO-Facilities - Overhead	507	Rents	(0.04)	-	(0.04)	-	(0.04)
Public Service Company of CO	8908782-0012-IO-Facilities - Overhead	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of CO	8912104-0012-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(0.40)	-	(0.40)	-	(0.40)
Public Service Company of CO	8903872-0013-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.15)	-	(0.15)	-	(0.15)
Public Service Company of CO	8100550-Fleet-Base Rates	587	Customer installations expenses	1.72	-	1.72	-	1.72
Public Service Company of CO	8912056-0012-200047-Fleet-Idle Time	587	Customer installations expenses	(8.54)	-	(8.54)	-	(8.54)
Public Service Company of CO	8912058-0012-200055-Fleet-Idle Time	587	Customer installations expenses	(0.10)	-	(0.10)	-	(0.10)
<b>Total</b>				<b>\$ 172,892.38</b>	<b>\$ -</b>	<b>\$ 172,892.38</b>	<b>\$ 4,989.71</b>	<b>\$ 177,882.09</b>

## Southwestern Public Service Company

**XES Billings to SPS before Pro Forma Adjustments  
by Affiliate Class Witness  
Twelve Months Ended June 30, 2019**

(A) Witness	(B) Affiliate Class	(C) Direct	(D) Allocated	(E) Per Book Amount
Adam Dietenberger	Chief Customer and Innovation Officer	\$ 4,174.97	\$ 4,173,518.25	\$ 4,177,693.22
Adam Dietenberger	Chief Executive Officer	-	1,000,505.46	1,000,505.46
Adam Dietenberger	Chief Financial Officer	-	169,578.30	169,578.30
Adam Dietenberger	Controller	2,126,216.28	2,379,113.80	4,505,330.08
Adam Dietenberger	Corporate Other	1,420,529.69	(321,579.27)	1,098,950.42
Adam Dietenberger	Financial Planning	1,414,878.22	1,524,164.60	2,939,042.82
Adam Dietenberger	Investor Relations	-	225,221.43	225,221.43
Adam Dietenberger	Risk Management and Audit Services	250,943.84	989,637.15	1,240,580.99
Adam Dietenberger	Tax Services	178,916.88	550,696.76	729,613.64
Adam Dietenberger	Treasurer	261,697.20	2,498,066.04	2,759,763.24
Angelene Hennes-Ghelf	Corporate Secretary & Executive Services	111,384.71	2,378,196.98	2,489,581.69
Bennie Weeks	Resource Planning	490,904.69	213,651.10	704,555.79
Casey Meeks	Distribution Business Operations	471,130.25	143,702.87	614,833.12
Casey Meeks	Distribution Electric Engineering	98,081.15	168,858.83	266,939.98
Casey Meeks	Distribution Planning & Performance	125,430.58	27,231.67	152,662.25
Casey Meeks	Gas Operations	125,895.47	4,067.98	129,963.45
Casey Meeks	VP Distribution Operations	268,191.62	135,029.67	403,221.29
Casey Meeks	Vegetation Management & Pole Program	370,831.09	-	370,831.09
David Harkness	Business Systems	5,298,218.24	29,800,476.17	35,098,694.41
David Low	ES Environmental	1,470,176.84	224,417.09	1,694,593.93
David Low	ES Performance Optimization	7,421,254.16	715,187.07	8,136,441.23
David Low	ES Projects	611,876.45	86,640.76	698,517.21
David Low	ES VP Energy Supply	1,845.22	143,069.76	144,914.98
David Low	ES VP Operations	151,135.25	315,219.95	466,355.20
Gary O'Hara	Supply Chain	820,048.40	298,244.61	1,118,293.01
James Altman	GC Claims	214,922.17	20,631.90	235,554.07
James Altman	GC Legal Services	847,967.95	1,313,994.58	2,161,962.53
James Altman	GC VP General Counsel	4,854.17	118,247.53	123,101.70
Jeff Lyng	Policy & Regulatory Compliance	248,206.28	599,800.59	848,006.87
Jeffrey Butler	OS Senior VP - Commercial Operations	3,306,209.07	1,059,613.90	4,365,822.97
Lawrence Bick	Aviation & Travel Services	-	847,588.44	847,588.44
Lawrence Bick	Property Services	15,826,098.49	-	15,826,098.49
Lawrence Bick	Workforce Relations & Safety	1,297,073.53	789,639.28	2,086,712.81
Michael Knoll	Human Resources	121,397.47	2,319,654.18	2,441,051.65
Michael Knoll	SS Company Benefits	(104,003.77)	7,699,762.03	7,595,758.26
Michelle Edwards	Customer Care	46,815.84	3,253,530.66	3,300,346.50
Perry Foster	Transmission & Substations	5,887,098.70	3,738,602.58	9,625,701.28
Shawn White	Marketing	32,838.01	1,220,880.83	1,253,718.84
Steve Brown	Enterprise Security	611,731.59	2,910,853.30	3,522,584.89
William Grant	Corporate Giving	-	33,535.39	33,535.39
William Grant	NSPM President	-	(973.50)	(973.50)
William Grant	PSCo President	44,540.49	49.81	44,590.30
William Grant	SPS President	684.51	-	684.51
William Grant	Strategic Revenue Initiatives	-	233,005.18	233,005.18
<b>Total</b>		<b>\$ 51,880,195.70</b>	<b>\$ 74,001,333.71</b>	<b>\$ 125,881,529.41</b>

Amounts may not add or tie to other schedules due to rounding.



## Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
1	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 27,155,817.46	\$ 23,659,125.26	\$ 3,496,692.20	\$ (3,469.31)	\$ 3,493,222.89	\$ 5,503.08	\$ 3,498,725.97	81.89%
2		200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	27,580.15	27,580.15	0.65%
3		200077 - Branding	Assets/Revenue/No. of employees	-	-	-	-	-	83,024.21	83,024.21	1.94%
4		200148 - Business Systems	Number of Computers	12,012.82	10,343.06	1,669.76	-	1,669.76	254.67	1,924.43	0.05%
5		200153 - Customer Safety Advertising/Information Costs	Number of Customers	-	-	-	-	-	34,629.02	34,629.02	0.81%
6		200163 - Employee Communications	Number of Employees	4,635,288.88	4,039,310.38	595,978.50	-	595,978.50	2,060.99	2,060.99	0.05%
7		Direct	Direct	\$ 31,803,119.16	\$ 27,708,778.70	\$ 4,094,340.46	\$ (3,469.31)	\$ 4,090,871.15	\$ 181,780.07	\$ 4,272,651.22	100.00%
8	Chief Customer and Innovation Officer Total										
9				\$ 2,481,796.35	\$ 2,162,230.31	\$ 319,566.04	\$ (29,032.51)	\$ 290,533.53	\$ 1,494.40	\$ 292,027.93	26.54%
10	Chief Executive Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	383,663.57	383,663.57	34.87%
11		200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	2,116,014.09	1,810,423.45	305,590.64	(54,512.41)	251,078.23	-	251,078.23	22.82%
12		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	146,859.75	146,859.75	-	-	-	-	-	0.00%
13		200101 - Legal - Opco's - Gas	Assets/Revenue/No. of employees	1,752,723.14	1,579,069.08	173,654.06	-	173,654.06	-	173,654.06	15.78%
14		Direct	Direct	\$ 6,497,393.33	\$ 5,698,582.59	\$ 798,810.74	\$ (83,544.92)	\$ 715,265.82	\$ 385,157.97	\$ 1,100,423.79	100.00%
15	Chief Executive Officer Total										
16				\$ 726,930.06	\$ 633,327.69	\$ 93,602.37	\$ (2,457.29)	\$ 91,145.08	\$ 443.60	\$ 91,588.68	50.08%
17	Chief Financial Officer	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	720,535.94	629,225.64	91,310.30	-	91,310.30	-	91,310.30	49.92%
18		Direct	Direct	\$ 1,447,466.00	\$ 1,262,553.33	\$ 184,912.67	\$ (2,457.29)	\$ 182,455.38	\$ 443.60	\$ 182,898.98	100.00%
19	Chief Financial Officer Total										
20				\$ 9,351,095.83	\$ 8,147,011.27	\$ 1,204,084.56	\$ (273.99)	\$ 1,203,810.57	\$ 5,717.29	\$ 1,209,527.86	26.29%
21	Controller	200080 - Capital Asset Acctg	Assets/Revenue/No. of employees	24,873.59	21,290.32	3,583.27	-	3,583.27	86.97	3,670.24	0.08%
		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	2,925.27	2,502.88	422.39	-	422.39	(8.43)	413.96	0.01%
		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	1,840,907.46	1,575,047.15	2,658,60.31	(118.22)	2,657,42.09	4,145.84	2,69,887.93	5.87%
		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	120,808.41	103,361.43	17,446.98	(75.67)	17,371.31	259.42	17,630.73	0.38%
		200105 - Acctg. Rptg. Tax - MN, WI	Assets/Revenue/No. of employees	159,181.67	159,181.67	-	-	-	-	-	0.00%
		200106 - Acctg. Rptg. Tax - MN, WI Elec	Assets/Revenue/No. of employees	235,505.28	235,505.28	-	-	-	-	-	0.00%
		200133 - Prop Trading - Back Office	Joint Operating Agreement	108,259.64	83,952.85	24,306.79	-	24,306.79	666.93	24,973.72	0.54%
		200173 - Gen/Prop Trading - Back Office	Prop Trading Hours	3,113.39	2,411.16	702.23	-	702.23	7.87	710.10	0.02%
30	Controller	Direct	Direct	14,259,285.20	11,203,803.85	3,055,481.35	(355.45)	3,055,125.90	18,320.93	3,073,446.83	66.81%

## Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
31	Controller Total			\$ 26,105,955.74	\$ 21,534,067.86	\$ 4,571,887.88	\$ (823.33)	\$ 4,571,064.55	\$ 29,196.82	\$ 4,600,261.37	100.00%
32				\$ (2,880,209.15)	\$ (2,509,341.90)	\$ (370,867.25)	\$ 370,867.25	\$ -	\$ -	\$ -	0.00%
33	Corporate Other	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	(234,001.44)	(203,870.47)	(30,130.97)	5,971.71	(24,159.26)	-	(24,159.26)	-1.98%
34		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	(11,669.48)	(10,166.84)	(1,502.64)	1,502.64	-	-	-	0.00%
35		200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	(2,443,517.90)	(2,090,732.53)	(352,785.37)	29,036.52	(323,748.85)	-	(323,748.85)	-26.53%
36		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	61,427.18	52,555.95	8,871.23	-	8,871.23	-	8,871.23	0.73%
37		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	14,607,711.15	12,537,235.46	2,070,475.69	(511,035.34)	1,559,440.35	-	1,559,440.35	127.78%
38		Direct	Direct	\$ 9,099,740.36	\$ 7,775,679.67	\$ 1,324,060.69	\$ (103,657.22)	\$ 1,220,403.47	\$ -	\$ 1,220,403.47	100.00%
39	Corporate Other Total			\$ 1,203,452.72	\$ 1,048,491.11	\$ 154,961.61	\$ (463.08)	\$ 154,498.53	\$ 2,173.47	\$ 156,672.00	4.91%
40				\$ 315,707.34	\$ 275,055.53	\$ 40,651.81	\$ -	\$ 40,651.81	\$ 754.64	\$ 41,406.45	1.30%
41	Financial Planning	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	298,030.99	259,655.24	38,375.75	-	38,375.75	182.05	38,557.80	1.21%
42		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	6,256.42	5,448.40	808.02	(669.29)	138.73	-	138.73	0.00%
43		200079 - Federal Lobbying	Assets/Revenue/No. of employees	1,564,422.67	1,338,491.82	225,930.85	(98.35)	225,832.50	2,271.05	228,103.55	7.16%
44		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	822,937.45	704,090.48	118,846.97	(58.81)	118,788.16	1,928.41	120,716.57	3.79%
45		200088 - Acctg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of employees	158,245.83	135,392.27	22,853.56	-	22,853.56	319.76	23,173.32	0.73%
46		200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	21,918.62	18,753.08	3,165.54	-	3,165.54	6.53	3,172.07	0.10%
47		200098 - Transm Elec FERC 566	Assets/Revenue/No. of employees	12,976.19	12,976.19	-	-	-	-	-	0.00%
48		200102 - Gas Dist FERC 880	Assets/Revenue/No. of employees	225,092.78	225,092.78	-	-	-	-	-	0.00%
49		200106 - Acctg, Rptg, Tax - MN, WI Elec	Assets/Revenue/No. of employees	5,712.21	5,248.50	463.71	-	463.71	-	463.71	0.01%
50		200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	ElecDist/Plnt Gas/Tran/Plnt Gas/Dst/Plnt	159,190.06	133,284.08	25,905.98	(4.13)	25,901.85	652.67	26,554.52	0.83%
51		200126 - Customer & Field Operations Constr, Oper & Maint	Elc/Trn Elc/Dst Gas/Trn Gas/Dst Plnt	569,620.97	483,348.43	86,272.54	(568.64)	85,703.90	1,460.29	87,164.19	2.73%
52		200178 - Rates & Regulation	Revenue	13,491,239.98	11,043,125.72	2,448,114.26	(293.68)	2,447,820.58	13,710.08	2,461,530.66	77.22%
53		Direct	Direct	\$ 18,854,804.23	\$ 15,688,453.63	\$ 3,166,350.60	\$ (2,155.98)	\$ 3,164,194.62	\$ 23,458.94	\$ 3,187,653.56	100.00%
54	Financial Planning Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,224.33	\$ 113,224.33	38.53%
55				\$ 942,408.59	\$ 821,060.25	\$ 121,348.34	\$ (241.11)	\$ 121,107.23	\$ 526.60	\$ 121,633.83	41.39%
56	Investor Relations	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	502,602.14	443,608.58	58,993.56	-	58,993.56	-	58,993.56	20.08%
57		200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct

## Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
60	Investor Relations Total			\$ 1,445,010.73	\$ 1,264,668.83	\$ 180,341.90	\$ (241.11)	\$ 180,100.79	\$ 113,750.93	\$ 293,851.72	100.00%
61	Risk Management and Audit Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,406,710.37	\$ 1,225,576.79	\$ 181,133.58	\$ (28.42)	\$ 181,105.16	\$ 1,777.09	\$ 182,882.25	14.31%
62		200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	233,012.58	203,008.89	30,003.69	-	30,003.69	289.53	30,293.22	2.37%
63		200079 - Federal Lobbying	Assets/Revenue/No. of employees	39,873.40	34,723.64	5,149.76	(4,679.71)	470.05	-	470.05	0.04%
64		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	72,280.69	61,842.00	10,438.69	-	10,438.69	235.01	10,673.70	0.84%
65		200089 - Audit Services - OpCos	Assets/Revenue/No. of employees	31,775.77	27,186.74	4,589.03	-	4,589.03	81.25	4,670.28	0.37%
66		200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	1,213,003.93	1,037,824.08	175,179.85	(239.30)	174,940.55	2,164.84	177,105.39	13.86%
67		200100 - Audit Services - OpCos - Gas	Assets/Revenue/No. of employees	15,398.29	15,398.29	-	-	-	-	-	0.00%
68		200106 - Acctg. Rptg. Tax - MN, WI Elec	Assets/Revenue/No. of employees	33,199.88	33,199.88	-	-	-	-	-	0.00%
69		200134 - Prop Trading - Frt/Mid Office	Joint Operating Agreement	288,797.11	223,887.49	64,909.62	-	64,909.62	1,518.99	66,428.61	5.20%
70		200174 - Gen/Prop Trading - Mid Office	Prop Trading Hours	58,310.85	44,972.85	13,338.00	-	13,338.00	158.40	13,496.40	1.06%
71		Direct	Direct	4,729,610.37	3,931,177.46	798,432.91	(8,227.69)	790,205.22	1,861.08	792,066.30	61.97%
72	Risk Management and Audit Services Total			\$ 8,121,973.24	\$ 6,838,798.11	\$ 1,283,175.13	\$ (13,175.12)	\$ 1,270,000.01	\$ 8,086.18	\$ 1,278,086.19	100.00%
73		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	\$ 551,117.50	\$ 480,153.39	\$ 70,964.11	\$ (67.22)	\$ 70,896.89	\$ 817.82	\$ 71,714.71	8.66%
74		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	2,328,270.59	1,992,026.37	336,244.22	(28.31)	336,215.91	1,511.96	337,727.87	40.78%
75	Tax Services			2,575,008.04	2,158,109.42	416,898.62	-	416,898.62	1,838.13	418,736.75	50.56%
76		Direct	Direct	\$ 5,454,296.13	\$ 4,630,289.18	\$ 824,006.95	\$ (95.53)	\$ 824,011.42	\$ 4,167.91	\$ 828,179.33	100.00%
77		200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 3,708,315.89	\$ 3,230,818.30	\$ 477,497.59	\$ -	\$ 477,497.59	\$ -	\$ 477,497.59	17.71%
78		200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	1,822,073.52	1,587,455.49	234,618.03	(53.90)	234,564.13	2,298.18	236,862.31	8.78%
79		200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	1,151,408.10	1,003,148.14	148,259.96	-	148,259.96	(19.01)	148,240.95	5.50%
80	Treasurer			9,949,149.47	8,512,731.07	1,436,418.40	-	1,436,418.40	-	1,436,418.40	53.27%
81		200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	1,100.96	941.97	158.99	-	158.99	-	158.99	0.01%
82		200091 - Captive Insurance	Assets/Revenue/No. of employees	(406,728.38)	(347,989.59)	(58,738.79)	-	(58,738.79)	129.83	(58,608.96)	-2.17%
83		Direct	Direct	4,398,836.15	3,452,203.05	946,633.10	(492,535.01)	454,098.09	1,726.69	455,824.78	16.90%
84	Treasurer Total			\$ 20,624,155.71	\$ 17,439,308.43	\$ 3,184,847.28	\$ (492,588.91)	\$ 2,692,258.37	\$ 4,135.69	\$ 2,696,394.06	100.00%
85											
86											
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## Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
91	Corporate Secretary & Executive Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,043,905.30	\$ 909,487.76	\$ 134,417.54	\$ (874.04)	\$ 133,543.50	\$ 706.48	\$ 134,249.98	10.94%
92		200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	1,167,679.62	1,017,324.56	150,355.06	-	150,355.06	(113,240.17)	37,114.89	3.02%
93		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	681,167.74	593,457.87	87,709.87	(341.24)	87,368.63	1,020.34	88,388.97	7.20%
94		200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	1,878,687.83	1,636,779.88	241,907.95	(589.82)	241,318.13	(48,909.50)	192,408.63	15.68%
95		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	(1,765.75)	(1,765.75)	-0.14%
96		200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	3,172,344.80	2,763,861.01	408,483.79	(63.17)	408,420.62	(383,663.57)	24,757.05	2.02%
97		200077 - Branding	Assets/Revenue/No. of employees	6,471,645.20	5,636,466.34	835,178.86	(16.73)	835,162.13	(853,776.12)	(18,613.99)	-1.52%
98		200078 - Governmental Affairs	Assets/Revenue/No. of employees	1,648.00	1,435.14	212.86	-	212.86	-	212.86	0.02%
99		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	(13,862.81)	(11,860.77)	(2,002.04)	-	(2,002.04)	-	(2,002.04)	-0.16%
100		200153 - Customer Safety - Advertising/Information Costs	Number of Customers	463,831.18	431,408.44	32,422.74	-	32,422.74	(34,599.55)	(2,176.81)	-0.18%
101		200163 - Employee Communications	Number of Employees	882,801.58	755,823.82	126,977.76	(17.70)	126,960.06	167.90	127,127.96	10.36%
102		200176 - Marketing & Sales	Revenue	1,945.19	1,639.90	305.29	-	305.29	-	305.29	0.02%
103		Direct	Direct	7,836,692.15	7,142,672.54	694,019.61	-	694,019.61	(47,014.09)	647,005.52	52.73%
104		<b>Corporate Secretary &amp; Executive Services Total</b>		<b>\$ 23,588,485.78</b>	<b>\$ 20,878,496.49</b>	<b>\$ 2,709,989.29</b>	<b>\$ (1,902.70)</b>	<b>\$ 2,708,086.59</b>	<b>\$ (1,481,074.03)</b>	<b>\$ 1,227,012.56</b>	<b>100.00%</b>
105											
107		200135 - Energy Supply Business Resources	MWH Generation	4,562.15	3,560.70	1,001.45	-	1,001.45	-	1,001.45	0.15%
108	Resource Planning	200136 - Energy Markets - Fuel	MWH Generation	294,779.37	230,071.21	64,708.16	(1,481.52)	63,226.64	1,395.02	64,621.66	9.39%
109		Direct	Direct	3,141,880.60	2,524,528.19	617,352.41	-	617,352.41	4,957.17	622,309.58	90.46%
110		<b>Resource Planning Total</b>		<b>\$ 3,441,222.12</b>	<b>\$ 2,758,160.10</b>	<b>\$ 683,062.02</b>	<b>\$ (1,481.52)</b>	<b>\$ 681,580.50</b>	<b>\$ 6,352.19</b>	<b>\$ 687,932.69</b>	<b>100.00%</b>
111											
112											
114	Distribution Business	200116 - Distribution Electric 580 (E&S)	Electric Distribution Plant	64,385.01	56,765.47	7,619.54	(11.76)	7,607.78	(213.25)	7,394.53	0.62%
115	Operations	200117 - Distribution Elec 586 Operations Constr. Oper. & Maint	Electric Distribution Plant GasDstr Plant	17,255.95	15,213.80	2,042.15	-	2,042.15	81.43	2,123.58	0.18%
116		200126 - Customer & Field GasDstr Plant	Electric Distribution Plant GasDstr Plant	374,353.94	313,433.02	60,920.92	-	60,920.92	(1,971.16)	58,949.76	4.91%
117		200127 - Distribution Gas 870 (E&S)	Gas Distribution Plant	36,367.36	36,367.36	-	-	-	-	-	0.00%
118		Direct	Direct	11,092,361.91	9,959,252.63	1,133,109.28	-	1,133,109.28	(1,793.63)	1,131,315.65	94.29%
119		<b>Distribution Business Operations Total</b>		<b>\$ 11,584,724.17</b>	<b>\$ 10,381,032.28</b>	<b>\$ 1,203,691.89</b>	<b>\$ (11.76)</b>	<b>\$ 1,203,680.13</b>	<b>\$ (3,896.60)</b>	<b>\$ 1,199,783.53</b>	<b>100.00%</b>
120											
121	Distribution Electric	200116 - Distribution Electric 580 (E&S)	Electric Distribution Plant	900,241.79	793,703.84	106,537.95	(56.45)	106,481.50	(4,582.89)	101,898.61	38.68%
122	Engineering	200127 - Distribution Gas 870 (E&S)	Gas Distribution Plant	2,970.56	2,970.56	-	-	-	-	-	0.00%
123											

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Forma	(K) Requested Amount (Total Company)	(L) % of Class Charges
124		200135 - Energy Supply Business Resources	MWH Generation	960.00	749.26	210.74	-	210.74	-	210.74	0.08%
125		Direct	Direct	1,785,595.64	1,626,532.89	159,062.75	(18.36)	159,044.39	2,290.37	161,334.76	61.24%
126		<b>Distribution Electric Engineering Total</b>		<b>\$ 2,689,767.99</b>	<b>\$ 2,423,956.55</b>	<b>\$ 265,811.44</b>	<b>\$ (74.81)</b>	<b>\$ 265,736.63</b>	<b>\$ (2,292.52)</b>	<b>\$ 263,444.11</b>	<b>100.00%</b>
127											
128		200126 - Customer & Field Operations Constr, Oper & Maint	ElecTm ElecDst GasTm	\$ 154,775.30	\$ 129,587.71	\$ 25,187.59	\$ (3,932.13)	\$ 21,255.46	\$ (2,757.03)	\$ 18,498.43	16.71%
129		Direct	GasDst Plnt								
130		<b>Distribution Planning &amp; Performance Total</b>		<b>\$ 1,380,875.75</b>	<b>\$ 1,418,689.46</b>	<b>\$ 116,961.59</b>	<b>\$ (3,932.13)</b>	<b>\$ 113,029.46</b>	<b>\$ (2,347.19)</b>	<b>\$ 110,682.27</b>	<b>83.29%</b>
131											
132		200126 - Customer & Field Operations Constr, Oper & Maint	ElecTm ElecDst GasTm	\$ 970.97	\$ 812.96	\$ 158.01	\$ -	\$ 158.01	\$ (158.01)	\$ -	0.00%
133		200127 - Distribution Gas FERC 870 (E&S)	GasDst Plnt	1,616,458.70	1,616,458.70	-	-	-	-	-	0.00%
134		200130 - Transmission Gas FERC 850 (E&S)	Gas Transmission Plant	816,799.93	816,799.93	-	-	-	-	-	0.00%
135		Direct	Direct	11,031,029.65	10,871,685.22	159,344.43	(94.15)	159,250.28	1,643.05	160,893.33	100.00%
136		<b>Gas Operations Total</b>		<b>\$ 13,465,259.25</b>	<b>\$ 13,305,756.81</b>	<b>\$ 159,502.44</b>	<b>\$ (94.15)</b>	<b>\$ 159,408.29</b>	<b>\$ 1,485.04</b>	<b>\$ 160,893.33</b>	<b>100.00%</b>
137											
138		200126 - Customer & Field Operations Constr, Oper & Maint	ElecTm ElecDst GasTm	\$ 921,632.45	\$ 771,649.64	\$ 149,982.81	\$ (560.28)	\$ 149,422.53	\$ (2,262.02)	\$ 147,160.51	19.22%
139		200153 - Customer Safety Advertising/Information Costs	Number of Customers	18,163.53	16,893.86	1,269.67	-	1,269.67	-	1,269.67	0.17%
140		Direct	Direct	5,333,307.71	4,725,755.64	607,552.07	-	607,552.07	9,571.43	617,123.50	80.61%
141		<b>VP Distribution Operations Total</b>		<b>\$ 6,273,103.69</b>	<b>\$ 5,514,299.14</b>	<b>\$ 758,804.55</b>	<b>\$ (560.28)</b>	<b>\$ 758,244.27</b>	<b>\$ 7,309.41</b>	<b>\$ 765,553.68</b>	<b>100.00%</b>
142											
143		200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	\$ 0.06	\$ 0.06	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
144		Direct	Direct	1,664,687.25	1,247,946.20	416,741.05	(6.63)	416,734.42	(91.37)	416,643.05	100.00%
145		<b>Vegetation Management &amp; Pole Program Total</b>		<b>\$ 1,664,687.31</b>	<b>\$ 1,247,946.26</b>	<b>\$ 416,741.05</b>	<b>\$ (6.63)</b>	<b>\$ 416,734.42</b>	<b>\$ (91.37)</b>	<b>\$ 416,643.05</b>	<b>100.00%</b>
146											
147											
148											
149		200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 6,926.48	\$ 6,034.57	\$ 891.91	\$ -	\$ 891.91	\$ -	\$ 891.91	0.00%
150		200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	156.44	136.27	20.17	-	20.17	(20.17)	-	0.00%
151		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	5,278.00	4,598.36	679.64	-	679.64	-	679.64	0.00%
152		200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	5,737.18	4,998.41	738.77	-	738.77	-	738.77	0.00%
153		200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	1,517.82	1,322.35	195.47	-	195.47	-	195.47	0.00%
154		200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	599.36	522.16	77.20	-	77.20	(77.20)	-	0.00%
155		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	874.10	761.53	112.57	-	112.57	-	112.57	0.00%
156		200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	3,010.99	2,623.27	387.72	-	387.72	-	387.72	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
157		200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	9,395.67	8,185.75	1,209.92	-	1,209.92	-	1,209.92	0.00%
158		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	1,067,675.93	930,197.54	137,478.39	-	137,478.39	33.30	137,511.69	0.39%
159		200076 - Xcel Foundation	Assets/Revenue/No. of employees	561.22	488.80	72.42	-	72.42	(72.42)	-	0.00%
160		200077 - Branding	Assets/Revenue/No. of employees	260.08	226.52	33.56	-	33.56	(33.56)	-	0.00%
161		200078 - Governmental Affairs	Assets/Revenue/No. of employees	156.35	136.16	20.19	-	20.19	(20.19)	-	0.00%
162		200079 - Federal Lobbying	Assets/Revenue/No. of employees	27,548.05	19,472.68	8,075.37	30,730.20	38,805.57	-	38,805.57	0.11%
163		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	85,322.90	73,004.32	12,318.58	-	12,318.58	-	12,318.58	0.03%
164		200083 - Finance & Treasury	Assets/Revenue/No. of employees	156.44	133.86	22.58	-	22.58	(22.58)	-	0.00%
165		200084 - Risk Management	Assets/Revenue/No. of employees	156.44	133.85	22.59	-	22.59	(22.59)	-	0.00%
166		200086 - Legal	Assets/Revenue/No. of employees	12,537.18	10,727.06	1,810.12	-	1,810.12	-	1,810.12	0.01%
167		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	1,986.31	1,699.46	286.85	-	286.85	-	286.85	0.00%
168		200088 - Acctg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of employees	1,086.71	929.78	156.93	-	156.93	-	156.93	0.00%
169		200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	4,654.42	3,982.24	672.18	-	672.18	-	672.18	0.00%
170		200094 - Supply Chain	Assets/Revenue/No. of employees	156.44	133.85	22.59	-	22.59	(22.59)	-	0.00%
171		200096 - Energy/Markets - Business Services	Assets/Revenue/No. of employees	5,135,490.13	4,393,832.83	741,657.30	(42.90)	741,614.40	2,596.27	744,210.67	2.11%
172		200097 - CBS/ALS/CFM	Assets/Revenue/No. of employees	520,025.85	444,924.76	75,101.09	-	75,101.09	-	75,101.09	0.21%
173		200110 - Passport - Accounts Payable	Accounts Payable Transactions	44,230.05	38,591.66	5,638.39	-	5,638.39	-	5,638.39	0.02%
174		200111 - EAI (Entrpris Applic Integrat)	Avg of Select Set Softwr Allctrs	74,771,431.95	66,635,776.67	8,135,655.28	-	8,135,655.28	-	8,135,655.28	23.04%
175		200112 - Mainframe Charges From IBM	Avg of Select Set Softwr Allctrs	8,198,406.15	7,619,598.71	578,807.44	-	578,807.44	-	578,807.44	1.64%
176		200115 - Miscellaneous Applications	Average of All Software Percent	23,472,857.54	20,739,789.64	2,733,067.90	(63.30)	2,733,004.60	72.05	2,733,076.65	7.74%
177		200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	28,955.00	25,528.34	3,426.66	-	3,426.66	-	3,426.66	0.01%
178		200119 - GIS (Geographic Information System)	Elec Dist Plant Gas Dist Plant	1,890,818.91	1,778,935.34	111,883.57	-	111,883.57	-	111,883.57	0.32%
179		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	4,553.38	3,207.50	1,345.88	-	1,345.88	-	1,345.88	0.00%
180		200123 - Transm Elec FERC 561.5	Electric Transmission Plant	104.62	73.69	30.93	-	30.93	(30.93)	-	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
181		200124 - EMS-Transmission (Energy Mgmt System-SCADA)	Electric Transmission Plant	2,050,725.98	1,444,584.68	606,141.30	-	606,141.30	4,425.29	610,566.59	1.73%
182		200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	156.44	156.44	-	-	-	-	-	0.00%
183		200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrn EleCDst GasTrn GasDst Plnt	4,628.86	3,875.60	753.26	-	753.26	-	753.26	0.00%
184		200127 - Distribution Gas (E&S)	Gas Distribution Plant	1,471.65	1,471.65	-	-	-	-	-	0.00%
185		200128 - Distribution Gas (MISC)	Gas Distribution Plant	138,702.10	138,702.10	-	-	-	-	-	0.00%
186		200130 - Transmission Gas 850 (E&S)	Gas Transmission Plant	3,383.84	3,383.84	-	-	-	-	-	0.00%
187		200131 - Gas SCADA (Supervisory Control and Data Acquisition)	Gas Trans Plant Gas Dist Plant	437,064.51	437,064.51	-	-	-	-	-	0.00%
188		200132 - Payment and Reporting	Invoice Transactions	456.13	411.57	44.56	-	44.56	(44.56)	-	0.00%
189		200135 - Energy Supply Business Resources	MWH Generation	5,637.44	4,399.96	1,237.48	-	1,237.48	-	1,237.48	0.00%
190		200136 - Energy Markets - Fuel	MWH Generation	6,287.81	4,907.55	1,380.26	-	1,380.26	-	1,380.26	0.00%
191		200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	58,668.65	43,939.71	14,728.94	-	14,728.94	-	14,728.94	0.04%
192		200147 - Business Objects	Number of Business Objects Users	1,186,769.53	1,063,540.10	123,229.43	-	123,229.43	317.05	123,546.48	0.35%
193		200148 - Business Systems	Number of Computers	61,503,519.74	52,954,467.93	8,549,051.81	(3,618.94)	8,545,432.87	34,831.83	8,580,264.70	24.29%
194		200149 - CES (Customer & Enterprise Solutions)	Number of Computers Customers Emp	2,138,970.68	1,887,320.80	251,649.88	-	251,649.88	-	251,649.88	0.71%
195		200150 - IVR (Interactive Voice Response)	Number of Contacts	889,806.76	752,735.61	137,071.15	-	137,071.15	-	137,071.15	0.39%
196		200151 - Customer Billing FERC 903	Number of Customer Bills	5,679.72	5,192.04	487.68	-	487.68	-	487.68	0.00%
197		200152 - Customer Care 902	Number of Customers	1,186,955	1,104,088	82,867	-	82,867	(82.87)	-	0.00%
198		200153 - Customer Safety Advertising/Information Costs	Number of Customers	78.22	72.75	5.47	-	5.47	(5.47)	-	0.00%
199		200154 - Customer Service IT - FERC 903	Number of Customers	286,395.81	266,376.17	20,019.64	-	20,019.64	-	20,019.64	0.06%
200		200155 - Customer Care 903	Number of Customers	60,079.01	55,879.34	4,199.67	-	4,199.67	-	4,199.67	0.01%
201		200156 - Customer Care 901	Number of Customers	78.22	72.75	5.47	-	5.47	(5.47)	-	0.00%
202		200157 - Customer Service IT - FERC 903 South	Number of Customers	11,165.01	9,816.59	1,348.42	-	1,348.42	-	1,348.42	0.00%
203		200158 - Customer Care South 903	Number of Customers	613.18	539.12	74.06	-	74.06	(74.06)	-	0.00%
204		200159 - Customer Service IT FERC 903 - North	Number of Customers	34.79	34.79	-	-	-	-	-	0.00%
205		200160 - Customer Care North 903	Number of Customers	2,492.02	2,492.02	-	-	-	-	-	0.00%
206		200162 - CL/QM (Call Logging and Quality Management)	Number of Cust Number of Contacts	8,964.33	7,960.57	1,003.76	-	1,003.76	-	1,003.76	0.00%
207		200163 - Employee Communications	Number of Employees	391.10	334.84	56.26	-	56.26	(56.26)	-	0.00%
208		200165 - PeopleSoft	Number of Employees	800,120.18	685,034.94	115,085.24	-	115,085.24	3.55	115,088.79	0.33%
209		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	1,002,972.70	858,498.41	144,474.29	-	144,474.29	-	144,474.29	0.41%
210		200167 - e-Business	Number of Employees	338,585.38	289,813.51	48,771.87	-	48,771.87	-	48,771.87	0.14%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
211		200168 - GMS (Gas Management System)	Number of Gas Customers	536,072.77	536,072.77	-	-	-	-	-	0.00%
212		200169 - Maximo	Number of Maximo Users	864,370.30	666,845.24	197,525.06	(173.91)	197,351.15	290.18	197,641.33	0.56%
213		200170 - MDMS (Monitoring Device Management System)	Number of Meters	1,810,884.27	1,687,805.74	123,078.53	-	123,078.53	-	123,078.53	0.35%
214		200171 - CRS (Customer Resource System)	Number of Mtrs Number of Citacts	5,351,622.40	4,757,560.15	594,062.25	-	594,062.25	1,471.04	595,533.29	1.69%
215		200172 - Network	Phones Radios Computers	17,134,214.24	14,916,585.26	2,217,628.98	(30.82)	2,217,598.16	647.23	2,218,245.39	6.28%
216		200176 - Marketing & Sales	Revenue	39,428.31	33,240.11	6,188.20	-	6,188.20	0.14	6,188.34	0.02%
217		200177 - Rates Electric	Revenue	234.66	199.13	35.53	-	35.53	(25.53)	10.00	0.00%
218		200178 - Rates & Regulation	Revenue	443.44	376.28	67.16	-	67.16	(67.16)	-	0.00%
219		200179 - Passport - All Modules	Total AP Inv Work Mgmt Prch Tms	101,381.18	87,706.40	13,674.78	-	13,674.78	-	13,674.78	0.04%
220		200180 - EMS-Shared (Energy Mgmt System-SCADA)	Elec Prod Elec Tms Elec Dst Plnt	3,127,247.01	2,563,857.93	563,389.08	(161.79)	563,227.29	2,860.59	566,087.88	1.60%
221		200184 - PowerPlant	Total Plant	583,939.80	503,195.49	80,744.31	-	80,744.31	-	80,744.31	0.23%
222		200185 - Passport - Work Management	Work Management Transactions	530.25	435.16	95.09	-	95.09	(95.09)	-	0.00%
223		Direct	Direct	69,097,761.57	60,264,014.44	8,833,747.13	28,609.03	8,862,356.16	12,308.34	8,874,664.50	25.13%
225		Business Systems Total		\$ 284,895,845.03	\$ 249,692,786.00	\$ 35,203,059.03	\$ 55,247.57	\$ 35,258,306.60	\$ 59,078.16	\$ 35,317,384.76	100.00%
227		200181 - ES Environmental Policy & Services OPC's	Electric PTD Gas TD Plant	751,253.23	639,725.18	111,528.05	-	111,528.05	1,131.24	112,659.29	7.61%
228	ES Environmental	Direct	Direct	6,525,031.75	5,168,080.70	1,356,951.05	-	1,356,951.05	10,124.23	1,367,075.28	92.39%
230		ES Environmental Total		\$ 7,276,284.98	\$ 5,807,805.88	\$ 1,468,479.10	\$ -	\$ 1,468,479.10	\$ 11,255.47	\$ 1,479,734.57	100.00%
231	ES Performance Optimization	200137 - ES Misc Power Expense Op Co's	MWH Generation	141,835.67	110,700.80	31,134.87	-	31,134.87	346.23	31,481.10	0.37%
232		200138 - ES Operations Management OPC's	MWH Generation	1,487,862.92	1,161,256.08	326,606.84	(1.80)	326,605.04	5,978.50	332,583.54	3.87%
233		Direct	Direct	28,073,878.19	19,896,548.98	8,177,329.21	(161.80)	8,177,167.41	62,258.99	8,239,426.40	95.77%
234		ES Performance Optimization Total		\$ 29,703,576.78	\$ 21,168,505.86	\$ 8,535,070.92	\$ (163.60)	\$ 8,534,907.32	\$ 68,583.72	\$ 8,603,491.04	100.00%
236	ES Projects	200135 - Energy Supply Business Resources	MWH Generation	165,544.19	140,968.17	24,576.02	-	24,576.02	542.44	25,118.46	4.03%
237		200139 - ES Engineering & Construction OPC's	MWH Generation	1,538.74	1,200.96	337.78	-	337.78	-	337.78	0.05%
238		200142 - ES Engineering & Construction South	MWH Generation	42.37	27.13	15.24	-	15.24	(15.24)	-	0.00%
239		200181 - ES Environmental Policy & Services OPC's	Electric PTD Gas TD Plant	73,019.58	62,179.31	10,840.27	-	10,840.27	320.96	11,161.23	1.79%
240		Direct	Direct	2,554,650.05	1,971,684.06	582,965.99	-	582,965.99	3,198.78	586,164.77	94.12%
242	ES Projects Total			\$ 2,794,794.93	\$ 2,176,059.63	\$ 618,735.30	\$ -	\$ 618,735.30	\$ 4,046.93	\$ 622,782.23	100.00%
243	ES VP Energy Supply	200138 - ES Operations Management OPC's	MWH Generation	308,225.58	240,565.81	67,659.77	(739.53)	66,920.24	1,075.15	67,995.39	46.31%



## Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
245	ES VP Energy Supply Total	Direct	Direct	\$ 1,462,760.20	\$ 1,383,939.04	\$ 78,821.16	-	\$ 78,821.16	\$ 13.03	\$ 78,834.19	53.69%
246				\$ 1,770,985.78	\$ 1,624,504.85	\$ 146,480.93	\$ (739.53)	\$ 145,741.40	\$ 1,088.18	\$ 146,829.58	100.00%
247											
248	ES VP Operations	200078 - Governmental Affairs	Assets/Revenue/No. of employees	\$ (1,648.09)	\$ (1,435.23)	\$ (212.86)	\$ -	\$ (212.86)	\$ (11.71)	\$ (224.57)	-0.05%
249		200137 - ES Misc Power Expense Op Co's	MWH Generation	283,835.30	221,529.56	62,305.74	-	62,305.74	1,358.42	63,664.16	14.61%
250		200138 - ES Operations Management	MWH Generation	398,524.16	311,042.52	87,481.64	-	87,481.64	1,405.01	88,886.65	20.39%
251		200143 - ES Misc Power Expense North	MWH Generation	94,927.36	94,927.36	-	-	-	-	-	0.00%
252		200144 - ES Operations Management North	MWH Generation	147,095.33	147,095.33	-	-	-	-	-	0.00%
253		Direct	Direct	2,128,444.10	1,844,741.27	283,702.83	-	283,702.83	(186.89)	283,515.94	65.05%
254	ES VP Operations Total			\$ 3,051,178.16	\$ 2,617,900.81	\$ 433,277.35	\$ -	\$ 433,277.35	\$ 2,564.83	\$ 435,842.18	100.00%
255											
257		200094 - Supply Chain	Assets/Revenue/No. of employees	\$ 15,252.12	\$ 13,049.56	\$ 2,202.56	\$ -	\$ 2,202.56	\$ (3.69)	\$ 2,198.87	0.16%
258	Supply Chain										
259		200132 - Payment and Reporting	Invoice Transactions	2,061,616.23	1,860,208.72	201,407.51	(4.32)	201,403.19	1,508.34	202,911.53	14.71%
260		Direct	Direct	10,335,815.83	9,155,792.13	1,180,023.70	(6,035.00)	1,173,988.70	462.88	1,174,451.58	85.13%
261	Supply Chain Total			\$ 12,412,684.18	\$ 11,029,050.41	\$ 1,383,633.77	\$ (6,039.32)	\$ 1,377,594.45	\$ 1,967.53	\$ 1,379,561.98	100.00%
262											
264		200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 70,288.63	\$ 61,237.90	\$ 9,050.73	\$ -	\$ 9,050.73	\$ 197.75	\$ 9,248.48	3.32%
265	GC Claims										
266		Direct	Direct	\$ 1,857,692.42	\$ 1,588,179.00	\$ 269,513.42	\$ -	\$ 269,513.42	\$ (275.01)	\$ 269,238.41	96.68%
267	GC Claims Total			\$ 1,927,981.05	\$ 1,649,416.90	\$ 278,564.15	\$ -	\$ 278,564.15	\$ (77.26)	\$ 278,486.89	100.00%
268											
269	GC Legal Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 5,799,661.27	\$ 5,052,873.69	\$ 746,787.58	\$ (5,029.02)	\$ 741,758.56	\$ (298.63)	\$ 741,459.93	32.26%
270		200086 - Legal	Assets/Revenue/No. of employees	13,109.70	11,216.99	1,892.71	-	1,892.71	73.33	1,966.04	0.09%
271		200093 - Legal - OpCos	Assets/Revenue/No. of employees	630,389.10	539,349.64	91,039.46	-	91,039.46	705.72	91,745.18	3.99%
272		200101 - Legal - Opco's - Gas	Assets/Revenue/No. of employees	3,970.35	3,970.35	-	-	-	-	-	0.00%
273		200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	242,818.03	242,818.03	-	-	-	-	-	0.00%
274	GC Legal Services Total			\$ 11,634,501.26	\$ 10,178,065.81	\$ 1,456,435.45	\$ -	\$ 1,456,435.45	\$ 6,968.22	\$ 1,463,403.67	63.67%
275		Direct	Direct	\$ 18,324,449.71	\$ 16,028,294.51	\$ 2,296,155.20	\$ (5,029.02)	\$ 2,291,126.18	\$ 7,448.64	\$ 2,298,574.82	100.00%
276											
277	GC VP General Counsel	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 428,679.46	\$ 373,480.93	\$ 55,198.53	\$ (576.47)	\$ 54,622.06	\$ 8.49	\$ 54,630.55	42.69%
278		Direct	Direct	707,507.58	634,271.17	73,236.41	-	73,236.41	88.63	73,325.04	57.31%
280	GC VP General Counsel Total			\$ 1,136,187.04	\$ 1,007,752.10	\$ 128,434.94	\$ (576.47)	\$ 127,858.47	\$ 97.12	\$ 127,955.59	100.00%
282											

## Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
283	Policy & Regulatory Compliance	200078 - Governmental Affairs	Assets/Revenue/No. of employees	\$ 1,171,018.30	\$ 1,019,778.62	\$ 151,239.68	\$ (36,972.62)	\$ 114,267.06	\$ 1,325.77	\$ 115,592.83	13.63%
284		200079 - Federal Lobbying	Assets/Revenue/No. of employees	899,829.51	783,614.75	116,214.76	(112,773.45)	3,441.31	-	3,441.31	0.41%
285		200106 - Acctg. Rptg. Tax - MN, WI	Assets/Revenue/No. of employees	125.00	125.00	-	-	-	-	-	0.00%
286		200177 - Rates Electric	Revenue	1,025,059.84	869,808.37	155,251.47	(1,476.70)	153,774.77	2,914.23	156,689.00	18.47%
287		200178 - Rates & Regulation	Revenue	2,758.03	2,340.31	417.72	-	417.72	34.39	452.11	0.05%
288		Direct	Direct	3,306,861.45	2,700,122.63	606,738.82	(36,018.74)	570,720.08	1,344.60	572,064.68	67.44%
289	Policy & Regulatory Compliance Total			\$ 6,405,652.13	\$ 5,375,789.68	\$ 1,029,862.45	\$ (187,241.51)	\$ 842,620.94	\$ 5,618.98	\$ 848,239.92	100.00%
290											
292	OS Senior VP - Commercial Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 778,498.64	\$ 678,255.99	\$ 100,242.65	\$ (650.95)	\$ 99,591.70	\$ 596.03	\$ 100,187.73	2.38%
293		200134 - Prop Trading - Ftr/Mid Office	Joint Operating Agreement	1,042,176.76	808,242.24	233,934.52	(5,648.61)	228,285.91	2,771.20	231,057.11	5.49%
294		200136 - Energy Markets - Fuel	MWH Generation	174,601.55	136,274.05	38,327.50	-	38,327.50	910.53	39,238.03	0.93%
295		200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	485,260.36	363,434.24	121,826.12	(3,567.51)	118,258.61	(1,988.14)	116,270.47	2.76%
296		200148 - Business Systems	Number of Computers	-	-	-	-	-	-	-	0.00%
297		Direct	Direct	17,836,756.81	13,885,988.95	3,950,767.86	(27,782.86)	3,922,985.00	(200,488.84)	3,722,496.16	88.44%
299	OS Senior VP - Commercial Operations Total			\$ 20,317,294.12	\$ 15,872,195.47	\$ 4,445,098.65	\$ (37,649.93)	\$ 4,407,448.72	\$ (198,199.23)	\$ 4,209,249.49	100.00%
300											
302											
303	Aviation & Travel Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 5,880,188.50	\$ 5,123,031.84	\$ 757,156.66	\$ (110.05)	\$ 757,046.61	\$ 44,454.50	\$ 801,501.11	100.00%
304		Direct	Direct	799,126.80	696,228.03	102,898.77	-	102,898.77	(102,898.77)	-	0.00%
305	Aviation & Travel Services Total			\$ 6,679,315.30	\$ 5,819,259.87	\$ 860,055.43	\$ (110.05)	\$ 859,945.38	\$ (58,444.27)	\$ 801,501.11	100.00%
306											
307	Property Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	\$ 132,147.49	\$ 115,080.37	\$ 17,067.12	\$ (17,067.12)	\$ -	\$ -	\$ -	0.00%
308		Direct	Direct	78,143,833.37	65,902,712.65	12,241,120.72	(21,512.46)	12,219,608.26	(34,309.39)	12,185,298.87	100.00%
309	Property Services Total			\$ 78,275,980.86	\$ 66,017,793.02	\$ 12,258,187.84	\$ (38,579.58)	\$ 12,219,608.26	\$ (34,309.39)	\$ 12,185,298.87	100.00%
310											
311	Workforce Relations & Safety	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	\$ 92,065.97	\$ 80,211.17	\$ 11,854.80	\$ -	\$ 11,854.80	\$ (128.92)	\$ 11,725.88	0.55%
312		200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	488,517.18	425,613.52	62,903.66	(6.70)	62,896.96	(2,129.35)	60,767.61	2.83%
313		200135 - Energy Supply Business Resources	MWH Generation	1,935.90	1,510.89	425.01	-	425.01	27.96	452.97	0.02%
314		200153 - Customer Safety Advertising/Information Costs	Number of Customers	750,148.43	697,711.63	52,436.80	(199.81)	52,236.99	(159.87)	52,077.12	2.42%
315		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	1,982,040.38	1,696,535.50	285,504.88	(1,240.31)	284,264.57	(7,608.35)	276,656.22	12.88%
316		Direct	Direct	11,201,004.07	9,434,117.55	1,766,886.52	(144.33)	1,766,742.19	(20,396.65)	1,746,345.54	81.30%
317	Workforce Relations & Safety Total			\$ 14,515,711.93	\$ 12,335,700.26	\$ 2,180,011.67	\$ (1,591.15)	\$ 2,178,420.52	\$ (30,395.18)	\$ 2,148,025.34	100.00%
318											
320											

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
321	Human Resources	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,254,550.39	\$ 1,093,009.16	\$ 161,541.23	\$ (864.25)	\$ 160,676.98	\$ (4,806.07)	\$ 155,870.91	6.39%
322		200164 - Payroll	Number of Employees	102,647.30	87,882.98	14,764.32	-	14,764.32	(32.48)	14,731.84	0.60%
323		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	6,875,451.47	5,885,070.56	990,380.91	(11,039.49)	979,341.42	(36,757.16)	942,584.26	38.63%
324		Direct	Direct	9,874,865.81	8,543,036.55	1,331,829.26	-	1,331,829.26	(4,741.41)	1,327,087.85	54.38%
325	Human Resources Total			\$ 18,107,514.97	\$ 15,608,999.25	\$ 2,498,515.72	\$ (11,903.74)	\$ 2,486,611.98	\$ (46,337.12)	\$ 2,440,274.86	100.00%
326											
327	SS Company Benefits	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 53,277,902.27	\$ 46,417,626.43	\$ 6,860,275.84	\$ -	\$ 6,860,275.84	\$ (4,179,742.40)	\$ 2,680,533.44	103.87%
328		200164 - Payroll	Number of Employees	(200,889.91)	(171,995.01)	(28,894.90)	(20.64)	(28,915.54)	(1,333.01)	(30,248.55)	-1.17%
329		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	(1,079.65)	(924.01)	(155.64)	-	(155.64)	30.03	(125.61)	0.00%
329		Direct	Direct	(382,674.50)	(292,323.26)	(90,351.24)	-	(90,351.24)	20,793.03	(69,558.21)	-2.70%
330	SS Company Benefits Total			\$ 52,693,258.21	\$ 45,952,384.15	\$ 6,740,874.06	\$ (20.64)	\$ 6,740,853.42	\$ (4,160,252.35)	\$ 2,580,601.07	100.00%
331											
332											
334											
335	Customer Care	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,947.02)	\$ (9,947.02)	-0.29%
336		200079 - Federal Lobbying	Assets/Revenue/No. of employees	3,341.70	2,910.11	431.59	(431.59)	-	-	-	0.00%
336		200151 - Customer Billing FERC 903	Number of Customer Bills	4,959,079.55	4,533,263.12	425,816.43	(176.36)	425,640.07	(12,560.88)	413,079.19	12.20%
337		200152 - Customer Care 902	Number of Customers	202,127.32	188,015.54	14,111.78	-	14,111.78	(791.99)	13,319.79	0.39%
338		200155 - Customer Care 903	Number of Customers	13,944,647.51	12,969,888.73	974,758.78	(499.10)	974,259.68	(46,264.34)	927,995.34	27.41%
340		200156 - Customer Care 901	Number of Customers	167,014.51	155,339.81	11,674.70	(101.84)	11,572.86	9,324.25	20,897.11	0.62%
341		200160 - Customer Care North 903	Number of Customers	305,454.28	305,454.28	-	-	-	-	-	0.00%
342		200161 - Customer Care Low Income Assistance 908	Number of Residential Customers	220,820.02	199,850.25	20,969.77	-	20,969.77	(778.08)	20,191.69	0.60%
343		Direct	Direct	27,638,863.10	25,626,524.98	2,012,338.12	(14,056.20)	1,998,281.92	2,400.65	2,000,682.57	59.08%
344	Customer Care Total			\$ 47,441,347.99	\$ 43,981,246.82	\$ 3,460,101.17	\$ (15,265.09)	\$ 3,444,836.08	\$ (58,617.40)	\$ 3,386,218.68	100.00%
345											
347											
348	Transmission & Substations	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	\$ 5,557.77	\$ 4,900.02	\$ 657.75	\$ -	\$ 657.75	\$ (17.26)	\$ 640.49	0.01%
349		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	7,074,951.90	4,983,779.89	2,091,172.01	(7,006.69)	2,084,165.32	(62,376.76)	2,021,788.56	19.43%
350		200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	2,850,695.35	2,850,695.35	-	-	-	-	-	0.00%
351		Direct	Direct	33,520,853.32	25,028,288.09	8,492,565.23	(5,827.23)	8,486,738.00	(103,381.57)	8,383,356.43	80.56%
352	Transmission & Substations Total			\$ 43,442,058.34	\$ 32,867,663.35	\$ 10,584,394.99	\$ (12,833.92)	\$ 10,571,561.07	\$ (165,775.60)	\$ 10,405,785.47	100.00%
353											
355											
356	Marketing	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,140.05)	\$ (1,140.05)	-0.09%
357		200176 - Marketing & Sales	Revenue	5,917,150.59	4,988,465.82	928,684.77	(900.63)	927,784.14	(29,427.90)	898,356.24	71.41%
358		Direct	Direct	4,549,568.79	4,166,897.08	382,671.71	(20,970.82)	361,700.89	(882.15)	360,818.74	28.68%
359	Marketing Total			\$ 10,466,719.38	\$ 9,155,362.90	\$ 1,311,356.48	\$ (21,871.45)	\$ 1,289,485.03	\$ (31,450.10)	\$ 1,258,034.93	100.00%
360											

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method  
For the Twelve Months ended March 31, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
362				\$ 1,485.06	\$ 1,293.83	\$ 191.23	\$ -	\$ 191.23	\$ (6.58)	\$ 184.65	0.01%
363	Enterprise Security	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	7,611,529.52	6,631,438.52	980,091.00	(1,920.61)	978,170.39	(33,355.38)	944,815.01	27.70%
364		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	3,868,103.06	3,311,734.35	556,368.71	-	556,368.71	(6,128.79)	550,239.92	16.13%
365		200165 - PeopleSoft	Number of Employees	13,180,270.22	11,264,674.48	1,915,595.74	-	1,915,595.74	347.28	1,915,943.02	56.17%
366		Direct	Direct	\$ 24,661,387.86	\$ 21,209,141.18	\$ 3,452,246.68	\$ (1,920.61)	\$ 3,450,326.07	\$ (39,143.46)	\$ 3,411,182.61	100.00%
368	Enterprise Security Total										
370				\$ 11,177,273.64	\$ 9,734,824.17	\$ 1,442,449.47	\$ (1,421,269.58)	\$ 21,179.89	\$ (21,179.89)	\$ -	0.00%
371	Corporate Giving	200076 - Xcel Foundation	Assets/Revenue/No. of employees	127,704.43	112,980.20	14,724.23	-	14,724.23	(14,724.23)	-	0.00%
372		Direct	Direct	\$ 11,304,978.07	\$ 9,847,804.37	\$ 1,457,173.70	\$ (1,421,269.58)	\$ 35,904.12	\$ (35,904.12)	\$ -	0.00%
374	Corporate Giving Total										
375	NSPM President	Direct	Direct	\$ (7,067.08)	\$ (6,101.44)	\$ (965.64)	\$ -	\$ (965.64)	\$ -	\$ (965.64)	100.00%
376	NSPM President Total			\$ (7,067.08)	\$ (6,101.44)	\$ (965.64)	\$ -	\$ (965.64)	\$ -	\$ (965.64)	100.00%
377				\$ 1,807,990.35	\$ 1,767,495.40	\$ 40,494.95	\$ -	\$ 40,494.95	\$ (683.10)	\$ 39,811.85	100.00%
378	PSCo President	Direct	Direct	\$ 1,807,990.35	\$ 1,767,495.40	\$ 40,494.95	\$ -	\$ 40,494.95	\$ (683.10)	\$ 39,811.85	100.00%
379	PSCo President Total			\$ 1,807,990.35	\$ 1,767,495.40	\$ 40,494.95	\$ -	\$ 40,494.95	\$ (683.10)	\$ 39,811.85	100.00%
380				\$ 935,622.64	\$ 800,501.90	\$ 135,120.74	\$ (12,564.50)	\$ 122,556.24	\$ (5,125.88)	\$ 117,430.36	51.40%
381	Strategic Revenue Initiatives	200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	935,486.96	824,585.94	110,901.02	-	110,901.02	129.98	111,031.00	48.60%
382		Direct	Direct	\$ 1,871,109.60	\$ 1,625,087.84	\$ 246,021.76	\$ (12,564.50)	\$ 233,457.26	\$ (4,995.91)	\$ 228,461.35	100.00%
383	Strategic Revenue Initiatives Total			\$ 1,871,109.60	\$ 1,625,087.84	\$ 246,021.76	\$ (12,564.50)	\$ 233,457.26	\$ (4,995.91)	\$ 228,461.35	100.00%
384				\$ 894,984,135.66	\$ 768,001,416.49	\$ 126,982,719.17	\$ (2,430,394.82)	\$ 124,552,324.35	\$ (5,427,211.89)	\$ 119,125,112.46	
385	Total										

Amounts may not add or tie to other schedules due to rounding

**Southwestern Public Service Company**

**XES Billings by Legal Entity, Affiliate Class, Activity, Billing**

**Method and FERC Account**

**Melissa L. Schmidt**

**2019 TX Rate Case**

**APPLICATION OF  
SOUTHWESTERN PUBLIC SERVICE COMPANY  
FOR AUTHORITY TO CHANGE RATES**

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**MLS-RR-B(V)(TY)**

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
1	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 31,169,430.50	\$ 27,148,333.70	\$ 4,021,096.80	\$ (3,301.65)	\$ 4,017,795.15	\$ (9,925.06)	\$ 4,007,870.09	93.20%
2		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	1,360.63	1,185.42	175.21	-	175.21	5.26	180.47	0.00%
3		200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	9,197.72	8,003.59	1,194.13	-	1,194.13	35.82	1,229.95	0.03%
4		200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	22,196.80	22,196.80	0.52%
5		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	906,321.46	788,654.65	117,666.81	(2,655.33)	115,011.48	-	115,011.48	2.67%
6		200077 - Branding	Assets/Revenue/No. of employees	1,851.04	1,580.29	270.75	-	270.75	65,045.23	65,045.23	1.51%
7		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	26,477.27	22,604.51	3,872.76	-	3,872.76	67.25	3,940.01	0.01%
8		200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	72,659.99	51,020.61	21,639.38	-	21,639.38	649.18	22,288.56	0.09%
9		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	(241.64)	(189.75)	(51.89)	-	(51.89)	50.33	(1.56)	0.00%
10		200138 - ES Operations Management	MWH Generation	2,989.42	2,574.07	415.35	-	415.35	(3.96)	411.39	0.01%
11		200148 - Business Systems	Number of Computers	-	-	-	-	-	23,866.08	23,866.08	0.55%
12		200153 - Customer Safety	Number of Customers	-	-	-	-	-	87.18	2,993.25	0.07%
13		Advertising/Information Costs	Number of Customers	41,573.45	38,667.38	2,906.07	-	2,906.07	1,445.56	1,445.56	0.03%
14		200163 - Employee Communications	Number of Employees	-	-	-	-	-	-	-	0.18%
15		200176 - Marketing & Sales	Revenue	48,605.84	40,707.72	7,898.12	-	7,898.12	(253.02)	7,645.10	0.60%
16		Direct		222,239.55	215,672.84	6,566.71	-	6,566.71	19,371.33	25,938.04	100.00%
17	<b>Chief Customer and Innovation Officer Total</b>			<b>\$ 32,502,465.23</b>	<b>\$ 28,318,815.03</b>	<b>\$ 4,183,650.20</b>	<b>\$ (5,956.98)</b>	<b>\$ 4,177,693.22</b>	<b>\$ 122,646.11</b>	<b>\$ 4,300,339.33</b>	<b>100.00%</b>
18	<b>Chief Executive Officer</b>	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 5,711,899.70	\$ 4,973,645.96	\$ 738,253.74	(47,843.11)	\$ 690,410.63	(4,143.92)	\$ 686,266.71	60.42%
19		200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	444,370.93	386,678.70	57,692.23	-	57,692.23	139,438.80	197,131.03	17.36%
20		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	2,136,006.33	1,826,556.89	309,449.44	(57,046.84)	252,402.60	-	252,402.60	22.22%
21		200101 - Legal - Opco's - Gas	Assets/Revenue/No. of employees	293,719.50	293,719.50	-	-	-	-	-	0.00%
22		Direct		569,160.87	569,160.87	-	-	-	-	-	0.00%
23	<b>Chief Executive Officer Total</b>			<b>\$ 9,155,157.33</b>	<b>\$ 8,049,761.92</b>	<b>\$ 1,105,395.41</b>	<b>\$ (104,889.95)</b>	<b>\$ 1,000,505.46</b>	<b>\$ 135,294.88</b>	<b>\$ 1,135,800.34</b>	<b>100.00%</b>
24	<b>Chief Financial Officer</b>	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,331,406.69	\$ 1,159,748.72	\$ 171,657.97	(2,079.67)	\$ 169,578.30	(3,468.25)	\$ 166,110.05	100.00%
25		Direct		31,281.65	31,281.65	-	-	-	-	-	0.00%
26	<b>Chief Financial Officer Total</b>			<b>\$ 1,362,688.34</b>	<b>\$ 1,191,030.37</b>	<b>\$ 171,657.97</b>	<b>\$ (2,079.67)</b>	<b>\$ 169,578.30</b>	<b>\$ (3,468.25)</b>	<b>\$ 166,110.05</b>	<b>100.00%</b>
27	<b>Controller</b>	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 6,819.98	\$ 5,934.55	\$ 885.43	\$ -	\$ 885.43	\$ 26.56	\$ 911.99	0.02%
28		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	12,486,243.51	10,875,252.20	1,610,991.31	(273.31)	1,610,718.00	(10,269.94)	1,600,448.06	35.86%
29		200080 - Capital Asset Acctg	Assets/Revenue/No. of employees	79,785.28	68,235.69	11,549.59	-	11,549.59	(340.45)	11,209.14	0.25%

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (Total Company) (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
30		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	43,996.91	37,589.97	6,406.94	-	6,406.94	86.85	6,493.79	0.15%
31		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	4,483,905.42	3,834,095.86	649,809.56	(179.06)	649,630.50	(7,723.00)	641,907.50	14.38%
32		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	268,047.00	229,219.11	38,827.89	(75.67)	38,752.22	(573.47)	38,178.75	0.86%
33		200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	1,956.60	1,670.42	286.18	-	286.18	-	286.18	0.01%
34		200098 - Transm Elec FERC 566	Assets/Revenue/No. of employees	357.51	305.88	51.63	-	51.63	(51.63)	-	0.00%
35		200105 - Acctg. Rptg. Tax - MN, WI	Assets/Revenue/No. of employees	350,762.67	350,762.67	-	-	-	-	-	0.00%
36		200106 - Acctg. Rptg. Tax - MN, WI Elec	Assets/Revenue/No. of employees	544,040.64	544,040.64	-	-	-	-	-	0.00%
37		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	522.55	368.10	154.45	-	154.45	4.63	159.08	0.00%
38		200126 - Customer & Field Operations Const. Oper & Maint	ElcTrn ElcDst GasTrn GasDst Plnt	8,172.92	6,831.12	1,341.80	-	1,341.80	40.25	1,382.05	0.03%
39		200133 - Prop Trading - Back Office	Joint Operating Agreement	256,311.69	198,651.10	57,660.59	-	57,660.59	(674.73)	56,985.86	1.28%
40		200173 - Gen/Prop Trading - Back Office	Prop Trading Hours	6,817.44	5,264.20	1,553.24	-	1,553.24	(17.92)	1,535.32	0.03%
41		200174 - Gen/Prop Trading - Mid Office	Prop Trading Hours	486.82	380.40	106.42	-	106.42	3.19	109.61	0.00%
42		200178 - Rates & Regulation	Revenue	111.00	94.19	16.81	-	16.81	(16.81)	-	0.00%
43		Direct	Revenue	6,709,639.24	4,583,086.82	2,126,552.42	(336.14)	2,126,216.28	(22,920.88)	2,103,295.40	47.13%
44	<b>Controller Total</b>			<b>\$ 25,247,977.18</b>	<b>\$ 20,741,782.92</b>	<b>\$ 4,506,194.26</b>	<b>\$ (864.18)</b>	<b>\$ 4,505,330.08</b>	<b>\$ (42,427.34)</b>	<b>\$ 4,462,902.74</b>	<b>100.00%</b>
45	<b>Corporate Other</b>			<b>\$ (3,895,700.77)</b>	<b>\$ (3,392,566.27)</b>	<b>\$ (503,134.50)</b>	<b>\$ 503,134.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
46		200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	(304,010.57)	(264,864.95)	(39,145.62)	5,360.47	(33,785.15)	-	(33,785.15)	-3.07%
47		200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	(11,281.99)	(9,827.16)	(1,454.83)	1,454.83	-	-	-	0.00%
48		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	(2,307,182.64)	(1,974,153.42)	(333,029.22)	(522.00)	(333,551.22)	-	(333,551.22)	-30.35%
49		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	374,811.72	320,408.04	54,403.68	(8,646.58)	45,757.10	-	45,757.10	4.16%
50		Direct	Assets/Revenue/No. of employees	13,555,795.15	11,631,339.58	1,924,455.57	(503,925.88)	1,420,529.69	-	1,420,529.69	129.26%
51	<b>Corporate Other Total</b>			<b>\$ 7,412,430.90</b>	<b>\$ 6,310,335.82</b>	<b>\$ 1,102,095.08</b>	<b>\$ (3,144.66)</b>	<b>\$ 1,098,950.42</b>	<b>\$ -</b>	<b>\$ 1,098,950.42</b>	<b>100.00%</b>
52	<b>Financial Planning</b>			<b>\$ 502.89</b>	<b>\$ 438.14</b>	<b>\$ 64.75</b>	<b>\$ -</b>	<b>\$ 64.75</b>	<b>\$ (64.75)</b>	<b>\$ -</b>	<b>0.00%</b>
53		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	3,394,518.56	2,956,294.54	438,224.02	(478.12)	437,745.90	(5,946.72)	431,799.18	14.88%
54		200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	524,068.60	456,492.87	67,575.73	-	67,575.73	(1,507.72)	66,068.01	2.28%
55		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	634,446.29	552,529.01	81,917.28	-	81,917.28	(890.90)	81,026.38	2.79%
56		200079 - Federal Lobbying	Assets/Revenue/No. of employees	4,386.17	3,814.11	572.06	(487.63)	84.43	(84.43)	-	0.00%

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (Total FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
57		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	(2,549.51)	(2,181.42)	(368.09)	-	(368.09)	(11.04)	(379.13)	-0.01%
58		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	2,595,825.83	2,220,646.44	375,179.39	(112.98)	375,066.41	(5,431.31)	369,635.10	12.74%
59		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	1,623,604.15	1,388,511.44	235,092.71	(58.81)	235,033.90	(2,525.75)	232,508.15	8.01%
60		200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	310,672.82	265,732.15	44,940.67	(18.28)	44,922.39	(276.73)	44,645.66	1.54%
61		200098 - Transm Elec FERC 566	Assets/Revenue/No. of employees	38,660.02	33,093.67	5,566.35	-	5,566.35	(210.98)	5,355.37	0.18%
62		200102 - Gas Dist FERC 880	Assets/Revenue/No. of employees	14,248.91	14,248.91	-	-	-	-	-	0.00%
63		200105 - Acctg. Rptg. Tax - MN, WI	Assets/Revenue/No. of employees	3,704.25	3,704.25	-	-	-	-	-	0.00%
64		200106 - Acctg. Rptg. Tax - MN, WI Elec	Assets/Revenue/No. of employees	479,765.20	479,765.20	-	-	-	-	-	0.00%
65		200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	ElecDstPlnt GasTranPlnt GasDstPlnt	5,788.46	5,320.18	468.28	-	468.28	-	468.28	0.02%
66		200126 - Customer & Field Operations Constr, Oper & Maint	ElecTrn ElecDst GasTrn GasDst Plnt	342,368.58	286,549.68	55,818.90	-	55,818.90	(742.60)	55,076.30	1.90%
67		200133 - Prop Trading - Back Office	Joint Operating Agreement	265.56	204.52	61.04	-	61.04	(61.04)	-	0.00%
68		200178 - Rates & Regulation	Revenue	1,351,610.72	1,130,773.10	220,837.62	(630.29)	220,207.33	(2,243.82)	217,963.51	7.51%
69		Direct		6,631,840.97	5,216,900.75	1,414,940.22	(62.00)	1,414,878.22	(16,594.69)	1,398,283.53	48.18%
70		<b>Financial Planning Total</b>		<b>\$ 17,953,728.47</b>	<b>\$ 15,012,837.54</b>	<b>\$ 2,940,890.93</b>	<b>\$ (1,848.11)</b>	<b>\$ 2,939,042.82</b>	<b>\$ (36,592.48)</b>	<b>\$ 2,902,450.34</b>	<b>100.00%</b>
71		<b>Investor Relations</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,607.57	18.73%
72		200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	1,746,512.83	1,520,985.38	225,527.45	(306.02)	225,221.43	(1,291.98)	223,929.45	81.27%
73		200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	49,313.23	49,313.23	-	-	-	-	-	0.00%
74		<b>Investor Relations Total</b>		<b>\$ 1,795,826.06</b>	<b>\$ 1,570,298.61</b>	<b>\$ 225,527.45</b>	<b>\$ (306.02)</b>	<b>\$ 225,221.43</b>	<b>\$ 50,315.59</b>	<b>\$ 275,537.02</b>	<b>100.00%</b>
75		<b>Risk Management and Audit Services</b>		\$ 2,497,873.10	2,175,690.11	322,182.99	(32.31)	322,150.68	(3,144.58)	319,006.10	25.98%
76		200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	329,209.77	286,834.06	42,375.71	-	42,375.71	(164.66)	42,211.05	3.44%
77		200079 - Federal Lobbying	Assets/Revenue/No. of employees	152,980.34	133,177.50	19,802.84	(18,992.98)	809.86	-	809.86	0.07%
78		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	153,402.10	131,184.88	22,217.22	-	22,217.22	(236.44)	21,980.78	1.79%
79		200089 - Audit Services - OpCos	Assets/Revenue/No. of employees	85,644.05	73,231.11	12,412.94	(152.65)	12,412.94	(94.22)	12,318.72	1.00%
80		200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	2,456,094.32	2,100,322.98	355,771.34	-	355,618.69	(3,913.09)	351,705.60	28.64%
81		200100 - Audit Services - OpCos	Assets/Revenue/No. of employees	30,409.39	30,409.39	-	-	-	-	-	0.00%
82		200106 - Acctg. Rptg. Tax - MN, WI Elec	Assets/Revenue/No. of employees	80,677.85	80,677.85	-	-	-	-	-	0.00%
83		200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	800.00	705.32	94.68	-	94.68	(94.68)	-	0.00%
84		200126 - Customer & Field Operations Constr, Oper & Maint	ElecTrn ElecDst GasTrn GasDst Plnt	9,710.25	8,130.04	1,580.21	-	1,580.21	47.41	1,627.62	0.13%
85		200134 - Prop Trading - Frt/Mid Office	Joint Operating Agreement	856,636.82	663,159.93	193,476.89	-	193,476.89	(2,165.52)	191,311.37	15.58%



Southwestern Public Service Company

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For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (Total Company) (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
86		200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	100.15	73.70	26.45	-	26.45	(26.45)	-	0.00%
87		200174 - Gen/Prop Trading - Mid Office	Prop Trading Hours	165,950.42	127,347.00	38,603.42	-	38,603.42	(516.26)	38,087.16	3.10%
88		200178 - Rates & Regulation	Revenue	1,348.69	1,078.29	270.40	-	270.40	8.11	278.51	0.02%
89		Direct		1,019,319.65	768,375.81	250,943.84	-	250,943.84	(2,458.96)	248,484.88	20.24%
90		<b>Risk Management and Audit Services Total</b>		<b>\$ 7,840,156.90</b>	<b>\$ 6,580,397.97</b>	<b>\$ 1,259,758.93</b>	<b>\$ (19,177.94)</b>	<b>\$ 1,240,580.99</b>	<b>\$ (12,759.33)</b>	<b>\$ 1,227,821.66</b>	<b>100.00%</b>
91		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,156,247.22	\$ 1,007,049.62	\$ 149,197.60	\$ (65.67)	\$ 149,131.93	\$ (1,894.05)	\$ 147,237.88	20.35%
92		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	2,774,679.04	2,372,910.38	401,768.66	(203.83)	401,564.83	(2,333.83)	399,231.00	55.18%
93		Direct		976,887.40	797,970.52	178,916.88	-	178,916.88	(1,856.93)	177,059.95	24.47%
94		<b>Tax Services Total</b>		<b>\$ 4,907,813.66</b>	<b>\$ 4,177,930.52</b>	<b>\$ 729,883.14</b>	<b>\$ (269.50)</b>	<b>\$ 729,613.64</b>	<b>\$ (6,084.82)</b>	<b>\$ 723,528.82</b>	<b>100.00%</b>
95		200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 3,374,586.71	\$ 2,939,559.21	\$ 435,027.50	\$ -	\$ 435,027.50	\$ -	\$ 435,027.50	15.79%
96		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	70,000.00	60,986.52	9,013.48	-	9,013.48	270.40	9,283.88	0.34%
97		200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	3,318,623.86	2,890,288.90	428,334.96	(161.80)	428,173.16	(2,647.24)	425,525.92	15.45%
98		200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	1,247,280.25	1,086,455.32	160,824.93	-	160,824.93	(604.20)	160,220.73	5.82%
99		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	1,976.01	1,687.53	288.48	-	288.48	8.65	297.13	0.01%
100		200084 - Risk Management	Assets/Revenue/No. of employees	9,153,087.11	7,828,916.18	1,324,170.93	-	1,324,170.93	-	1,324,170.93	48.08%
101		200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	875.96	749.46	126.50	-	126.50	-	126.50	0.00%
102		200091 - Captive Insurance	Assets/Revenue/No. of employees	960,901.64	820,358.19	140,543.45	-	140,543.45	(733.10)	139,810.35	5.08%
103		200151 - Customer Billing FERC 903	Number of Customer Bills	(1,192.40)	(1,090.01)	(102.39)	-	(102.39)	(3.07)	(105.46)	0.00%
104		Direct		3,044,148.11	2,324,460.81	719,687.30	(457,990.10)	261,697.20	(1,703.51)	259,993.69	9.44%
105		<b>Treasurer Total</b>		<b>\$ 21,170,287.25</b>	<b>\$ 17,952,372.11</b>	<b>\$ 3,217,915.14</b>	<b>\$ (458,151.90)</b>	<b>\$ 2,759,763.24</b>	<b>\$ (5,412.06)</b>	<b>\$ 2,754,351.18</b>	<b>100.00%</b>
106		200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,927,967.76	\$ 1,679,314.57	\$ 248,653.19	\$ (1,040.06)	\$ 247,613.13	\$ (2,670.29)	\$ 244,942.84	20.92%
107		200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	763,521.38	665,088.12	98,433.26	-	98,433.26	(51,607.57)	46,825.69	4.00%
108		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	1,080,215.09	940,917.07	139,298.02	(128.76)	139,169.26	(1,149.76)	138,019.50	11.79%
109		200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	3,288,345.90	2,864,052.62	424,293.28	(326.08)	423,967.20	(54,649.12)	369,318.08	31.55%
110		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	(1,724.10)	(1,724.10)	-0.15%
111		200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	1,227,632.66	1,069,557.44	158,075.22	(63.17)	158,012.05	(139,438.80)	18,573.25	1.59%
112		200077 - Branding	Assets/Revenue/No. of employees	7,901,046.56	6,879,393.04	1,021,653.52	(15.37)	1,021,638.15	(1,004,552.81)	17,085.34	1.46%
113		200078 - Governmental Affairs	Assets/Revenue/No. of employees	1,048.00	912.47	135.53	-	135.53	-	135.53	0.01%
114		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	63,725.64	54,522.50	9,203.14	-	9,203.14	-	9,203.14	0.79%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
115	560 (E&S)	200122 - Transmission Electric	FERC Electric Transmission Plant	884.39	622.99	261.40	-	261.40	7.84	269.24	0.02%
116	200153 - Customer Safety	Advertising/Information Costs	Number of Customers	574,837.51	534,748.70	40,088.81	-	40,088.81	(25,443.36)	14,645.45	1.25%
117	200163 - Employee Communications	Number of Employees	Number of Employees	1,662,723.79	1,423,704.83	239,018.96	(17.70)	239,001.26	(3,736.46)	235,264.80	20.10%
118	200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	Number of Employees	1,266.17	1,083.93	182.24	-	182.24	5.47	187.71	0.02%
119	200176 - Marketing & Sales	Revenue	Revenue	3,137.14	2,645.59	491.55	-	491.55	5.60	497.15	0.04%
120	Direct			3,283,645.11	3,172,260.40	111,384.71	-	111,384.71	(33,868.28)	77,516.43	6.62%
121	<b>Corporate Secretary &amp; Executive Services Total</b>			<b>\$ 21,799,997.10</b>	<b>\$ 19,288,824.27</b>	<b>\$ 2,491,172.83</b>	<b>\$ (1,591.14)</b>	<b>\$ 2,489,581.69</b>	<b>\$ (1,318,821.64)</b>	<b>\$ 1,170,760.05</b>	<b>100.00%</b>
122	<b>Resource Planning</b>	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	\$ (4,046.70)	\$ (3,462.29)	\$ (584.41)	\$ -	\$ (584.41)	\$ (17.53)	\$ (601.94)	-0.29%
123	200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	Assets/Revenue/No. of employees	10,487.57	8,972.97	1,514.60	-	1,514.60	45.44	1,560.04	0.74%
124	200135 - Energy Supply Business	MWH Generation	MWH Generation	3,844.99	3,000.96	844.03	-	844.03	-	844.03	0.40%
125	200136 - Energy Markets - Fuel	Resources	MWH Generation	938,476.48	725,182.44	213,294.04	(1,417.16)	211,876.88	(3,090.16)	208,786.72	99.24%
126	Direct			2,399,394.46	1,908,489.77	490,904.69	-	490,904.69	(491,116.97)	(212.28)	-0.10%
127	<b>Resource Planning Total</b>			<b>\$ 3,348,156.80</b>	<b>\$ 2,642,183.85</b>	<b>\$ 705,972.95</b>	<b>\$ (1,417.16)</b>	<b>\$ 704,555.79</b>	<b>\$ (494,179.23)</b>	<b>\$ 210,376.56</b>	<b>100.00%</b>
128	<b>Distribution Business Operations</b>	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	179.32	156.23	23.09	-	23.09	(23.09)	-	0.00%
129	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	Assets/Revenue/No. of employees	(611.01)	(532.33)	(78.68)	-	(78.68)	78.68	-	0.00%
130	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	Assets/Revenue/No. of employees	5,391.33	4,603.35	787.98	-	787.98	23.64	811.62	0.13%
131	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	Electric Distribution Plant	130,313.87	114,879.99	15,433.88	(11.76)	15,422.12	(298.70)	15,123.42	2.49%
132	200117 - Distribution Elec FERC 586 (E&S)	Electric Distribution Plant	Electric Distribution Plant	79,861.89	70,382.47	9,479.42	-	9,479.42	(302.98)	9,176.44	1.51%
133	200126 - Customer & Field Operations	Constr, Oper & Maint	Gas Dst Plnt	720,430.40	602,983.14	117,447.26	-	117,447.26	(3,726.12)	113,721.14	18.72%
134	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	Gas Distribution Plant	88,225.41	88,225.41	-	-	-	-	-	0.00%
135	200148 - Business Systems	Number of Computers	Number of Computers	4,472.47	3,850.79	621.68	-	621.68	18.65	640.33	0.11%
136	Direct			8,492,412.58	8,021,282.33	471,130.25	-	471,130.25	(3,173.24)	467,957.01	77.04%
137	<b>Distribution Business Operations Total</b>			<b>\$ 9,520,676.26</b>	<b>\$ 8,905,831.38</b>	<b>\$ 614,844.88</b>	<b>\$ (11.76)</b>	<b>\$ 614,833.12</b>	<b>\$ (7,403.16)</b>	<b>\$ 607,429.96</b>	<b>100.00%</b>
138	<b>Distribution Electric Engineering</b>	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 4,159.01	\$ 3,623.48	\$ 535.53	\$ -	\$ 535.53	\$ 16.07	\$ 551.60	0.22%
139	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	Assets/Revenue/No. of employees	4,855.13	4,225.72	629.41	-	629.41	18.88	648.29	0.25%
140	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	Electric Distribution Plant	1,407,493.08	1,240,629.39	166,863.69	(56.45)	166,807.24	(5,513.46)	161,293.78	63.15%
141	200117 - Distribution Elec FERC 586 (E&S)	Electric Distribution Plant	Electric Distribution Plant	1,188.88	1,047.45	141.43	-	141.43	4.24	145.67	0.06%
142	200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	Electric Transmission Plant	1,042.23	733.47	308.76	-	308.76	9.26	318.02	0.12%
143	200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	Electric Transmission Plant	10,226.80	10,226.80	-	-	-	-	-	0.00%

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Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (Total Company) (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
144		200126 - Customer & Field Operations - Constr, Oper & Maint	ElecTrn ElicDst GasTrn GasDst Plnt	2,660.32	2,223.86	436.46	-	436.46	13.09	449.55	0.18%
145		200127 - Distribution Gas (E&S)	Gas Distribution Plant	2,030.81	2,030.81	-	-	-	-	-	0.00%
146		Direct		1,788,518.68	1,690,419.17	98,099.51	(18.36)	98,081.15	(6,065.74)	92,015.41	36.02%
147		<b>Distribution Electric Engineering Total</b>		<b>\$ 3,222,174.94</b>	<b>\$ 2,955,160.15</b>	<b>\$ 267,014.79</b>	<b>(74.81)</b>	<b>\$ 266,939.98</b>	<b>(11,517.65)</b>	<b>\$ 255,422.33</b>	<b>100.00%</b>
148		<b>Distribution Planning &amp; Performance</b>									
149		200072 - Communications - Governance	Assets/Revenue/No. of employees	1,910.26	1,664.28	245.98	-	245.98	7.38	253.36	0.17%
150		200126 - Customer & Field Operations - Constr, Oper & Maint	ElecTrn ElicDst GasTrn GasDst Plnt	189,536.01	158,615.13	30,920.88	(3,935.19)	26,985.69	(2,920.12)	24,065.57	16.13%
151		<b>Distribution Planning &amp; Performance Total</b>		<b>\$ 1,837,301.66</b>	<b>\$ 1,711,871.08</b>	<b>\$ 125,430.58</b>	<b>(3,935.19)</b>	<b>\$ 125,430.58</b>	<b>(584.66)</b>	<b>\$ 124,845.92</b>	<b>83.70%</b>
152		<b>Gas Operations</b>									
153		200063 - Executive - Governance	Assets/Revenue/No. of employees	22,382.44	19,496.76	2,885.68	-	2,885.68	86.57	2,972.25	2.39%
154		200087 - Accounting - Companies	Assets/Revenue/No. of employees	4,816.44	4,120.86	695.58	-	695.58	20.87	716.45	0.58%
155		200116 - Distribution Electric (E&S)	Electric Distribution Plant	603.02	531.66	71.36	-	71.36	(71.36)	-	0.00%
156		200126 - Customer & Field Operations - Constr, Oper & Maint	ElecTrn ElicDst GasTrn GasDst Plnt	2,488.77	2,083.76	405.01	-	405.01	(45.59)	359.42	0.29%
157		200127 - Distribution Gas (E&S)	Gas Distribution Plant	3,151,632.90	3,151,632.90	-	-	-	-	-	0.00%
158		200130 - Transmission Gas (E&S)	Gas Transmission	1,507,658.43	1,507,658.43	-	-	-	-	-	0.00%
159		200178 - Rates & Regulation	Revenue	68.34	57.99	10.35	-	10.35	(10.35)	-	0.00%
160		Direct		8,252,581.37	8,126,591.75	125,989.62	(94.15)	125,895.47	(5,499.77)	120,395.70	96.75%
		<b>VP Distribution Operations Total</b>		<b>\$ 12,942,231.71</b>	<b>\$ 12,812,174.11</b>	<b>\$ 130,057.60</b>	<b>(94.15)</b>	<b>\$ 129,963.45</b>	<b>(5,519.64)</b>	<b>\$ 124,443.81</b>	<b>100.00%</b>
161		<b>VP Distribution Operations</b>									
162		200126 - Customer & Field Operations - Constr, Oper & Maint	ElecTrn ElicDst GasTrn GasDst Plnt	822,442.19	688,391.29	134,050.90	(73.28)	133,977.62	(3,622.65)	130,354.97	33.64%
163		200153 - Customer Safety - Advertising/Information Costs	Number of Customers	15,058.00	14,005.95	1,052.05	-	1,052.05	-	1,052.05	0.27%
164		Direct		2,939,816.44	2,671,624.82	268,191.62	-	268,191.62	(12,048.88)	256,142.74	66.09%
		<b>VP Distribution Operations Total</b>		<b>\$ 3,777,316.63</b>	<b>\$ 3,374,022.06</b>	<b>\$ 403,294.57</b>	<b>(73.28)</b>	<b>\$ 403,221.29</b>	<b>(15,671.53)</b>	<b>\$ 387,549.76</b>	<b>100.00%</b>
165		Vegetation Management & Pole Program		1,641,311.43	1,270,473.71	370,837.72	(6.63)	370,831.09	(4,925.28)	365,905.81	100.00%
166		<b>Vegetation Management &amp; Pole Program Total</b>		<b>\$ 1,641,311.43</b>	<b>\$ 1,270,473.71</b>	<b>\$ 370,837.72</b>	<b>(6.63)</b>	<b>\$ 370,831.09</b>	<b>(4,925.28)</b>	<b>\$ 365,905.81</b>	<b>100.00%</b>
167		<b>Business Systems</b>									
168		200063 - Executive - Governance	Assets/Revenue/No. of employees	188,544.88	164,100.08	24,444.80	-	24,444.80	718.77	25,163.57	0.07%
169		200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	77.96	67.91	10.05	-	10.05	(10.05)	-	0.00%
170		200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	2,595.72	2,261.37	334.35	-	334.35	-	334.35	0.00%
171		200067 - Audit Services - Governance	Assets/Revenue/No. of employees	1,344.26	1,171.15	173.11	-	173.11	-	173.11	0.00%

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171		200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	916.38	798.37	118.01	-	118.01	-	118.01	0.00%
172		200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	311.84	271.67	40.17	-	40.17	(40.17)	-	0.00%
173		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	233.88	203.76	30.12	-	30.12	(30.12)	-	0.00%
174		200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	1,779.79	1,550.32	229.47	-	229.47	-	229.47	0.00%
175		200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	8,148.16	7,097.21	1,050.95	-	1,050.95	-	1,050.95	0.00%
176		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	665,648.01	579,910.12	85,737.89	-	85,737.89	(78.37)	85,659.52	0.24%
177		200076 - Xcel Foundation	Assets/Revenue/No. of employees	482.74	420.44	62.30	-	62.30	(62.30)	-	0.00%
178		200077 - Branding	Assets/Revenue/No. of employees	155.92	135.80	20.12	-	20.12	(20.12)	-	0.00%
179		200078 - Governmental Affairs	Assets/Revenue/No. of employees	77.87	67.82	10.05	-	10.05	(10.05)	-	0.00%
180		200079 - Federal Lobbying	Assets/Revenue/No. of employees	(74,393.43)	(67,915.35)	(6,478.08)	34,734.26	28,256.18	-	28,256.18	0.08%
181		200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	86,943.90	74,349.50	12,594.40	-	12,594.40	-	12,594.40	0.04%
182		200083 - Finance & Treasury	Assets/Revenue/No. of employees	77.96	66.71	11.25	-	11.25	(11.25)	-	0.00%
183		200084 - Risk Management	Assets/Revenue/No. of employees	77.96	66.70	11.26	-	11.26	(11.26)	-	0.00%
184		200086 - Legal	Assets/Revenue/No. of employees	12,904.79	11,034.38	1,870.41	-	1,870.41	-	1,870.41	0.01%
185		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	6,259.22	5,345.60	913.62	-	913.62	18.57	932.19	0.00%
186		200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	194.90	166.76	28.14	-	28.14	(28.14)	-	0.00%
187		200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	4,249.64	3,635.92	613.72	-	613.72	-	613.72	0.00%
188		200094 - Supply Chain	Assets/Revenue/No. of employees	77.96	66.70	11.26	-	11.26	(11.26)	-	0.00%
189		200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	5,718,712.58	4,890,579.44	828,133.14	(46.08)	828,087.06	(1,906.52)	826,180.54	2.36%
190		200097 - CBS/ALS/CFM	Assets/Revenue/No. of employees	662,287.40	566,276.52	96,010.88	-	96,010.88	-	96,010.88	0.27%
191		200110 - Passport - Accounts Payable	Accounts Payable Transactions	44,819.87	39,106.29	5,713.58	-	5,713.58	-	5,713.58	0.02%
192		200111 - EAI (Entrprs Applic. Integrat)	Avg of Select Set Softwr Allctrs	77,602,504.60	69,079,505.22	8,522,999.38	-	8,522,999.38	0.15	8,522,999.53	24.34%
193		200112 - Mainframe Charges From IBM	Avg of Select Set Softwr Allctrs	8,759,864.18	8,142,125.12	617,739.06	-	617,739.06	(0.06)	617,739.00	1.76%
194		200115 - Miscellaneous Applications	Average of All Software Percent	21,901,372.45	19,395,090.83	2,506,281.62	(1.63)	2,506,279.99	(721.36)	2,505,558.63	7.15%
195		200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	21,318.85	18,795.11	2,523.74	-	2,523.74	-	2,523.74	0.01%
196		200119 - GIS (Geographic Information System)	Electric Dist Plant Gas Dist Plant	1,931,618.43	1,803,527.47	128,090.96	-	128,090.96	-	128,090.96	0.37%
197		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	2,252.97	1,590.54	662.43	-	662.43	4.18	666.61	0.00%
198		200123 - Transm Elec FERC 561.5	Electric Transmission Plant	12,038.98	8,430.52	3,608.46	-	3,608.46	-	3,608.46	0.01%
199		200124 - EMS-Transmission (Energy Mgmt System-SCADA)	Electric Transmission Plant	2,726,065.03	1,918,817.18	807,247.85	-	807,247.85	(6,201.86)	801,045.99	2.29%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
200	NSPW	200125 - Transm Elec 560 NSPM &	Electric Transmission Plant	77.96	77.96	-	-	-	-	-	0.00%
201	200126 - Customer & Field Operations	Constr, Oper & Maint	Electric Transmission Plant	2,974.60	2,489.68	484.92	-	484.92	0.82	485.74	0.00%
202	200127 - Distribution Gas	FERC 870	Gas Distribution Plant	714.69	714.69	-	-	-	-	-	0.00%
203	200128 - Distribution Gas	FERC 880	Gas Distribution Plant	138,524.78	138,524.78	-	-	-	-	-	0.00%
204	200131 - Gas SCADA (Supervisory Control and Data Acquisition)		Gas Trans Plant Gas Dist Plant	800,311.72	800,311.72	-	-	-	-	-	0.00%
205	200132 - Payment and Reporting Resources		Invoice Transactions	220.69	199.13	21.56	-	21.56	(21.56)	-	0.00%
206	200135 - Energy Supply Business		MWH Generation	4,255.66	3,321.09	934.57	-	934.57	-	934.57	0.00%
207	200136 - Energy Markets - Fuel		MWH Generation	5,554.34	4,335.09	1,219.25	-	1,219.25	-	1,219.25	0.00%
208	200138 - ES Operations Management		MWH Generation	25,535.37	19,821.24	5,714.13	-	5,714.13	171.42	5,885.55	0.02%
209	200146 - Energy Markets - Regulated Trading (Gen Book)		MWH Hours Sold	67,048.71	50,026.81	17,021.90	-	17,021.90	(4.56)	17,017.34	0.05%
210	200147 - Business Objects		Number of Business	1,434,149.98	1,290,667.42	143,482.56	-	143,482.56	(339.73)	143,142.83	0.41%
211	200148 - Business Systems		Number of Computers	78,816,170.93	67,939,732.21	10,876,438.72	(3,734.26)	10,872,704.46	(45,448.94)	10,827,255.52	30.92%
212	200149 - CES (Customer & Enterprise Solutions)		Number of Computers Customers Empl	2,171,787.73	1,917,185.29	254,602.44	-	254,602.44	-	254,602.44	0.73%
213	200150 - IVR (Interactive Voice Response)		Number of Contacts	936,928.66	792,131.37	144,797.29	-	144,797.29	0.03	144,797.32	0.41%
214	200151 - Customer Billing	FERC 903	Number of Customer Bills	2,455.20	2,244.39	210.81	-	210.81	-	210.81	0.00%
215	200152 - Customer Care 902		Number of Customers	584.70	543.88	40.82	-	40.82	(40.82)	-	0.00%
216	200153 - Customer Safety		Number of Customers	3,285.87	3,057.48	228.39	-	228.39	-	228.39	0.00%
217	200154 - Customer Service IT - FERC 903		Number of Customers	348,250.12	323,975.67	24,274.45	-	24,274.45	8.56	24,283.01	0.07%
218	200155 - Customer Care 903		Number of Customers	30,012.93	27,915.43	2,097.50	-	2,097.50	-	2,097.50	0.01%
219	200156 - Customer Care 901		Number of Customers	38.98	36.25	2.73	-	2.73	(2.73)	-	0.00%
220	200157 - Customer Service IT - FERC 903 South		Number of Customers	7,324.10	6,440.29	883.81	-	883.81	-	883.81	0.00%
221	200158 - Customer Care South 903		Number of Customers	272.86	239.91	32.95	-	32.95	(32.95)	-	0.00%
222	200159 - Customer Service IT FERC 903 - North		Number of Customers	31.78	31.78	-	-	-	-	-	0.00%
223	200160 - Customer Care North 903		Number of Customers	1,265.25	1,265.25	-	-	-	-	-	0.00%
224	200162 - CL/QM (Call Logging and Quality Management)		Number of Cust Number of Contacts	254,580.51	225,965.56	28,614.95	-	28,614.95	-	28,614.95	0.08%
225	200163 - Employee Communications		Number of Employees	194.90	166.86	28.04	-	28.04	(28.04)	-	0.00%
226	200164 - Payroll		Number of Employees	1.47	1.26	0.21	-	0.21	(0.21)	-	0.00%
227	200165 - PeopleSoft		Number of Employees	1,248,325.44	1,069,038.18	179,287.26	-	179,287.26	(23.42)	179,263.84	0.51%
228	200166 - Human Resources (Diversity/Safety/Emp Relations)		Number of Employees	1,320,937.60	1,130,890.77	190,046.83	-	190,046.83	(17.38)	190,029.45	0.54%
229	200167 - e-Business		Number of Employees	317,734.62	271,995.49	45,739.13	-	45,739.13	-	45,739.13	0.13%
230	200168 - GMS (Gas Management System)		Number of Gas Customers	507,544.79	507,544.79	-	-	-	-	-	0.00%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (Total FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
231		200169 - Maximo Management System)	Number of Maximo Users	815,537.47	630,315.57	185,221.90	(171.13)	185,050.77	(37.73)	185,013.04	0.53%
232		200170 - MDMS (Monitoring Device Management System)	Number of Meters	1,799,939.21	1,677,814.13	122,125.08	-	122,125.08	-	122,125.08	0.35%
233		200171 - CRS (Customer Resource System)	Number of Mtrs Number of Contacts	5,786,733.42	5,143,629.98	643,103.44	-	643,103.44	(1,618.06)	641,485.38	1.83%
234		200172 - Network	Phones Radios Computers	18,471,888.19	16,073,827.04	2,398,061.15	(30.82)	2,398,030.33	(3,063.62)	2,394,966.71	6.84%
235		200176 - Marketing & Sales	Revenue	35,076.27	29,606.04	5,470.23	-	5,470.23	(1.94)	5,468.29	0.02%
236		200177 - Rates Electric	Revenue	116.94	99.23	17.71	-	17.71	(0.00)	-	0.00%
237		200178 - Rates & Regulation	Revenue	971.15	791.50	185.65	-	185.65	0.00	185.65	0.00%
238		200179 - Passport - All Modules	Total AP Inv Work Mgmt	101,579.46	87,877.83	13,701.63	-	13,701.63	-	13,701.63	0.04%
239		200180 - EMS-Shared (Energy Mgmt System-SCADA)	Elec Prod Elec Trns Elec Dst Pnt	4,098,538.10	3,361,261.07	737,277.03	(179.82)	737,097.21	(4,127.79)	732,969.42	2.09%
240		200184 - PowerPlant	Total Plant	695,825.58	597,518.36	98,307.22	-	98,307.22	(3.65)	98,303.57	0.28%
241		200185 - Passport - Work Management	Work Management Transactions	(371.00)	(304.46)	(66.54)	-	(66.54)	66.54	-	0.00%
242		Direct		40,471,818.15	35,164,139.41	5,307,678.74	(13.04)	5,307,665.70	(17,036.01)	5,290,629.69	15.11%
243		<b>Business Systems Total</b>		<b>\$ 281,014,321.53</b>	<b>\$ 245,946,184.60</b>	<b>\$ 35,068,136.93</b>	<b>\$ 30,557.48</b>	<b>\$ 35,098,694.41</b>	<b>\$ (80,020.70)</b>	<b>\$ 35,018,673.71</b>	<b>100.00%</b>
244		200138 - ES Operations Management OPC's	MWH Generation	4,576.26	3,593.76	982.50	\$ -	982.50	\$ 29.48	\$ 1,011.98	0.06%
245		200181 - ES Environmental Policy & Services OPC's	Electric PTD Gas TD Plant	1,486,680.63	1,263,246.04	223,434.59	-	223,434.59	(2,031.80)	221,402.79	13.19%
246		Direct		6,589,983.17	5,119,806.33	1,470,176.84	-	1,470,176.84	(14,349.17)	1,455,827.67	86.75%
247		<b>ES Environmental Total</b>		<b>\$ 8,081,240.06</b>	<b>\$ 6,386,646.13</b>	<b>\$ 1,694,593.93</b>	<b>\$ -</b>	<b>\$ 1,694,593.93</b>	<b>\$ (16,351.49)</b>	<b>\$ 1,678,242.44</b>	<b>100.00%</b>
248		200135 - Energy Supply Business Resources	MWH Generation	949.29	719.96	229.33	\$ -	229.33	(19.17)	\$ 210.16	0.00%
249		200137 - ES Misc Power Expense Op Co's	MWH Generation	394,646.68	305,802.63	88,844.05	-	88,844.05	(1,070.10)	87,773.95	1.09%
250		200138 - ES Operations Management OPC's	MWH Generation	2,844,987.06	2,219,002.15	625,984.91	(4.39)	625,980.52	(9,139.92)	616,840.60	7.67%
251		200153 - Customer Safety Advertising/Information Costs	Number of Customers	396.28	368.58	27.70	-	27.70	(27.70)	-	0.00%
252		200184 - PowerPlant	Total Plant	719.84	614.37	105.47	-	105.47	3.16	108.63	0.00%
253		Direct		25,527,555.29	18,106,244.16	7,421,311.13	(56.97)	7,421,254.16	(81,848.62)	7,339,405.54	91.24%
254		<b>ES Performance Optimization Total</b>		<b>\$ 28,769,254.44</b>	<b>\$ 20,632,751.85</b>	<b>\$ 8,136,502.59</b>	<b>\$ (61.36)</b>	<b>\$ 8,136,441.23</b>	<b>\$ (92,102.35)</b>	<b>\$ 8,044,338.88</b>	<b>100.00%</b>
255		200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	(148.49)	(129.37)	(19.12)	\$ -	(19.12)	\$ 19.12	\$ -	0.00%
256		200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	1,154.84	1,154.84	-	-	-	-	-	0.00%
257		200133 - Energy Supply Business Resources	MWH Generation	125,624.21	106,974.54	18,649.67	-	18,649.67	(1,449.83)	17,199.84	2.49%
258		200138 - ES Operations Management OPC's	MWH Generation	18,762.76	14,694.27	4,068.49	-	4,068.49	122.05	4,190.54	0.61%
259		200142 - ES Engineering & Construction South	MWH Generation	36.82	23.57	13.25	-	13.25	(13.25)	-	0.00%
260		200148 - Business Systems	Number of Computers	139.99	120.53	19.46	-	19.46	(19.46)	-	0.00%

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Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
261		200181 - ES Environmental Policy & Services OPCo's	Electric PTD Gas TD Plant	424,260.79	360,351.78	63,909.01	-	63,909.01	484.64	64,393.65	9.33%
262		Direct		2,681,531.38	2,069,654.93	611,876.45	-	611,876.45	(7,327.62)	604,548.83	87.57%
263	ES Projects Total			\$ 3,251,362.30	\$ 2,552,845.09	\$ 698,517.21	\$ -	\$ 698,517.21	\$ (8,184.35)	\$ 690,332.86	100.00%
264	ES VP Energy Supply	200078 - Governmental Affairs	Assets/Revenue/No. of	\$ 12,720.69	\$ 11,063.78	\$ 1,656.91	\$ (21.71)	\$ 1,635.20	\$ (132.60)	\$ 1,502.60	1.05%
265		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	1,694.54	1,191.66	502.88	-	502.88	15.09	517.97	0.36%
266		200138 - ES Operations OPCo's	MWH Generation	640,308.72	498,671.39	141,637.33	(705.65)	140,931.68	(1,555.47)	139,376.21	97.41%
267		Direct		1,112,372.86	1,110,527.64	1,845.22	-	1,845.22	(153.04)	1,692.18	1.18%
268	ES VP Energy Supply Total			\$ 1,767,096.81	\$ 1,621,454.47	\$ 145,642.34	\$ (727.36)	\$ 144,914.98	\$ (1,826.02)	\$ 143,088.96	100.00%
269	ES VP Operations	200078 - Governmental Affairs	Assets/Revenue/No. of	\$ 7,766.12	\$ 6,760.52	\$ 1,005.60	\$ -	\$ 1,005.60	\$ 1.12	\$ 1,006.72	0.22%
270		200135 - Energy Supply Business Resources	MWH Generation	(6,155.71)	(4,668.79)	(1,486.92)	-	(1,486.92)	(790.11)	(2,277.03)	-0.49%
271		200137 - ES Misc Power Expense Op Co's	MWH Generation	678,163.66	526,749.14	151,414.52	-	151,414.52	(1,554.39)	149,860.13	32.43%
272		200138 - ES Operations OPCo's	MWH Generation	740,555.71	576,383.49	164,172.22	-	164,172.22	(1,793.46)	162,378.76	35.14%
273		200143 - ES Misc Power Expense North	MWH Generation	236,155.13	236,155.13	-	-	-	-	-	0.00%
274		200144 - ES Operations North	MWH Generation	306,456.29	306,456.29	-	-	-	-	-	0.00%
275		200148 - Business Systems Direct	Number of Computers	823.97	709.44	114.53	-	114.53	3.44	117.97	0.03%
276		Direct		1,256,049.25	1,104,914.00	151,135.25	-	151,135.25	(99.73)	151,035.52	32.68%
277	ES VP Operations Total			\$ 3,219,814.42	\$ 2,753,459.22	\$ 466,355.20	\$ -	\$ 466,355.20	\$ (4,233.13)	\$ 462,122.07	100.00%
278	Supply Chain	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of	\$ 1,011.87	\$ 865.73	\$ 146.14	\$ -	\$ 146.14	\$ 4.38	\$ 150.52	0.01%
279		200094 - Supply Chain	Assets/Revenue/No. of	12,912.64	11,042.00	1,870.64	-	1,870.64	(1.68)	1,868.96	0.16%
280		200132 - Payment and Reporting	Invoice Transactions	3,001,938.30	2,705,740.58	296,197.72	(4.32)	296,193.40	(1,989.32)	294,204.08	25.86%
281		200165 - PeopleSoft Direct	Number of Employees	240.14	205.71	34.43	-	34.43	(34.43)	-	0.00%
282		Direct		7,171,379.92	6,345,296.52	826,083.40	(6,035.00)	820,048.40	21,336.32	841,384.72	73.96%
283	Supply Chain Total			\$ 10,187,482.87	\$ 9,063,150.54	\$ 1,124,332.33	\$ (6,039.32)	\$ 1,118,293.01	\$ 19,315.28	\$ 1,137,608.29	100.00%
284	GC Claims	200071 - Legal - Corporate Governance Direct	Assets/Revenue/No. of employees	\$ 159,971.29	\$ 139,339.39	\$ 20,631.90	\$ -	\$ 20,631.90	\$ (210.89)	\$ 20,421.01	8.85%
285		Direct		1,582,218.89	1,367,296.72	214,922.17	-	214,922.17	(4,543.46)	210,378.71	91.15%
286	GC Claims Total			\$ 1,742,190.18	\$ 1,506,636.11	\$ 235,554.07	\$ -	\$ 235,554.07	\$ (4,754.35)	\$ 230,799.72	100.00%
287	GC Legal Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 406.44	\$ 354.05	\$ 52.39	\$ -	\$ 52.39	\$ (52.39)	\$ -	0.00%
288		200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	9,175,285.20	7,991,800.38	1,183,484.82	(6,046.42)	1,177,438.40	(14,258.51)	1,163,179.89	54.49%
289		200086 - Legal	Assets/Revenue/No. of	29,691.46	25,378.04	4,313.42	-	4,313.42	(271.11)	4,042.31	0.19%
290		200093 - Legal - OpCos	Assets/Revenue/No. of	913,217.84	781,168.04	132,049.80	-	132,049.80	(1,132.13)	130,917.67	6.13%
291		200101 - Legal - Opco's - Gas	Assets/Revenue/No. of	16,055.88	16,055.88	-	-	-	-	-	0.00%
292		200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of	240,866.68	240,866.68	-	-	-	-	-	0.00%

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293		200153 - Customer Safety Advertising/Information Costs	Number of Customers	1,380.59	1,284.08	96.51	-	96.51	(96.51)	-	0.00%
294		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	306.14	262.08	44.06	-	44.06	(44.06)	-	0.00%
295		Direct		7,092,130.72	6,244,162.77	847,967.95	-	847,967.95	(11,401.06)	836,566.89	39.19%
296		GC Legal Services Total		\$ 17,469,340.95	\$ 15,301,332.00	\$ 2,168,008.95	\$ (6,046.42)	\$ 2,161,962.53	\$ (27,255.77)	\$ 2,134,706.76	100.00%
297		GC VP General Counsel	Assets/Revenue/No. of employees	\$ 921,173.59	\$ 802,354.41	\$ 118,819.18	\$ (585.13)	\$ 118,234.05	\$ (2,503.03)	\$ 115,731.02	96.02%
298		200093 - Legal - OpCos	Assets/Revenue/No. of employees	92.19	78.71	13.48	-	13.48	(13.48)	-	0.00%
299		200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	1,475.12	1,475.12	-	-	-	-	-	0.00%
300		Direct		89,910.36	85,056.19	4,854.17	-	4,854.17	(58.03)	4,796.14	3.98%
301		GC VP General Counsel Total		\$ 1,012,651.26	\$ 888,964.43	\$ 123,686.83	\$ (585.13)	\$ 123,101.70	\$ (2,574.54)	\$ 120,527.16	100.00%
302		Policy & Regulatory Compliance	Assets/Revenue/No. of employees	\$ 2,105,074.91	\$ 1,832,702.49	\$ 272,372.42	\$ (40,374.96)	\$ 231,997.46	\$ (2,273.27)	\$ 229,724.19	27.36%
303		200079 - Federal Lobbying	Assets/Revenue/No. of employees	1,013,742.91	882,590.26	131,152.65	(127,623.34)	3,529.31	-	3,529.31	0.42%
304		200086 - Legal	Assets/Revenue/No. of employees	3,250.83	2,781.49	469.34	-	469.34	14.08	483.42	0.06%
305		200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	89.50	76.57	12.93	-	12.93	(12.93)	-	0.00%
306		200106 - Acctg. Rptg. Tax - MN, WI Elec	Assets/Revenue/No. of employees	285.88	285.88	-	-	-	-	-	0.00%
307		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	142.96	100.70	42.26	-	42.26	(42.26)	-	0.00%
308		200134 - Prop Trading - Frr/Mid Office	Joint Operating Agreement	146.10	113.48	32.62	-	32.62	(32.62)	-	0.00%
309		200177 - Rates Electric	Revenue	2,251,679.84	1,888,676.72	363,003.12	187.38	363,190.50	(4,042.16)	359,148.34	42.77%
310		200178 - Rates & Regulation	Revenue	3,474.03	2,947.86	526.17	-	526.17	(20.48)	505.69	0.06%
311		Direct		701,240.73	453,034.45	248,206.28	-	248,206.28	(1,972.15)	246,234.13	29.33%
312		Policy & Regulatory Compliance Total		\$ 6,079,127.69	\$ 5,063,309.90	\$ 1,015,817.79	\$ (167,810.92)	\$ 848,006.87	\$ (8,381.79)	\$ 839,625.08	100.00%
313		OS Senior VP - Commercial Operations	Assets/Revenue/No. of employees	\$ 1,509,826.32	\$ 1,314,939.44	\$ 194,886.88	\$ (961.38)	\$ 193,925.50	\$ (1,600.30)	\$ 192,325.20	4.67%
314		200134 - Prop Trading - Frr/Mid Office	Joint Operating Agreement	2,305,705.10	1,784,936.85	520,768.25	(5,740.18)	515,028.07	(4,820.40)	510,207.67	12.39%
315		200136 - Energy Markets - Fuel	MWH Generation	402,988.20	313,153.38	89,834.82	-	89,834.82	(979.11)	88,855.71	2.16%
316		200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	1,043,197.31	778,334.77	264,862.54	(4,037.03)	260,825.51	(23,666.12)	237,159.39	5.76%
317		Direct		14,845,689.35	11,514,760.19	3,330,929.16	(24,720.09)	3,306,209.07	(216,429.41)	3,089,779.66	75.03%
318		OS Senior VP - Commercial Operations Total		\$ 20,107,406.28	\$ 15,706,124.63	\$ 4,401,281.65	\$ (35,458.68)	\$ 4,365,822.97	\$ (247,495.34)	\$ 4,118,327.63	100.00%
319		Aviation & Travel Services	Assets/Revenue/No. of employees	\$ 6,570,609.22	\$ 5,722,993.14	\$ 847,616.08	\$ (27.64)	\$ 847,588.44	\$ (46,087.33)	\$ 801,501.11	100.00%
320		Aviation & Travel Services Total		\$ 6,570,609.22	\$ 5,722,993.14	\$ 847,616.08	\$ (27.64)	\$ 847,588.44	\$ (46,087.33)	\$ 801,501.11	100.00%
321		Property Services	Assets/Revenue/No. of employees	\$ 150,964.43	\$ 131,446.30	\$ 19,518.13	\$ (19,518.13)	\$ -	\$ -	\$ -	0.00%
322		Direct		99,231,557.80	83,377,046.48	15,854,511.32	(28,412.83)	15,826,098.49	44,286.72	15,870,385.21	100.00%
323		Property Services Total		\$ 99,382,522.23	\$ 83,508,492.78	\$ 15,874,029.45	\$ (47,930.96)	\$ 15,826,098.49	\$ 44,286.72	\$ 15,870,385.21	100.00%



Southwestern Public Service Company  
XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (Total Company) (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
324	Workforce Relations & Safety	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 8,024.03	\$ 6,987.99	\$ 1,036.04	\$ -	\$ 1,036.04	\$ 31.08	\$ 1,067.12	0.05%
325		200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	90,538.12	78,861.76	11,676.36	-	11,676.36	(32.68)	11,643.68	0.56%
326		200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	1,055,324.74	919,207.67	136,117.07	(6.70)	136,110.37	(1,417.39)	134,692.98	6.52%
327		200093 - Legal - OpCos	Assets/Revenue/No. of employees	21.58	18.46	3.12	-	3.12	(3.12)	-	0.00%
328		200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	1,251.30	1,102.45	148.85	-	148.85	(12.92)	135.93	0.01%
329		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	171.04	119.76	51.28	-	51.28	(51.28)	-	0.00%
330		200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	399.05	399.05	-	-	-	-	-	0.00%
331		200135 - Energy Supply Business Resources	MWH Generation	18,488.23	14,028.26	4,459.97	-	4,459.97	(344.16)	4,115.81	0.20%
332		200153 - Customer Safety Advertising/Information Costs	Number of Customers	817,114.45	760,017.27	57,097.18	(199.81)	56,897.37	(161.68)	56,735.69	2.75%
333		200164 - Payroll	Number of Employees	419.93	359.53	60.40	-	60.40	(60.40)	-	0.00%
334		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	4,024,754.47	3,445,441.26	579,313.21	(117.69)	579,195.52	(7,323.13)	571,872.39	27.68%
335		Direct		7,868,871.44	6,571,673.58	1,297,197.86	(124.33)	1,297,073.53	(11,313.90)	1,285,759.63	62.23%
336		Workforce Relations & Safety Total		\$ 13,885,378.38	\$ 11,798,217.04	\$ 2,087,161.34	\$ (448.53)	\$ 2,086,712.81	\$ (20,689.58)	\$ 2,066,023.23	100.00%
337	Human Resources	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 8,154.40	\$ 7,095.73	\$ 1,058.67	\$ -	\$ 1,058.67	\$ (91.90)	\$ 966.77	0.04%
338		200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	2,871,574.61	2,506,273.48	371,301.13	(864.25)	370,436.88	(4,464.30)	365,972.58	15.24%
339		200076 - Xcel Foundation	Assets/Revenue/No. of employees	23,086.09	20,106.79	2,979.30	-	2,979.30	(2,979.30)	-	0.00%
340		200164 - Payroll	Number of Employees	130,398.91	111,662.92	18,735.99	-	18,735.99	(347.28)	18,388.71	0.77%
341		200165 - PeopleSoft	Number of Employees	516.78	442.69	74.09	-	74.09	(74.09)	-	0.00%
342		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	13,462,967.76	11,524,934.51	1,938,033.25	(11,664.00)	1,926,369.25	(30,129.03)	1,896,240.22	78.95%
343		Direct		1,346,180.22	1,224,782.75	121,397.47	-	121,397.47	(1,164.94)	120,232.53	5.01%
344		Human Resources Total		\$ 17,848,878.77	\$ 15,395,298.87	\$ 2,453,579.90	\$ (12,528.25)	\$ 2,441,051.65	\$ (39,250.85)	\$ 2,401,800.80	100.00%
345	SS Company Benefits	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 59,494,108.80	\$ 51,823,782.77	\$ 7,670,326.03	\$ -	\$ 7,670,326.03	\$ (5,081,698.10)	\$ 2,588,627.93	102.28%
346		200164 - Payroll	Number of Employees	191,908.94	164,324.79	27,584.15	(20.64)	27,563.51	(884.01)	26,679.50	1.05%
347		200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	13,027.24	11,154.75	1,872.49	-	1,872.49	44.86	1,917.35	0.08%
348		Direct		(761,442.73)	(657,438.96)	(104,003.77)	-	(104,003.77)	17,696.56	(86,307.21)	-3.41%
349		SS Company Benefits Total		\$ 58,937,602.25	\$ 51,341,823.35	\$ 7,595,778.90	\$ (20.64)	\$ 7,595,758.26	\$ (5,064,840.69)	\$ 2,530,917.57	100.00%
350	Customer Care	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 75,000.00	\$ 65,342.70	\$ 9,657.30	\$ -	\$ 9,657.30	\$ (9,657.30)	\$ -	0.00%
351		200079 - Federal Lobbying	Assets/Revenue/No. of employees	3,341.70	2,910.11	431.59	(431.59)	-	-	-	0.00%
352		200151 - Customer Billing FERC 903	Number of Customer Bills	9,806,265.48	8,965,944.79	840,320.69	(174.33)	840,146.36	(9,364.82)	830,781.54	25.52%
353		200152 - Customer Care 902	Number of Customers	459,742.50	427,692.33	32,050.17	-	32,050.17	(410.19)	31,639.98	0.97%
354		200155 - Customer Care 903	Number of Customers	32,927,236.74	30,628,367.03	2,298,869.71	(496.71)	2,298,373.00	(33,421.25)	2,264,951.75	69.57%

Southwestern Public Service Company  
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For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges	
355		200156 - Customer Care 901	Number of Customers	327,561.29	304,706.14	22,855.15	212.91	23,068.06	9,387.46	32,455.52	1.00%	
356		200158 - Customer Care South 903	Number of Customers	759.59	668.48	91.11	-	91.11	(91.11)	-	0.00%	
357		200160 - Customer Care North 903	Number of Customers	553,886.67	553,886.67	-	-	-	-	-	0.00%	
358		200161 - Customer Care Low Income Assistance 908	Number of Residential Customers	538,278.34	488,115.63	50,162.71	(18.05)	50,144.66	(569.44)	49,575.22	1.52%	
359		Direct		953,888.53	893,088.98	60,799.55	(13,983.71)	46,815.84	(498.92)	46,316.92	1.42%	
360	Customer Care Total			\$ 45,645,960.84	\$ 42,330,722.86	\$ 3,315,237.98	\$ (14,891.48)	\$ 3,500,346.50	\$ (44,625.56)	\$ 3,255,720.94	100.00%	
361	Transmission & Substations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	10,128.31	8,824.14	1,304.17	-	1,304.17	-	1,343.30	0.01%	
362		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	285.08	248.37	36.71	-	36.71	(36.71)	-	0.00%	
363		200078 - Governmental Affairs	Assets/Revenue/No. of employees	284.35	247.62	36.73	-	36.73	(36.73)	-	0.00%	
364		200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	5,286.21	4,522.78	763.43	-	763.43	22.90	786.33	0.01%	
365		200098 - Transm Elec FERC 566	Assets/Revenue/No. of employees	387.42	331.47	55.95	-	55.95	(55.95)	-	0.00%	
366		200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	5,589.52	4,925.61	663.91	-	663.91	(35.68)	628.23	0.01%	
367		200117 - Distribution Elec FERC 586	Electric Distribution Plant	379.09	334.23	44.86	-	44.86	(44.86)	-	0.00%	
368		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	12,617,957.59	8,876,952.69	3,741,004.90	(6,969.96)	3,734,034.94	(51,785.59)	3,682,249.35	38.90%	
369		200124 - EMS-Transmission (Energy Mgmt System-SCADA)	Electric Transmission Plant	1,117.44	783.09	334.35	-	334.35	10.03	344.38	0.00%	
370		200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	5,435,654.48	5,435,654.48	-	-	-	-	-	0.00%	
371		200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrn ElcDst GasTrn GasDst Plnt	200.25	167.66	32.59	-	32.59	(32.59)	-	0.00%	
372		200132 - Payment and Reporting	Invoice Transactions	1,900.40	1,714.74	185.66	-	185.66	5.57	191.23	0.00%	
373		200148 - Business Systems	Number of Computers	5,340.86	4,600.06	740.80	-	740.80	22.22	763.02	0.01%	
374		200155 - Customer Care 903	Number of Customers	101.52	94.42	7.10	-	7.10	(7.10)	-	0.00%	
375		200165 - PeopleSoft	Number of Employees	2,091.50	1,790.67	300.83	-	300.83	9.02	309.85	0.00%	
376		200180 - EMS-Shared (Energy Mgmt System-SCADA)	Elec Prod Elec Trns Elec Dst Plnt	270.85	222.06	48.79	-	48.79	(48.79)	-	0.00%	
377		Direct		21,429,269.42	15,535,801.73	5,893,467.69	(6,357.23)	5,887,110.46	(108,404.39)	5,778,706.07	61.05%	
378	Transmission & Substations Total			\$ 39,516,244.29	\$ 29,877,215.82	\$ 9,639,028.47	\$ (13,327.19)	\$ 9,625,701.28	\$ (160,379.51)	\$ 9,465,321.77	100.00%	
379	Marketing	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	8,853.78	7,713.73	1,140.05	-	1,140.05	-	-	0.00%	
380		200151 - Customer Billing FERC 903	Number of Customer Bills	318.57	291.49	27.08	-	27.08	(27.08)	-	0.00%	
381		200170 - Marketing & Sales	Revenue	7,806,157.99	6,585,809.07	1,220,348.92	(635.22)	1,219,713.70	(27,233.48)	1,192,480.22	97.37%	
382		Direct		2,033,546.79	1,983,139.80	50,406.99	(17,568.98)	32,838.01	(660.43)	32,177.58	2.63%	
383	Marketing Total			\$ 9,848,877.13	\$ 8,576,954.09	\$ 1,271,923.04	\$ (18,204.20)	\$ 1,253,718.84	\$ (29,061.04)	\$ 1,224,657.80	100.00%	
384	Enterprise Security	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	(1,654.60)	(1,445.12)	(209.48)	-	(209.48)	-	(6.28)	(215.76)	-0.01%
385		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	16,366,165.59	14,254,613.31	2,111,552.28	(1,938.46)	2,109,613.82	(25,932.22)	2,083,681.60	59.67%	
386		200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	5.19	4.43	0.76	-	0.76	(0.76)	-	0.00%	

Southwestern Public Service Company

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
387		200111 - EAI (Entrprs Applic Integrat)	Avg of Select Set Softwr Allctrs	47.62	42.32	5.30	-	5.30	(5.30)	0.00	0.00%
388		200112 - Mainframe Charges From IBM	Avg of Select Set Softwr Allctrs	0.39	0.39	-	-	-	-	-	0.00%
389		200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	(4,851.53)	(3,417.59)	(1,433.94)	-	(1,433.94)	(43.02)	(1,476.96)	-0.04%
390		200124 - EMS-Transmission (Energy Mgmt System-SCADA)	Electric Transmission Plant	118.28	82.83	35.45	-	35.45	(35.45)	-	0.00%
391		200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	19.75	14.55	5.20	-	5.20	(5.20)	-	0.00%
392		200147 - Business Objects	Number of Business	0.41	0.37	0.04	-	0.04	(0.04)	-	0.00%
393		200148 - Business Systems	Number of Computers	1,621.38	1,402.45	218.93	-	218.93	6.57	225.50	0.01%
394		200154 - Customer Service IT - FERC 903	Number of Customers	20.81	19.36	1.45	-	1.45	(1.45)	-	0.00%
395		200165 - PeopleSoft	Number of Employees	5,584,584.28	4,781,949.19	802,635.09	-	802,635.09	(4,791.17)	797,843.92	22.85%
396		200171 - CRS (Customer Resource System)	Number of Mtrs Number of Contracts	39.47	35.06	4.41	-	4.41	0.13	4.54	0.00%
397		200172 - Network	Phones Radios Computers	32.08	27.84	4.24	-	4.24	(4.24)	-	0.00%
398		200178 - Rates & Regulation	Revenue	0.14	0.13	0.01	-	0.01	(0.01)	-	0.00%
399		200180 - EMS-Shared (Energy Mgmt System-SCADA)	Elec Prod Elec Tms Elec Dst Plnt	(157.68)	(129.28)	(28.40)	-	(28.40)	28.40	(0.00)	0.00%
400		Direct		3,174,727.42	2,562,995.41	611,732.01	-	611,732.01	(1.19)	611,730.82	17.52%
		<b>Enterprise Security Total</b>		<b>\$ 25,120,719.00</b>	<b>\$ 21,596,195.65</b>	<b>\$ 3,524,523.35</b>	<b>\$ (1,938.46)</b>	<b>\$ 3,522,584.89</b>	<b>\$ (30,791.23)</b>	<b>\$ 3,491,793.66</b>	<b>100.00%</b>
402		200076 - Xcel Foundation	Assets/Revenue/No. of	\$ 7,891,526.48	\$ 6,872,970.83	\$ 1,018,555.65	\$ (985,020.26)	\$ 33,535.39	\$ (33,535.39)	\$ -	0.00%
403		Direct		8,628.52	8,628.52	-	-	-	-	-	0.00%
404		<b>Corporate Giving Total</b>		<b>\$ 7,900,155.00</b>	<b>\$ 6,881,599.35</b>	<b>\$ 1,018,555.65</b>	<b>\$ (985,020.26)</b>	<b>\$ 33,535.39</b>	<b>\$ (33,535.39)</b>	<b>\$ -</b>	<b>0.00%</b>

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For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
405	NSPM President	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ (8,311.08)	\$ (7,240.91)	\$ (1,070.17)	\$ -	\$ (1,070.17)	\$ (32.11)	\$ (1,102.28)	100.00%
406		200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	730.76	654.09	96.67	-	96.67	(96.67)	-	0.00%
407		Direct		12,060.07	12,060.07	-	-	-	-	-	0.00%
408	NSPM President Total			\$ 4,499.75	\$ 5,473.25	\$ (973.50)	\$ -	\$ (973.50)	\$ (128.78)	\$ (1,102.28)	100.00%
409	NSPW President	Direct		\$ 244.72	\$ 244.72	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
410	NSPW President Total			\$ 244.72	\$ 244.72	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
411	PSCo President	200151 - Customer Billing FERC 903	Number of Customer Bills	\$ 585.94	\$ 536.13	\$ 49.81	\$ -	\$ 49.81	\$ (49.81)	\$ -	0.00%
412		Direct		1,664,046.56	1,619,506.07	44,540.49	-	44,540.49	(489.40)	44,051.09	100.00%
413	PSCo President Total			\$ 1,664,632.50	\$ 1,620,042.20	\$ 44,590.30	\$ -	\$ 44,590.30	\$ (539.21)	\$ 44,051.09	100.00%
414	SPS President	Direct		\$ 739.61	\$ -	\$ 739.61	\$ (55.10)	\$ 684.51	\$ -	\$ 684.51	100.00%
415	SPS President Total			\$ 739.61	\$ -	\$ 739.61	\$ (55.10)	\$ 684.51	\$ -	\$ 684.51	100.00%
416	Strategic Revenue Initiatives	200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	\$ 1,769,866.44	\$ 1,513,355.02	\$ 256,511.42	\$ (23,506.24)	\$ 233,005.18	\$ (9,806.14)	\$ 223,199.04	100.00%
417		Direct		171,972.86	171,972.86	-	-	-	-	-	0.00%
418	Strategic Revenue Initiatives Total			\$ 1,941,839.30	\$ 1,685,327.88	\$ 256,511.42	\$ (23,506.24)	\$ 233,005.18	\$ (9,806.14)	\$ 223,199.04	100.00%
419	Total Witness Melissa Schmidt			\$ 898,579,335.90	\$ 770,789,842.80	\$ 127,789,493.10	\$ (1,907,963.69)	\$ 125,881,529.41	\$ (7,569,336.36)	\$ 118,312,193.05	

Amounts may not add or tie to other schedules due to rounding

**Southwestern Public Service Company**

**XES Billings by Legal Entity, Affiliate Class, Activity, Billing**

**Method and FERC Account**

**Melissa L. Schmidt**

**2019 TX Rate Case**

**APPLICATION OF  
SOUTHWESTERN PUBLIC SERVICE COMPANY  
FOR AUTHORITY TO CHANGE RATES**

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**MLS-RR-B(V)(UTY)**

Southwestern Public Service Company

Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
1	Chief Customer and Innovation Officer	426.1 - Donations	Below the Line	\$ (904.70)
2	Chief Customer and Innovation Officer	426.4 - Life Insurance	Below the Line	(1,762.56)
3	Chief Customer and Innovation Officer	426.5 - Other Deductions	Below the Line	(3,289.72)
4	<b>Chief Customer and Innovation Officer Total</b>			<b>\$ (5,956.98)</b>
5	Chief Executive Officer	426.1 - Donations	Below the Line	\$ (39,004.94)
6	Chief Executive Officer	426.4 - Life Insurance	Below the Line	(57,046.84)
7	Chief Executive Officer	426.5 - Other Deductions	Below the Line	(8,838.17)
8	<b>Chief Executive Officer Total</b>			<b>\$ (104,889.95)</b>
9	Chief Financial Officer	426.1 - Donations	Below the Line	\$ (676.01)
10	Chief Financial Officer	426.5 - Other Deductions	Below the Line	(1,403.66)
11	<b>Chief Financial Officer Total</b>			<b>\$ (2,079.67)</b>
12	Controller	426.1 - Donations	Below the Line	\$ (9.01)
13	Controller	426.4 - Life Insurance	Below the Line	(34.90)
14	Controller	426.5 - Other Deductions	Below the Line	(820.27)
15	<b>Controller Total</b>			<b>\$ (864.18)</b>
16	Corporate Other	419 - Interest & Dividend Income	Below the Line	\$ 509,420.93
17	Corporate Other	426.2 - Life Insurance	Below the Line	48,887.84
18	Corporate Other	426.5 - Other Deductions	Below the Line	(33,929.12)
19	Corporate Other	430 - Interest on debt to associated companies	Below the Line	(527,271.05)

Southwestern Public Service Company

Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
20	Corporate Other	431 - Other Interest Expense	Below the Line	(253.26)
21	<b>Corporate Other Total</b>			<b>\$ (3,144.66)</b>
22	Financial Planning	426.1 - Donations	Below the Line	(391.89)
23	Financial Planning	426.3 - Penalties	Below the Line	(59.24)
24	Financial Planning	426.4 - Life Insurance	Below the Line	(502.07)
25	Financial Planning	426.5 - Other Deductions	Below the Line	(894.91)
26	<b>Financial Planning Total</b>			<b>\$ (1,848.11)</b>
27	Investor Relations	426.1 - Donations	Below the Line	(207.43)
28	Investor Relations	426.5 - Other Deductions	Below the Line	(98.59)
29	<b>Investor Relations Total</b>			<b>\$ (306.02)</b>
30	Risk Management and Audit Services	426.4 - Life Insurance	Below the Line	(18,994.18)
31	Risk Management and Audit Services	426.5 - Other Deductions	Below the Line	(183.76)
32	<b>Risk Management and Audit Services Total</b>			<b>\$ (19,177.94)</b>
33	Tax Services	426.1 - Donations	Below the Line	(175.52)
34	Tax Services	426.4 - Life Insurance	Below the Line	(1.34)
35	Tax Services	426.5 - Other Deductions	Below the Line	(92.64)
36	<b>Tax Services Total</b>			<b>\$ (269.50)</b>
37	Treasurer	419 - Interest & Dividend Income	Below the Line	\$ 189,039.74
38	Treasurer	426.5 - Other Deductions	Below the Line	(161.80)

Southwestern Public Service Company

Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
39	Treasurer	430 - Interest on debt to associated companies	Below the Line	(647,029.84)
40	<b>Treasurer Total</b>			<b>\$ (458,151.90)</b>
41	Corporate Secretary & Executive Services	426.1 - Donations	Below the Line	(785.49)
42	Corporate Secretary & Executive Services	426.5 - Other Deductions	Below the Line	(805.65)
43	<b>Corporate Secretary &amp; Executive Services Total</b>			<b>\$ (1,591.14)</b>
44	Resource Planning	426.1 - Donations	Below the Line	(454.01)
45	Resource Planning	426.5 - Other Deductions	Below the Line	(963.15)
46	<b>Resource Planning Total</b>			<b>\$ (1,417.16)</b>
47	Distribution Business Operations	426.5 - Other Deductions	Below the Line	(11.76)
48	<b>Distribution Business Operations Total</b>			<b>\$ (11.76)</b>
49	Distribution Electric Engineering	426.5 - Other Deductions	Below the Line	(74.81)
50	<b>Distribution Electric Engineering Total</b>			<b>\$ (74.81)</b>
51	Distribution Planning & Performance	426.5 - Other Deductions	Below the Line	(3,935.19)



Southwestern Public Service Company

Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
52	<b>Distribution Planning &amp; Performance Total</b>			\$ (3,935.19)
53	Gas Operations	426.5 - Other Deductions	Below the Line	\$ (94.15)
54	<b>Gas Operations Total</b>			\$ (94.15)
55	VP Distribution Operations	426.5 - Other Deductions	Below the Line	\$ (73.28)
56	<b>VP Distribution Operations Total</b>			\$ (73.28)
57	Vegetation Management & Pole Program	426.5 - Other Deductions	Below the Line	\$ (6.63)
58	<b>Vegetation Management &amp; Pole Program Total</b>			\$ (6.63)
59	Business Systems	417.1 - Expenses of nonutility operations	Below the Line	\$ (89.19)
60	Business Systems	426.1 - Donations	Below the Line	(1,531.92)
61	Business Systems	426.4 - Life Insurance	Below the Line	34,701.81
62	Business Systems	426.5 - Other Deductions	Below the Line	(2,523.22)
63	<b>Business Systems Total</b>			\$ 30,557.48
64	ES Performance Optimization	426.5 - Other Deductions	Below the Line	\$ (61.36)
65	<b>ES Performance Optimization Total</b>			\$ (61.36)
66	ES VP Energy Supply	426.1 - Donations	Below the Line	\$ (450.00)
67	ES VP Energy Supply	426.4 - Life Insurance	Below the Line	(24.20)
68	ES VP Energy Supply	426.5 - Other Deductions	Below the Line	(253.16)

Southwestern Public Service Company

Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
69	<b>ES VP Energy Supply Total</b>			<b>\$ (727,36)</b>
70	Supply Chain	426.4 - Life Insurance	Below the Line	\$ (6,035.00)
71	Supply Chain	426.5 - Other Deductions	Below the Line	(4,32)
72	<b>Supply Chain Total</b>			<b>\$ (6,039,32)</b>
73	GC Legal Services	426.1 - Donations	Below the Line	\$ (4,294.65)
74	GC Legal Services	426.4 - Life Insurance	Below the Line	(92.03)
75	GC Legal Services	426.5 - Other Deductions	Below the Line	(1,659.74)
76	<b>GC Legal Services Total</b>			<b>\$ (6,046,42)</b>
77	GC VP General Counsel	426.1 - Donations	Below the Line	\$ (8.66)
78	GC VP General Counsel	426.5 - Other Deductions	Below the Line	(576,47)
79	<b>GC VP General Counsel Total</b>			<b>\$ (585,13)</b>
80	Policy & Regulatory Compliance	426.1 - Donations	Below the Line	\$ (5,059,51)
81	Policy & Regulatory Compliance	426.4 - Life Insurance	Below the Line	(162,276.72)
82	Policy & Regulatory Compliance	426.5 - Other Deductions	Below the Line	(474.69)
83	<b>Policy &amp; Regulatory Compliance Total</b>			<b>\$ (167,810,92)</b>
84	OS Senior VP - Commercial Operations	417.1 - Expenses of nonutility operations	Below the Line	\$ (16,118,46)

Southwestern Public Service Company

Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
85	OS Senior VP - Commercial Operations	426.1 - Donations	Below the Line	(38.31)
86	OS Senior VP - Commercial Operations	426.5 - Other Deductions	Below the Line	(19,301.91)
87	<b>OS Senior VP - Commercial Operations Total</b>			<b>\$ (35,458.68)</b>
88	Aviation & Travel Services	426.5 - Other Deductions	Below the Line	(27.64)
89	<b>Aviation &amp; Travel Services Total</b>			<b>\$ (27.64)</b>
90	Property Services	417.1 - Expenses of nonutility operations	Below the Line	(2,589.75)
91	Property Services	426.4 - Life Insurance	Below the Line	(44,610.30)
92	Property Services	426.5 - Other Deductions	Below the Line	(730.91)
93	<b>Property Services Total</b>			<b>\$ (47,930.96)</b>
94	Workforce Relations & Safety	426.1 - Donations	Below the Line	(4.00)
95	Workforce Relations & Safety	426.5 - Other Deductions	Below the Line	(444.53)
96	<b>Workforce Relations &amp; Safety Total</b>			<b>\$ (448.53)</b>
97	Human Resources	426.1 - Donations	Below the Line	(8,419.93)
98	Human Resources	426.4 - Life Insurance	Below the Line	(42.74)
99	Human Resources	426.5 - Other Deductions	Below the Line	(4,065.58)
100	<b>Human Resources Total</b>			<b>\$ (12,528.25)</b>
101	SS Company Benefits	426.5 - Other Deductions	Below the Line	(20.64)
102	<b>SS Company Benefits Total</b>			<b>\$ (20.64)</b>

Southwestern Public Service Company

Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
103	Customer Care	417.1 - Expenses of nonutility operations	Below the Line	\$ (13,983.71)
104	Customer Care	426.1 - Donations	Below the Line	331.44
105	Customer Care	426.4 - Life Insurance	Below the Line	(431.59)
106	Customer Care	426.5 - Other Deductions	Below the Line	(807.62)
107	<b>Customer Care Total</b>			<b>\$ (14,891.48)</b>
108	Transmission & Substations	426.1 - Donations	Below the Line	\$ (1,770.86)
109	Transmission & Substations	426.4 - Life Insurance	Below the Line	(26.31)
110	Transmission & Substations	426.5 - Other Deductions	Below the Line	(11,530.02)
111	<b>Transmission &amp; Substations Total</b>			<b>\$ (13,327.19)</b>
112	Marketing	417.1 - Expenses of nonutility operations	Below the Line	\$ (17,568.98)
113	Marketing	426.5 - Other Deductions	Below the Line	(635.22)
114	<b>Marketing Total</b>			<b>\$ (18,204.20)</b>
115	Enterprise Security	426.1 - Donations	Below the Line	\$ (1,364.90)
116	Enterprise Security	426.5 - Other Deductions	Below the Line	(573.56)
117	<b>Enterprise Security Total</b>			<b>\$ (1,938.46)</b>
118	Corporate Giving	426.1 - Donations	Below the Line	\$ (985,020.26)
119	<b>Corporate Giving Total</b>			<b>\$ (985,020.26)</b>
120	SPS President	426.4 - Life Insurance	Below the Line	\$ (55.10)
121	<b>SPS President Total</b>			<b>\$ (55.10)</b>
122	Strategic Revenue Initiatives	426.1 - Donations	Below the Line	\$ (22,332.36)

**Southwestern Public Service Company**

**Exclusions from XES Expense to SPS  
For the Twelve Months Ended June 30, 2019**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
123	Strategic Revenue Initiatives	426.5 - Other Deductions	Below the Line	(1,173.88)
124	<b>Strategic Revenue Initiatives</b>			
	<b>Total</b>			<b>\$ (23,506.24)</b>
125	<b>Total</b>			<b>\$ (1,907,963.69)</b>

Amounts may not add or tie to  
other schedules due to rounding

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
	Chief Customer and 408.1 - Tax Other Than Income Tax -				\$ 4,129.38
1	Innovation Officer	Payroll	Business Area Adjustment	Adam Dietenberger	
2	Chief Customer and 500 - Operation supervision and engineering		3% Wage Adjustment	Arthur Freitas/Michael Knoll	(1.11)
	Innovation Officer				
3	Chief Customer and 500 - Operation supervision and engineering		Business Area Adjustment	Adam Dietenberger	36.94
	Innovation Officer				
4	Chief Customer and 546 - Operation supervision and engineering		3% Wage Adjustment	Arthur Freitas/Michael Knoll	(0.45)
	Innovation Officer				
5	Chief Customer and 546 - Operation supervision and engineering		Business Area Adjustment	Adam Dietenberger	14.95
	Innovation Officer				
6	Chief Customer and 560 - Operation supervision and engineering		3% Wage Adjustment	Arthur Freitas/Michael Knoll	649.18
	Innovation Officer				
7	Chief Customer and 580 - Operation supervision and engineering		3% Wage Adjustment	Arthur Freitas/Michael Knoll	3.17
	Innovation Officer				
8	Chief Customer and 901 - Supervision		3% Wage Adjustment	Arthur Freitas/Michael Knoll	87.18
	Innovation Officer				
9	Chief Customer and 908 - Customer assistance expenses		Business Area Adjustment	Adam Dietenberger	3,474.39
	Innovation Officer				
10	Chief Customer and 909 - Customer Service Instructional		Business Area Adjustment	Adam Dietenberger	56,544.79
	Innovation Officer	Advertising			
11	Chief Customer and 920 - Administrative and general salaries		116.5% Incentive	Arthur Freitas/Michael Knoll	(14,396.03)
	Innovation Officer				
12	Chief Customer and 920 - Administrative and general salaries		3% Wage Adjustment	Arthur Freitas/Michael Knoll	20,775.32
	Innovation Officer				

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)	
13	Chief Customer and Innovation Officer	920 - Administrative and general salaries	Business Area Adjustment	Adam Dietenberger	48,873.43	
14	Chief Customer and Innovation Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	2,543.45	
15	Chief Customer and Innovation Officer	923 - Outside services employed	Business Area Adjustment	Adam Dietenberger	399.70	
16	Chief Customer and Innovation Officer	925 - Injuries & Damages	Business Area Adjustment	Adam Dietenberger	73.24	
17	Chief Customer and Innovation Officer	926 - Employee pensions and benefits	Business Area Adjustment	Adam Dietenberger	16,078.49	
18	Chief Customer and Innovation Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(16,639.91)	
19	Chief Customer and Innovation Officer	930.1 - General advertising expenses	Advertising	Arthur Freitas	(752,513.80)	
20	Chief Customer and Innovation Officer	930.1 - General advertising expenses	Business Area Adjustment	Adam Dietenberger	752,513.80	
21	<b>Chief Customer and Innovation Officer Total</b>					<b>\$ 122,646.11</b>
22	Chief Executive Officer	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (3,884.54)	
23	Chief Executive Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,906.83	
24	Chief Executive Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(698.13)	
25	Chief Executive Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,479.08)	
26	Chief Executive Officer	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam Dietenberger	139,449.80	

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
27	<b>Chief Executive Officer Total</b>				<b>\$ 135,294.88</b>
28	Chief Financial Officer	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,026.38)
29	Chief Financial Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,737.41
30	Chief Financial Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(844.95)
31	Chief Financial Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,334.33)
32	<b>Chief Financial Officer Total</b>				<b>\$ (3,468.25)</b>
33	Controller	501 - Fuel	116.5% Incentive	Arthur Freitas/Michael Knoll	(468.68)
34	Controller	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	602.68
35	Controller	557 - Other expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(940.25)
36	Controller	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,233.26
37	Controller	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4.63
38	Controller	566 - Miscellaneous transmission expenses	Business Area Adjustment	Adam Dietenberger	(51.63)
39	Controller	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(47,248.39)
40	Controller	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	62,226.96
41	Controller	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(16.81)
42	Controller	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(1,566.95)
43	Controller	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(56,202.15)
44	<b>Controller Total</b>				<b>\$ (42,427.34)</b>
45	Financial Planning	408.2 - Taxes other than income taxes, other income and deductions	Business Area Adjustment	Adam Dietenberger	(84.43)
46	Financial Planning	506 - Miscellaneous steam power expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,546.04)
47	Financial Planning	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,095.26
48	Financial Planning	560 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(279.36)
49	Financial Planning	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	17.53
50	Financial Planning	566 - Miscellaneous transmission expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(151.26)
51	Financial Planning	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	45.42
52	Financial Planning	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(40.37)
53	Financial Planning	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	55.85
54	Financial Planning	908 - Customer assistance expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(5.94)



Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
55	Financial Planning	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4.70
56	Financial Planning	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(37,149.80)
57	Financial Planning	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	46,627.84
58	Financial Planning	920 - Administrative and general salaries	Business Area Adjustment	Adam Dietenberger	(125.79)
59	Financial Planning	920 - Administrative and general salaries	Foundation	William Grant	(4.17)
60	Financial Planning	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(524.63)
61	Financial Planning	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(46,527.28)
62	<b>Financial Planning Total</b>				<b>\$ (36,592.48)</b>
63	Investor Relations	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (1,227.00)
64	Investor Relations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,550.68
65	Investor Relations	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(166.14)
66	Investor Relations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,449.52)
67	Investor Relations	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam Dietenberger	51,607.57
68	<b>Investor Relations Total</b>				<b>\$ 50,315.59</b>
69	Risk Management and Audit Services	557 - Other expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (3,335.88)
70	Risk Management and Audit Services	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,283.32
71	Risk Management and Audit Services	580 - Operation supervision and engineering	Business Area Adjustment	Adam Dietenberger	(94.68)
72	Risk Management and Audit Services	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(12,113.64)
73	Risk Management and Audit Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	15,964.36
74	Risk Management and Audit Services	920 - Administrative and general salaries	Business Area Adjustment	Adam Dietenberger	(26.45)

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules  
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)	
75	Risk Management and Audit Services	920 - Administrative and general salaries	Foundation	William Grant	(0.80)	
76	Risk Management and Audit Services	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(185.55)	
77	Risk Management and Audit Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(17,250.02)	
78	<b>Risk Management and Audit Services Total</b>					<b>\$ (12,759.33)</b>
79	Tax Services	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(6,959.91)	
80	Tax Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9,159.12	
81	Tax Services	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(95.94)	
82	Tax Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(8,188.09)	
83	<b>Tax Services Total</b>					<b>\$ (6,084.82)</b>
84	Treasurer	903 - Customer records and collection expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(3.07)	
85	Treasurer	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(7,026.86)	
86	Treasurer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	10,019.06	
87	Treasurer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(222.98)	
88	Treasurer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(8,178.21)	
89	<b>Treasurer Total</b>					<b>\$ (5,412.06)</b>
90	Corporate Secretary & Executive Services	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	Angelene Hennes-Ghelf	(4,129.38)	
91	Corporate Secretary & Executive Services	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	7.84	
92	Corporate Secretary & Executive Services	908 - Customer assistance expenses	Business Area Adjustment	Angelene Hennes-Ghelf	(3,474.39)	

Southwestern Public Service Company

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For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
93	Corporate Secretary & Executive Services	909 - Customer Service Instructional Advertising	Business Area Adjustment	Angelene Hennes-Ghelf	(56,544.79)
94	Corporate Secretary & Executive Services	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(12,009.82)
95	Corporate Secretary & Executive Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	16,230.54
96	Corporate Secretary & Executive Services	920 - Administrative and general salaries	Business Area Adjustment	Angelene Hennes-Ghelf	(48,873.43)
97	Corporate Secretary & Executive Services	921 - Office supplies and expenses	Business Area Adjustment	Angelene Hennes-Ghelf	(4,943.87)
98	Corporate Secretary & Executive Services	923 - Outside services employed	Business Area Adjustment	Angelene Hennes-Ghelf	(399.70)
99	Corporate Secretary & Executive Services	925 - Injuries & Damages	Business Area Adjustment	Angelene Hennes-Ghelf	(73.24)
100	Corporate Secretary & Executive Services	926 - Employee pensions and benefits	Business Area Adjustment	Angelene Hennes-Ghelf	(16,078.49)
101	Corporate Secretary & Executive Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(14,413.15)
102	Corporate Secretary & Executive Services	930.1 - General advertising expenses	Advertising	Arthur Freitas	(230,548.60)
103	Corporate Secretary & Executive Services	930.1 - General advertising expenses	Business Area Adjustment	Angelene Hennes-Ghelf	(752,513.80)
104	Corporate Secretary & Executive Services	930.2 - Miscellaneous general expenses	Business Area Adjustment	Angelene Hennes-Ghelf	(191,057.37)

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For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)	
105	<b>Corporate Secretary &amp; Executive Services Total</b>					<b>\$ (1,318,821.64)</b>
106	Resource Planning	408.1 - Tax Other Than Income Tax -	Foundation	William Grant	\$ (27,910.63)	
107	Resource Planning	556 - System control and load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(6.18)	
108	Resource Planning	557 - Other expenses	Foundation	William Grant	(327,655.97)	
109	Resource Planning	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(3,147.39)	
110	Resource Planning	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,573.25	
111	Resource Planning	920 - Administrative and general salaries	Foundation	William Grant	(24,960.89)	
112	Resource Planning	921 - Office supplies and expenses	Business Area Adjustment	Bennie Weeks	(87.18)	
113	Resource Planning	925 - Injuries & Damages	Foundation	William Grant	(496.32)	
114	Resource Planning	926 - Employee pensions and benefits	Foundation	William Grant	(110,086.98)	
115	Resource Planning	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(3,400.94)	
116	<b>Resource Planning Total</b>					<b>\$ (494,179.23)</b>
117	Distribution Business Operations	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (1,358.05)	
118	Distribution Business Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,660.76	
119	Distribution Business Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(937.87)	
120	Distribution Business Operations	586 - Meter expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,809.20)	
121	Distribution Business Operations	586 - Meter expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,613.83	
122	Distribution Business Operations	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(662.04)	
123	Distribution Business Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	938.48	

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
			Business Area Adjustment		(96.52)
124	Distribution Business	588 - Miscellaneous distribution expenses	Business Area Adjustment	Casey Meeks	
	Operations Distribution Business	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,486.50)
125	Operations Distribution Business	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,720.33
126	Operations Distribution Business	920 - Administrative and general salaries	Business Area Adjustment	Casey Meeks	55.59
127	Operations Distribution Business	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(2,208.46)
128	Operations Distribution Business	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(6,833.53)
129	Operations Distribution Business				
130	<b>Distribution Business Operations Total</b>				<b>\$ (7,403.16)</b>
131	Distribution Electric	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	\$ 9.26
132	Engineering Distribution Electric	568 - Maintenance supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(133.64)
133	Engineering Distribution Electric	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,990.79)
134	Engineering Distribution Electric	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	873.51
135	Engineering Distribution Electric	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(4,689.79)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
136	Distribution Electric	586 - Meter expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4.24
137	Engineering Distribution Electric	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(96.39)
138	Engineering Distribution Electric	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	48.04
139	Engineering Distribution Electric	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,528.16)
140	Engineering Distribution Electric	930.1 - General advertising expenses	Business Area Adjustment	Casey Meeks	(13.94)
141	Engineering Distribution Electric				<u>\$ (11,517.65)</u>
142	Distribution Planning & Performance	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (1,610.74)
143	Distribution Planning & Performance	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,269.46
144	Distribution Planning & Performance	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(198.13)
145	Distribution Planning & Performance	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	324.13
146	Distribution Planning & Performance	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(2,610.37)

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For the Twelve Months Ended June 30, 2019

(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)	
147	Distribution Planning & Performance	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,671.75)	
148	<b>Distribution Planning &amp; Performance Total</b>					<b>\$ (3,497.39)</b>
149	Gas Operations	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (2,067.89)	
150	Gas Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	721.11	
151	Gas Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(1,073.04)	
152	Gas Operations	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(25.83)	
153	Gas Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	117.91	
154	Gas Operations	920 - Administrative and general salaries	Business Area Adjustment	Casey Meeks	(10.35)	
155	Gas Operations	923 - Outside services employed	Business Area Adjustment	Casey Meeks	(56.06)	
156	Gas Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(3,125.47)	
157	<b>Gas Operations Total</b>					<b>\$ (5,519.64)</b>
158	VP Distribution Operations	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (4,079.63)	
159	VP Distribution Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	174.81	
160	VP Distribution Operations	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	312.28	
161	VP Distribution Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(9.34)	
162	VP Distribution Operations	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,191.99)	
163	VP Distribution Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,566.67	
164	VP Distribution Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(1,353.35)	
165	VP Distribution Operations	923 - Outside services employed	Business Area Adjustment	Casey Meeks	(1,058.30)	
166	VP Distribution Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(9,902.49)	
167	VP Distribution Operations	930.1 - General advertising expenses	Advertising	Arthur Freitas	(130.18)	
168	<b>VP Distribution Operations Total</b>					<b>\$ (15,671.53)</b>

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
169	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (582.06)
170	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	801.09
171	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	Business Area Adjustment	Casey Meeks	(11.50)
172	Vegetation Management & Pole Program	583 - Overhead line expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,102.65)
173	Vegetation Management & Pole Program	583 - Overhead line expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,639.86
174	Vegetation Management & Pole Program	583 - Overhead line expenses	Business Area Adjustment	Casey Meeks	(218.83)
175	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,049.16)
176	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,800.62
177	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	Business Area Adjustment	Casey Meeks	(630.84)
178	Vegetation Management & Pole Program	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,321.81)
179	Vegetation Management & Pole Program	930.2 - Miscellaneous general expenses	Business Area Adjustment	Casey Meeks	(1,250.00)
180	<b>Vegetation Management &amp; Pole Program Total</b>				<b>\$ (4,925.28)</b>



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(A) Line	(B) No. Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
181	Business Systems	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	\$ 133.88
182	Business Systems	506 - Miscellaneous steam power expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(112.88)
183	Business Systems	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	225.55
184	Business Systems	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	37.54
185	Business Systems	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	27.67
186	Business Systems	556 - System control and load dispatching	116.5% Incentive	Arthur Freitas/Michael Knoll	(80.76)
187	Business Systems	556 - System control and load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	129.64
188	Business Systems	560 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(17,047.47)
189	Business Systems	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	21,163.33
190	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	116.5% Incentive	Arthur Freitas/Michael Knoll	(9,303.28)
191	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Arthur Freitas/Michael Knoll	10,011.06
192	Business Systems	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(1.92)
193	Business Systems	581 - Load dispatching	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,164.02)
194	Business Systems	581 - Load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,206.63
195	Business Systems	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(16.83)
196	Business Systems	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	19.12
197	Business Systems	901 - Supervision	Business Area Adjustment	David Harkness	(2.73)
198	Business Systems	902 - Meter reading expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(18.09)
199	Business Systems	902 - Meter reading expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	17.07
200	Business Systems	902 - Meter reading expenses	Business Area Adjustment	David Harkness	(40.82)
201	Business Systems	903 - Customer records and collection expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,185.67)
202	Business Systems	903 - Customer records and collection expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,077.09
203	Business Systems	903 - Customer records and collection expenses	Business Area Adjustment	David Harkness	(32.95)
204	Business Systems	908 - Customer assistance expenses	Wholesale	Arthur Freitas	(329.49)
205	Business Systems	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(60,618.04)
206	Business Systems	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	79,770.22
207	Business Systems	921 - Office supplies and expenses	Business Area Adjustment	David Harkness	(383.76)
208	Business Systems	921 - Office supplies and expenses	Foundation	William Grant	(62.30)
209	Business Systems	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(105,438.51)
210	<b>Business Systems Total</b>				<b>\$ (80,020.70)</b>

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For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
211	ES Environmental	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	\$ 20.99
212	ES Environmental	506 - Miscellaneous steam power expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(13,478.30)
213	ES Environmental	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	18,224.86
214	ES Environmental	506 - Miscellaneous steam power expenses	Business Area Adjustment	David Low	(60.88)
215	ES Environmental	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	8.49
216	ES Environmental	549 - Miscellaneous other power generation expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(474.56)
217	ES Environmental	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	473.88
218	ES Environmental	560 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(493.89)
219	ES Environmental	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	577.12
220	ES Environmental	590 - Maintenance supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(436.09)
221	ES Environmental	590 - Maintenance supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	558.86
222	ES Environmental	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(7,393.87)
223	ES Environmental	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	10,200.98
224	ES Environmental	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(23,929.17)
225	ES Environmental	930.1 - General advertising expenses	Advertising	Arthur Freitas	(149.91)
226	<b>ES Environmental Total</b>				<b>\$ (16,351.49)</b>
227	ES Performance Optimization	500 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (8,389.91)
228	ES Performance Optimization	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	7,574.44
229	ES Performance Optimization	500 - Operation supervision and engineering	Business Area Adjustment	David Low	(237.69)
230	ES Performance Optimization	501 - Fuel	116.5% Incentive	Arthur Freitas/Michael Knoll	(11,749.60)
231	ES Performance Optimization	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	16,984.42
232	ES Performance Optimization	501 - Fuel	Business Area Adjustment	David Low	(170.32)
233	ES Performance Optimization	502 - Steam expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(150.82)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
234	ES Performance Optimization	506 - Miscellaneous steam power expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(64,236.08)
235	ES Performance Optimization	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	58,351.05
236	ES Performance Optimization	506 - Miscellaneous steam power expenses	Business Area Adjustment	David Low	(318.89)
237	ES Performance Optimization	510 - Maintenance supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(40.40)
238	ES Performance Optimization	510 - Maintenance supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	87.33
239	ES Performance Optimization	512 - Maintenance of boiler plant	116.5% Incentive	Arthur Freitas/Michael Knoll	(12,572.23)
240	ES Performance Optimization	512 - Maintenance of boiler plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	17,291.53
241	ES Performance Optimization	513 - Maintenance of electric plant	116.5% Incentive	Arthur Freitas/Michael Knoll	(7,110.80)
242	ES Performance Optimization	513 - Maintenance of electric plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	8,588.56
243	ES Performance Optimization	514 - Maintenance of miscellaneous steam plant	116.5% Incentive	Arthur Freitas/Michael Knoll	(22,051.41)
244	ES Performance Optimization	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	26,137.31
245	ES Performance Optimization	546 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(424.23)
246	ES Performance Optimization	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,706.96
247	ES Performance Optimization	546 - Operation supervision and engineering	Business Area Adjustment	David Low	(8.70)
248	ES Performance Optimization	549 - Miscellaneous other power generation expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(64.61)
249	ES Performance Optimization	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	320.92
250	ES Performance Optimization	549 - Miscellaneous other power generation expenses	Business Area Adjustment	David Low	(3.84)
251	ES Performance Optimization	552 - Maintenance of structures	116.5% Incentive	Arthur Freitas/Michael Knoll	(0.65)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)	
252	ES Performance Optimization	552 - Maintenance of structures	3% Wage Adjustment	Arthur Freitas/Michael Knoll	11.56	
253	ES Performance Optimization	553 - Maintenance of generating and electric plant	116.5% Incentive	Arthur Freitas/Michael Knoll	(531.50)	
254	ES Performance Optimization	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	102.54	
255	ES Performance Optimization	554 - Maintenance of miscellaneous other power generation plant	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,654.68)	
256	ES Performance Optimization	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,338.74	
257	ES Performance Optimization	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	48.99	
258	ES Performance Optimization	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	28,339.78	
259	ES Performance Optimization	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(11,477.43)	
260	ES Performance Optimization	920 - Administrative and general salaries	Business Area Adjustment	David Low	(27.70)	
261	ES Performance Optimization	921 - Office supplies and expenses	Business Area Adjustment	David Low	(343.42)	
262	ES Performance Optimization	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(119,421.54)	
263	<b>ES Performance Optimization Total</b>					<b>\$ (92,102.35)</b>
264	ES Projects	408.1 - Tax Other Than Income Tax -	Business Area Adjustment	David Low	(2.32)	
265	ES Projects	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	88.97	
266	ES Projects	506 - Miscellaneous steam power expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(6,427.29)	
267	ES Projects	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	8,704.26	
268	ES Projects	506 - Miscellaneous steam power expenses	Business Area Adjustment	David Low	(789.60)	
269	ES Projects	507 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1.35	
270	ES Projects	507 - Rents	Foundation	William Grant	(0.10)	
271	ES Projects	510 - Maintenance supervision and engineering	Business Area Adjustment	David Low	(4.58)	
272	ES Projects	512 - Maintenance of boiler plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	113.23	
273	ES Projects	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	33.09	
274	ES Projects	550 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.10	

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(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
275	ES Projects	550 - Rents	Foundation	William Grant	(0.01)
276	ES Projects	551 - Maintenance supervision and engineering	Business Area Adjustment	David Low	(0.17)
277	ES Projects	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	19.50
278	ES Projects	561.6 - Transmission service studies	116.5% Incentive	Arthur Freitas/Michael Knoll	(233.15)
279	ES Projects	561.6 - Transmission service studies	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1.46
280	ES Projects	567 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.33
281	ES Projects	567 - Rents	Foundation	William Grant	(0.03)
282	ES Projects	575.8 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.01
283	ES Projects	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.26
284	ES Projects	589 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.43
285	ES Projects	589 - Rents	Foundation	William Grant	(0.04)
286	ES Projects	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.34
287	ES Projects	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,289.77)
288	ES Projects	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,599.23
289	ES Projects	920 - Administrative and general salaries	Business Area Adjustment	David Low	(0.34)
290	ES Projects	925 - Injuries & Damages	Business Area Adjustment	David Low	(0.05)
291	ES Projects	926 - Employee pensions and benefits	Business Area Adjustment	David Low	(6.13)
292	ES Projects	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(9,993.87)
293	ES Projects	931 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.62
294	ES Projects	931 - Rents	Foundation	William Grant	(0.06)
295	<b>ES Projects Total</b>				<b>\$ (8,184.35)</b>
296	ES VP Energy Supply	500 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (1,650.99)
297	ES VP Energy Supply	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,701.83
298	ES VP Energy Supply	500 - Operation supervision and engineering	Business Area Adjustment	David Low	(38.40)
299	ES VP Energy Supply	546 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(79.87)
300	ES VP Energy Supply	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	556.78
301	ES VP Energy Supply	546 - Operation supervision and engineering	Business Area Adjustment	David Low	(1.40)

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(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
302	ES VP Energy Supply	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	15.09
303	ES VP Energy Supply	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(151.00)
304	ES VP Energy Supply	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(14.79)
305	ES VP Energy Supply	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,163.28)
306	<b>ES VP Energy Supply Total</b>				<b>\$ (1,826.02)</b>
307	ES VP Operations	500 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,828.64)
308	ES VP Operations	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,854.35
309	ES VP Operations	506 - Miscellaneous steam power expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,685.69)
310	ES VP Operations	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,784.02
311	ES VP Operations	546 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(94.15)
312	ES VP Operations	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	606.29
313	ES VP Operations	549 - Miscellaneous other power generation expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(80.30)
314	ES VP Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	590.50
315	ES VP Operations	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(665.69)
316	ES VP Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	126.04
317	ES VP Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,839.86)
318	<b>ES VP Operations Total</b>				<b>\$ (4,233.13)</b>
319	Supply Chain	566 - Miscellaneous transmission expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(245.45)
320	Supply Chain	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9.50
321	Supply Chain	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,398.93)
322	Supply Chain	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	27,399.69
323	Supply Chain	920 - Administrative and general salaries	Business Area Adjustment	Gary O'Hara	(34.43)
324	Supply Chain	920 - Administrative and general salaries	Foundation	William Grant	(2,338.25)
325	Supply Chain	921 - Office supplies and expenses	Business Area Adjustment	Gary O'Hara	(23.41)
326	Supply Chain	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(3,033.56)
327	Supply Chain	930.1 - General advertising expenses	Advertising	Arthur Freitas	(73.27)
328	Supply Chain	931 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	53.38
329	<b>Supply Chain Total</b>				<b>\$ 19,315.28</b>

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
330	GC Claims	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (2,839.20)
331	GC Claims	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,850.24
332	GC Claims	921 - Office supplies and expenses	Business Area Adjustment	James Altman	(2,212.71)
333	GC Claims	923 - Outside services employed	Business Area Adjustment	James Altman	(72.85)
334	GC Claims	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(3,479.83)
335	<b>GC Claims Total</b>				<b>\$ (4,754.35)</b>
336	GC Legal Services	566 - Miscellaneous transmission expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (958.30)
337	GC Legal Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,097.07
338	GC Legal Services	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(23,330.91)
339	GC Legal Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	32,591.59
340	GC Legal Services	920 - Administrative and general salaries	Business Area Adjustment	James Altman	(186.99)
341	GC Legal Services	921 - Office supplies and expenses	Business Area Adjustment	James Altman	(7,517.33)
342	GC Legal Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(28,915.49)
343	GC Legal Services	930.1 - General advertising expenses	Advertising	Arthur Freitas	(35.41)
344	<b>GC Legal Services Total</b>				<b>\$ (27,255.77)</b>
345	GC VP General Counsel	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (1,704.45)
346	GC VP General Counsel	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,077.21
347	GC VP General Counsel	920 - Administrative and general salaries	Business Area Adjustment	James Altman	(13.48)
348	GC VP General Counsel	921 - Office supplies and expenses	Business Area Adjustment	James Altman	(922.20)
349	GC VP General Counsel	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,011.63)
350	<b>GC VP General Counsel Total</b>				<b>\$ (2,574.54)</b>
351	Policy & Regulatory Compliance	557 - Other expenses	Business Area Adjustment	Jeff Lyng	\$ (32.62)
352	Policy & Regulatory Compliance	560 - Operation supervision and engineering	Business Area Adjustment	Jeff Lyng	(42.26)

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For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
353	Policy & Regulatory Compliance	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(9,722.21)
354	Policy & Regulatory Compliance	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	13,058.01
355	Policy & Regulatory Compliance	920 - Administrative and general salaries	Business Area Adjustment	Jeff Lyng	(12.93)
356	Policy & Regulatory Compliance	921 - Office supplies and expenses	Business Area Adjustment	Jeff Lyng	(396.49)
357	Policy & Regulatory Compliance	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(11,233.30)
358	<b>Policy &amp; Regulatory Compliance Total</b>				<b>\$ (8,381.79)</b>
359	OS Senior VP - Commercial Operations	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	Jeffrey Butler	\$ 56.74
360	OS Senior VP - Commercial Operations	408.1 - Tax Other Than Income Tax - Payroll	Wholesale	Arthur Freitas	(22,228.36)
361	OS Senior VP - Commercial Operations	501 - Fuel	116.5% Incentive	Arthur Freitas/Michael Knoll	(8,896.17)
362	OS Senior VP - Commercial Operations	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,468.92
363	OS Senior VP - Commercial Operations	501 - Fuel	Business Area Adjustment	Jeffrey Butler	(8.20)
364	OS Senior VP - Commercial Operations	549 - Miscellaneous other power generation expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,059.73)



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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
365	OS Senior VP - Commercial Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,385.74
366	OS Senior VP - Commercial Operations	556 - System control and load dispatching	116.5% Incentive	Arthur Freitas/Michael Knoll	(16,247.90)
367	OS Senior VP - Commercial Operations	556 - System control and load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	21,973.22
368	OS Senior VP - Commercial Operations	556 - System control and load dispatching	Business Area Adjustment	Jeffrey Butler	(6.11)
369	OS Senior VP - Commercial Operations	557 - Other expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(11,475.00)
370	OS Senior VP - Commercial Operations	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	19,105.16
371	OS Senior VP - Commercial Operations	557 - Other expenses	Business Area Adjustment	Jeffrey Butler	(446.33)
372	OS Senior VP - Commercial Operations	557 - Other expenses	Wholesale	Arthur Freitas	(48,194.57)
373	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,738.82)
374	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,160.82
375	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	Business Area Adjustment	Jeffrey Butler	(47.40)
376	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,939.25)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
377	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,628.91
378	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	Business Area Adjustment	Jeffrey Butler	(50.67)
379	OS Senior VP - Commercial Operations	575.2 - Day-ahead and real-time market administration	116.5% Incentive	Arthur Freitas/Michael Knoll	(5,116.05)
380	OS Senior VP - Commercial Operations	575.2 - Day-ahead and real-time market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	6,676.29
381	OS Senior VP - Commercial Operations	575.5 - Ancillary services market administration	116.5% Incentive	Arthur Freitas/Michael Knoll	(714.81)
382	OS Senior VP - Commercial Operations	575.5 - Ancillary services market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	536.30
383	OS Senior VP - Commercial Operations	575.6 - Market monitoring and compliance	116.5% Incentive	Arthur Freitas/Michael Knoll	(846.57)
384	OS Senior VP - Commercial Operations	575.6 - Market monitoring and compliance	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,078.49
385	OS Senior VP - Commercial Operations	908 - Customer assistance expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(79.63)
386	OS Senior VP - Commercial Operations	908 - Customer assistance expenses	Business Area Adjustment	Jeffrey Butler	(33.30)
387	OS Senior VP - Commercial Operations	908 - Customer assistance expenses	Wholesale	Arthur Freitas	(8,103.83)
388	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(9,135.87)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
389	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	12,520.24
390	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	Business Area Adjustment	Jeffrey Butler	853.31
391	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	Wholesale	Arthur Freitas	(1,614.72)
392	OS Senior VP - Commercial Operations	921 - Office supplies and expenses	Business Area Adjustment	Jeffrey Butler	(23,030.06)
393	OS Senior VP - Commercial Operations	921 - Office supplies and expenses	Wholesale	Arthur Freitas	(1,156.67)
394	OS Senior VP - Commercial Operations	925 - Injuries & Damages	Business Area Adjustment	Jeffrey Butler	1.22
395	OS Senior VP - Commercial Operations	925 - Injuries & Damages	Wholesale	Arthur Freitas	(433.48)
396	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Business Area Adjustment	Jeffrey Butler	259.80
397	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(66,035.77)
398	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Wholesale	Arthur Freitas	(89,302.73)
399	OS Senior VP - Commercial Operations	930.1 - General advertising expenses	Advertising	Arthur Freitas	(1,258.51)
400	<b>OS Senior VP - Commercial Operations Total</b>				<b>\$ (247,495.34)</b>

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
401	Aviation & Travel Services	408.1 - Tax Other Than Income Tax - Payroll	Aviation	Arthur Freitas	\$ (9,401.75)
402	Aviation & Travel Services	920 - Administrative and general salaries	Aviation	Arthur Freitas	(163,727.82)
403	Aviation & Travel Services	921 - Office supplies and expenses	Aviation	Arthur Freitas	317,582.97
404	Aviation & Travel Services	923 - Outside services employed	Aviation	Arthur Freitas	(70,149.32)
405	Aviation & Travel Services	924 - Property insurance	Aviation	Arthur Freitas	(6,940.34)
406	Aviation & Travel Services	925 - Injuries & Damages	Aviation	Arthur Freitas	(180.39)
407	Aviation & Travel Services	926 - Employee pensions and benefits	Aviation	Arthur Freitas	(36,793.54)
408	Aviation & Travel Services	931 - Rents	Aviation	Arthur Freitas	(15.76)
409	Aviation & Travel Services	935 - Maintenance of general plant	Aviation	Arthur Freitas	(76,461.38)
410	<b>Aviation &amp; Travel Services Total</b>				<b>\$ (46,087.33)</b>
411	Property Services	408.1 - Tax Other Than Income Tax - Foundation	Foundation	William Grant	\$ (71.12)
412	Property Services	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	714.92
413	Property Services	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,527.75
414	Property Services	502 - Steam expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	270.68
415	Property Services	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9,392.46
416	Property Services	507 - Rents	116.5% Incentive	Arthur Freitas/Michael Knoll	(3,245.58)
417	Property Services	507 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,787.95
418	Property Services	507 - Rents	Business Area Adjustment	Lawrence Bick	(11,737.58)
419	Property Services	507 - Rents	Foundation	William Grant	(122.26)
420	Property Services	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	6,672.22
421	Property Services	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	78.67
422	Property Services	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	403.78
423	Property Services	550 - Rents	116.5% Incentive	Arthur Freitas/Michael Knoll	(273.30)
424	Property Services	550 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	347.02

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(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
425	Property Services	550 - Rents	Business Area Adjustment	Lawrence Bick	(803.62)
426	Property Services	550 - Rents	Foundation	William Grant	(18,488.11)
427	Property Services	556 - System control and load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,765.32
428	Property Services	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,549.93
429	Property Services	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	11,738.10
430	Property Services	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,467.75
431	Property Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	519.44
432	Property Services	567 - Rents	116.5% Incentive	Arthur Freitas/Michael Knoll	(969.31)
433	Property Services	567 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	971.85
434	Property Services	567 - Rents	Business Area Adjustment	Lawrence Bick	(4,390.96)
435	Property Services	567 - Rents	Foundation	William Grant	(45.74)
436	Property Services	575.1 - Operation Supervision	3% Wage Adjustment	Arthur Freitas/Michael Knoll	382.18
437	Property Services	575.2 - Day-ahead and real-time market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	838.41
438	Property Services	575.5 - Ancillary services market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	573.03
439	Property Services	575.6 - Market monitoring and compliance	3% Wage Adjustment	Arthur Freitas/Michael Knoll	174.86
440	Property Services	575.8 - Rents	116.5% Incentive	Arthur Freitas/Michael Knoll	(34.57)
441	Property Services	575.8 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	22.56
442	Property Services	575.8 - Rents	Business Area Adjustment	Lawrence Bick	(95.67)
443	Property Services	575.8 - Rents	Foundation	William Grant	(0.76)
444	Property Services	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,570.87
445	Property Services	581 - Load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	351.92
446	Property Services	583 - Overhead line expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	146.25
447	Property Services	586 - Meter expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	261.19
448	Property Services	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	117.12
449	Property Services	589 - Rents	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,122.03)
450	Property Services	589 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,111.19
451	Property Services	589 - Rents	Business Area Adjustment	Lawrence Bick	(3,332.12)
452	Property Services	589 - Rents	Foundation	William Grant	(52.41)
453	Property Services	590 - Maintenance supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	131.16
454	Property Services	593 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	83.57
455	Property Services	901 - Supervision	3% Wage Adjustment	Arthur Freitas/Michael Knoll	50.68
456	Property Services	902 - Meter reading expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	78.52

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
457	Property Services	903 - Customer records and collection expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	5,251.87
458	Property Services	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	302.11
459	Property Services	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	114.31
460	Property Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	56,759.62
461	Property Services	920 - Administrative and general salaries	Foundation	William Grant	(752.20)
462	Property Services	921 - Office supplies and expenses	Business Area Adjustment	Lawrence Bick	2,161.29
463	Property Services	925 - Injuries & Damages	Foundation	William Grant	(1.31)
464	Property Services	926 - Employee pensions and benefits	Foundation	William Grant	(340.19)
465	Property Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(9,231.44)
466	Property Services	930.2 - Miscellaneous general expenses	Foundation	William Grant	0.06
467	Property Services	931 - Rents	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,628.31)
468	Property Services	931 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,537.09
469	Property Services	931 - Rents	Business Area Adjustment	Lawrence Bick	(11,552.72)
470	Property Services	931 - Rents	Foundation	William Grant	(3,649.67)
471	<b>Property Services Total</b>				<b>\$ 44,286.72</b>
472	Workforce Relations & Safety	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	Lawrence Bick	\$ (5.40)
473	Workforce Relations & Safety	501 - Fuel	116.5% Incentive	Arthur Freitas/Michael Knoll	11.48
474	Workforce Relations & Safety	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(17.24)
475	Workforce Relations & Safety	502 - Steam expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	497.08
476	Workforce Relations & Safety	502 - Steam expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(599.96)
477	Workforce Relations & Safety	506 - Miscellaneous steam power expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	2,770.51
478	Workforce Relations & Safety	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(3,590.55)
479	Workforce Relations & Safety	560 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	1,030.11
480	Workforce Relations & Safety	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(1,332.08)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
481	Workforce Relations & Safety	560 - Operation supervision and engineering	Business Area Adjustment	Lawrence Bick	(18.12)
482	Workforce Relations & Safety	566 - Miscellaneous transmission expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(2,407.11)
483	Workforce Relations & Safety	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,236.78
484	Workforce Relations & Safety	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(706.32)
485	Workforce Relations & Safety	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	804.21
486	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(6,590.82)
487	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9,617.72
488	Workforce Relations & Safety	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(20,033.48)
489	Workforce Relations & Safety	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	26,537.67
490	Workforce Relations & Safety	920 - Administrative and general salaries	Business Area Adjustment	Lawrence Bick	(63.52)
491	Workforce Relations & Safety	921 - Office supplies and expenses	Business Area Adjustment	Lawrence Bick	(1,215.09)
492	Workforce Relations & Safety	925 - Injuries & Damages	Business Area Adjustment	Lawrence Bick	(0.22)
493	Workforce Relations & Safety	926 - Employee pensions and benefits	Business Area Adjustment	Lawrence Bick	(27.54)
494	Workforce Relations & Safety	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(28,567.10)
495	Workforce Relations & Safety	930.1 - General advertising expenses	Advertising	Arthur Freitas	(20.59)
496	<b>Workforce Relations &amp; Safety Total</b>				<b>\$ (20,689.58)</b>
497	Human Resources	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (27,237.33)
498	Human Resources	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	36,586.19
499	Human Resources	920 - Administrative and general salaries	Business Area Adjustment	Michael Knoll	(74.09)
500	Human Resources	920 - Administrative and general salaries	Foundation	William Grant	(2,979.30)

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(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
501	Human Resources	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(32,179.84)
502	Human Resources	930.1 - General advertising expenses	Advertising	Arthur Freitas	(13,366.48)
503	<b>Human Resources</b>				<b>\$ (39,250.85)</b>
504	SS Company Benefits	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ 19,479.48
505	SS Company Benefits	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,726.03
506	SS Company Benefits	920 - Administrative and general salaries	Long Term Incentive	Arthur Freitas/Michael Knoll	(5,081,565.85)
507	SS Company Benefits	921 - Office supplies and expenses	Business Area Adjustment	Michael Knoll	(3.09)
508	SS Company Benefits	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,477.26)
509	<b>SS Company Benefits Total</b>				<b>\$ (5,064,840.69)</b>
510	Customer Care	408.1 - Tax Other Than Income Tax -	Business Area Adjustment	Michelle Edwards	\$ (9.60)
511	Customer Care	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	24.06
512	Customer Care	901 - Supervision	116.5% Incentive	Arthur Freitas/Michael Knoll	(313.94)
513	Customer Care	901 - Supervision	3% Wage Adjustment	Arthur Freitas/Michael Knoll	617.01
514	Customer Care	901 - Supervision	Business Area Adjustment	Michelle Edwards	9,447.53
515	Customer Care	902 - Meter reading expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(440.26)
516	Customer Care	902 - Meter reading expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	566.55
517	Customer Care	902 - Meter reading expenses	Business Area Adjustment	Michelle Edwards	(56.84)
518	Customer Care	903 - Customer records and collection expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(38,343.49)
519	Customer Care	903 - Customer records and collection expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	54,313.56
520	Customer Care	903 - Customer records and collection expenses	Business Area Adjustment	Michelle Edwards	(12,518.20)
521	Customer Care	908 - Customer assistance expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(1,256.42)
522	Customer Care	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,629.05
523	Customer Care	909 - Customer Service Instructional Advertising	Business Area Adjustment	Michelle Edwards	(121.60)
524	Customer Care	920 - Administrative and general salaries	Business Area Adjustment	Michelle Edwards	(9,657.30)



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(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
525	Customer Care	925 - Injuries & Damages	Business Area Adjustment	Michelle Edwards	(0.39)
526	Customer Care	926 - Employee pensions and benefits	Business Area Adjustment	Michelle Edwards	(48.92)
527	Customer Care	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(46,453.39)
528	Customer Care	930.1 - General advertising expenses	Advertising	Arthur Freitas	(1,967.45)
529	Customer Care	931 - Rents	Business Area Adjustment	Michelle Edwards	(35.51)
530	<b>Customer Care Total</b>				<b>\$ (44,625.56)</b>
531	Transmission & Substations	556 - System control and load dispatching	Business Area Adjustment	Perry Foster	\$ (1.28)
532	Transmission & Substations	560 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(115,438.70)
533	Transmission & Substations	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	123,255.52
534	Transmission & Substations	560 - Operation supervision and engineering	Business Area Adjustment	Perry Foster	(21,399.58)
535	Transmission & Substations	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Arthur Freitas/Michael Knoll	10.03
536	Transmission & Substations	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	Perry Foster	(25.28)
537	Transmission & Substations	561.6 - Transmission service studies	116.5% Incentive	Arthur Freitas/Michael Knoll	(169.73)
538	Transmission & Substations	561.6 - Transmission service studies	3% Wage Adjustment	Arthur Freitas/Michael Knoll	177.14
539	Transmission & Substations	563 - Overhead line expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(193.01)
540	Transmission & Substations	563 - Overhead line expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	231.07
541	Transmission & Substations	563 - Overhead line expenses	Business Area Adjustment	Perry Foster	(1,120.90)
542	Transmission & Substations	566 - Miscellaneous transmission expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(82.59)
543	Transmission & Substations	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	191.74
544	Transmission & Substations	566 - Miscellaneous transmission expenses	Business Area Adjustment	Perry Foster	(55.95)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
545	Transmission & Substations	568 - Maintenance supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	23.16
546	Transmission & Substations	571 - Maintenance of overhead lines	116.5% Incentive	Arthur Freitas/Michael Knoll	(19.05)
547	Transmission & Substations	571 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	44.09
548	Transmission & Substations	580 - Operation supervision and engineering	116.5% Incentive	Arthur Freitas/Michael Knoll	(444.49)
549	Transmission & Substations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	767.88
550	Transmission & Substations	580 - Operation supervision and engineering	Business Area Adjustment	Perry Foster	(34.63)
551	Transmission & Substations	581 - Load dispatching	Business Area Adjustment	Perry Foster	(22.23)
552	Transmission & Substations	586 - Meter expenses	Business Area Adjustment	Perry Foster	(44.86)
553	Transmission & Substations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1.06
554	Transmission & Substations	592 - Distribution Maintenance of Station Equipment	116.5% Incentive	Arthur Freitas/Michael Knoll	(0.29)
555	Transmission & Substations	903 - Customer records and collection expenses	Business Area Adjustment	Perry Foster	(7.10)
556	Transmission & Substations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	691.22
557	Transmission & Substations	920 - Administrative and general salaries	Business Area Adjustment	Perry Foster	(117.79)
558	Transmission & Substations	920 - Administrative and general salaries	Foundation	William Grant	(19.30)
559	Transmission & Substations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(146,575.66)
560	<b>Transmission &amp; Substations Total</b>				<b>\$ (160,379.51)</b>
561	Marketing	408.2 - Taxes other than income taxes, other income and deductions	Business Area Adjustment	Shawn White	\$ (599.10)
562	Marketing	903 - Customer records and collection expenses	Business Area Adjustment	Shawn White	(27.08)

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(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
563	Marketing	908 - Customer assistance expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(38.52)
564	Marketing	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	95.42
565	Marketing	910 - Miscellaneous customer service and informational expenses	116.5% Incentive	Arthur Freitas/Michael Knoll	(68.08)
566	Marketing	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	58.12
567	Marketing	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(6,522.37)
568	Marketing	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	8,318.73
569	Marketing	921 - Office supplies and expenses	Business Area Adjustment	Shawn White	(859.65)
570	Marketing	925 - Injuries & Damages	Business Area Adjustment	Shawn White	(398.39)
571	Marketing	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(7,647.73)
572	Marketing	930.1 - General advertising expenses	Advertising	Arthur Freitas	(21,341.00)
573	Marketing	930.2 - Miscellaneous general expenses	Business Area Adjustment	Shawn White	(7.85)
574	Marketing	931 - Rents	Business Area Adjustment	Shawn White	(23.54)
575	<b>Marketing Total</b>				<b>\$ (29,061.04)</b>
576	Enterprise Security	506 - Miscellaneous steam power expenses	Business Area Adjustment	Steve Brown	(0.74)
577	Enterprise Security	556 - System control and load dispatching	Business Area Adjustment	Steve Brown	0.74
578	Enterprise Security	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(43.02)
579	Enterprise Security	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	Steve Brown	(20.73)
580	Enterprise Security	581 - Load dispatching	Business Area Adjustment	Steve Brown	12.67
581	Enterprise Security	588 - Miscellaneous distribution expenses	Business Area Adjustment	Steve Brown	(0.28)
582	Enterprise Security	902 - Meter reading expenses	Business Area Adjustment	Steve Brown	(0.22)
583	Enterprise Security	903 - Customer records and collection expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.13
584	Enterprise Security	903 - Customer records and collection expenses	Business Area Adjustment	Steve Brown	(2.34)
585	Enterprise Security	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(30,046.52)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)	
586	Enterprise Security	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	40,007.04	
587	Enterprise Security	920 - Administrative and general salaries	Business Area Adjustment	Steve Brown	(13.57)	
588	Enterprise Security	921 - Office supplies and expenses	Business Area Adjustment	Steve Brown	(6,469.65)	
589	Enterprise Security	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(34,214.75)	
590	<b>Enterprise Security Total</b>					<b>\$ (30,791.23)</b>
591	Corporate Giving	408.1 - Tax Other Than Income Tax -	Foundation	William Grant	\$ (1,481.74)	
592	Corporate Giving	920 - Administrative and general salaries	Foundation	William Grant	(15,052.40)	
593	Corporate Giving	921 - Office supplies and expenses	Business Area Adjustment	William Grant	(3.61)	
594	Corporate Giving	921 - Office supplies and expenses	Foundation	William Grant	(8,069.79)	
595	Corporate Giving	923 - Outside services employed	Foundation	William Grant	(2,828.68)	
596	Corporate Giving	925 - Injuries & Damages	Foundation	William Grant	(27.72)	
597	Corporate Giving	926 - Employee pensions and benefits	Foundation	William Grant	(6,016.78)	
598	Corporate Giving	930.1 - General advertising expenses	Foundation	William Grant	(54.67)	
599	<b>Corporate Giving Total</b>					<b>\$ (33,535.39)</b>
600	NSPM President	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	\$ (32.11)	
601	NSPM President	920 - Administrative and general salaries	Business Area Adjustment	William Grant	(96.67)	
602	<b>NSPM President Total</b>					<b>\$ (128.78)</b>
603	PSCo President	903 - Customer records and collection expenses	Business Area Adjustment	William Grant	\$ (49.81)	
604	PSCo President	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	(567.47)	
605	PSCo President	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	826.63	
606	PSCo President	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(748.57)	
607	<b>PSCo President Total</b>					<b>\$ (539.21)</b>
608	Strategic Revenue Initiatives	920 - Administrative and general salaries	116.5% Incentive	Arthur Freitas/Michael Knoll	\$ (2,325.00)	
609	Strategic Revenue Initiatives	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,097.81	

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(A) Line	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
610	Strategic Revenue Initiatives	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,682.27)
611	Strategic Revenue Initiatives	930.1 - General advertising expenses	Advertising	Arthur Freitas	(7,896.68)
612	<b>Strategic Revenue Initiatives Total</b>				<b>\$ (9,806.14)</b>
613	<b>Total Witness Melissa Schmidt</b>				<b>\$ (7,569,336.36)</b>