

DOCKET NO. _____

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

DIRECT TESTIMONY
of
STEPHANIE N. NIEMI

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: NiemiRRDirect.doc)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
A&G	Administrative and General
ADIT	Accumulated Deferred Income Taxes
ADMS	Advanced Distribution Metering System
ARO	Asset Retirement Obligations
Commission	Public Utility Commission of Texas
CRS	Customer Resource System
CWIP	Construction Work in Progress
EECRF	Energy Efficiency Cost Recovery Factor
FAS	Statement of Financial Accounting Standards
FERC	Federal Energy Regulatory Commission
ICO	Interruptible Credit Option
JOA	Joint Operating Agreement
NOL	Net Operating Loss
NOx	Nitrogen Oxide
O&M	Operation and Maintenance
OPEB	Other Post-Employment Benefit
Operating Companies	Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation; SPS
PHFU	Plant Held for Future Use
PTC	Production Tax Credits

<u>Acronym/Defined Term</u>	<u>Meaning</u>
PURA	Public Utility Regulatory Act
REC	Renewable Energy Credit
RFP	Rate Filing Package
SIP	Supplemental Incentive Program
SO ₂	Sulfur Dioxide
SPP	Southwest Power Pool
SPS	Southwestern Public Service Company, a New Mexico corporation
TAC	Texas Administrative Code
Test Year	April 1, 2018 through March 31, 2019
Total Company or total company	Total SPS (before any jurisdictional allocation)
TUCO	TUCO Inc.
Update Period	April 1, 2019 through June 30, 2019
Updated Test Year	July 1, 2018 through June 30, 2019
WACC	Weighted Average Cost of Capital
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
SNN-RR-1	Cost of Service Study for the Period Ending September 30, 2020 (Filename: SNN-RR-1.xlsx)
SNN-RR-2	Cost of Service Study for the Period Ending September 30, 2020 plus Update Period Estimates (Filename: SNN-RR-2.xlsx)
SNN-RR-3	Native O&M Costs (Filename: SNN-RR-3.xlsx)
SNN-RR-4	Lead-Lag Study Summary (Non-native format)
SNN-RR-5	Safety, Conservation, and Customer Program Advertising (Non-native format) (provided on CD and DVD)
SNN-RR-6(CD)	Workpapers of Stephanie N. Niemi (Various Excel files) (provided on CD)

**DIRECT TESTIMONY
OF
STEPHANIE N. NIEMI**

1 **I. WITNESS IDENTIFICATION AND QUALIFICATIONS**

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

3 A. My name is Stephanie N. Niemi. My business address is 1800 Larimer Street,
4 Denver, Colorado 80202.

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 Manager of Revenue Analysis.

12 **Q. Please briefly outline your responsibilities as Manager of Revenue Analysis.**

13 A. I provide project supervision and technical expertise for jurisdictional cost of
14 service studies, revenue requirement determinations, and related projects for the
15 Xcel Energy Operating Companies.¹

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

17 A. I graduated from the University of Northern Colorado in 2006 with a Bachelor’s
18 degree in Business Administration, with an emphasis in Finance and Management.

¹ The Operating Companies are Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation; and SPS.

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

2 A. From 2008 through 2015, I worked for a municipal water utility in the Denver area,
3 Denver Water. While at Denver Water, in my progression to a senior level rate
4 analyst, I gained an extensive knowledge of utility operations from long-term
5 financial planning and budgeting through rate design. I was involved in
6 implementing an improved cost-of-service methodology that ensured an equitable
7 distribution of costs, while maintaining predictability and transparency. I
8 performed extensive analysis as Denver Water undertook transitioning to a new,
9 more impartial conservation-based rate design. Throughout these changes to
10 cost-of-service and rate design, I was responsible for communication and outreach
11 to citizens committees, retail and wholesale entities, and the Board of Water
12 Commissioners. In 2015, I joined XES as a Principal Rate Analyst and assumed
13 my current role in May 2020.

14 **Q. Have you testified before any regulatory authorities?**

15 A. Yes. I have filed testimony before the Federal Energy Regulatory Commission
16 (“FERC”) in Docket No. ER18-228-000 and the New Mexico Public Regulation
17 Commission (“NMPRC”) in Case No. 20-00238-UT.

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II. ASSIGNMENT, TESTIMONY SUMMARY AND RECOMMENDATIONS

Q. What are your assignments in this proceeding?

A. I will first address the process SPS uses to calculate its revenue requirement, including the allocation of costs among jurisdictions and the adjustments to total per book costs for the Test Year, which is the 12-month period from October 1, 2019 through September 30, 2020. I also explain that SPS elected to provide estimates of capital additions, costs, and sales for the period from October 1, 2020 through December 30, 2020, which I will refer to in this testimony as the “Update Period.” As required by section 36.112 of the Public Utility Regulatory Act (“PURA”)² and 16 Tex. Admin. Code (“TAC”) § 25.246, SPS will update those estimates with actual amounts in a filing made 45 days after the date on which the rate case application is filed.

I next discuss the specific adjustments to the per-book amounts of various components of the revenue requirement, such as rate base, fuel expense, operation and maintenance (“O&M”) expense, administrative and general (“A&G”) expense, depreciation and amortization expense, taxes other than income, income tax expense, revenue credits, and capital structure. Those adjustments are reflected in SPS’s cost of service studies, which are Attachment SNN-RR-1 for the Test Year, and Attachment SNN-RR-2 for the Test Year plus estimates for the Update Period, resulting in an Updated Test Year that comprises the twelve months from January 1, 2020 through December 31, 2020.

² PURA is codified in Title II of the Texas Utilities Code. Tex. Util. Code Ann. §§ 11.001 – 66.016 (Vernon 2016). SPS witness William A. Grant discusses PURA § 36.112 in more detail in his testimony.

1 Finally, I sponsor or co-sponsor a number of schedules in SPS’s Rate Filing
2 Package (“RFP”) and the portions of the Executive Summary that contain
3 information from those schedules. I discuss the schedules that I sponsor in Section
4 III of this testimony.

5 **Q. Please summarize the recommendations and conclusions in your testimony.**

6 A. I recommend that the Public Utility Commission of Texas (“Commission”) approve
7 SPS’s request to set rates at a level sufficient to recover an overall base rate revenue
8 requirement for the Texas retail jurisdiction of \$765,521,011.³ That revenue
9 requirement reflects an increase in base rates of \$143,365,836,⁴ which is necessary
10 for SPS to recover its reasonable and necessary costs of providing service to SPS’s
11 Texas retail customers.

12 The portion of the overall revenue requirement attributable to the return on
13 rate base is reasonable because both the rate base and the weighted average cost of
14 capital (“WACC”) that is multiplied by that rate base are reasonable. As I explain
15 in Section V of this testimony, SPS adjusted the per-book amounts of numerous
16 rate base items to eliminate amounts that should not be in rate base or to reflect
17 known and measurable adjustments to rate base. SPS also included in rate base an
18 estimate of the plant that was placed in service during the Update Period, and it is
19 reasonable for SPS to earn a return of and on those assets for the reasons discussed
20 by Mr. Grant. Also, as I explain in Section IX of this testimony, SPS’s WACC is
21 reasonable because it is based on the actual capital structure that SPS plans to

³ Attachment SNN-RR-2, page 183, line 30.

⁴ Attachment SNN-RR-2, page 183, line 33.

1 maintain during the rate year, on SPS's actual embedded cost of debt, and on a
2 reasonable return on equity.

3 The portion of the revenue requirement attributable to expenses is also
4 reasonable and should be approved by the Commission. I explain in Section VII of
5 this testimony that I have made numerous adjustments to the pro forma expense
6 amounts to reflect actual Test Year costs and estimated Update Period costs, as
7 adjusted for known and measurable events. I have also correctly recorded and
8 adjusted the revenue credits to ensure that Texas retail customers are given credit
9 for amounts received by SPS for services it performs.

10 Finally, I explain that SPS has correctly allocated the expenses and revenues
11 to the proper jurisdictions, which ensures that Texas retail customers pay no more
12 than their fair share of SPS's overall revenue requirement.

13 **Q. Were Attachments SNN-RR-1 through SNN-RR-6(CD) prepared by you or**
14 **under your direct supervision and control?**

15 A. Yes.⁵

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

18 A. Yes.

19 **Q. Do you incorporate the portions of SPS's RFP schedules sponsored or**
20 **co-sponsored by you into this testimony?**

21 A. Yes.

⁵ I compiled the documents contained within Attachment SNN-RR-5(V), which are true and correct copies of safety, conservation, and customer program advertising documents.

1 **III. SCHEDULES SPONSORED**

2 **Q. What RFP schedules do you sponsor?**

3 A. I sponsor or co-sponsor the schedules listed in Table SNN-RR-1:

4 **Table SNN-RR-1**

Schedule A	A, 1, 2, 3, 4, and 5
Schedule B	1, 1.1, 1.2, 1.3, 2, and 2.1
Schedule C	4.2
Schedule E	1, 1.1, 1.2, 1.3, 2.1, 4, 5, and 6
Schedule G	4, 5, 5.2, 5.3, 5.4, 5.5, 7.4, 7.4b, 7.4d, 7.6, 7.6a, 7.7, 7.8, 7.9, 7.13, 9, 11, 12, 13, 14, 14.1, 14.2, and 15
Schedule H	1, 1.2, 1.2a, 1.2a1, 1.2a2, 1.2b, 1.2d, 2
Schedule K	1

5 **Q. What information is contained within the A schedules?**

6 A. The A Schedule Series contains the following information:

- 7 • Schedule A contains the overall cost of service;
- 8 • Schedule A-1 contains the overall cost of service on a Texas retail basis;
- 9 • Schedule A-2 contains the cost of service detail by account;
- 10 • Schedule A-3 contains the adjustments to the Test Year information,
11 including references to testimony and supporting workpapers;
- 12 • Schedule A-4 provides a detailed Test Year trial balance by FERC
13 account; and
- 14 • Schedule A-5 provides a detailed listing by FERC account of amounts
15 included in unadjusted O&M.

16 **Q. What information is included in the B schedules that you sponsor?**

17 A. The B schedules include the following information:

- 18 • Schedule B-1 contains the original cost of SPS’s rate base on a total SPS
19 basis before any jurisdictional allocation (“total company”), the
20 requested adjustments to rate base, and the requested rate of return;

- 1 • Schedule B-1.1 contains the same information as Schedule B-1, except
2 that it is on a Texas retail basis;
- 3 • Schedule B-1.2 requires the utility to provide a schedule showing the
4 original prudent cost if the requested plant in service is less than 100%
5 of original prudent cost. This schedule is not applicable because SPS is
6 requesting 100% of original prudent plant placed in service;
- 7 • Schedule B-1.3 provides a schedule with all penalties and fines
8 requested in the plant in service. This schedule is not applicable to SPS,
9 which had no fines or penalties;
- 10 • Schedule B-2 lists the monthly balance of each accumulated provision
11 account such as injuries and damages, property insurance, etc. It also
12 includes the amount accrued each month and the amount charged off
13 each month. In addition, it contains the same information on an annual
14 basis for the prior three years, and it contains the nature of major charges
15 to the account. I co-sponsor this schedule with SPS witness Richard R.
16 Schrubbe; and
- 17 • Schedule B-2.1 details SPS’s policies regarding accumulated provision
18 accounts and explains how the accounts benefit customers. I co-sponsor
19 this schedule with Mr. Schrubbe.

20 **Q. What information is included in Schedule C-4.2?**

21 A. That schedule requires the amount of construction work in progress (“CWIP”)
22 included in rate base for the two most recent rate requests. SPS is not proposing to
23 include any CWIP rate base and has not requested CWIP in rate base in recent rate
24 cases.

25 **Q. Please explain what information is included in the E schedules.**

26 A. The E schedules contain information regarding short-term assets and inventories:

27 • Schedule E-1 is a schedule with each short-term asset requested in rate
28 base, such as materials and supplies, fuel inventories, prepayments, and
29 other types of assets. The schedule includes the monthly book balances
30 and the thirteen-month average;

31 • Schedule E-1.1 lists the category types for each short-term asset
32 included in Schedule E-1;

- 1 • Schedule E-1.2 explains all of SPS’s obsolete, damaged, or no longer
2 used inventory policies, including discussions of how categories are
3 determined to be obsolete, when items are written off, etc.;
- 4 • Schedule E-1.3 details all changes in policy of accounting for the book
5 balances of items listed in Schedule E-1. I co-sponsor this schedule with
6 SPS witness Bryan R. Davis;
- 7 • Schedule E-2.1 presents the SPS fuel inventory policies that were in
8 effect during the Test Year for natural gas, fuel oil, and coal. I
9 co-sponsor this schedule with SPS witness H. Craig Romer and Mr.
10 Grant;
- 11 • Schedule E-4 presents the working capital allowance included in rate
12 base, along with the lead-lag information;
- 13 • Schedule E-5 presents the amount of prepayments and materials and
14 supplies charged to O&M expense by month for the Test Year; and
- 15 • Schedule E-6 explains SPS’s policy for determining when a customer’s
16 deposit becomes inactive, and it contains the balance of customer
17 deposits at year end.

18 **Q. What information is included in the G schedules that you sponsor?**

19 A. The G schedules include the following information:

- 20 • Schedule G-4 presents a summary of advertising, contributions, and
21 dues expense subject to the 0.3% limitation in the Commission’s rules.
22 I co-sponsor this schedule with Mr. Davis;
- 23 • Schedule G-5 presents a summary of all Test Year expenditures for
24 categories of costs that are allowed to be included in the cost of service.
25 I co-sponsor this schedule with Mr. Davis;
- 26 • Schedule G-5.2 presents a summary of all penalties and fines included
27 in Test Year expense. I co-sponsor this schedule with Mr. Davis;
- 28 • Schedule G-5.3 contains a summary of other exclusions related to
29 political organizations. I co-sponsor this schedule with Mr. Davis;
- 30 • Schedule G-5.4 contains a summary of exclusions from prior cases;
- 31 • Schedule G-5.5 also addresses exclusions from prior cases;
- 32 • Schedule G-7.4 provides detail related to the accumulated deferred
33 income taxes (“ADIT”). I co-sponsor this schedule with SPS witnesses
34 Naomi Koch and Mark P. Moeller;

- 1 • Schedule G-7.4b provides supporting explanations and detailed
2 calculations for each adjustment to the Test Year year-end balances in
3 Schedule G-7.4. I co-sponsor this schedule with Ms. Koch and Mr.
4 Moeller;
- 5 • Schedule G-7.4d provides detail related to ADIT associated with
6 rate-case expenses. I co-sponsor this schedule with Ms. Koch;
- 7 • Schedule G-7.6 provides the Test Year federal income tax expense and
8 the requested federal income tax expense using Tax Method 2. I
9 co-sponsor this schedule with Ms. Koch and Mr. Moeller;
- 10 • Schedule G-7.6a provides support for the total deferred federal income
11 taxes found on Schedule G-7.6. I co-sponsor this schedule with Ms.
12 Koch and Mr. Moeller;
- 13 • Schedule G-7.7 contains a calculation of adjustments to return for
14 additional depreciation. I co-sponsor this schedule with Mr. Moeller;
- 15 • Schedule G-7.8 provides the Test Year federal income tax expense and
16 the requested federal income tax expense using Tax Method 1. I
17 co-sponsor this schedule with Ms. Koch and Mr. Moeller;
- 18 • Schedule G-7.9 provides the unamortized excess at Test Year end and a
19 reconciliation to the unamortized excess as established in the most
20 recent final order by timing difference. I co-sponsor this schedule with
21 Mr. Moeller;
- 22 • Schedule G-7.13 contains a list of all witnesses providing testimony on
23 federal income taxes and ADIT. I co-sponsor this schedule with Ms.
24 Koch and Mr. Moeller;
- 25 • Schedule G-9 lists and explains all taxes other than income taxes,
26 including property taxes and gross receipts taxes. I co-sponsor this
27 schedule with Ms. Koch;
- 28 • Schedule G-11 contains information about deferred expenses from prior
29 dockets. I co-sponsor this schedule with Mr. Davis and SPS witness
30 Ruth M. Sakya;
- 31 • Schedule G-12 contains a detailed analysis of “below the line” expenses
32 incurred during the Test Year. I co-sponsor this schedule with Mr.
33 Davis;
- 34 • Schedule G-13 presents an analysis of nonrecurring or extraordinary
35 expenses occurring during the Test Year and included in the cost of
36 service;

- 1 • Schedule G-14 contains the expenses charged to FERC Account 928
2 during the Test Year, along with adjustments to those expenses;
- 3 • Schedule G-14.1 presents information about rate case expenses that SPS
4 seeks to recover in this docket. I co-sponsor this schedule with Mr.
5 Grant;
- 6 • Schedule G-14.2 presents information on rate case expenses from prior
7 dockets, or rate case expenses incurred in SPS's last base rate case
8 which were severed and are being considered in another docket. I
9 co-sponsor this schedule with Mr. Grant; and
- 10 • Schedule G-15 includes O&M expense by FERC account and by month,
11 including any adjustments to O&M expense. I co-sponsor this schedule
12 with Mr. Davis.

13 **Q. What information is included in the H schedules that you sponsor?**

14 A. The H schedules include the following information:

- 15 • Schedule H-1 provides in summary form, the production plant O&M
16 expenses (excluding fuel) by month for the Test Year and Updated Test
17 Year, by FERC account, by primary fuel type, for all generating plants
18 or units. I co-sponsor this schedule with SPS witness David A. Low;
- 19 • Schedule H-1.2 provides total company O&M expenses for fossil
20 plants. I co-sponsor this schedule with Mr. Low;
- 21 • Schedule H-1.2a provides a summary of O&M expenses for natural gas
22 plants. I co-sponsor this schedule with Mr. Low;
- 23 • Schedule H-1.2a1 provides O&M expense for natural gas plants (steam
24 generation). I co-sponsor this schedule with Mr. Low;
- 25 • Schedule H-1.2a2 provides O&M expense for natural gas plants
26 (combustion turbine). I co-sponsor this schedule with Mr. Low;
- 27 • Schedule H-1.2b provides a summary of O&M expense for coal plants.
28 I co-sponsor this schedule with Mr. Low;
- 29 • Schedule H-1.2d provides a summary of O&M expense for other plants.
30 I co-sponsor this schedule with Mr. Low; and
- 31 • Schedule H-2 summarizes Production O&M expense data by FERC
32 account. I co-sponsor this schedule with Mr. Low.

1 **Q. What information is included in Schedule K-1?**
2 A. Schedule K-1 contains the WACC that SPS is asking the Commission to approve
3 in this case. It contains the embedded cost of debt, the proposed cost of equity, the
4 proposed capital structure, and the resulting cost of capital. Additionally, Schedule
5 K-1 presents the overall rate of return claimed on the original cost rate base and the
6 resulting total claimed return expressed in dollars. I co-sponsor this schedule with
7 SPS witness Patricia L. Martin. I sponsor the original cost rate base contained in
8 this schedule.

1 **IV. STEPS TO ESTABLISH THE TEXAS RETAIL**
2 **REVENUE REQUIREMENT**

3 **Q. What is the general process SPS uses to establish its Texas retail revenue**
4 **requirement?**

5 A. At a very general level, setting utility rates is a three-step process. The first step
6 involves a revenue requirement study, which is sometimes referred to as a cost of
7 service study or pro forma rate of return study. The second step involves the
8 allocation of costs among the jurisdictions that the utility serves. I will discuss each
9 of those steps in more detail in the remainder of this section of my testimony. The
10 third step entails the separation of the costs for the Texas retail jurisdiction into
11 various functions (e.g., production, transmission, distribution). SPS witness
12 Richard M. Luth discusses the functionalization of the Texas retail revenue
13 requirement into the various functions.

14 **A. Development of Overall Revenue Requirement**

15 **Q. What is a revenue requirement study?**

16 A. A revenue requirement study is a model that examines all of a company's
17 investments, revenues, and expenses associated with providing electric utility
18 service over a specific 12-month period, with the goal of determining the
19 company's cost of providing service to its customers. The revenue requirement
20 study indicates the overall level of revenues necessary for the company to earn its
21 authorized return, which is used in setting the company's base rates for service. In
22 effect, the revenue requirement establishes a proxy for what the utility's cost of
23 service will be in future periods when the new rates will be in effect, although the

1 use of a historical test year in Texas causes the revenue requirement to understate
2 the utility's true cost of service in a rising-cost environment.

3 **Q. What is the starting point for SPS's revenue requirement study?**

4 A. The starting point in developing SPS's revenue requirement study is total company
5 per-book accounting information. SPS then adjusts the per-book data to derive the
6 adjusted Test Year costs.

7 **Q. What types of adjustments are made to the per-book accounting data to
8 develop the adjusted Test Year costs?**

9 A. Three types of adjustments are typically made to the per-book data to arrive at an
10 adjusted Test Year amount: (1) accounting adjustments; (2) Commission-required
11 adjustments; and (3) pro forma adjustments.

12 **Q. What are accounting adjustments?**

13 A. Accounting adjustments include both out-of-period adjustments and adjustments to
14 eliminate or add certain accounts or expenses or revenues. Out-of-period
15 adjustments eliminate transactions that were recorded in the Test Year, but that
16 apply to periods outside the Test Year. The intent of these adjustments is to remove
17 the effect of transactions occurring outside of the Test Year from the study.
18 Conversely, transactions that were recorded outside the Test Year but that are
19 applicable to the Test Year are added, and thus reflected in the study. Adjustments
20 also are made to eliminate certain amounts that are included in the per-book
21 accounts, but that should not be included in the base rate calculation.

1 **Q. The second type of adjustment you mentioned is a “Commission-required**
2 **adjustment.” What is that?**

3 A. Commission-required adjustments are made to comply with rate recovery policies
4 and principles established by the Commission in its substantive rules and in orders
5 issued in prior proceedings. For example, promotional and image advertising
6 expenses are costs that the Commission has specifically required to be eliminated
7 from the cost of service, as are costs incurred for political purposes. In isolating
8 the effects on the cost of service for Texas, when these expenses are excluded, so
9 are the tax deductions associated with them.

10 **Q. The third type of adjustment is a “pro forma adjustment.” What is that?**

11 A. Pro forma adjustments are made to Test Year per-book results so that the Test Year
12 will be representative of conditions during the rate year, which is the 12-month
13 period following the date on which the rates set in this case become effective.
14 Adjustments are made for known and measurable changes occurring both in the
15 Test Year (in-period adjustments) and outside the Test Year (out-of-period
16 adjustments). The combination of accounting adjustments, Commission-ordered
17 adjustments, and pro forma adjustments leads to an adjusted Test Year balance in
18 each FERC account.

19 **Q. Are the accounting adjustments, Commission-ordered adjustments, and pro**
20 **forma adjustments the only types of adjustments SPS has made in this case?**

21 A. No. In the 2015 legislative session, the Texas Legislature enacted a statute allowing
22 a utility that operates solely outside the Electric Reliability Council of Texas the
23 option to update the information submitted for a test year by providing “information

1 that reflects the most current actual or estimated information regarding increases or
2 decreases in the cost of service, including expenses, capital investment, cost of
3 capital, and sales.”⁶ Consistent with that statute and 16 TAC § 25.246, SPS has
4 elected to provide information that contains estimates for the three-month period
5 from October 31, 2020 through December 31, 2020, which my testimony refers to
6 as the “Update Period.” The use of those estimates effectively creates a test year
7 for the 12-month period ending December 31, 2020 for those costs and revenues
8 that are based on estimates. As required by PURA § 36.112(c), SPS will make an
9 update filing on the 45th day after the date on which the application in this case is
10 filed to replace the estimates with actual amounts for the Update Period.

11 **B. Jurisdictional Allocation**

12 **Q. Please turn to the second step in the ratemaking process - jurisdictional**
13 **allocation. Why is it necessary to perform a jurisdictional allocation?**

14 A. Well-established principles of cost causation require that customers in a particular
15 jurisdiction pay only the costs associated with providing service to that jurisdiction.
16 Thus, in this case, the revenue requirement ultimately determined for Texas retail
17 customers should include only costs related to the provision of retail utility service
18 in Texas. This process creates a stand-alone financial look at the revenue
19 requirement for the cost of serving SPS’s Texas retail jurisdiction, which is then
20 compared to the pro forma present revenues to determine any deficiency or excess.
21 Any excess indicates the need for a rate decrease, whereas a deficiency indicates

⁶ PURA § 36.112(b).

1 that SPS is not recovering the cost of providing service to its customers and, thus,
2 a rate increase is warranted.

3 **Q. Please explain the allocations that are made to jurisdictionalize the cost of**
4 **service amounts.**

5 A. Each account or line item in the cost of service is assigned or allocated among SPS's
6 Texas retail, New Mexico retail, and wholesale jurisdictions. When a cost is
7 incurred on behalf of only one jurisdiction, it is assigned only to that jurisdiction
8 (i.e., direct-assigned). When a cost benefits more than one jurisdiction, SPS uses
9 an allocator based on a cost-causative factor.

10 **Q. What jurisdictional allocation factors did SPS use in the cost of service**
11 **presented in this case?**

12 A. The SPS model uses two types of allocators – fundamental and derived. The
13 fundamental allocators were developed by Mr. Luth in the Rate Design phase and
14 include the demand, energy, and customer allocation factors. The other allocators
15 are derived within the cost of service model based on the use of the fundamental
16 allocators. For example, transmission plant in service is allocated for the most part
17 using the fundamental transmission demand allocator, but certain transmission
18 plant accounts contain investments that are actually production-related, so those
19 accounts are allocated using the fundamental production demand allocator. The
20 jurisdictional total for transmission plant in service is then used to derive the plant
21 in service transmission allocator, which is used to allocate other line items such as
22 certain transmission operations and maintenance expenses. The jurisdictional
23 allocation factors are shown on pages 149-153 of Attachment SNN-RR-1 and pages
24 185-189 of Attachment SNN-RR-2.

1 **C. Revenue Requirement Summary**

2 **Q. Please summarize the results of the revenue requirement study after you**
3 **completed the jurisdictional allocation to Texas retail.**

4 A. The study shows a Texas retail base rate revenue requirement of \$765,521,011
5 based on the proposed return on equity of 10.35% as recommended by SPS witness
6 Dylan D’Ascendis, and a capital structure composed of 54.60% equity and 45.40%
7 debt, as discussed by SPS witness Patricia L. Martin. When compared with
8 adjusted Test Year revenue of \$622,155,175 as discussed by Mr. Luth in his Rate
9 Design testimony, it results in a base rate revenue deficiency of \$143,365,836.⁷ The
10 revenue requirement study for the Update Test Year is provided as Attachment
11 SNN-RR-2 to my direct testimony. In the following sections of my testimony, I
12 discuss the adjustments I made to support the Texas retail revenue requirement.

⁷ See Attachment SNN-RR-2, page 183 for the amounts presented in this section.

1 **V. RATE BASE**

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

3 A. I describe the process I undertook to quantify the rate base balances that were used
4 to develop SPS's revenue requirement in this case.

5 **Q. Please explain generally how you calculated the rate base balances.**

6 A. With one exception I will discuss later, quantifying the rate base balances was a
7 three-step process:

- 8 1. I first identified the starting balance for each element of rate base. For
9 the majority of items, I started with the per-book balances at September
10 30, 2020, the end of the Test Year. But for those rate base balances that
11 can be more volatile and have large variances from month to month, I
12 used a 13-month average balance;
- 13 2. For each rate base element, I made the appropriate accounting
14 adjustments, Commission-required adjustments, and pro forma
15 adjustments to arrive at the adjusted Test Year balance; and
- 16 3. I updated the adjusted Test Year balance to reflect estimates for the
17 Update Period. That effectively creates a test year for the 12-month
18 period ending December 31, 2020 for purposes of setting rates in this
19 case.

20 **Q. For which elements of rate base did you use a 13-month average?**

21 A. The items that are based upon a 13-month average are:

- 22 • Fuel inventory;
- 23 • Emission allowance inventory;
- 24 • Materials and supplies;
- 25 • Prepayments;
- 26 • A liability associated with Statement of Financial Accounting Standards
27 ("FAS") 106, "Employers' Accounting for Post Retirement Benefits
28 Other than Pensions"; and

- 1 • A liability associated with FAS 112 liability, “Employers’ Accounting
2 for Post Employment Benefits.”

3 **Q. You testified earlier there was one exception to the three-step process for**
4 **quantifying rate base items. What was that exception?**

5 A. I calculated the cash working capital based on factors that were derived from a lead-
6 lag study performed by SPS. I discuss the development of the lead-lag study later
7 in my direct testimony.

8 **A. Adjustments to Test Year Rate Base**

9 **Q. What do you discuss in this subsection of your testimony?**

10 A. I describe the following adjustments that I made to the Test Year per-book rate base
11 balances to arrive at an adjusted Test Year rate base amount:⁸

- 12 • Elimination of intangible plant and plant-related balances in accordance
13 with the findings of FERC’s audit of XES;
- 14 • Development of a Texas-specific depreciation balance;
- 15 • Elimination of CWIP;
- 16 • Elimination of prepayment amounts;
- 17 • Included Regulatory Asset related to Restructuring Meters
- 18 • Elimination of Plant Held for Future Use (“PHFU”);
- 19 • Elimination of allowance inventory balances;
- 20 • Elimination of Capitalized AIP;
- 21 • Eliminated out-of-period amounts related to customer deposits;
- 22 • Adjustment to reflect the proper ADIT balance; and
- 23 • Adjustment to reflect pension and benefit-related assets and liabilities.

24 I discuss those adjustments in the following subparts of my testimony.

⁸ I also identify where each of those adjustments appears in the cost of service.

1 *1. Elimination of intangible plant and plant related balances in*
2 *accordance with the findings of FERC’s audit of XES*

3 **Q. Why did you eliminate intangible plant and plant-related balances in**
4 **accordance with the findings of FERC’s audit of XES?**

5 A. As discussed in detail by SPS witness Ross L. Baumgarten, XES underwent a
6 FERC audit that covered the period of January 1, 2014 through December 31, 2018.
7 FERC’s final audit report was issued on August 19, 2019, in FERC Docket No.
8 FA17-4-000. The FERC audit included a finding that XES incorrectly allocated
9 capital costs of corporate software only to the Operating Companies. Correcting
10 the allocation of these capital costs was not reflected in the Test Year balances.
11 Therefore, I have eliminated the capital-related investment of software that should
12 have been allocated to non-Operating Companies in the amount of \$576,348 (total
13 company) recorded during the Test Year.⁹

14 *2. Texas Specific Depreciation Reserve Balance*

15 **Q. What adjustments did you make to the accumulated reserve for depreciation?**

16 A. As discussed in detail by Mr. Moeller, the accumulated reserve for depreciation
17 was adjusted to develop a Texas-specific depreciation reserve based upon the
18 depreciation rates approved for the Texas retail jurisdiction. The per-book balances
19 reflect “blended” depreciation rates, based on the various depreciation rates
20 approved by the regulatory authorities that regulate SPS. An adjustment is
21 necessary to reflect the effect of the Texas-approved depreciation rates on the

⁹ Attachment SNN-RR-2, pages 157-179, SPS Eliminate Non-Reg Software.

1 accumulated depreciation reserve balance. The adjustment decreased the Test Year
2 accumulated reserve by approximately \$92,621,254 (total company).¹⁰

3 *3. Elimination of CWIP*

4 **Q. Is SPS requesting that CWIP be included in rate base?**

5 A. No. SPS is not requesting CWIP in rate base in this case. Therefore, I have
6 eliminated from rate base the entire \$1,075.4 million (total company) CWIP
7 balance.¹¹

8 *4. Elimination of Prepayments*

9 **Q. What adjustments did you make to Prepayments?**

10 A. I adjusted the Test Year prepayment total by \$576,493 (total company).¹²
11 Adjustments made include prepayments related to interest on short-term debt,
12 brand advertising, and income taxes.

13 **Q. Please discuss the adjustment for short-term debt fees.**

14 A. As explained by Ms. Martin, SPS does not include short-term debt in its capital
15 structure. Therefore, I have eliminated from the cost of service \$3,683 (total
16 company) of prepayments associated with SPS's line of credit.¹³

17 **Q. Why did you eliminate prepayments related to brand advertising?**

18 A. The costs that exceed the contributions and donations cap in 16 TAC § 25.231
19 include brand advertising costs. Accordingly, I eliminated \$5,786 (total company)
20 of prepayments associated with SPS's brand advertising.¹⁴

¹⁰ Attachment SNN-RR-2, pages 161-167, SPS Unblending Adjustment.

¹¹ Attachment SNN-RR-2, page 169, line 495.

¹² Attachment SNN-RR-2, page 169, line 506.

¹³ Attachment SNN-RR-2, page 169, line 505.

¹⁴ Attachment SNN-RR-2, page 169, line 503.

1 **Q. Why did you eliminate the income tax prepayment?**

2 A. The income tax prepayment is an accounting entry and does not require any out-of-
3 pocket costs for SPS, so it is not appropriate for SPS to include that amount in rate
4 base and earn a return on it. Thus, I removed \$567,023 (total company) of state
5 and federal tax prepayments from rate base.¹⁵

6 *5. Regulatory Assets*

7 **Q. Have you included any regulatory assets in rate base?**

8 A. Yes. I have included in rate base a regulatory asset associated with the cost of
9 meters related to the Texas restructuring rulemaking.

10 **Q. Please explain why you included the regulatory asset for restructuring meters.**

11 A. SPS incurred those costs in preparation for deregulation and restructuring, but the
12 Texas Legislature subsequently decided that SPS's service area would not be
13 subject to retail competition. The Commission approved SPS's recovery of that
14 regulatory asset in Docket No. 25088 and authorized recovery of the costs over a
15 20-year period beginning in 2002.¹⁶ The unamortized amount is \$78,521 (total
16 company), all of which is assigned to the Texas retail jurisdiction.¹⁷

17 *6. Elimination of PHFU*

18 **Q. Why did you exclude PHFU Use from rate base?**

19 A. The PHFU balance associated with production plant in Gaines County was
20 excluded from rate base because it was not placed in service during the Test Year
21 or Update Period, and it is not expected to be placed in service during the rate year.

¹⁵ Attachment SNN-RR-2, page 169, lines 504.

¹⁶ *Application of Southwestern Public Service Company to Recover Transition to Competition Costs Pursuant to Section 39.409 of the Public Utility Regulatory Act*, Docket No. 25088 (May 14, 2002).

¹⁷ Attachment SNN-RR-2, page 155, line 653.

1 7. *Nitrogen Oxide (“NOx”) Inventory*

2 **Q. Why did you exclude the NOx inventory costs from rate base?**

3 A. Although the amounts in FERC Account 158 are labeled as “NOx inventory,” the
4 vast majority of the balances recorded in that account relate to Renewable Energy
5 Credits (“RECs”). I eliminated the REC inventory for two reasons. First, some of
6 the inventory is related to New Mexico activity. Second, the Texas-related RECs
7 are in inventory only temporarily from the time they are generated until the time
8 they are retired, transferred, or sold. Since the REC inventory is only temporary, it
9 is appropriate to exclude \$3,887,760 (total company) of REC balances from rate
10 base.¹⁸

11 8. *Elimination of Capitalized AIP*

12 **Q. Please explain the adjustment for capitalized AIP.**

13 A. In Docket No. 46449, the Commission ordered Southwestern Electric Power
14 Company (“SWEPCO”) to remove the capitalized portion of AIP that it is not
15 allowed to recover. I have made an adjustment to remove \$447,951 of capitalized
16 AIP consistent with the Commission’s decision in the SWEPCO case. Shown in
17 Attachment SNN-RR-2, pages 157-167, SPS Eliminate Capitalized AIP.

18 9. *Adjustments to ADIT Balance*

19 **Q. How does SPS account for income taxes?**

20 A. As discussed in more detail by Ms. Koch, SPS uses the tax normalization method
21 to account for income taxes. Tax normalization refers to the practice of providing
22 deferred taxes on all book/tax timing differences. Timing differences are

¹⁸ Attachment SNN-RR-2, page 169, line 501.

1 transactions that affect book income and taxable income in different periods. This
2 issue arises because taxes are not always required to be paid by a utility at the same
3 time the tax obligation is incurred. In contrast, “flow-through” is the accounting
4 method which, for ratemaking purposes, provides for income tax expense currently
5 payable to be included as cost of service income tax expense for the period, and
6 deferred income taxes are not recorded.

7 The classic example of a timing difference is related to depreciation
8 expense, which is recorded on a straight-line basis for financial reporting purposes.
9 For tax purposes, however, depreciation is accelerated, which reduces current taxes
10 by the value of the accelerated depreciation deduction multiplied by the tax rate.
11 The difference between the accelerated deduction used for tax purposes and the
12 straight-line depreciation used for financial reporting is multiplied by the tax rate,
13 which results in recorded ADIT and a deferred tax liability. For the purpose of
14 setting rates, the cost of service study includes both the current income tax expense
15 and the ADIT balance, but the ADIT balance is applied as a reduction to rate base,
16 which gives customers credit and a reduction in rates. The reduction in rates
17 reflects SPS’s use of taxes that have been collected from customers but that are not
18 due and payable in SPS’s current taxes.

19 **Q. Has the Commission adopted the use of tax normalization for ratemaking**
20 **purposes?**

21 A. Yes. The Commission requires utilities to use the full tax normalization method
22 for calculating income taxes in the cost of service.¹⁹ In addition, the normalization

¹⁹ 16 TAC § 25.231(b)(1)(D).

1 method of accounting is provided for as “comprehensive inter-period income tax
2 allocation” in General Instruction 18 of the FERC Uniform System of Accounts,
3 which has been adopted by the Commission for use by utilities such as SPS.²⁰ Both
4 accelerated depreciation deductions and prior years’ deductions for bonus tax
5 depreciation are normalized for accounting and ratemaking purposes. The Tax Cuts
6 and Jobs Act ended bonus depreciation, but prior bonus depreciation deductions
7 still impact rate base through ADIT and Net Operating Loss (“NOL”) deferred tax
8 assets.

9 **Q. Has tax normalization resulted in a NOL in the Test Year?**

10 A. No. Based on the costs included in the cost of service SPS is not in a tax NOL. SPS
11 did have NOLs in prior years because of the availability of bonus tax depreciation
12 which resulted in an NOL accumulated deferred tax asset balance at the beginning
13 of the Test Year. The NOL accumulated deferred tax asset balance decreased from
14 the beginning of the Test Year to the end of the Test Year by \$10.8 million, resulting
15 in no balance as of September 30, 2020.²¹

16 **Q. Please describe the basis for the ADIT balances included in rate base in this**
17 **case.**

18 A. The ADIT balance included in rate base consists of both plant- and non-plant-
19 related items booked to FERC Accounts 281, 282, 283, and 190. The plant-related
20 ADIT balance is primarily due to the book-tax timing difference relating to
21 depreciation. The non-plant ADIT balance is primarily due to the book-tax timing

²⁰ 16 TAC § 25.72.

²¹ Attachment SNN-RR-2, page 184, line 31.

1 differences relating to pensions and benefits and other non-depreciation related
2 items. I have detailed the ADIT balance by each non-plant income tax
3 addition/deduction (also known as “Schedule M items”), and I have functionalized
4 the plant-related ADIT items.²² In addition, I have also presented the corresponding
5 deferred income tax expense and additions and deductions to current income taxes
6 for both plant and non-plant related items consistent with the ADIT balances.

7 **Q. Please discuss the adjustments to the ADIT balance included in rate base.**

8 A. I made several adjustments to the ADIT balance included in rate base in the cost of
9 service study presented in this case. The following adjustments are described
10 below:

- 11 • adjusted ADIT to reflect Texas specific depreciation rates;
- 12 • eliminated ADIT balances for items not included in the cost of service;
- 13 • adjusted non-plant ADIT for Production Tax Credits (“PTC”) retained by
14 SPS and known and measurable adjustments to employee benefit costs; and
- 15 • adjusted non-plant ADIT for a prior period entry and for known and
16 measurable employee benefit cost adjustments.

17 **Q. Please describe the adjustment to reflect Texas specific depreciation rates.**

18 A. I adjusted the plant-related ADIT balances to reflect the tax impact that the
19 adjustment to accumulated depreciation reserve for “unblending” the depreciation
20 had on deferred taxes to reflect the Texas-approved depreciation rates. Mr. Moeller
21 describes the ADIT unblending in more detail in his testimony.

22 **Q. What ADIT balances did you eliminate from the cost of service?**

23 A. I eliminated from ADIT all balances that are related to items not included in the
24 cost of service. For example, I eliminated the ADIT balances associated with:

²² Attachment SNN-RR-2, pages 148-155.

- 1 ○ deferred fuel and purchased energy costs associated with the fuel factor;
- 2 ○ fuel refunds/surcharges;
- 3 ○ bad debt reserve accruals;
- 4 ○ vacation reserve accruals;
- 5 ○ prepaid advertising;
- 6 ○ regulatory liabilities associated with other state or federal jurisdictions;
- 7 ○ deferred compensation and performance share plans;
- 8 ○ non-utility plant;
- 9 ○ federal and state NOL balances;
- 10 ○ deferred energy efficiency costs associated with the Energy Efficiency
- 11 Cost Recovery Factor (“EECRF”);
- 12 ○ Interruptible Credit Option (“ICO”) costs;
- 13 ○ deferred REC costs applicable to the New Mexico retail jurisdiction;
- 14 and
- 15 ○ deferred tax amounts related to assets previously sold to Sharyland
- 16 Utilities.

17 Because the costs that generated these deferred taxes are not part of the cost of
18 service, the associated deferred tax balances must be excluded as well. In addition,
19 I excluded ADIT balances associated with FAS No. 109, “Accounting for Income
20 Taxes.” The deferred taxes created by FAS 109 are recorded as both deferred tax
21 assets (FERC Account 190) and deferred tax liabilities (FERC Account 282).
22 These deferred taxes have equal and offsetting regulatory asset and liability
23 accounts on SPS’s balance sheet. Because the regulatory assets and liabilities are
24 not included in rate base, I did not include the accumulated deferred taxes.

1 **Q. Please describe the adjustment to non-plant ADIT.**

2 A. I decreased non-plant ADIT by \$244,630 for the impact of the employee benefit
3 ADIT items to reflect the tax impact of the known and measurable adjustments
4 made to employee benefit costs. Mr. Schrubbe discusses the justification for the
5 adjustment to pension and benefits costs.

6 Additionally, SPS has a deferred tax asset associated with PTCs generated
7 by the Hale Wind Project. I made an adjustment to reduce the deferred PTC balance
8 associated with PTCs associated with the Hale Wind Project by the amount of PTCs
9 that SPS is allowed to retain in accordance with prior orders from the Commission
10 and the NMPRC. The Commission's order in Docket No. 46936 allowed SPS to
11 retain the Texas retail portion of PTCs generated by the Hale Wind Project for the
12 first 60 days of commercial operation. Additionally, the settlement in NMPRC
13 Case No. 17-00044-UT allowed SPS to retain the New Mexico retail portion of the
14 PTCs generated by the Hale Wind Project for the shorter of 30 days after the
15 commencement of commercial operation or the period from commercial operation
16 until interim rates take effect for the Hale Wind Project. This results in a decrease
17 to rate base of \$17,067,330.

18 **Q. Please describe the adjustment to non-plant Excess ADIT.**

19 A. I adjusted the non-plant Excess ADIT balances to reflect the amount of Excess
20 ADIT SPS reported on its tax return.

21 **Q. Please discuss the adjustment to the Excess ADIT balance as a result of SPS's**
22 **tax return.**

23 A. SPS's tax return is not filed with the IRS until September of the following year, but
24 it needs to close its books much earlier than that in order to complete its year-end

1 reporting requirements. When SPS closes its books at the end of the year, it does
2 not have final information for some tax items, so estimates are used to close the
3 books. When SPS files its tax return, it has final actual information, which may be
4 different than the estimates SPS used to close its books. The adjustment I made
5 reflects the non-plant Excess ADIT reported on SPS's tax return. This adjustment
6 ensures that the proper amount of Excess ADIT is returned to customers.

7 *10. Elimination of Customer Deposits*

8 **Q. Why did you eliminate a portion of customer deposits?**

9 A. I removed \$50,000 in Texas customer deposits that were incorrectly recorded in
10 FERC Account 235, as reflected on page 5, line 245 of Attachment SNN-4.

11 *11. Pension and Benefit-Related Assets and Liabilities*

12 **Q. How have you treated SPS's prepaid pension asset and the liabilities associated**
13 **with FAS 106 and FAS 112 in the cost of service study?**

14 A. As discussed by Mr. Schrubbe, SPS has included the prepaid pension asset in rate
15 base. The 13-month average for the period ending September 30, 2020 was
16 \$155,743,854.²³ Similarly, and consistent with the inclusion of the prepaid pension
17 asset in rate base, I have included in rate base the liabilities associated with
18 unfunded retiree medical costs calculated in accordance with FAS 106 and
19 unfunded long-term disability liabilities calculated in accordance with FAS 112.
20 The 13-month average of the FAS 106 and FAS 112 liabilities was \$12,989,484
21 (total company) for the period ending September 30, 2020.²⁴

²³ Attachment SNN-RR-2, page 155, line 652.

²⁴ Attachment SNN-RR-2, page 156, line 662.

1 **Q. Did SPS include in rate base any unfunded liability associated with its non-**
2 **qualified pension plan?**

3 A. No. SPS has removed the non-qualified pension expense from the cost of service,
4 so for the sake of consistency the non-qualified pension liability was not included
5 in rate base.

6 **B. Adjustments Related to Update Period**

7 **Q. What do you discuss in this subsection of your testimony?**

8 A. I explain that, after completing the adjustments described in the previous subsection
9 and arriving at adjusted Test Year rate base balances, I updated many of the rate
10 base balances with estimates through the end of the Update Period.

11 **Q. Did you make adjustments to rate base to reflect SPS's capital additions**
12 **during the Update Period?**

13 A. Yes. The gross plant balance at September 30, 2020 was \$8,695,463,954 (total
14 company). During the three-month period from October 1, 2020 through December
15 31, 2020 (the Update Period), SPS estimates that it placed in service
16 \$1,184,266,825 (total company) of new capital investment, which led to a gross
17 plant balance of \$9,879,730,779 (total company) as of December 31, 2020.²⁵ SPS
18 witnesses Casey Meeks, Lawrence A. Bick, Stephen J. Brown, Mark Lytal, Michael
19 O. Remington, Jared J. Cooley, and Mr. Moeller support the estimates of the capital
20 projects that SPS placed in service during the Update Period.

²⁵ Attachment SNN-RR-2, pages 157-160, SPS Estimated Plant.

1 **Q. Did you make any adjustments to reflect the estimated depreciation reserve**
2 **through the end of the Update Period?**

3 A. Yes. The accumulated depreciation reserve balance increased by \$56,092,081
4 (total company) during the Update Period.²⁶ I have added that amount to the
5 depreciation reserve. Mr. Moeller provides testimony supporting the incremental
6 depreciation during the Update Period.

7 **Q. Did the ADIT balance change during the Update Period?**

8 A. Yes. The ADIT balance increased by \$547,759 (total company) during the Update
9 Period.²⁷ Mr. Moeller supports that increase.

10 **Q. Did you adjust any of the other pension and benefit balances for changes that**
11 **occurred during the Update Period?**

12 A. Yes. I decreased the prepaid pension asset by \$2,486 and decreased the FAS 106
13 retiree medical liability and FAS 112 long-term disability liability by \$69,259 (total
14 company) to reflect changes occurring during the Update Period.²⁸ Mr. Schrubbe
15 discusses those changes in his direct testimony.

16 **C. Cash Working Capital**

17 **Q. Please describe the cash working capital included in rate base.**

18 A. Cash working capital is the amount of investor-supplied capital necessary to finance
19 cost of service expenses between the time the expenditures are required to provide
20 the service to customers and the time cash is received for that service. To determine

²⁶ Attachment SNN-RR-2, pages 161-167, SPS Estimated Plant.

²⁷ Attachment SNN-RR-2, pages 169-179, SPS Estimated ADIT.

²⁸ See Attachment SNN-RR-2, page 179, lines 929 and 937.

1 the allowance of cash working capital, the Commission has traditionally accepted
2 the use of a lead-lag study, per 16 TAC § 25.231(c)(2)(B)(iii)(IV).

3 **Q. Did SPS prepare the lead-lag study that is used to derive the cash working**
4 **capital amount in rate base in this case?**

5 A. Yes. SPS prepared a new lead-lag study for this case based on data from the
6 12-month period ending June 30, 2020. A summary of the lead lag study is attached
7 as Attachment SNN-RR-4.

8 **Q. Please describe a lead-lag study.**

9 A. A lead-lag study is a method used to measure the amount of working capital
10 required to finance a utility's day-to-day operations. There are two parts in a lead-
11 lag study. First, the utility must calculate the expense lead based on an extensive
12 and detailed study of the payment practices for each cash expense. That is done
13 primarily by determining the service period when goods or services are received by
14 the utility and when the expense is paid. Depending on the number of records,
15 statistical sampling can be used to determine the expense lead. Second, the utility
16 must calculate the revenue lag, which is the time between the mid-point of the
17 service period to the date on which the utility receives payment from the customer.
18 Depending on the number of customers, statistical sampling can be used to
19 determine the revenue lag. The expense lead is then subtracted from the revenue
20 lag to determine the number of days until the utility is compensated for its expense.
21 This net number of days is converted to an annual number by dividing by 365 days,
22 which is referred to as the cash working capital factor. The cash working capital

1 factor is multiplied by the corresponding Test Year expense items and is an addition
2 to rate base if it is positive or a subtraction from rate base if it is negative. A
3 negative cash working capital factor indicates that SPS receives revenue before it
4 pays expenses.

5 **Q. What cash expense items are included in the expense lead calculation you**
6 **performed?**

7 A. The following cash expense items have been included in the expense lead
8 calculation:

- 9 • Coal costs, including freight for steam production;
- 10 • Natural gas for other power generation;
- 11 • Oil for electric generation;
- 12 • Purchased power;
- 13 • Labor – regular pay O&M expense;
- 14 • Labor – incentive pay O&M expense;
- 15 • Non-labor O&M expense;
- 16 • Property taxes;
- 17 • Payroll taxes;
- 18 • Sales and use taxes;
- 19 • Municipal franchise fees;
- 20 • Texas gross margins (franchise tax);
- 21 • Texas miscellaneous gross receipts taxes;
- 22 • State income taxes; and
- 23 • Federal income taxes.

1 **Q. Please discuss in more detail the procedures used to determine the expense**
2 **lead.**

3 A. The expense lead is the average number of days from the time of service to the date
4 SPS's payment for the service to the vendor clears the bank. The expense lead for
5 each invoice is the difference between the number of days it takes for SPS's
6 payment to the vendor to clear the bank and the mid-point date of each invoice's
7 service period. In addition, expense lead days are weighted by the amount of the
8 invoices. SPS used statistical sampling to determine the expense lead for the
9 natural gas for other power generation, purchased power, and non-labor O&M cash
10 working capital expense categories. SPS followed a statistical sampling method
11 that allowed for confidence intervals of 90% for expense leads. For each sample
12 group, all of the invoice service dates and payment dates were reviewed. SPS
13 reviewed all coal and freight costs for steam production and oil for electric
14 generation invoices to determine the expense lead for these cash working capital
15 expense categories. Service dates and payment dates were gathered for the O&M
16 labor, the incentive compensation O&M labor, and the various tax cash working
17 capital expense categories. A detailed description of the process used to develop
18 the cash working capital expense lead factors is included in Attachment SNN-RR-4.

19 **Q. Please discuss in more detail the procedures used to determine the revenue lag.**

20 A. The revenue lag is the average number of days from the time of service to the date
21 on which SPS receives payment from the customer. The revenue lag is determined
22 by calculating the collection lag, which is the number of days it takes for the
23 customers to pay their bills from the mid-point date of the service period, and

1 adding an additional half day to account for the posting of the customer receipts to
2 SPS's bank account. An average lag day value for each rate group was calculated
3 and weighted with that group's percent of total revenue. The revenue lag was
4 calculated using data from SPS's customer billing system. SPS used statistical
5 sampling for the customers billed on rate schedules with 2,000 or more customers,
6 and it used 100% census (the full population) for the customers on rate schedules
7 with fewer than 2,000 customers. SPS followed a statistical sampling method that
8 allowed for confidence intervals of 95% for revenue lag. A revenue lag was
9 calculated for each invoice. A detailed description of the process used to develop
10 the cash working capital revenue lag factors is provided in Attachment SNN-RR-4.

11 **Q. Has SPS changed its method of conducting the lead-lag study compared to the**
12 **studies presented in SPS's past two most recent base rate cases, Docket Nos.**
13 **47527 and 49831?**

14 A. No. The method used in this case is identical to the method used in Docket Nos.
15 47527²⁹ and 49831.³⁰

16 **Q. What are the resulting lead-lag factors SPS has calculated for use in**
17 **calculating cash working capital in this case?**

18 A. The lead-lag study results based on 12-months ending June 30, 2020 are presented
19 in RFP Schedule E-4. The resulting cash working capital amount is negative
20 \$18,637,851 (Texas retail).³¹

²⁹ *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 47527, Order (Dec. 10, 2018).

³⁰ *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 49831, Order (Aug. 27, 2020).

³¹ See Attachment SNN-RR-2, page 181, line 90.

1 **D. Jurisdictional Allocation of Rate Base Items**

2 **Q. After arriving at the rate base balances for the various FERC accounts, did**
3 **you jurisdictionalize those balances?**

4 A. Yes. As I discussed in an earlier section, after the costs are quantified, it is
5 necessary to assign or allocate them among SPS's rate jurisdictions. Some are
6 allocated to all three jurisdictions; some are allocated to just the two retail
7 jurisdictions; and other balances are directly assigned to a single jurisdiction.

8 **Q. Please describe the types of rate base items that are assigned to SPS's two retail**
9 **jurisdictions.**

10 A. The rate base items that are assigned to the two retail jurisdictions are the customer
11 resource system ("CRS"), the call center, and the Advanced Distribution Metering
12 System ("ADMS").

13 **Q. Please explain why those are assigned to the retail jurisdictions.**

14 A. The CRS is not used to bill any of SPS's wholesale customers, but instead is used
15 solely to bill SPS's retail customers. Likewise, SPS's wholesale customers do not
16 benefit from or use the call centers. Instead, these large customers deal with
17 account representatives, who are not call center employees. Similarly, ADMS,
18 which is discussed by SPS witness Michael O. Remington, does not benefit
19 wholesale customers and is used solely to serve retail customers. Because the
20 wholesale jurisdiction does not benefit from the CRS, the call center, or ADMS,
21 the costs associated with those assets are allocated between only the retail
22 jurisdictions served by SPS.

1 **Q. Were any rate base items direct-assigned to SPS's retail jurisdictions?**

2 A. Yes. I assigned several rate base items directly to SPS's retail jurisdictions. Those
3 items include radial transmission lines, customer deposits, and customer advances
4 for construction. In addition, I directly assigned distribution assets to the New
5 Mexico or Texas retail jurisdiction where possible, and I directly assigned certain
6 regulatory assets.

7 **Q. Why were customer deposits and customer advances for construction directly**
8 **assigned?**

9 A. SPS records customer deposits and customer advances for construction balances by
10 location. These costs are specific to the customers in either New Mexico or Texas
11 and, therefore, were directly assigned.

12 **Q. Please discuss the direct assignment of radial transmission facilities that are**
13 **included in the cost of service.**

14 A. As explained by Mr. Luth, SPS has performed a systematic review of all of its
15 transmission lines and has made a determination as to which facilities should be
16 allocated to all jurisdictions in the cost of service as network transmission facilities
17 and which facilities should be directly assigned to SPS retail loads or wholesale
18 customers. SPS has directly assigned specific radial transmission lines to the
19 applicable SPS retail jurisdictions and wholesale transmission customers in the cost
20 of service presented in this case. SPS utilizes the criteria in Attachment AI of the
21 Southwest Power Pool ("SPP") Open Access Transmission Tariff to distinguish a
22 radial transmission line from a network line.

1 **Q. What regulatory assets are directly assigned to the Texas jurisdiction?**

2 A. I directly assigned the Texas restructuring meters regulatory asset balance to the
3 Texas jurisdiction.

4 **Q. Is the direct assignment of these items to specific jurisdictions or the allocation**
5 **to retail jurisdictions consistent with how SPS jurisdictionalized them in its**
6 **recent rate cases?**

7 A. Yes. The practice of direct assigning these items is consistent with SPS's past
8 practice in several rate cases.

9 **E. Texas Retail Rate Base**

10 **Q. What is the Texas retail jurisdictional rate base included in your Updated Test**
11 **Year revenue requirement after all of the adjustments and allocations**
12 **discussed in this section of your testimony?**

13 A. The Texas retail jurisdictional rate base for the Update Test Year is
14 \$3,333,646,694.³²

³² See Attachment SNN-RR-2, page 183, line 3.

1 **VI. FUEL AND PURCHASED POWER EXPENSE**

2 **Q. Did you make any adjustments to fuel and purchased power energy expense?**

3 A. Yes. I eliminated all fuel and purchased power energy-related expenses, which
4 include steam power fuel costs (gas, oil, and coal), other power fuel costs (gas and
5 oil), purchased power energy costs, and deferred fuel and purchased power energy
6 costs.³³ SPS's base rates do not include any fuel expense or purchased power
7 energy expenses because those are recovered through the fuel factor mechanism.
8 SPS's base rates do recover certain purchased power capacity and purchased power
9 variable O&M costs, which I will discuss later.

10 **Q. Did you make any adjustments to purchased power capacity and purchased**
11 **power variable O&M expenses?**

12 A. Yes. I made several adjustments to purchased power capacity and purchased power
13 variable O&M for purchased capacity expense. First, I have continued the practice
14 of recovering purchased power variable O&M expense in base rates, consistent
15 with SPS's practice in its prior base rate cases. Second, I adjusted Test Year and
16 Update Period Purchased Power Agreement costs discussed by SPS witness Jeffrey
17 C. Klein³⁴.

18 **Q. What is the dollar amount of the Texas retail purchased power capacity-**
19 **related and variable O&M costs reflected in the Update Period cost of service?**

20 A. The Texas retail portion of purchased capacity and variable O&M expenses
21 included in base rates is \$45,688,122.³⁵

³³ See Attachment SNN-RR-2, page 51, lines 80-85, 91.

³⁴ See Attachment SNN-RR-2, page 51, lines 86-90

³⁵ Attachment SNN-RR-2, page 5, line 71.

1 **VII. NON-FUEL EXPENSES**

2 **Q. Please describe how this section of your testimony is structured.**

3 A. This section of my testimony is structured as follows:

4 Subsection A – I discuss the labor-related adjustments that I made to the cost of
5 service. Because those labor cost adjustments affect nearly all O&M accounts, I
6 have discussed them separately from adjustments that affect only a limited number
7 of FERC accounts, such as those for Production O&M or Transmission O&M.

8 Subsection B – I describe the non-labor adjustments that affect numerous FERC
9 accounts. Those adjustments are driven primarily by the Commission’s decisions
10 in Docket No. 43695 and by the need to avoid double-counting of expenses.

11 Subsection C – I describe the adjustments I made to Production O&M expense in
12 addition to the adjustments described in Sections VII.A and VII.B.

13 Subsection D – I describe the adjustments I made to Transmission O&M expense
14 in addition to the adjustments described in Subsections VII.A and VII.B.

15 Subsection E – I describe the adjustments I made to Regional Markets O&M
16 expense in addition to the adjustments described in Subsections VII.A and VII.B.

17 Subsection F – I describe the adjustments I made to Distribution O&M expense in
18 addition to the adjustments described in Subsections VII.A and VII.B.

19 Subsection G – I describe the adjustments I made to Customer Accounts expense
20 in addition to the adjustments described in Subsections VII.A and VII.B.

21 Subsection H – I describe the adjustments I made to Customer Service expense in
22 addition to the adjustments described in Subsections VII.A and VII.B.

23 Subsection I – I describe the adjustments I made to A&G expense in addition to the
24 adjustments described in Subsections VII.A and VII.B.

25 Subsection J – I describe the adjustments I made to depreciation expense.

26 Subsection K – I describe the adjustments I made to taxes other than income.

27 Subsection L – I describe the adjustments I made to income tax expense.

28 Subsection M – I describe the adjustments I made to gain on the sale of RECs.

1 **A. Adjustments to Labor O&M Expenses**

2 **Q. What adjustments have you made to labor O&M expense?**

3 A. My adjustments to labor O&M expense consist of:

- 4 • adjustments to reflect labor costs for storm damage, mutual aid, Xcel
5 Energy Foundation, corporate aircraft, wholesale account manager,
6 executive perquisites, and business area adjustments;
- 7 • eliminated the Supplemental Incentive Program (“SIP”) expense;
- 8 • adjustments to reflect escalations in employee wages;
- 9 • the reduction of annual incentive compensation amounts to match rate year
10 targets; and
- 11 • the elimination of long-term incentive costs.

12 *1. Employee Wages*

13 **Q. Please describe the adjustments for employee wages.**

14 A. I started with total company per book payroll expense for the Test Year and made
15 several adjustments to add or remove labor expenses associated with items such as:

- 16 • the Xcel Energy Foundation;
- 17 • storm damage;
- 18 • mutual aid;
- 19 • corporate aircraft costs;
- 20 • executive perquisites;
- 21 • wholesale account managers; and
- 22 • business area adjustments.

23 **Q. Please explain the adjustment for Xcel Energy Foundation.**

24 A. The Xcel Energy Foundation is a nonprofit corporation that makes contributions to
25 nonprofit and other community organizations within the Xcel Energy service
26 territories. A portion of the labor and other costs of the Foundation is charged to

1 SPS. I made an adjustment to eliminate Foundation costs booked to A&G expense
2 in the Test Year.³⁶ The expenses include both labor and non-labor amounts. Non-
3 labor amounts are discussed later in my testimony. In addition, there are payroll
4 taxes associated within the labor portion of these costs that have also been
5 eliminated, as I discuss later in my testimony. There are also Foundation costs that
6 were recorded in FERC Account 426, Other Deductions, which are not included in
7 the cost of service. Therefore, they are not included in the adjustment amounts.

8 **Q. Please describe the adjustment you made to storm restoration labor expenses.**

9 A. In Docket No. 45524, SPS agreed to other parties' proposal to use a three-year
10 average for storm damage expense. I have continued that practice in this case and
11 adjusted the storm restoration labor expenses to the average of 2016, 2017, and
12 2018. The adjustment to the three-year average increases labor expenses by
13 \$376,391.³⁷

14 **Q. What adjustments did you make for mutual aid labor expense?**

15 A. I eliminated \$412,106 of labor expenses associated with mutual aid assistance that
16 SPS provided to utilities in south Texas after Hurricane Laura. SPS was reimbursed
17 for the expenses it incurred for providing mutual aid assistance, so I have removed
18 these labor expenses from the cost of service.³⁸ I discuss the elimination of
19 associated mutual aid non-labor expenses and revenues later in my testimony.

³⁶ Attachment SNN-RR-2, pages 63-64, SPS Eliminate Xcel Foundation Expense.

³⁷ Attachment SNN-RR-2, pages 56-60, SPS Adjust Storm Damage Expense.

³⁸ Attachment SNN-RR-2, page 60, SPS Mutual Aid Adjustment.

1 **Q. Please explain the corporate aircraft cost adjustment.**

2 A. I made an adjustment to eliminate corporate aviation labor costs related to use of
3 the Xcel Energy corporate jets.³⁹ In addition, there are payroll taxes associated with
4 the labor portion of these costs that have also been eliminated, as I discuss later in
5 my testimony.

6 **Q. What is the adjustment for wholesale account manager costs?**

7 A. I excluded the labor costs attributable to wholesale account managers because
8 wholesale account managers serve only wholesale customers, not retail customers.
9 Accordingly, it is appropriate for all of the costs to be allocated to the wholesale
10 jurisdiction.⁴⁰ Wholesale manager costs that were recorded in FERC Account 427,
11 Other Deductions, are not included in the cost of service, and, therefore, they are
12 not included in the adjustment.

13 **Q. Please explain the business area adjustments.**

14 A. I made adjustments to numerous FERC accounts to reflect corrections to the per
15 book information for the Test Year labor items. Each of the business area witnesses
16 (the witnesses who support XES charges to SPS) reviewed the costs from his or her
17 business area and identified costs that were charged to SPS in error. I have included
18 adjustments for all of these amounts and identified them as business area
19 reclassifications.⁴¹

³⁹ Attachment SNN-RR-2, page 63-64, SPS Eliminate Corporate Aircraft Expense.

⁴⁰ Attachment SNN-RR-2, pages 63-64, SPS Eliminate Wholesale Account Manager Expense.

⁴¹ Attachment SNN-RR-2, pages 51-64, SPS Business Area Adjustments

1 2. *SIP Expense*

2 **Q. Why did you eliminate the SIP expense?**

3 A. In Docket No. 43695, the Commission denied recovery of the SIP expense that SPS
4 pays to its energy traders.⁴² Accordingly, I have eliminated the SIP expense from
5 the cost of service in this case.

6 **Q. What amount of SIP expense did you eliminate?**

7 A. I eliminated \$973,540 (total company) of SIP expense from the cost of service.⁴³

8 3. *Escalation in Employee Wages*

9 **Q. What was the next step after making the adjustments you described above?**

10 A. After deriving the adjusted per book labor costs, I made an adjustment to
11 incorporate the known and measurable wage increases that SPS and XES
12 employees received.

13 **Q. How did you calculate the known and measurable wage adjustment?**

14 A. As discussed by SPS witness Michael P. Deselich, SPS has budgeted that the
15 bargaining unit employees will receive a 2.5% wage increase, and the
16 non-bargaining employees will receive a 3.0% wage increase. I applied those
17 percentage increases to the employee payroll costs.

18 **Q. What effect did the known and measurable adjustment have on base labor costs?**

19 A. The adjustment increased labor costs by \$3,120,847 (total company).⁴⁴

⁴² Docket No. 43695, Order at 26, Finding of Fact No. 87.

⁴³ Attachment SNN-RR-2, page 54, line 228.

⁴⁴ Attachment SNN-RR-2, page 102, line 218.

1 4. *Annual Incentive Compensation*

2 **Q. Please describe the adjustment for annual incentive compensation.**

3 A. I first changed the per book expense amounts to reflect the adjustments I described
4 in the previous subsection. The remaining annual incentive compensation
5 associated with the adjusted per book amounts exceeded the targeted amounts for
6 2020. Therefore, I eliminated the portion of the annual incentive compensation that
7 exceeded the target. This adjustment was made by FERC account so that the proper
8 jurisdictional allocation could be made. The total incentive compensation
9 adjustment is a net decrease in O&M expenses of \$955,866 (total company).⁴⁵

10 5. *Long-Term Incentive Compensation*

11 **Q. Please describe the adjustments that you made to remove long-term incentive**
12 **compensation.**

13 A. As Mr. Deselich explains, SPS is not seeking recovery of a portion of long-term
14 incentive compensation. Therefore, I have eliminated a portion of long-term
15 incentive compensation from the cost of service. The adjustment for both SPS and
16 XES employees totals \$6,225,906 (total company).⁴⁶ The adjustment is made to
17 FERC Account 920, Administrative and General Salaries.

18 6. *Net Labor Adjustments*

19 **Q. Please summarize the effect of the labor O&M adjustments that you have**
20 **discussed in this section of your testimony.**

21 A. Table SNN-RR-2 summarizes the effects of the labor adjustments:

⁴⁵ See Attachment SNN-RR-2, page 110, line 141.

⁴⁶ See Attachment SNN-RR-2, page 63, line 662.

1

Table SNN-RR-2

Adjustment	Amount (\$)
Wage Adjustment – Wage Increases	3,120,847
Annual Incentive	(955,866)
Long-Term Incentive	(6,225,906)

2 **B. Adjustments Affecting Numerous Expense Categories**

3 **Q. Please identify the adjustments that you made to categories of non-labor O&M**
4 **expense that affect numerous FERC accounts.**

5 A. The following adjustments affect multiple FERC accounts:

- 6 • elimination of Life Events expenses;
- 7 • elimination of the return on shared assets;
- 8 • reversed the impact of deferring costs resulting from the effects of
- 9 COVID-19;
- 10 • changes to reflect business area adjustments; and
- 11 • elimination of contributions and dues expenses that are included in the
- 12 adjustment for permissible contributions and dues costs.

13 *1. Life Events*

14 **Q. Why did you eliminate the Life Events expenses?**

15 A. In Docket No. 43695, Staff objected to SPS’s proposal to include in the cost of
16 service the expenses attributable to Life Events, which are costs incurred to improve
17 employee morale by acknowledging specific events such as the birth of a child or
18 death of a family member. Although SPS believed that Life Events costs were
19 reasonable and beneficial, it agreed to remove them from the cost of service in
20 Docket No. 43695.⁴⁷ For consistency, SPS also removed them from the cost of

⁴⁷ Docket No. 43695 Order on Rehearing at 32, Finding of Fact No. 138.

1 service in Docket Nos. 45524, 47527 and 49831, and SPS is removing those costs
2 from the cost of service in this case.

3 **Q. What amounts of Life Events expenses did you eliminate?**

4 A. Table SNN-RR-3 shows the amounts being eliminated for each category of cost.
5 These costs are also presented in Attachment SNN-RR-2, pages 51-64, SPS
6 Eliminate Life Event Expense:

7 **Table SNN-RR-3**

Type of Cost	Life Events Adjustments (all total company) (\$)
Production O&M	(22,918)
Transmission O&M	(7,637)
Distribution O&M	(15,803)
Customer Accounts	(667)
Customer Service	(946)
A&G	(4,810)

8 *2. Return on Shared Assets*

9 **Q. Why did you make an adjustment to eliminate the return on shared assets?**

10 A. In Docket No. 43695, the Commission determined that the amounts SPS pays to
11 affiliates should not include any component for a return on the assets owned by
12 affiliates.⁴⁸ In accordance with that ruling, I have eliminated the return on shared
13 assets from the various FERC accounts in which the return would otherwise appear.

⁴⁸ Docket No. 43695, Order at 32, Finding of Fact No. 137.

1 **Q. What adjustments did you make to remove the return on shared assets?**

2 A. Table SNN-RR-4 shows the adjustments for each category of O&M cost. These
3 costs are also presented in Attachment SNN-RR-2, pages 51-64, SPS Eliminate
4 Return on Shared Asset:

5 **Table SNN-RR-4**

Type of Cost	Return on Shared Assets Adjustments (all total company) (\$)
Production O&M	(520,213)
Transmission O&M	(222,387)
Distribution O&M	(275,388)
A&G	1,675,612

6 3. *Reverse impact of deferring costs resulting from the effects of*
7 *COVID-19*

8 **Q. Please discuss the adjustment for reversing the Texas deferrals associated with**
9 **COVID-19 expenses.**

10 A. As discussed by Mr. Davis, on March 26, 2020, the Commission issued an order in
11 Project No. 50664⁴⁹ authorizing each electric, water, and sewer utility to record as
12 a regulatory asset expenses resulting from the effects of COVID-19. As of
13 September 30, 2020, SPS had deferred \$1,069,286 of expenses resulting from the
14 effects of COVID-19. This amount includes \$311,382 of incremental costs
15 resulting directly from the pandemic and SPS's response thereto, as well as
16 \$757,904 of bad debt. The deferred expenses were removed from various FERC
17 accounts for steam, transmission, distribution, customer accounting, and

⁴⁹ *Issues Related to the State of Disaster for the Coronavirus Disease in 2019*, Project No. 50664, Order Related to Accrual of Regulatory Assets (Mar. 26, 2020).

1 administrative and general. By deferring these expenses in accordance with the
 2 Commission’s order, the per book amounts recorded to the various FERC accounts
 3 are less than they otherwise would have been absent the deferrals. Therefore, I
 4 made an adjustment to reverse the Texas deferrals associated with COVID-19
 5 expenses. In addition, SPS is proposing to amortize the deferred balance associated
 6 with COVID-19 incremental direct costs, as discussed later in my testimony.

7 *4. Business Area Adjustments*

8 **Q. What adjustments did you make to expense for business area adjustments?**

9 A. I described the business area adjustments previously in Subsection A when I
 10 discussed the labor portion of the business area adjustments. I also adjusted for the
 11 non-labor portion of the business area adjustments.

12 **Q. What increases or decreases resulted from the business area adjustments?**

13 A. Table SNN-RR-5 shows the adjustments for each category of O&M cost (both labor
 14 and non-labor). These costs are also presented in Attachment SNN-RR-2, pages
 15 51-64, SPS Business Area Adjustments.

16 **Table SNN-RR-5**

Type of Cost	Business Area Adjustments (all total company) (\$)
Production O&M	(1,782)
Transmission O&M	(53,642)
Distribution O&M	(11,543)
Regional Markets	(191)
Customer Service	(5,132)
Customer Accounts	(14,736)
A&G	(25,362)

1 5. *Contributions and Dues Expense*

2 **Q. Please describe the adjustment to eliminate contributions and dues expense.**

3 A. SPS includes in the cost of service the amount of contributions and dues recorded
4 on Schedule G-4. Because the contributions and dues reflected on that schedule
5 are also in various FERC accounts, it is necessary to eliminate those amounts from
6 the FERC accounts to avoid double-counting.

7 **Q. What adjustments did you make to eliminate contributions and dues?**

8 A. Table SNN-RR-6 shows the adjustments for each category of O&M cost. These
9 costs are also presented on Attachment SNN-RR-2, pages 51-64, SPS Eliminate
10 Contributions and Dues Expense.

11 **Table SNN-RR-6**

Type of Cost	Contributions and Dues Adjustments (all total company) (\$)
Production O&M	(51,534)
Transmission O&M	(62,559)
Distribution O&M	(12,399)
Regional Markets	(4)
Customer Service	(294,274)
Customer Accounts	(89)
A&G	(656,612)

12 **C. Production O&M Expense**

13 **Q. Have you made any adjustments to Production O&M expense?**

14 A. Yes. In addition to the various adjustments I discussed in Subsections VII.A and
15 VII.B of this testimony, I made the following adjustments to Production O&M
16 Expense:

- 1 • increased fuel handling charges to capture contractual increases;
- 2 • eliminated environmental consumable expenses;
- 3 • adjusted REC expenses to reflect the methods by which SPS proposes to
- 4 recover those expenses and to reflect that credit is included in base rates;
- 5 • adjusted O&M expenses for the costs of maintenance of the Sagamore
- 6 Wind Project;
- 7 • adjusted O&M expenses for annual costs of maintenance for the Hale
- 8 Wind Project;
- 9 • eliminated expenses associated with trading operations; and
- 10 • adjusted expenses to reflect O&M estimates for the Update Period.

11 I will address each of these adjustments in the following subsections.

12 *1. Fuel-Handling O&M Expense*

13 **Q. Please describe the adjustment to fuel handling expense.**

14 A. I made a known and measurable change to the Test Year level of costs charged to
15 SPS by TUCO Inc. (“TUCO”) for supplier margins based on calendar year 2020
16 contract increases for this item. The amount of the adjustment was \$38,437 (total
17 company).⁵⁰ Mr. Romer discusses the change in more detail in his revenue
18 requirement testimony.

19 *2. Environmental Consumables*

20 **Q. Please describe the adjustment to eliminate the environmental consumable**
21 **chemicals expense.**

22 A. I eliminated the amount of environmental consumable chemicals expensed in the
23 Test Year and Update Period cost of service because those costs are recoverable

⁵⁰ Attachment SNN-RR-2, page 52, line 99.

1 through the fuel recovery mechanism, instead of base rates. The amount removed
2 from the cost of service was \$504,690 (total company).⁵¹

3 *3. REC Costs*

4 **Q. What adjustments have you made to address REC costs?**

5 A. I eliminated per book REC costs of \$1,100,840 from the cost of service.⁵²

6 **Q. Have you included an amount for current-period REC costs?**

7 A. Yes. I added \$5,374,899 (total company) of current period REC costs.⁵³ SPS
8 witness Ruth M. Sakya explains in her testimony how that amount was calculated.

9 **Q. Did you adjust the REC balances in any other manner?**

10 A. Yes. I included a credit of \$1,264,402 (total company) to reflect the \$0.86 imputed
11 price proposed in Ms. Sakya's testimony.⁵⁴

12 *4. Sagamore Maintenance Contract Costs*

13 **Q. What adjustment did you make to O&M for the Sagamore Wind Project?**

14 A. I included \$11,247,611 of O&M costs related to a service, maintenance, and
15 warranty contract for the Sagamore Wind Farm as well as lease payments to
16 landowners. Mr. Low discusses this adjustment in his testimony.⁵⁵

17 *5. Annual maintenance for Hale Wind Project*

18 **Q. What adjustment did you make to O&M for the Hale Wind Project?**

19 A. I increased expense associated with Hale Wind Project land leases by \$580,569 to
20 reflect an annual amount of lease expense.⁵⁶ Because of the timing of lease

⁵¹ Attachment SNN-RR-2, page 52, line 109.

⁵² Attachment SNN-RR-2, page 54, lines 238-239.

⁵³ Attachment SNN-RR-2, page 54, line 237.

⁵⁴ Attachment SNN-RR-2, page 54, line 236.

⁵⁵ Attachment SNN-RR-2, pages 53-54, line 188-215.

⁵⁶ Attachment SNN-RR-2, page 54, line 197.

1 payments to landowners with the start-up of operations of the Hale Wind Project,
2 the Test Year does not reflect the annual amount of expenses. A true-up payment
3 is due to the landowners in early 2021 to capture the ongoing annual amount.

4 *6. Trading Organization*

5 **Q. Please discuss the adjustment for expenses associated with the trading**
6 **organization.**

7 A. SPS gives its Texas retail customers the benefit of the first \$400,000 (Texas retail)
8 in net margins by reducing the Texas retail revenue requirement by that amount.
9 SPS is proposing to maintain this practice. Therefore, I have made an adjustment
10 to remove \$400,000 from FERC Account 557.⁵⁷ The adjustment was directly
11 assigned to the Texas retail jurisdiction.

12 *7. Update Period Adjustments*

13 **Q. Did you also adjust Production O&M costs to reflect estimates for the Update**
14 **Period?**

15 A. Yes. For FERC Accounts 500-557, I included estimates for the Update Period for
16 both labor and non-labor costs. The estimates for the Update Period decreased
17 Production O&M expense by \$4,960,707 (total company).⁵⁸ SPS will replace these
18 estimates with actual Production O&M amounts in the 45-day update filing.

19 **D. Transmission O&M Expense**

20 **Q. Have you made any adjustments to Transmission O&M expense?**

21 A. Yes. In addition to the adjustments discussed in Subsections VII.A and VII.B of
22 my testimony, I made the following adjustments to Transmission O&M expense:

⁵⁷ Attachment SNN-RR-2, page 54, line 235.

⁵⁸ Attachment SNN-RR-2, pages 51-54, SPS Estimated O&M.

- 1 • elimination of out of period and non-recurring transmission revenues and
2 expense;
- 3 • include transmission line clearance inspection;
- 4 • storm damage adjustment to reflect a three-year average;
- 5 • adjustments to reflect estimates for the Update Period.

6 1. *Eliminate Out of Period and Non-Recurring Transmission Revenues*
7 *and Expenses*

8 **Q. What out of period or non-recurring transmission revenues and expenses did**
9 **you eliminate?**

10 A. I decreased transmission wheeling expenses by \$1,632,157 (total company) to
11 account for adjustments which occurred during the Test Year but were for service
12 that was provided before the start of the Test Year. The vast majority of the out of
13 period adjustment was related to the provision of wholesale transmission service.⁵⁹

14 2. *Transmission line clearance*

15 **Q. Please describe the adjustment for transmission line clearance.**

16 A. Pursuant to PURA 38.102(a), SPS deferred certain transmission overhead line
17 expenses resulting from inspecting transmission lines for ground clearance. As of
18 September 30, 2020, SPS had deferred \$977,623 (total company). I made an
19 adjustment to reverse the deferral, which resulted in an increase of \$977,623 to
20 O&M expenses.

⁵⁹ Attachment SNN-RR-2, page 55-56, SPS Eliminate Non-Recurring Transmission Revenue and Expense

1 3. *Storm Damage Adjustment*

2 **Q. Please describe the adjustment to storm damage.**

3 A. In Docket No. 45524, SPS agreed to other parties’ proposal to use a three-year
4 average for storm damage expense. I am continuing the practice in this case. I
5 increased the non-labor transmission storm damage expense by \$220,528 (total
6 company) to reflect the three-year average from calendar year 2016 through 2018.⁶⁰
7 I also made an adjustment to the transmission labor O&M storm damage expense
8 as I previously discussed in this testimony.

9 4. *Update Period Adjustments*

10 **Q. Did you adjust Transmission O&M costs to reflect estimates for the Update**
11 **Period?**

12 A. Yes. I included estimates for transmission O&M as well as transmission wheeling
13 expenses. The estimates for the Update Period decreased Transmission O&M
14 expense by \$345,159 (total company) and increased transmission wheeling expense
15 by \$46,397,736.⁶¹ SPS will replace these estimates with actual Transmission O&M
16 and wheeling amounts in the 45-day update filing.

17 **E. Regional Markets O&M Expense**

18 **Q. Have you made any adjustments to Regional Markets O&M expense?**

19 A. Yes. In addition to the adjustments discussed in Subsections VII.A and VII.B of
20 my testimony, I also decreased Regional Markets O&M expense by \$608,269 (total

⁶⁰ Attachment SNN-RR-2, page 56, SPS Adjust Storm Damage Expense.

⁶¹ Attachment SNN-RR-2, page 55-56, SPS Estimated O&M, SPS Estimated Transmission Revenue and Expense.

1 company) to reflect estimates of expense through the end of the Update Period.⁶²
2 SPS will replace these estimates with actual Regional Markets O&M expense
3 amounts in the 45-day update filing.

4 **F. Distribution O&M Expense**

5 **Q. Have you made any adjustments to Distribution O&M expense?**

6 A. Yes. In addition to the adjustments discussed in Subsections VII.A and VII.B of
7 my testimony, I have made the following adjustments to Distribution O&M
8 expense:

- 9 • storm damage adjustment to reflect a three-year average; and
10 • adjustments to reflect estimates for the Update Period.

11 *1. Storm Damage Adjustment*

12 **Q. Please describe the adjustment to storm damage.**

13 A. As I described in the previous subsection this adjustment is to reflect storm damage
14 expenses based on a three-year average. This adjustment is the same as the
15 adjustment for transmission O&M, but it is for distribution O&M. The distribution
16 non-labor O&M adjustment for storm damage is an increase of \$1,641,927.⁶³ I also
17 made an adjustment to the distribution labor O&M storm damage expense as I
18 previously discussed.

⁶² Attachment SNN-RR-2, pages 56-57, SPS Estimated O&M.

⁶³ Attachment SNN-RR-2, page 60, SPS Adjust Storm Damage Expense.

1 2. *Update Period Adjustments*

2 **Q. Did you adjust Distribution O&M costs to reflect estimates for the Update**
3 **Period?**

4 A. Yes. I decreased Distribution O&M expense by \$94,365 (total company) to reflect
5 estimates of expense through the end of the Update Period.⁶⁴ SPS will replace these
6 estimates with actual Distribution O&M amounts in the 45-day update filing.

7 **G. Customer Accounts Expense**

8 **Q. Have you made any adjustments to Customer Accounts expense?**

9 A. Yes. In addition to the adjustments discussed in Subsections VII.A and VII.B of
10 my testimony, I made the following adjustments to Customer Accounts expense:⁶⁵

- 11 • included the customer deposit interest amount of \$110,874 (Texas
12 Retail) to reflect the 2.21% customer deposit interest rate approved by
13 the Commission in December 2020;⁶⁶ and
- 14 • decreased Customer Accounts expense by \$541,286 to reflect estimates
15 of expense through the end of the Update Period.⁶⁷ SPS will replace
16 these estimates with actual Customer Accounts expenses in the 45-day
17 update filing.

18 **H. Customer Service Expense**

19 **Q. Have you made any adjustments to Customer Service expense?**

20 A. Yes. In addition to the adjustments discussed in Subsections VII.A and VII.B of
21 my testimony, I made the following adjustments to Customer Service expense:⁶⁸

⁶⁴ Attachment SNN-RR-2, pages 57-62, SPS Estimated O&M.

⁶⁵ Customer Accounts expense is recorded in FERC Accounts 901-905.

⁶⁶ Attachment SNN-RR-2, page 62, line 627.

⁶⁷ Attachment SNN-RR-2, page 62, SPS Estimated O&M.

⁶⁸ Customer Service expense is recorded in FERC Accounts 908-909.

- 1 • adjusted costs related to energy efficiency programs;
- 2 • reclassified certain brand advertising expenses; and
- 3 • decreased Customer Service expense to reflect estimates of expense
- 4 through the end of the Update Period.

5 1. *Energy Efficiency*

6 **Q. How does SPS currently recover energy efficiency costs?**

7 A. As discussed by SPS witness Shawn M. White, SPS recovers energy efficiency

8 costs in a variety of ways. Since January 1, 2012, it has recovered current-period

9 energy efficiency costs through the Energy Efficiency Cost Recovery Factor

10 (“EECRF”) approved by the Commission. Before 2012, however, SPS was not

11 subject to the EECRF statute and rule, and, therefore, it recovered energy efficiency

12 costs in several ways. Not all of those costs from prior periods have been recovered,

13 and, therefore, I have included certain amortized amounts in the cost of service. In

14 addition, Saver’s Switch® costs continue to be recovered through base rates, so

15 they are included in the cost of service.

16 **Q. Did you make adjustments to the energy efficiency expense in the Test Year?**

17 A. Yes, I made several adjustments to the energy efficiency expense in the Test Year.

18 I eliminated the Test Year amount of energy efficiency expense of \$15,736,946

19 (total company) from the cost of service.⁶⁹ The Test Year energy efficiency

20 expenses include New Mexico jurisdiction energy efficiency costs, the amounts

21 recovered through the EECRF. Second, I reclassified Saver’s Switch® costs

22 totaling \$667,345 (total company). Saver’s Switch® costs are recorded in multiple

⁶⁹ Attachment SNN-RR-2, pages 62-63, lines 636 and 638.

1 FERC accounts, which are allocated to the jurisdictions. However, the Saver
2 Switch[®] costs are specific to the Texas jurisdiction so I reclassified them onto their
3 own line, which gets direct assigned to the Texas jurisdiction.

4 *2. Reclass Brand Advertising*

5 **Q. Why did you reclassify brand advertising expense?**

6 A. During the Test Year, \$4,863 of expense was inadvertently classified as recoverable
7 informational and instructional advertising expense in FERC Account 909 instead
8 of unrecoverable brand advertising in FERC Account 930.1. Therefore, I removed
9 this expense from FERC Account 909.⁷⁰

10 *3. Update Period Adjustments*

11 **Q. Did you adjust Customer Service expense to reflect estimates for the Update
12 Period?**

13 A. Yes. The estimates for the Update Period decreased Customer Service expense by
14 \$84,480 (total company).⁷¹ SPS will replace these estimates with actual Customer
15 Service O&M amounts in the 45-day update filing.

16 **I. Sales Expense**

17 **Q. Have you made any adjustments to Sales expense?**

18 A. Yes, I made the following adjustments to Sales expense:⁷²

- 19
 - decreased Sales expense to reflect estimates of expense through the end
20 of the Update Period.

⁷⁰ Attachment SNN-RR-2, page 63, line 644.

⁷¹ Attachment SNN-RR-2, pages 62-63, SPS Estimated Customer Assistance Adjustment.

⁷² Sales expense is recorded in FERC Accounts 912 and 916.

1 1. *Update Period Adjustments*

2 **Q. Did you adjust Sales expense to reflect estimates for the Update Period?**

3 A. Yes. The estimates for the Update Period decreased Sales expense by \$7,782 (total
4 company).⁷³ SPS will replace these estimates with actual Sales O&M amounts in
5 the 45-day update filing.

6 **J. A&G Expense**

7 **Q. Did you make adjustments to the per book amounts of A&G expense?**

8 A. Yes. In addition to the adjustments discussed in Subsections VII.A and VII.B of
9 my testimony, I have made the following adjustments to A&G expense:

- 10 • eliminated costs associated with the Xcel Energy Foundation;
- 11 • excluded wholesale account manager expense;
- 12 • eliminated corporate aviation costs and added analogous commercial
13 aircraft charges;
- 14 • made several adjustments to pension and benefit costs:
 - 15 ○ eliminated non-qualified pension costs;
 - 16 ○ increased pension and benefits costs to reflect known and
17 measurable changes;
 - 18 ○ included the amortization of deferred pension and Other Post-
19 Employment Benefits (“OPEB”) costs;
- 20 • eliminated executive perquisites;
- 21 • eliminated the stock equivalent plan costs;
- 22 • increased costs for the Texas Commission Assessment fees;
- 23 • adjusted the rate case expense amounts to include the amounts expected
24 to be incurred in this case by SPS and municipalities;

⁷³ Attachment SNN-RR-2, page 63, SPS Estimated O&M.

- 1 • eliminated costs for image and promotional advertising;
- 2 • adjusted the advertising, contributions, and donations, and membership
- 3 dues to match the amounts in Schedule G-4; and
- 4 • increased A&G expense by \$493,325 to reflect estimates of expense
- 5 through the end of the Update Period.⁷⁴ SPS will replace these estimates
- 6 with actual A&G amounts in the 45-day update filing.

7 1. *Xcel Energy Foundation*

8 **Q. Please describe the adjustments for the costs associated with the Xcel Energy**

9 **Foundation.**

10 A. I eliminated the non-labor portion of expenses associated with the Xcel Energy

11 Foundation from A&G expense for the reasons explained in Subsection VII.A.

12 2. *Wholesale Account Manager*

13 **Q. Why did you exclude costs attributable to wholesale account managers?**

14 A. I eliminated the non-labor costs associated with the wholesale account managers

15 for the reasons explained in Subsection VII.A.

16 3. *Corporate Aviation*

17 **Q. Please explain the adjustment for corporate aviation expense.**

18 A. I also eliminated the non-labor portion of aviation costs for the same reasons

19 explained in Subsection VII.A when I eliminated the labor portion of aviation costs.

20 **Q. Did you include any costs attributable to air travel in the cost of service?**

21 A. Yes. According to the aviation study sponsored by SPS witness Richard R.

22 Starkweather, it would have cost \$34,948 (total company) if the travel on the

23 corporate aircraft had instead occurred on commercial aircraft. Therefore, I have

24 added that amount to the cost of service.⁷⁵

⁷⁴ Attachment SNN-RR-2, pages 63-64, SPS Estimated O&M.

⁷⁵ Attachment SNN-RR-2, page 63, line 677.

1 4. *Pension and Benefits Costs*

2 **Q. Did you make any known and measurable adjustments to pension and benefits**
3 **expense?**

4 A. Yes. I made an adjustment to pension and benefit costs for \$146,825 (total
5 company).⁷⁶ Mr. Schrubbe discusses these adjustments in his testimony.

6 **Q. Have you also made an adjustment to deferred pension and OPEB costs?**

7 A. Yes. I made two separate adjustments. First, I eliminated the (\$1,132,943) of per
8 book deferred pension and OPEB expenses that SPS recorded in the Test Year.⁷⁷
9 Second, I added \$407,369 (total company) of deferred pension expense.⁷⁸ Mr.
10 Schrubbe explains how the deferred pension and OPEB balance was calculated.

11 5. *Eliminate Executive Perquisites*

12 **Q. Please describe the adjustment for executive perquisites.**

13 A. I eliminated \$6,799 (total company) of executive perquisite costs that SPS is not
14 seeking to recover through rates.⁷⁹

15 6. *Stock Equivalent Plan*

16 **Q. Please explain the rationale for adjusting the stock equivalent plan expense.**

17 A. In Docket No. 43695, the Commission concluded that compensation paid to the
18 Xcel Energy Board of Directors in the form of stock was financial-based
19 compensation and, therefore, could not be recovered in rates.⁸⁰ To comply with

⁷⁶ Attachment SNN-RR-2, page 64, lines 690 and 695.

⁷⁷ Attachment SNN-RR-2, page 64, line 701.

⁷⁸ Attachment SNN-RR-2, page 64, line 702.

⁷⁹ Attachment SNN-RR-2, page 64, line 696.

⁸⁰ Docket No. 43695, Order at 28, Finding of Fact Nos. 102C and 102D.

1 that ruling, I have eliminated \$310,890 (total company) of stock equivalent costs
2 from the revenue requirement in this case.⁸¹

3 *7. Texas Commission Assessment Costs*

4 **Q. What is the Texas Commission assessment?**

5 A. The Texas Commission assessment is a fee imposed under PURA § 16.001, which
6 imposes an assessment of one-sixth of one percent of a utility's gross receipts from
7 rates charged to end-use consumers in Texas. The amounts collected under PURA
8 § 16.001 are intended to defray the expenses incurred by the Commission to
9 regulate utilities.

10 **Q. What amount did SPS incur during the Test Year for the Texas Commission
11 Assessment?**

12 A. During the Test Year, SPS incurred \$1,165,892 (total company) for the
13 Commission Assessment. I have grossed up the amount by \$294,245 to reflect the
14 net revenue increase that SPS is seeking in this case.⁸²

15 *8. Rate Case and Other Regulatory Commission Expenses*

16 **Q. Did you include any rate case expenses in the cost of service?**

17 A. Yes. I included the rate case expenses that SPS expects to incur in this proceeding.
18 In addition to the costs for this case, I have also included costs for Docket Nos.
19 51665 and 51644, which total \$6,486,825 (Texas retail).⁸³

⁸¹ Attachment SNN-RR-2, page 64, line 712.

⁸² Attachment SNN-RR-2, page 64, line 705.

⁸³ Attachment SNN-RR-2, page 64, line 704.

1 **Q. Did you exclude any rate case expenses from the cost of service?**

2 A. Yes. I excluded \$6,728,618 (total company) of amortizations of prior rate case
3 expenses that had been recorded in the Test Year.⁸⁴

4 *9. Advertising, Contributions, and Dues Expense*

5 **Q. Did you eliminate any advertising costs from the cost of service?**

6 A. Yes. I removed \$1,423,458 (total company) in image and promotional advertising
7 expense.⁸⁵

8 **Q. Have you included any advertising, contributions, donations, and membership
9 dues in the cost of service?**

10 A. Yes. I included estimated costs for advertising, contributions, donations, and
11 memberships in the cost of service. The Commission rule governing advertising,
12 contributions, donations, and membership costs, which is 16 TAC
13 § 25.231(b)(1)(E), provides for inclusion of advertising, contributions, and
14 donations up to a cap of 0.3% of the gross receipts of the electric utility for services
15 rendered to the public. SPS's gross receipts in Texas for the Test Year were
16 \$710,010,017, which when multiplied by 0.3% results in a cap of \$2,130,030 for
17 estimated advertising, contributions, and donations. I have included \$2,130,030 of
18 allowable contributions and dues.⁸⁶ I also made an adjustment to exclude
19 \$1,075,952 (total company) of advertising and industry dues amounts recorded to
20 the FERC accounts of the various functions but are included in the calculation of
21 allowable contributions and dues so they would not be double-counted.⁸⁷

⁸⁴ Attachment SNN-RR-2, page 64, lines 703 and 706.

⁸⁵ Attachment SNN-RR-2, page 64, line 709.

⁸⁶ Attachment SNN-RR-2, page 64, line 725.

⁸⁷ Attachment SNN-RR-2, pages 51-64, SPS Eliminate Contributions and Dues Expense.

1 **Q. Does the cost of service include any expenses for the categories of disallowed**
2 **expenses that are listed in 16 TAC § 25.231(b)(2)(A) through (I)?**

3 A. No. None of the types of expenses listed in 16 TAC § 25.231(b)(2)(A) through (I)
4 have been included in the cost of service.

5 *10. Update Period Adjustments*

6 **Q. Did you adjust A&G costs to reflect estimates for the Update Period?**

7 A. Yes. The estimates for A&G expense increase A&G expense by \$493,325 (total
8 company).⁸⁸ SPS will replace these estimates with actual A&G amounts in the 45-
9 day update filing.

10 **K. Depreciation and Amortization Expense**

11 **Q. What adjustments did you make to the depreciation expense used in the cost**
12 **of service?**

13 A. I made the following adjustments to depreciation expense in the cost of service
14 presented in this case:

- 15 • “unblended” the book depreciation expense to reflect the Texas
16 depreciation rates in effect during the Test Year;
- 17 • eliminated depreciation and amortization associated with Asset
18 Retirement Obligations (“ARO”);
- 19 • include amortization of the Texas deferrals associated with COVID-19
20 expenses;
- 21 • eliminated amortizations recovered in riders; and
- 22 • adjusted depreciation costs to reflect estimates for the Update Period as
23 well as the effect of proposed depreciation rates.

⁸⁸ Attachment SNN-RR-2, pages 63-64, SPS Estimated O&M.

1 *1. Unblending Adjustment*

2 **Q. What adjustments did you make to reflect the unblending of depreciation?**

3 A. I made the following unblending adjustments:

4 **Table SNN-RR-7**

Type of Cost	Depreciation Unblending Adjustment \$
Production	7,108,545
Transmission	3,479,950
General	(1,105,980)

5 *2. Elimination of depreciation and amortizations associated with ARO*

6 **Q. What adjustments did you make to eliminate depreciation and amortizations
7 associated with ARO?**

8 A. I decreased the depreciation and amortization expense by \$5,162,949 (total
9 company) on a net basis.⁸⁹

10 *3. Include amortization of the Texas deferrals associated with COVID-19
11 expenses*

12 **Q. What amortization did you include related to the Texas deferrals associated
13 with COVID-19 expenses?**

14 A. As discussed by Mr. Davis, SPS proposes to amortize certain COVID-19
15 incremental direct costs over a period of one year. Therefore, I increased
16 amortization expense by \$363,269, which was the deferred amount as of September

⁸⁹ Attachment SNN-RR-2, page 70, lines 99-1,000.

1 30, 2020.⁹⁰ In the update filing, SPS intends to update this figure for the balance
2 as of the end of the Update Period (i.e. December 31, 2020).

3 *4. Elimination of amortizations recovered through riders*

4 **Q. What adjustments did you make to eliminate amortizations recovered through**
5 **riders?**

6 A. I increased amortization expense by \$64,484,808 (total company).⁹¹

7 *5. Update Period Adjustments*

8 **Q. What adjustments did you make to reflect depreciation expense estimates for**
9 **the Update Period?**

10 A. I adjusted depreciation expense to include an annualized amount of depreciation
11 based on Update Period ending plant balances. I also included an adjustment to
12 depreciation expense to reflect the depreciation rates SPS is proposing in this case.
13 The adjustment for the proposed depreciation rates also reflects plant balances
14 through the end of the Update Period. I made the following adjustments for
15 estimated depreciation expense at currently approved rates and for proposed rates:

16 **Table SNN-RR-8**

Type of Cost	Estimated Amounts for Update Period (\$)	Estimated Adjustment for Proposed Rates (\$)
Production	34,872,801	16,647,926
Transmission	8,338,890	12,954,473
Distribution	4,203,229	3,306,053
Intangible	2,771,790	0
General	6,515,002	719,965

⁹⁰ Attachment SNN-RR-2, page 70, line 1,003.

⁹¹ Attachment SNN-RR-2, page 70, lines 1,001-1,002 and 1,004-1,005.

1 **L. Taxes Other than Income**

2 **Q. Did you make any adjustments to Taxes Other than Income?**

3 A. Yes. I made adjustments to the following taxes other than income items:

- 4 • adjust payroll taxes associated with labor adjustments;
- 5 • gross-up the franchise fees;
- 6 • gross-up the Texas gross receipts tax;
- 7 • adjust property taxes for the Hale Wind Project;
- 8 • adjust property taxes to annualized 2020 rates; and
- 9 • adjust property taxes to reflect the Sagamore Wind Project.

10 **Q. Please describe the adjustment to payroll taxes.**

11 A. I adjusted payroll taxes associated with all labor adjustments that I have discussed
12 in previous sections of my testimony. These adjustments include:

- 13 1. employee wages;
- 14 2. employee incentive compensation; and
- 15 3. other labor adjustments.

16 The total payroll tax adjustment is \$(442,543), which is presented in Attachment
17 SNN-RR-2, page 12, lines 408 and 418.

18 **Q. What adjustment did you make to franchise fees?**

19 A. I grossed up the embedded franchise fees paid to cities to reflect the revenue
20 requirement requested by SPS in this case. That resulted in an increase of
21 \$2,210,930 (Texas retail).⁹²

⁹² Attachment SNN-RR-2, page 12, line 409.

1 **Q. What is the miscellaneous gross receipts tax?**

2 A. The miscellaneous gross receipts tax is a tax imposed under section 182.022 of the
3 Texas Tax Code. Under that provision, a tax is imposed on each utility located in
4 an incorporated city or town having a population of more than 1,000, according to
5 the most recent federal census. The tax rates are:

- 6 • 0.581% of the gross receipts from business done in a city with a
7 population of 1,000 – 2,499;
- 8 • 1.07% of the gross receipts from business done in a city with a
9 population of 2,500 – 9,999; and
- 10 • 1.997% of the gross receipts from business done in a city with a
11 population of 10,000 or more.

12 **Q. What amount of miscellaneous gross receipts taxes did SPS incur during the**
13 **Test Year?**

14 A. During the Test Year, SPS incurred \$6,487,347 of gross receipts taxes.⁹³ The
15 miscellaneous gross receipts taxes are recorded in FERC Account 408.

16 **Q. Please describe the adjustment to the Texas gross receipts tax expense.**

17 A. Similar to the adjustments I made for franchise fees, I made an adjustment of
18 \$983,447 to gross-up the Texas Gross Receipts tax for the revenue change SPS is
19 proposing in this case, including accounting for the weather normalization
20 adjustment on revenues.⁹⁴ The grossed-up amount of tax is \$7,470,794 (Texas
21 retail).⁹⁵

⁹³ Attachment SNN-RR-2, page 12, line 410.

⁹⁴ Attachment SNN-RR-2, page 12, line 410.

⁹⁵ Attachment SNN-RR-2, page 12, line 410.

1 **Q. Did you adjust the Texas Gross Receipts Tax to include the Texas Commission**
2 **Fee?**

3 A. No. According to the FERC Uniform System of Accounts, FERC Account 928
4 shall include “all expenses (except pay of regular employees only incidentally
5 engaged in such work) properly includable in utility operating expenses, incurred
6 by the utility in connection with formal cases before regulatory commissions, or
7 other regulatory bodies, or cases in which such a body is a party, *including*
8 *payments made to a regulatory commission for fees assessed against the utility for*
9 *pay and expenses of such commission, its officers, agents, and employees,* and also
10 including payments to the United States for the administration of the Federal Power
11 Act.” (Emphasis added.) Furthermore 16 TAC § 25.72(c)(1) states:

12 Each electric utility and electric cooperative shall maintain its books
13 and records in accordance with the following prescribed uniform
14 system of accounts:

15 (1) Major: uniform system of accounts as adopted and amended
16 by the Federal Energy Regulatory Commission (FERC) for
17 major electric utilities and electric cooperatives or other
18 commission-approved system of accounts as will be
19 adequately informative for all regulatory purposes.

20 Although the Order on Rehearing in Docket No. 43695 indicates that the
21 Commission Assessment should be recorded in FERC Account 408, the FERC
22 Uniform System of Accounts is clear that it should be recorded in FERC Account
23 928 because the Commission Assessment is assessed in order to fund the operations
24 of the Commission. In accordance with 16 TAC § 25.72(c)(1), SPS maintains its
25 books and records in accordance with the FERC Uniform System of Accounts.
26 Although I am not a lawyer, it is my understanding that section 14.151 of PURA

1 requires the accounts prescribed by the Commission to be consistent with those
2 prescribed by FERC,⁹⁶ which is why I have included the Commission Assessment
3 in FERC Account 928.

4 **Q. Why did you make an adjustment to property taxes?**

5 A. I made several adjustments to property taxes. I adjusted property taxes associated
6 with the Hale Wind Project for a one-time payment associated with calendar year
7 2019 that was accrued and recorded in 2020 during the Test Year. The removal of
8 this accrual totals \$3,240,000. I made an adjustment to reflect property taxes on
9 existing December 31, 2019 plant balances and the 2020 tax rates. I adjusted
10 property tax expense to reflect the property taxes on the Sagamore Wind Farm.
11 Ms. Koch discusses these adjustments. These adjustments increased property taxes
12 by \$10,686,980 (total company).⁹⁷

13 **M. Income Tax Expense**

14 **Q. Did you make any adjustments to income tax expense?**

15 A. Yes. I made the following adjustments to income tax expense items:

- 16 • unblending adjustment;
- 17 • included Texas Gross Margin Tax;
- 18 • eliminated the deferred income tax balances associated with:
 - 19 ○ deferred fuel and purchased energy costs associated with the fuel
 - 20 factor;
 - 21 ○ fuel refunds/surcharges;

⁹⁶ PURA § 14.151(c).

⁹⁷ Attachment SNN-RR-2, page 70, lines 1,006-1,008.

- 1 ○ bad debt reserve accruals;
- 2 ○ vacation reserve accruals;
- 3 ○ prepaid advertising;
- 4 ○ regulatory liabilities associated with other state or federal
- 5 jurisdictions;
- 6 ○ deferred compensation and performance share plans;
- 7 ○ non-utility plant;
- 8 ○ federal and state NOL balances;
- 9 ○ deferred energy efficiency costs associated with the EECRF;
- 10 ○ ICO costs; and
- 11 ○ deferred REC costs applicable to the New Mexico retail jurisdiction;
- 12 and
- 13 ○ adjusted expenses to reflect income tax estimates for the Update
- 14 Period.

15 In order to keep ADIT, Schedule M timing differences, and deferred tax expense
16 synchronized with the underlying assets, liabilities, and expenses in the cost of
17 service, SPS will also update the Schedule M timing differences and deferred tax
18 expense with actual data in the 45-day update.

19 **Q. How is the income tax expense calculated for the cost of service studies**
20 **presented in this case?**

21 A. Taxable income is determined by using Texas retail jurisdictional return on rate
22 base, after which synchronized interest expense is deducted and taxable
23 additions/deductions (these are also known as “Schedule M items”) are added to
24 arrive at taxable income. The SPS composite income tax rate is then applied to
25 taxable income to arrive at current income tax expense. Deferred income tax

1 expense and the amortization of investment tax credits are added to arrive at total
2 tax expense. The taxable additions/deductions and the deferred income taxes are
3 being presented in this case at the same level of detail, in order to properly allocate
4 to the Texas retail jurisdiction. As a result of these steps, SPS's tax expense for
5 ratemaking purposes is calculated based on the items of income and expense
6 included in SPS's jurisdictional revenue requirement calculation.

7 **Q. What adjustments did SPS make to Schedule M deferred income tax expense?**

8 A. The majority of the adjustments made to income tax mirror the ADIT adjustments
9 discussed earlier. I included the current portion of the Texas Gross Margin tax in
10 deferred tax expense. I also included estimated amounts of deferred tax expense,
11 which reflects the impact of the estimated plant and non-plant components of the
12 cost of service. SPS will replace the estimated deferred tax expense amounts with
13 actual deferred tax expense amounts in its 45-day update filing.

14 **N. Gain on the Sale of RECs**

15 **Q. Please describe the adjustment to eliminate the gain on the sale of Sulfur**
16 **Dioxide ("SO₂") allowances and the net gain on the sale of RECs from the cost**
17 **of service.**

18 A. I eliminated \$91,803 (total company) of net gain on RECs.⁹⁸ Some of the gains are
19 for New Mexico-related RECs. For the Texas-related RECs, the gains on RECs
20 are returned either through fuel or as a credit in base rates, depending on the vintage
21 of the REC sold.
22

⁹⁸ Attachment SNN-RR-2, page 83, line 1,634.

1 **VIII. REVENUE CREDITS**

2 **Q. Did you make any adjustments to other revenues?**

3 A. Yes. I made the following adjustments to revenue credits:

- 4 • eliminated customer discounts;
- 5 • made transmission-related revenue adjustments;
- 6 • eliminated Joint Operating Agreement (“JOA”) margins;
- 7 • eliminated energy efficiency incentive revenue and ICO revenue;
- 8 • eliminated deferred fuel;
- 9 • eliminated mutual aid revenues;
- 10 • eliminated PTC revenues; and
- 11 • included estimates for other revenue in the Update Period.

12 *1. Elimination of customer discounts*

13 **Q. What customer discounts did you eliminate from the cost of service?**

14 A. I eliminated the customer discounts given to state universities and colleges because
15 PURA § 36.351 prohibits utilities from recovering the amount of the discounts from
16 other customers.⁹⁹ The present revenue contains the full tariffed rate, and the
17 discount is recorded as a reduction to other revenue. By eliminating the discounts,
18 SPS’s present revenue reflects the full base rate revenue for these customers.

19 *2. Transmission-related revenue adjustments*

20 **Q. What adjustments did you make for transmission-related revenue?**

21 A. I adjusted transmission revenue to eliminate \$1,889,728 (total company) in the
22 Test Year that related to prior periods.¹⁰⁰

⁹⁹ Attachment SNN-RR-2, page 25, line 22

¹⁰⁰ Attachment SNN-RR-2, page 51, SPS Eliminate Non-Recurring Transmission Revenue & Expense.

1 3. *Elimination of Joint Operating Agreements*

2 **Q. Please discuss the elimination of the JOA revenues.**

3 A. SPS’s share of JOA revenues is shared with customers through the calculation of
4 the monthly cumulative fuel cost under-recovery and over-recovery balance.
5 Therefore, \$1,595,342 (total company) of revenue credits attributable to the JOA
6 revenues have been eliminated from the cost of service.¹⁰¹

7 4. *Elimination of energy efficiency incentive payments*

8 **Q. What adjustment did you make for energy efficiency incentive payments?**

9 A. I eliminated \$168,902 (total company) of incentive payments because 16 TAC
10 § 25.182(e)(7) provides that energy efficiency incentive payments are not to be
11 included in the utility’s revenues or net income when establishing a utility’s rates.¹⁰²

12 5. *Elimination of deferred fuel*

13 **Q. Please discuss the elimination of deferred fuel revenues.**

14 A. Fuel is not a base rate item, and, therefore, I eliminated \$34,119,018 (total
15 company) of deferred fuel revenues recorded in FERC Account 456.68 from the
16 cost of service in this case.¹⁰³

17 6. *Elimination of mutual aid revenue*

18 **Q. Why did you eliminate mutual aid revenue?**

19 A. As I discussed earlier, SPS provided mutual aid assistance to utilities in south
20 Texas in recovering from Hurricane Laura. The expenses that SPS incurred in
21 providing this mutual aid assistance were eliminated because they are non-recurring

¹⁰¹ Attachment SNN-RR-2, page 51, line 67.

¹⁰² Attachment SNN-RR-2, page 51, line 74.

¹⁰³ Attachment SNN-RR-2 page 51, line 76.

1 and because SPS was reimbursed for those expenses. Since the expenses were
2 removed from the cost of service, the corresponding revenues should also be
3 removed. Furthermore, there is often a difference in the amount of costs eliminated
4 and the amount of revenues eliminated because of the time between when costs are
5 incurred and when they are reimbursed. In order to ensure customers are indifferent
6 to the timing, all revenues and expenses associated with mutual aid assistance were
7 removed. The adjustment in the amount of \$609,981.¹⁰⁴

8 *7. Elimination of PTC revenue*

9 **Q. Please discuss the elimination of PTC revenues.**

10 A. I eliminated \$40,218,442 TX retail revenues associated with PTC revenues from
11 the Hale Wind Project that are being credited to fuel expense.¹⁰⁵ The settlement in
12 Docket No. 46936 allowed SPS to offer the energy produced by the Hale Wind
13 Project into the SPP Integrated Marketplace and will credit eligible fuel expense
14 with the Texas retail portion of sales revenues. SPS will continue to credit
15 customers through its Fuel and Purchased Power Cost Adjustment Clause, the
16 grossed-up PTCs associated with generation from Hale Wind Project.

17 *8. Estimated other revenue*

18 **Q. Please discuss the adjustment for estimated other revenue.**

19 A. I decreased other revenue by \$69,787,658 in order to include estimated revenue in
20 the Update Period.¹⁰⁶ SPS will update other revenues to actual amounts in its 45-day
21 update filing.

¹⁰⁴ Attachment SNN-RR-2, page 51, line 52.

¹⁰⁵ Attachment SNN-RR-2, page 51, line 72.

¹⁰⁶ Attachment SNN-RR-2, pages 50-51, SPS Estimated Other Revenue, SPS Estimated Transmission Revenue & Expense, SPS Estimated Miscellaneous Other Revenue.

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IX. CAPITAL STRUCTURE

Q. What capital structure is reflected in the cost of service?

A. The cost of service uses the capital structure of 54.60% equity and 45.30% debt discussed by Ms. Martin and shown on RFP Schedule K-1. When the 4.20% average cost of long-term debt presented by Ms. Martin and the 10.35% return on equity presented by Mr. D’Ascendis are applied to the capital structure; it results in a 7.56% overall return on rate base.¹⁰⁷

¹⁰⁷ See Attachment SNN-RR-2, page 2 for the amounts presented in this section.

1 **X. JURISDICTIONAL REVENUE DEFICIENCY**

2 **Q. What is the overall Texas retail revenue requirement?**

3 A. The overall Texas retail base rate revenue requirement is \$765,521,011.¹⁰⁸

4 **Q. What is the revenue deficiency?**

5 A. The revenue deficiency is calculated by comparing the net revenue requirements to
6 present base rate revenue. Mr. Luth presents the calculation of present base rate
7 revenue, which is equal to \$622,155,175.¹⁰⁹ The result is a revenue deficiency of
8 \$143,365,836.¹¹⁰

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

10 A. Yes.

¹⁰⁸ Attachment SNN-RR-2, page 183, line 30.

¹⁰⁹ Attachment SNN-RR-2, page 183, line 32.

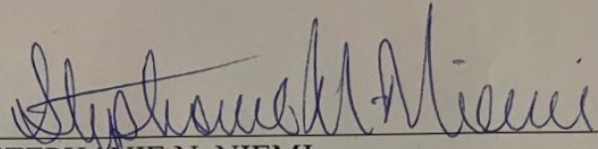
¹¹⁰ Attachment SNN-RR-2, page 183, line 35.

AFFIDAVIT

STATE OF COLORADO)
)
COUNTY OF JEFFERSON)

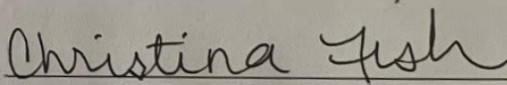
STEPHANIE N. NIEMI, first being sworn on his oath, states:

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.


STEPHANIE N. NIEMI

Subscribed and sworn to before me this 27th day of January, 2021 by STEPHANIE N. NIEMI

CHRISTINA FISH
Notary Public
State of Colorado
Notary ID # 20204042848
My Commission Expires Dec. 08. 2024


Notary Public, State of Colorado

My Commission Expires: 12-08-2024

Southwestern Public Service Company
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TX-000 Cap Str

Line No.	Item	TX Retail	NM Retail	Wholesale
1	R02-Federal Tax Rate	21.00%	21.00%	21.00%
2	R08-Cost of Long Term Debt	4.20%	4.20%	4.20%
3	R09-Cost of Common Equity	10.35%	10.35%	10.35%
4	R11-Ratio of Long Term Debt	45.40%	45.40%	45.40%
5	R12-Ratio of Common Equity	54.60%	54.60%	54.60%
6	R24-NM State Income Tax Rate	5.90%	5.90%	5.90%
7	R24-State Tax Rate	2.08%	2.08%	2.08%
8				
9	Ratio of Long Term Debt	45.40%	45.40%	45.40%
10	Cost of Long Term Debt	4.20%	4.20%	4.20%
11	LTD	1.91%	1.91%	1.91%
12				
13	Ratio of Common Equity	54.60%	54.60%	54.60%
14	Cost of Common Equity	10.35%	10.35%	10.35%
15	Weighted Cost of Common Equity	5.65%	5.65%	5.65%
16				
17	Return on Rate Base	7.56%	7.56%	7.56%
18				
19	Sec 199 Deduction Rate			
20	Federal Tax Rate	21.00%	21.00%	21.00%
21	State Tax Rate	2.08%	2.08%	2.08%
22	Combined Tax Rate	22.64%	22.64%	22.64%
23	Tax Gross-up	1.292656	1.292656	1.292656

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TX-000 Deficiency

Line No.	Company	NM Retail	TX Retail	Wholesale
1	Southwestern Public Service Co			
2				
3	Revenue Deficiency:			
4	Rate Base	1,473,758,977	2,642,931,946	994,649,198
5	Return on Rate Base	7.56%	7.56%	7.56%
6	Required Earnings	111,416,179	199,805,655	75,195,479
7	Net Operating Earnings	89,098,219	118,027,573	131,836,145
8	Earnings Deficiency/Excess	22,317,960	81,778,082	(56,640,666)
9	Factor to Gross	1.292656	1.292656	1.292656
10	Revenue Deficiency/Excess (Gross)	28,849,439	105,710,907	(73,216,882)
11				
12	Earned Return on Equity:			
13	Earned Return on Rate Base	6.05%	4.47%	13.25%
14	Weighted Cost of Long Term Debt	1.91%	1.91%	1.91%
15	Difference	4.14%	2.56%	11.34%
16	Ratio of Common Equity	54.60%	54.60%	54.60%
17	Earned Return on Equity	7.57%	4.68%	20.78%

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TX-100 IS

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	NM	(121,225,332)	28,272,128	(95,003,204)	NM	100.00%	(210,293,859)	(93,003,204)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	TX	(246,058,080)	35,764,221	(210,293,859)	TX	100.00%	(210,293,859)	
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	NM	(144,327,991)	42,617,033	(101,710,958)	NM	100.00%	(154,761,246)	(101,710,958)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	TX	(193,424,439)	38,663,194	(154,761,246)	TX	100.00%	(154,761,246)	
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	NM	(174,360,116)	74,349,134	(100,010,982)	NM	100.00%	(159,671,932)	(100,010,982)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	TX	(244,195,449)	84,523,517	(159,671,932)	TX	100.00%	(159,671,932)	
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	NM	(2,305,609)	328,909	(1,976,700)	NM	100.00%	(4,147,406)	(1,976,700)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	TX	(4,518,648)	371,242	(4,147,406)	TX	100.00%	(4,147,406)	
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	NM	(9,477,895)	2,889,972	(6,587,924)	NM	100.00%	(17,782,799)	(6,587,924)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	TX	(21,813,401)	4,030,802	(17,782,799)	TX	100.00%	(17,782,799)	
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	WHLs	(301,003,445)	101,386,664	(199,616,781)	WHLs	62.82%	(546,657,241)	(199,616,781)
12	Operating Revenue	Rate Revenue	44710-Sales for Resale	Sub-Total Rate Revenue	(1,462,710,406)	413,146,616	(1,049,563,790)			(546,657,241)	(502,906,548)
13	Rate Revenues				(1,462,710,406)	413,146,616	(1,049,563,790)			(546,657,241)	(502,906,548)
14											
15	Operating Revenue	Other Revenue	40000-Operating Revenue	NM	0	0	0	NM	100.00%	0	0
16	Operating Revenue	Other Revenue	40000-Operating Revenue	TX	0	0	0	TX	100.00%	0	0
17	Operating Revenue	Other Revenue	40000-Operating Revenue	WHLs				WHLs			
18	Operating Revenue	Other Revenue	45000-Late Payment Revenue	NM	(462,518)		(462,518)	NM	100.00%	(998,122)	(462,518)
19	Operating Revenue	Other Revenue	45000-Late Payment Revenue	TX	(998,122)		(998,122)	TX	100.00%	(998,122)	
20	Operating Revenue	Other Revenue	45103-Customer Connection	NM	(98,545)		(98,545)	NM	100.00%	(242,075)	(98,545)
21	Operating Revenue	Other Revenue	45103-Customer Connection	TX	(242,075)		(242,075)	TX	100.00%	(242,075)	
22	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	NM	(40,176)		(40,176)	NM	100.00%	(151,116)	(40,176)
23	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	TX	(151,116)		(151,116)	TX	100.00%	(151,116)	
24	Operating Revenue	Other Revenue	45106-Misc Service Rev	PS-DIST	(119,075)		(119,075)	PS-DIST	62.82%	(74,800)	(44,275)
25	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	ENERGY	451	(451)		ENERGY	59.90%		
26	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service revenues	ENERGY	(5,366)	5,366		ENERGY	59.90%		
27	Operating Revenue	Other Revenue	45400-Rentals	NM	(2,613,567)		(2,613,567)	NM	62.82%	(1,068,994)	(2,613,567)
28	Operating Revenue	Other Revenue	45400-Rentals	PS-DIST	(1,701,742)		(1,701,742)	PS-DIST	62.82%	(1,068,994)	(632,748)
29	Operating Revenue	Other Revenue	45400-Rentals	TX	(4,733,455)		(4,733,455)	TX	100.00%	(4,733,455)	
30	Operating Revenue	Other Revenue	45612ZPROD - Funded Upgrades Credit Distribution	12CP-PROD	(433,667)		(433,667)	12CP-PROD	57.55%	(249,554)	(184,113)
31	Operating Revenue	Other Revenue	45612ZPTP - Z2 Point-to-Point Revenue	12CP-TRAN	687,178		687,178	12CP-TRAN	42.24%	290,273	396,905
32	Operating Revenue	Other Revenue	45600EEI Mutual Aid	PS-DIST	(609,981)		(609,981)	PS-DIST	62.82%	(1,486,358)	(2,032,373)
33	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	12CP-TRAN	(3,464,443)		(3,464,443)	12CP-TRAN	42.24%	(1,486,358)	(641,194)
34	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	12CP-TRAN	(1,117,822)		(1,117,822)	12CP-TRAN	42.24%	(468,931)	(219,903)
35	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - Other electric revenues	WHLs	219,903		219,903	WHLs			
36	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission Revenue	WHLs	(47,823,824)		(47,823,824)	WHLs		(47,823,824)	
37	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric revenues	WHLs	(1,131,189)		(1,131,189)	WHLs		(1,137,962)	(1,137,962)
38	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling System Control & Dispatch	PS-TRAN	(1,176,195)		(1,176,195)	PS-TRAN	42.96%	(510,598)	(677,810)
39	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	12CP-PROD	(144,899)		(144,899)	12CP-PROD	57.55%	(82,078)	(60,554)
40	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charge	TX	(2,044,810)		(2,044,810)	TX	100.00%	(457,932)	
41	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	ENERGY	(2,044,810)		(2,044,810)	ENERGY	59.90%		
42	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	NM	11,191,821		(11,202,069)	NM	51.56%	(73,003)	(10,248)
43	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	PS-NET	(141,594)		(141,594)	PS-NET	100.00%	(102,887)	(68,591)
44	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	TX	40,115,555		(40,218,442)	TX	100.00%	(102,887)	
45	Operating Revenue	Other Revenue	45646CIP-Performance Revenue	ENERGY	(768,970)		(768,970)	ENERGY	59.90%		
46	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	ENERGY	(27,702,175)		(27,702,175)	ENERGY	59.90%		
47	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	12CP-TRAN	(213,270,790)		(213,270,790)	12CP-TRAN	42.24%	(89,356,334)	(122,181,359)
48	Operating Revenue	Other Revenue	Sub-Total Other Revenue	Sub-Total Other Revenue	(259,458,983)	(18,399,933)	(277,858,915)			(99,765,866)	(178,093,049)

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TX-100 IS

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
49	Other Revenue										
50					(259,459,982)	(18,399,933)	(277,858,915)			(99,765,866)	(178,093,049)
51	Operating Revenue		Sub-Total Operating Revenue		(1,722,169,388)	394,746,683	(1,327,422,704)			(646,423,107)	(680,999,597)
52											
53	Present and Other Revenue				1,722,169,388	(394,746,683)	1,327,422,704			646,423,107	680,999,597
54											
55	Cost of Sales	Steam Production Fuel			8,646		8,646	ENERGY	59.90%	5,179	3,467
56	Cost of Sales	Steam Production Fuel			84,252,148	(84,252,148)		ENERGY	59.90%		
57	Cost of Sales	Steam Production Fuel			71,907	(71,907)		ENERGY	59.90%		
58	Cost of Sales	Steam Production Fuel			44,319,025	(44,319,025)		ENERGY	59.90%		
59	Cost of Sales	Steam Production Fuel			55,130,657	(55,130,657)		ENERGY	59.90%		
60	Cost of Sales	Steam Production Fuel			183,782,383	(183,773,737)	8,646	Sub-Total Steam Production Fuel		5,179	3,467
61											
62	Cost of Sales	Other Production Fuel			26,586,858	(26,586,858)		ENERGY	59.90%		
63	Cost of Sales	Other Production Fuel			26,586,858	(26,586,858)		Sub-Total Other Production Fuel			
64											
65	Cost of Sales	Purchased Power			319,673,400	(319,673,400)		ENERGY	59.90%		
66	Cost of Sales	Purchased Power			58,698,861	4,365,569	63,064,430	12CP-PROD	57.55%	36,290,532	26,773,898
67	Cost of Sales	Purchased Power			13,356,694	363,325	13,720,019	ENERGY	59.90%	8,217,907	5,502,112
68	Cost of Sales	Purchased Power			(42,108,822)	42,108,822		ENERGY	59.90%		
69	Cost of Sales	Purchased Power			349,620,134	(272,835,685)	76,784,449	Sub-Total Purchased Power		44,508,439	32,276,010
70											
71	Cost of Sales				559,989,374	(483,196,279)	76,793,095	Sub-Total Cost of Sales		44,513,617	32,279,478
72											
73	Total Cost of Sales				559,989,374	(483,196,279)	76,793,095			44,513,617	32,279,478
74											
75	O&M	Steam Production Operations			3,411,227	44,786	3,456,013	12CP-PROD	57.55%	1,988,769	1,467,245
76	O&M	Steam Production Operations			33,323,125	38,437	33,361,562	ENERGY	59.90%	19,982,641	13,378,921
77	O&M	Steam Production Operations			61,916	15,624	77,540	ENERGY	59.90%	46,445	31,096
78	O&M	Steam Production Operations			11,211,144	(490,568)	10,720,576	12CP-PROD	57.55%	6,169,173	4,551,402
79	O&M	Steam Production Operations			9,202,772	130,844	9,333,616	12CP-PROD	57.55%	5,371,045	3,962,571
80	O&M	Steam Production Operations			12,708,134	174,617	12,882,750	12CP-PROD	57.55%	7,413,400	5,469,350
81	O&M	Steam Production Operations			4,520,725	(459,562)	4,061,163	12CP-PROD	57.55%	2,337,003	1,724,160
82	O&M	Steam Production Operations						12CP-PROD	57.55%		
83	O&M	Steam Production Operations			34,908		34,908	NM			34,908
84	O&M	Steam Production Operations			74,473,951	(545,822)	73,928,129	Sub-Total Steam Production Operations		43,308,476	30,619,654
85											
86	O&M	Steam Production Maintenance			571,597	(28,578)	542,720	12CP-PROD	57.55%	312,309	230,411
87	O&M	Steam Production Maintenance			4,260,871	21,817	4,282,688	12CP-PROD	57.55%	2,464,480	1,818,208
88	O&M	Steam Production Maintenance			12,593,339	107,805	12,701,144	ENERGY	59.90%	7,607,629	5,093,515
89	O&M	Steam Production Maintenance			8,369,467	69,169	8,438,636	ENERGY	59.90%	5,054,506	3,384,129
90	O&M	Steam Production Maintenance			9,920,556	121,060	10,041,616	12CP-PROD	57.55%	5,778,465	4,263,151
91	O&M	Steam Production Maintenance			35,715,831	290,374	36,006,805	Sub-Total Steam Production Maintenance		21,217,390	14,789,415
92											
93	O&M	Other Production Operations			324,846	3,656	328,502	12CP-PROD	57.55%	189,037	139,465
94	O&M	Other Production Operations			145,395	2,182	147,577	ENERGY	59.90%	88,394	59,182
95	O&M	Other Production Operations			277,503	5,593	283,096	12CP-PROD	57.55%	162,908	120,188
96	O&M	Other Production Operations			597,907	2,027	599,933	12CP-PROD	57.55%	345,233	254,701

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TX-100 IS

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
97	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	ENERGY	4,306,325		4,306,325	ENERGY	59.90%	2,579,368	1,726,957
98	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	569,623	(60,835)	508,788	12CP-PROD	57.55%	297,783	216,005
99	O&M	Other Production Operations	55000W-Oth Oper Rents	ENERGY	1,894,694		1,894,694	ENERGY	59.90%	1,134,868	759,825
100	O&M	Other Production Operations	Sub-Total Other Production Operations	Sub-Total Other Production Operations	8,116,293	(47,378)	8,068,915			4,792,592	3,276,324
101											
102	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	459,679	(5,173)	454,506	12CP-PROD	57.55%	261,546	192,960
103	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	314,105	1,942	316,047	12CP-PROD	57.55%	181,870	134,177
104	O&M	Other Production Maintenance	55300-Oth Mtce of Gen & Ele Plant	12CP-PROD	1,142,905	12,100	1,155,005	12CP-PROD	57.55%	664,590	490,356
105	O&M	Other Production Maintenance	55300W-Oth Mtce of Gen & Ele Plant	ENERGY	197,633	518	198,151	ENERGY	59.90%	118,687	79,464
106	O&M	Other Production Maintenance	55400-Oth Mtce Misc Gen Pft Mjr	12CP-PROD	39,042	30	39,072	12CP-PROD	57.55%	22,484	16,588
107	O&M	Other Production Maintenance	55400W-Oth Mtce Misc Gen Pft Mjr	ENERGY	4,104,846		4,104,846	ENERGY	59.90%	2,458,688	1,646,158
108	O&M	Other Production Maintenance	Sub-Total Other Production Maintenance	Sub-Total Other Production Maintenance	6,258,210	9,417	6,267,627			3,707,924	2,559,703
109											
110	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	1,182,859	13,100	1,195,959	12CP-PROD	57.55%	688,217	507,743
111	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	1,778,233	(795,184)	983,049	12CP-PROD	57.55%	565,697	417,352
112	O&M	Other Power Supply	55700-Purchased Power Other	NM		(125,000)	(125,000)	NM			(125,000)
113	O&M	Other Power Supply	55700-Purchased Power Other	TX		(400,000)	(400,000)	TX	100.00%		(400,000)
114	O&M	Other Power Supply	55790REC - REC Costs	TX	4,110,497		4,110,497	TX	100.00%	4,110,497	
115	O&M	Other Power Supply	55790REC - REC Costs NM	NM	(689,525)		(689,525)	NM			(689,525)
116	O&M	Other Power Supply	55790REC - REC Costs TX	TX	1,790,365	(1,790,365)		TX	100.00%		
117	O&M	Other Power Supply	Sub-Total Other Power Supply	Sub-Total Other Power Supply	4,061,933	1,702,573	5,764,505			4,964,411	800,094
118											
119	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	8,329,655	(30,796)	8,298,859	PIS-TRAN	42.96%	3,565,595	4,733,264
120	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	(166,703)	(3,238)	(169,941)	12CP-TRAN	42.24%	(71,785)	(98,155)
121	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	3,349,984	48,001	3,397,985	12CP-TRAN	42.24%	1,435,353	1,962,632
122	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	RETAIL-TRAN	3,637,403		3,637,403	RETAIL-TRAN	65.95%	2,399,022	1,238,381
123	O&M	Transmission Operations	56140W-Scheduling, system control and dispatch services - Wholesale	WHLS	1,065,179		1,065,179	WHLS			1,065,179
124	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	34,714	(86)	34,628	12CP-TRAN	42.24%	14,627	20,001
125	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	34,336	217	34,553	12CP-TRAN	42.24%	14,596	19,957
126	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	22,978	505	23,483	12CP-TRAN	42.24%	9,919	13,563
127	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	RETAIL-TRAN	2,756,221		2,756,221	RETAIL-TRAN	65.95%	1,817,845	938,376
128	O&M	Transmission Operations	56180W-Reliability planning and standards develop service - Wholesale	WHLS	464,991		464,991	WHLS			464,991
129	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	1,517,537	30,591	1,548,128	PIS-TRAN	42.96%	665,151	882,977
130	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	441,138	978,850	1,419,988	PIS-TRAN	42.96%	610,996	809,892
131	O&M	Transmission Operations	56500-Trans Oper OH Lines	12CP-TRAN	288,806		288,806	12CP-TRAN	42.24%	121,995	166,810
132	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	WHLS	391,050		391,050	WHLS			391,050
133	O&M	Transmission Operations	56500MBC-Wheeling Miscellaneous	12CP-TRAN	35,240		35,240	12CP-TRAN	42.24%	14,886	20,354
134	O&M	Transmission Operations	56500S11-Wheeling Schedule 11 - Wholesale	RETAIL-TRAN	106,924,989	(638,317)	106,286,672	RETAIL-TRAN	65.95%	70,100,576	36,186,096
135	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	WHLS	31,301,865	(70,747)	31,231,118	WHLS			31,231,118
136	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	RETAIL-TRAN	2,246,686	(24,334)	2,222,352	RETAIL-TRAN	65.95%	1,467,121	757,331
137	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	WHLS	536,322	2,646	538,968	WHLS			538,968
138	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesale	WHLS	512,328	(7,402)	504,926	WHLS			504,926
139	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	RETAIL-TRAN	92,119	(22,566)	69,552	RETAIL-TRAN	65.95%	45,609	23,543
140	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesale	WHLS	26,410	(6,278)	20,132	WHLS			20,132
141	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	RETAIL-TRAN	8,204,241	(3,025)	8,201,216	RETAIL-TRAN	65.95%	5,409,050	2,792,166
142	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	WHLS	26,728,273	(861,833)	25,866,440	WHLS			25,866,440
143	O&M	Transmission Operations	56522DAUC - Z2 Direct Assigned Upgrade Charge	RETAIL-PROD	249,444		249,444	RETAIL-PROD	66.04%	164,725	84,719
144	O&M	Transmission Operations	56522DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	WHLS	17,766		17,766	WHLS			17,766

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145	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	3,189,424	41,060	3,230,484	PIS-TRAN	42.96%	1,387,973	1,842,510
146	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	2,146,627	(217,444)	1,929,184	PIS-TRAN	42.96%	828,872	1,100,312
147	O&M	Transmission Operations	Sub-Total Transmission Operations		204,381,024	(784,498)	205,596,526			90,001,226	113,595,300
148											
149	O&M	Transmission Maintenance	56900-Trans Mics of Structures	PIS-TRAN				PIS-TRAN	42.96%		
150	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	1,336,571	11,266	1,347,837	PIS-TRAN	42.96%	579,097	768,740
151	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	641,896	3,510	645,406	PIS-TRAN	42.96%	277,298	368,108
152	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX		247,203	247,203	TX	100.00%	247,203	
153	O&M	Transmission Maintenance	Sub-Total Transmission Maintenance		1,978,467	261,980	2,240,447			1,103,598	1,136,849
154											
155	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	157,672	748	158,420	ENERGY	59.90%	94,889	63,531
156	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	305,329	3,317	308,646	ENERGY	59.90%	184,871	123,776
157	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	14,444	157	14,601	ENERGY	59.90%	8,745	5,855
158	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	27,048	321	27,369	ENERGY	59.90%	16,393	10,976
159	O&M	Regional Marketing Operations	57570-Mkt Fac/Mon/Comp Serv	RETAIL-TRAN	6,308,383		6,308,383	RETAIL-TRAN	65.95%	4,160,646	2,147,736
160	O&M	Regional Marketing Operations	57570OW-Market facilitation monitoring and compliance serv - Wholesale	WHLs	1,849,773		1,849,773	WHLs			1,849,773
161	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	49,730	(5,027)	44,703	ENERGY	59.90%	26,776	17,927
162	O&M	Regional Marketing Operations	Sub-Total Regional Marketing Operations		8,712,378	(485)	8,711,893			4,492,320	4,219,574
163											
164	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	391	8	399	NM			399
165	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	3,820,377	40,382	3,860,758	PIS-DIST	62.82%	2,425,237	1,435,522
166	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	204,245	2,977	207,222	TX	100.00%	207,222	
167	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	325,311	798	326,109	PIS-DIST	62.82%	204,854	121,255
168	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	995,244	13,408	1,008,652	PIS-DIST	62.82%	635,612	375,041
169	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	1,459,872	2,912	1,462,784	NM			1,462,784
170	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	(1,604,741)	5,812	(1,598,930)	PIS-DIST	62.82%	(1,004,410)	(594,520)
171	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	1,014,719	13,007	1,027,726	TX	100.00%	1,027,726	
172	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	21,982	296	22,278	NM			22,278
173	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	565,007	(2)	565,005	PIS-DIST	62.82%	354,923	210,082
174	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	75,354	1,341	76,695	TX	100.00%	76,695	
175	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	597,288	9,833	607,121	PIS-DIST	62.82%	381,379	225,742
176	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	1,441,890	21,208	1,463,099	NM			1,463,099
177	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	(1,212,397)	4,283	(1,208,114)	PIS-DIST	62.82%	(758,908)	(449,205)
178	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	1,948,489	35,790	1,984,279	TX	100.00%	1,984,279	
179	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	618,486	10,576	629,062	PIS-DIST	62.82%	395,162	233,900
180	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	1,248,344	7,874	1,256,218	NM			1,256,218
181	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	4,487,572	4,080	4,491,652	PIS-DIST	62.82%	2,821,549	1,670,103
182	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	4,008,258	219,322	4,227,580	TX	100.00%	4,227,580	
183	O&M	Distribution Operations	58900-Dist Rents	NM	242,993	0	242,993	NM			242,993
184	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	2,202,186	(275,471)	1,926,715	PIS-DIST	62.82%	1,210,317	716,398
185	O&M	Distribution Operations	58900-Dist Rents	TX	693,603	0	693,603	TX	100.00%	693,603	
186	O&M	Distribution Operations	Sub-Total Distribution Operations		23,154,475	118,432	23,272,906			14,880,818	8,392,089
187											
188	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	27,896	428	28,324	PIS-DIST	62.82%	17,792	10,531
189	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM				NM			
190	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	9	9	9	PIS-DIST	62.82%	5	3
191	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX		(84)	(84)	TX	100.00%	(84)	
192	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	660,938	7,630	668,568	PIS-DIST	62.82%	419,979	248,589

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193	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	1,174,469	17,358	1,191,827	NM			1,191,827
194	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	3,081,054	(575,388)	2,505,666	PIS-DIST	62.82%	1,574,000	931,666
195	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	2,461,052	2,065,551	4,216,603	TX	100.00%	4,216,603	
196	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	NM	12,732	210	12,942	NM			12,942
197	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	PIS-DIST	7,109	101	7,210	PIS-DIST	62.82%	4,529	2,681
198	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	TX	79,746	1,654	81,400	TX	100.00%	81,400	
199	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX				TX	100.00%		
200	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	141,522	161	141,682	NM			141,682
201	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	15,851	109	15,960	PIS-DIST	62.82%	10,026	5,934
202	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	124,126	465	124,591	TX	100.00%	124,591	
203	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	24,433	416	24,849	PIS-DIST	62.82%	15,610	9,239
204	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	16	(4)	12	NM			12
205	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	17,522	(2)	17,873	PIS-DIST	62.82%	(1)	(1)
206	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX		351	17,873	TX	100.00%	17,873	
207	O&M	Distribution Maintenance	Sub-Total Distribution Maintenance		7,528,466	1,508,964	9,037,431			6,482,323	2,555,108
208	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	28,662	(222)	28,440	CUST-AVG	68.74%	19,550	8,890
209	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	4,859,851	58,319	4,918,170	CUST-AVG	68.74%	3,380,836	1,537,334
210	O&M	Customer Accounting	90300-Cust Act Rerds & Coll	CUST-AVG	7,647,368	29,636	7,677,004	CUST-AVG	68.74%	5,277,306	2,399,698
211	O&M	Customer Accounting	90400-Cust Act Uncollect	CUST-RET	4,739,561	757,904	5,497,465	CUST-RET	68.74%	3,779,120	1,718,345
212	O&M	Customer Accounting	90400-Cust Act Uncollect	CUST-RET	324,063		324,063	CUST-RET	68.74%	222,771	101,293
213	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	136,553	153	136,707	CUST-AVG	68.74%	93,974	42,733
214	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	NM	15,689		15,689	NM			15,689
215	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	TX	110,874		110,874	TX	100.00%	110,874	
216	O&M	Customer Accounting	Sub-Total Customer Accounting		17,736,059	972,353	18,708,412			12,884,431	5,823,981
217	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	2,298,158	39,156	2,337,313	CUST-AVG	68.74%	1,606,710	730,603
218	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	TX	4,355,010	(4,355,010)		TX	100.00%		
219	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	NM	11,006,350	(11,006,350)		NM			
220	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	667,345	64	667,409	TX	100.00%	667,409	
221	O&M	Customer Service	909000-Informational and instruction advertising expense	CUST-RET	296,905	(296,905)		CUST-RET	68.74%		
222	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	98,698	65	98,763	CUST-RET	68.74%	67,893	30,871
223	O&M	Customer Service	Sub-Total Customer Service		18,722,466	(15,618,980)	3,103,486			2,342,012	761,474
224	O&M	Sales	91200-Economic Development	CUST-AVG	285,547	(879)	284,668	CUST-AVG	68.74%	195,686	88,982
225	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	8,581	11	8,592	CUST-AVG	68.74%	5,906	2,686
226	O&M	Sales	Sub-Total Sales		294,128	(868)	293,259			201,592	91,668
227	O&M	A&G	92000-A&G Salaries	LABXAG	39,545,242	(6,196,384)	33,348,857	LABXAG	59.28%	19,770,819	13,578,038
228	O&M	A&G	92100-A&G Office & Supplies	LABXAG	19,833,830	(418,839)	19,414,991	LABXAG	59.28%	11,510,148	7,904,843
229	O&M	A&G	92200-A&G Adm Transfer Crdt	LABXAG	(22,762,323)	3,689,026	(19,073,297)	LABXAG	59.28%	(11,307,575)	(7,765,722)
230	O&M	A&G	92300-A&G Outside Services	LABXAG	6,194,091	(33,860)	6,160,231	LABXAG	59.28%	3,652,083	2,508,147
231	O&M	A&G	92400-A&G Property Insurance	PIS-NET	3,738,738	(7,823)	3,730,915	PIS-NET	51.56%	1,923,588	1,807,324
232	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	7,942,940	(72,474)	7,870,431	LABXAG	59.28%	4,665,973	3,204,458
233	O&M	A&G	926000-Employee pensions and benefits	LABXAG	28,178,340	(1,630,316)	26,548,023	LABXAG	59.28%	15,738,955	10,809,068
234	O&M	A&G	92603-SFS Deferred Pension Exp	TX	1,132,943	(725,574)	407,369	TX	100.00%	407,369	
235	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	7,056,579	919,534	7,976,113	CUST-AVG	68.74%	7,976,113	
236	O&M	A&G	92800R-Regulatory Commission Expense TX	TX				TX	100.00%		

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241	O&M	A&G	92801R-Regulatory Commission Expense NM	NM	3,160,114	(867,082)	2,293,032	NM			2,293,032
242	O&M	A&G	92802R-Regulatory Commission Expense Wholesale	WHLS	1,949,917		1,949,917	WHLS			1,949,917
243	O&M	A&G	92804R-Regulatory Commission Expense Misc	RETAIL-ENERGY	(85,936)	(12)	(83,947)	RETAIL-ENERGY	64.90%	(54,480)	(29,468)
244	O&M	A&G	92900-A&G Duplicate Chrg Crdt	PIS-PTD	(1,162,226)		(1,162,226)	PIS-PTD	52.45%	(609,604)	(552,622)
245	O&M	A&G	93010-A&G General Advertising	PIS-PTD	1,423,458	(1,423,458)		PIS-PTD	52.45%		
246	O&M	A&G	93020-A&G Misc General Exp	PIS-PTD	1,280,946	(895,192)	385,754	PIS-PTD	52.45%	202,333	183,420
247	O&M	A&G	93100-A&G Rents	PIS-PTD	11,576,206	(2,015,221)	9,560,985	PIS-PTD	52.45%	5,014,874	4,546,111
248	O&M	A&G	93100-A&G Rents	PISRET-DIST	2,491,920		2,491,920	PISRET-DIST	62.89%	1,567,081	924,839
249	O&M	A&G	93500-A&G Maint of Gen PLT	PIS-GEN	47,251	(16,473)	30,778	PIS-GEN	59.44%	18,296	12,482
250	O&M	A&G	Recoverable Contributions and Donations	TX			2,130,030	TX	100.00%	2,130,030	
251	O&M	A&G	Sub-Total A&G		111,543,992	(7,564,120)	103,979,872			62,606,004	41,373,869
252											
253	O&M		Sub-Total O&M		522,677,673	(19,697,458)	502,980,215			272,985,115	229,995,100
254											
255	Total O&M				522,677,673	(19,697,458)	502,980,215			272,985,115	229,995,100
256											
257	Depreciation Expense	Intangible	303003-Ing Misc Computr Softwar	LABXAG	1,036,711	(277)	1,036,434	LABXAG	59.28%	614,448	421,985
258	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar	LABXAG	17,326,341	(105,440)	17,220,901	LABXAG	59.28%	10,209,385	7,011,516
259	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar-Retail Allocated	CUST-RET	168,554		168,554	CUST-RET	68.74%	115,869	52,685
260	Depreciation Expense	Intangible	303005-Ing Misc Computr Soft 15y	LABXAG	4,948,242	(9,624)	4,938,617	LABXAG	59.28%	2,927,852	2,010,766
261	Depreciation Expense	Intangible	303007-Ing Misc Computr Softwar	LABXAG				LABXAG	59.28%		
262	Depreciation Expense	Intangible	303010-Ing Misc Computr Softwar	LABXAG	774,794		774,794	LABXAG	59.28%	459,336	315,459
263	Depreciation Expense	Intangible	303014-Ing CRS Computr Softwar	CUST-RET	168,756		168,756	CUST-RET	68.74%	116,008	52,748
264	Depreciation Expense	Intangible	Sub-Total Intangible		24,423,398	(115,342)	24,308,056			14,442,897	9,865,159
265											
266	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	34,188	4,053	38,241	12CP-PROD	57.55%	22,006	16,235
267	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	385,335	52,818	438,153	12CP-PROD	57.55%	252,136	186,017
268	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	928	424	1,352	12CP-PROD	57.55%	778	574
269	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	7,471,631	520,314	7,992,545	12CP-PROD	57.55%	4,599,323	3,393,222
270	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolKSC	12CP-PROD	177,570	(22,586)	154,983	12CP-PROD	57.55%	89,185	65,798
271	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	28,882,049	3,759,221	32,641,271	12CP-PROD	57.55%	18,783,474	13,857,797
272	Depreciation Expense	Steam Production	312001-Steam Prod Bir Pit-TolKSC	12CP-PROD	98,744	(15,245)	83,499	12CP-PROD	57.55%	48,050	35,449
273	Depreciation Expense	Steam Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	14,274,008	2,719,896	16,993,904	12CP-PROD	57.55%	9,779,171	7,214,734
274	Depreciation Expense	Steam Production	314001-Steam Prod Turbogogen-TolKSC	12CP-PROD	297,128	(17,681)	279,446	12CP-PROD	57.55%	160,808	118,638
275	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	2,546,132	372,802	2,918,935	12CP-PROD	57.55%	1,679,706	1,239,229
276	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolK	12CP-PROD	132,474	(3,173)	129,300	12CP-PROD	57.55%	74,406	54,894
277	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Pit E	12CP-PROD	783,954	46,773	830,727	12CP-PROD	57.55%	478,043	352,684
278	Depreciation Expense	Steam Production	316001-Steam Prod PwrPitEq-TolKSC	12CP-PROD	35,811	(5,735)	30,076	12CP-PROD	57.55%	17,307	12,769
279	Depreciation Expense	Steam Production	Sub-Total Steam Production		55,119,952	7,412,480	62,532,432			35,984,392	26,548,039
280											
281	Depreciation Expense	Other Production	340002-Other Prod Land Rights	12CP-PROD	2	(2)		12CP-PROD	57.55%		
282	Depreciation Expense	Other Production	341000E-Other Prod Str & Imp'r	12CP-PROD	400,868	(5,050)	395,818	12CP-PROD	57.55%	227,774	168,044
283	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	1,822,885	(36,531)	1,886,355	ENERGY	59.90%	1,128,874	756,481
284	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	152,770	1,642	154,412	12CP-PROD	57.55%	88,857	65,555
285	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,382,521	171,608	1,554,129	12CP-PROD	57.55%	894,326	659,803
286	Depreciation Expense	Other Production	344000E-Other Prod Generator	12CP-PROD	5,407,196	59,066	5,466,263	12CP-PROD	57.55%	3,146,570	2,320,693
287	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	ENERGY	25,682,068	(521,933)	25,160,135	ENERGY	59.90%	15,070,216	10,089,919
288	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	842,422	37,526	879,948	12CP-PROD	57.55%	506,367	373,580

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289	Depreciation Expense	Other Production	345045-Other Prod Ac El Eq-Wind	ENERGY	826,807	(14,766)	812,041	ENERGY	59.90%	486,390	325,651
290	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	137,684	4,520	142,204	12CP-PROD	57.55%	81,832	60,372
291	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	678	(14)	664	ENERGY	59.90%	398	266
292	Depreciation Expense	Other Production		Sub-Total Other Production	36,755,901	(303,935)	36,451,967			21,631,602	14,820,365
293	Depreciation Expense	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,544,939	344,592	1,889,530	12CP-TRAN	42.24%	798,162	1,091,368
295	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	NM	32,716	7,297	40,013	NM			40,013
296	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	TX	51,415	11,468	62,882	TX	100.00%	62,882	
297	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	10,130	2,260	12,390	WHLS			12,390
298	Depreciation Expense	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,902,884	165,029	2,067,913	12CP-TRAN	42.24%	873,513	1,194,400
299	Depreciation Expense	Transmission	352010-Trans Str & Impr-Prod	12CP-PROD	11,389	1,089	12,478	12CP-PROD	57.55%	7,188	5,297
300	Depreciation Expense	Transmission	352045-Trans Str & Impr-Wind	ENERGY	20,639	1,045	21,684	ENERGY	59.90%	12,988	8,696
301	Depreciation Expense	Transmission	353000E-Transmission Station	12CP-TRAN	24,912,534	2,387,980	27,300,515	12CP-TRAN	42.24%	11,532,093	15,768,422
302	Depreciation Expense	Transmission	353010-Trans Station Equip Pro	12CP-PROD	605,120	58,606	663,726	12CP-PROD	57.55%	381,942	281,784
303	Depreciation Expense	Transmission	353045-Trans Station Equip-Wind	ENERGY	288,410	26,755	315,165	ENERGY	59.90%	188,775	126,390
304	Depreciation Expense	Transmission	354000E-Trans Towers & Fixture	12CP-TRAN	119,417	(5,989)	113,428	12CP-TRAN	42.24%	47,913	65,514
305	Depreciation Expense	Transmission	354000ERN-Trans Towers & Fixture Radial NM	NM	2,529	(127)	2,402	NM			2,402
306	Depreciation Expense	Transmission	354000ERT-Trans Towers & Fixture Radial TX	TX	3,974	(109)	3,775	TX	100.00%	3,775	
307	Depreciation Expense	Transmission	354000ERW-Trans Towers & Fixture Radial Wholesale	WHLS	783	744	1,527	WHLS			744
308	Depreciation Expense	Transmission	355000E	12CP-TRAN	40,250,763	(5,627,328)	34,623,435	12CP-TRAN	42.24%	14,626,390	19,998,045
309	Depreciation Expense	Transmission	355000ERN-Trans Poles & Fixtures Radial NM	NM	852,362	(119,166)	733,196	NM			733,196
310	Depreciation Expense	Transmission	355000ERT-Trans Poles & Fixtures Radial TX	TX	1,339,520	(187,274)	1,152,246	TX	100.00%	1,152,246	
311	Depreciation Expense	Transmission	355000ERW-Trans Poles & Fixtures Radial Wholesale	WHLS	263,930	(36,899)	227,030	WHLS			227,030
312	Depreciation Expense	Transmission	355010-Trans Poles & Fixtures-Prod	12CP-PROD	8,240	(1,189)	7,051	12CP-PROD	57.55%	4,058	2,994
313	Depreciation Expense	Transmission	355045-Trans Poles & Fixtures-Wind	ENERGY	303,444	(27,414)	276,030	ENERGY	59.90%	166,334	110,696
314	Depreciation Expense	Transmission	356000E-Trans OH Conductor & D	12CP-TRAN	13,336,761	(452,457)	12,884,304	12CP-TRAN	42.24%	5,442,498	7,441,806
315	Depreciation Expense	Transmission	356000ERN-Trans OH Conductor& D Radial NM	NM	282,423	(9,381)	272,842	NM			272,842
316	Depreciation Expense	Transmission	356000ERT-Trans OH Conductor & D Radial TX	TX	443,839	(15,057)	428,782	TX	100.00%	428,782	
317	Depreciation Expense	Transmission	356000ERW-Trans OH Conductor & D Radial Wholesale	WHLS	87,451	(2,367)	84,484	WHLS			84,484
318	Depreciation Expense	Transmission	356010-Trans OH Cond & Device-Prod	12CP-PROD	7,944	123	8,067	12CP-PROD	57.55%	4,642	3,425
319	Depreciation Expense	Transmission	356045-Trans OH Cond & Device-Wind	ENERGY	132,030	(292)	131,738	ENERGY	59.90%	78,907	52,830
320	Depreciation Expense	Transmission	357000E-Trans Underground Cond	12CP-TRAN	3,600	482	4,083	12CP-TRAN	42.24%	1,725	2,358
321	Depreciation Expense	Transmission	358000-Trans UG Conductor & Device	12CP-TRAN	12,892	(725)	12,167	12CP-TRAN	42.24%	5,139	7,027
322	Depreciation Expense	Transmission	359000-Transmission Road & Trail	12CP-TRAN	7,943	27	7,970	12CP-TRAN	42.24%	3,367	4,603
323	Depreciation Expense	Transmission		Sub-Total Transmission	86,840,019	(3,479,950)	83,360,069			35,821,312	47,538,757
324	Depreciation Expense	Distribution		NM	159,780		159,780	NM			159,780
325	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	TX	41,481		41,481	TX	100.00%	41,481	
326	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	NM	318,521		318,521	NM			318,521
327	Depreciation Expense	Distribution	361000E-Str & Improv	TX	279,354		279,354	TX	100.00%	279,354	
328	Depreciation Expense	Distribution	361000E-Str & Improv	NM	2,564,190		2,564,190	NM			2,564,190
329	Depreciation Expense	Distribution	362000E-Other Eq	TX	3,734,982		3,734,982	TX	100.00%	3,734,982	
330	Depreciation Expense	Distribution	362000E-Other Eq	NM	2,947,293		2,947,293	NM			2,947,293
331	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	TX	6,429,951		6,429,951	TX	100.00%	6,429,951	
332	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	NM	2,966,947		2,966,947	NM			2,966,947
333	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	TX	5,205,538		5,205,538	TX	100.00%	5,205,538	
334	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	NM	126,462		126,462	NM			126,462
335	Depreciation Expense	Distribution	366000E-Dist Underground Cond	TX	383,454		383,454	TX	100.00%	383,454	
336	Depreciation Expense	Distribution	366000E-Dist Underground Cond	NM				NM			

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337	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	NM	306,778		306,778	NM	100.00%	906,129	306,778
338	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	TX	906,129		906,129	TX	100.00%	906,129	
339	Depreciation Expense	Distribution	368000E-Dist Line Transformer	NM	1,656,807		1,656,807	NM		4,128,643	1,656,807
340	Depreciation Expense	Distribution	368000E-Dist Line Transformer	TX	4,128,643		4,128,643	TX	100.00%	4,128,643	
341	Depreciation Expense	Distribution	369010-Distribution Services O	NM	528,011		528,011	NM		971,296	528,011
342	Depreciation Expense	Distribution	369010-Distribution Services O	TX	971,296		971,296	TX	100.00%	971,296	
343	Depreciation Expense	Distribution	369020-Distribution Services U	NM	502,946		502,946	NM		868,128	502,946
344	Depreciation Expense	Distribution	369020-Distribution Services U	TX	868,128		868,128	TX	100.00%	868,128	
345	Depreciation Expense	Distribution	370000E-Distribution Meter	NM	677,216		677,216	NM		1,188,987	677,216
346	Depreciation Expense	Distribution	370000E-Distribution Meter	TX	1,188,987		1,188,987	TX	100.00%	1,188,987	
347	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	NM	2		2	NM		358,778	2
348	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	TX	358,778		358,778	TX	100.00%	358,778	
349	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	NM	368,173		368,173	NM		651,935	368,173
350	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	TX	651,935		651,935	TX	100.00%	651,935	
351	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Sub-Total Distribution	38,271,782		38,271,782	TX		25,148,656	13,123,126
352											
353	Depreciation Expense	General	389002-General Land Rights	LABXAG	1,022	114	1,136	LABXAG	59.28%	673	462
354	Depreciation Expense	General	390000-Genl Structures & Improv	LABXAG	1,617,182	136,072	1,753,254	LABXAG	59.28%	1,039,414	713,840
355	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	LABXAG	178,784	(1)	178,783	LABXAG	59.28%	105,992	72,792
356	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	CUST-RET	228,998		228,998	CUST-RET	68.74%	157,420	71,578
357	Depreciation Expense	General	391000-General Office Furn & E	LABXAG	762,114	(11,233)	750,881	LABXAG	59.28%	445,159	305,722
358	Depreciation Expense	General	391004-General Info Sys Computer	LABXAG	16,181,757	(258,333)	15,923,424	LABXAG	59.28%	9,440,178	6,483,246
359	Depreciation Expense	General	392010-General Transp Eq Grp	LABXAG				LABXAG	59.28%		
360	Depreciation Expense	General	392020-General Transp Eq Grp 2	LABXAG				LABXAG	59.28%		
361	Depreciation Expense	General	392030-General Transp Eq Trailer	LABXAG				LABXAG	59.28%		
362	Depreciation Expense	General	392040-General Transp Eq Grp 4	LABXAG				LABXAG	59.28%		
363	Depreciation Expense	General	393000-General Stores Equipmen	LABXAG	10,540	(406)	10,134	LABXAG	59.28%	6,008	4,126
364	Depreciation Expense	General	394000-General Tools & Shop Equi	LABXAG	1,421,944	(6,271)	1,415,672	LABXAG	59.28%	839,279	576,393
365	Depreciation Expense	General	395000-General Laboratory Equi	LABXAG	366,471	(114,040)	252,431	LABXAG	59.28%	149,653	102,778
366	Depreciation Expense	General	396000-General Power Operated E	LABXAG				LABXAG	59.28%		
367	Depreciation Expense	General	397000-General Communication E	LABXAG	3,640,485	(1,236,132)	2,404,352	LABXAG	59.28%	1,425,417	978,936
368	Depreciation Expense	General	397010-General Comm Eq Two Wa	LABXAG	3,009,750	290,539	3,300,289	LABXAG	59.28%	1,956,571	1,343,718
369	Depreciation Expense	General	397020-General Comm Eq AE	LABXAG	3,841	371	4,212	LABXAG	59.28%	2,497	1,715
370	Depreciation Expense	General	397030-General Comm Eq EM	LABXAG	1,033,769	112,579	1,146,347	LABXAG	59.28%	679,610	466,737
371	Depreciation Expense	General	398000-General Miscellaneous E	LABXAG	104,613	(19,237)	85,376	LABXAG	59.28%	50,615	34,761
372	Depreciation Expense	General	Sub-Total General	Sub-Total General	28,561,269	(1,105,980)	27,455,290	Sub-Total General		16,298,486	11,156,804
373											
374	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	PIS-NET	1,789,824	(1,789,824)		PIS-NET	51.56%		
375	Depreciation Expense	Other Tax	40730 - Regulatory Debts	PIS-NET	(626,829)	(626,829)		PIS-NET	51.56%	(323,181)	(303,648)
376	Depreciation Expense	Other Tax	41190-Accretion Expense	PIS-NET	3,373,125	(3,373,125)		PIS-NET	51.56%		
377	Depreciation Expense	Other Tax	Sub-Total Other Tax	Sub-Total Other Tax	4,536,121	(5,162,949)	(626,829)	Sub-Total Other Tax		(323,181)	(303,648)
378											
379	Depreciation Expense	Other Tax	Sub-Total Depreciation Expense	Sub-Total Depreciation Expense	274,508,443	(2,755,676)	271,752,767	Sub-Total Depreciation Expense		149,004,165	122,748,602
380											
381	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	NM	3,691,919	(3,691,919)		NM			
382	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	PIS-NET				PIS-NET	51.56%		
383	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	TX	3,005,748	(2,607,381)	398,167	TX	100.00%	398,167	
384	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	NM	(3,064,827)	3,064,827		NM			

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385	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	PIS-NET	(5,162,949)		(5,162,949)	PIS-NET	51.56%	(2,661,920)	(2,501,030)
386	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	TX	(68,136,699)	68,082,750	(53,949)	TX	100.00%	(65,949)	(2,501,030)
387	Amortization Expense	Other Tax		Sub-Total Other Tax	(69,666,808)	64,848,076	(4,818,732)			(2,317,702)	
388	Amortization Expense			Sub-Total Amortization Expense	(69,666,808)	64,848,076	(4,818,732)			(2,317,702)	(2,501,030)
390											
391	Total Depreciation & Amortiz				204,841,635	62,092,400	266,934,035			146,686,463	120,247,573
392											
393	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	PIS-NET	61,389,020	10,686,980	72,076,000	PIS-NET	51.56%	37,161,032	34,914,968
394	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	LABOR	8,506,804	(18,384)	8,488,421	LABOR	59.40%	5,041,798	3,446,623
395	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	TX	8,127,809	2,210,930	10,338,739	TX	100.00%	10,338,739	
396	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Tax	TX	6,487,347	983,447	7,470,794	TX	100.00%	7,470,794	
397	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NM	4,176		4,176	NM			4,176
398	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	PIS-NET	(2,318)		(2,318)	PIS-NET	51.56%	(1,195)	(1,123)
399	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	TX	47,385		47,385	TX	100.00%	47,385	
400	Taxes Other than Income	Other Tax		Sub-Total Other Tax	84,560,225	13,862,973	98,423,197			60,058,554	38,364,644
401											
402	Taxes Other than Income			Sub-Total Taxes Other than Income	84,560,225	13,862,973	98,423,197			60,058,554	38,364,644
403											
404	Payroll Tax Adjustment										
405	Total TOT				84,560,225	13,491,366	98,051,590			(220,720)	38,364,644
406											
407	Operating Expenses				1,372,068,907	(427,309,971)	944,758,936			524,023,028	420,886,794
408	Pre-tax Income				350,100,481	32,563,288	382,663,769			122,400,079	260,112,803
409											
410	Rate Base				6,693,892,818	(1,522,525,569)	5,111,367,249			2,642,991,946	2,450,806,917
411	Weighted Cost of Debt				1.91%	1.91%	1.91%			1.91%	1.91%
412	Interest Deduction				126,707,353	(29,080,238)	97,627,114			50,480,000	46,810,412
413											
414	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwar	LABXAG	59,246	(287)	58,960	LABXAG	59.28%	34,954	24,006
415	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwar	LABXAG	1,401,023	(12,915)	1,388,108	LABXAG	59.28%	822,938	565,170
416	Sched M: Plant Temporary	Intangible	303004R-Ing Misc Computr Softwar-Retail Allocated	CUST-RET	204,156		204,156	CUST-RET	68.74%	140,343	63,813
417	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	LABXAG	1,094,963	(6,563)	1,088,001	LABXAG	59.28%	645,020	442,981
418	Sched M: Plant Temporary	Intangible	303007-Ing Misc Computr Softwar	LABXAG	0		0	LABXAG	59.28%	0	0
419	Sched M: Plant Temporary	Intangible	303010-Ing Misc Computr Softwar	LABXAG	131,389	(0)	131,389	LABXAG	59.28%	77,894	53,495
420	Sched M: Plant Temporary	Intangible	303014-Ing CRS Computr Softwar	CUST-RET	(186,978)		(186,978)	CUST-RET	68.74%	(128,534)	(58,444)
421	Sched M: Plant Temporary	Intangible		Sub-Total Intangible	2,703,801	(20,165)	2,683,636			1,592,614	1,091,022
422											
423	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(1,308)		(1,308)	12CP-PROD	57.55%	(753)	(555)
424	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(9,535)	(23,145)	(32,680)	12CP-PROD	57.55%	(18,806)	(13,874)
425	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	786,417	(26,540)	759,878	12CP-PROD	57.55%	437,273	322,605
426	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(635)	(1,540)	(2,175)	12CP-PROD	57.55%	(1,252)	(923)
427	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Sr & Improv	12CP-PROD	1,943,633	1,381,154	3,324,787	12CP-PROD	57.55%	1,913,254	1,411,533
428	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	5,718,152	1,768,786	7,486,938	12CP-PROD	57.55%	4,308,371	3,178,567
429	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	2,234,025	1,695,338	3,929,364	12CP-PROD	57.55%	2,261,159	1,668,205
430	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(75,188)	936,544	861,356	12CP-PROD	57.55%	495,669	365,687
431	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(257,372)	957,899	700,527	12CP-PROD	57.55%	403,119	297,408
432	Sched M: Plant Temporary	Steam Production		Sub-Total Steam Production	10,338,190	6,688,496	17,026,686			9,798,035	7,228,651

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433											
434	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,270)	(1,270)	(1,270)	12CP-PROD	57.55%	(731)	(539)
435	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)	(0)	ENERGY	59.90%	(0)	(0)
436	Sched M: Plant Temporary	Other Production	340145-Other Prod Wind Land Own	ENERGY	(91)	(91)	(91)	ENERGY	59.90%	(94)	(36)
437	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(3,259,162)	121,914	(3,137,248)	12CP-PROD	57.55%	(1,805,335)	(1,331,914)
438	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Impr-Wind	ENERGY	(10,778,470)	(26,220)	(10,804,690)	ENERGY	59.90%	(6,471,706)	(4,332,983)
439	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(234,152)	271,508	37,356	12CP-PROD	57.55%	21,497	15,860
440	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,067,406	235,211	1,302,618	12CP-PROD	57.55%	749,593	553,024
441	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	12CP-PROD	(1,657,458)	(776,270)	(2,433,728)	12CP-PROD	57.55%	(1,400,493)	(1,033,235)
442	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	ENERGY	(174,466,299)	(370,531)	(174,836,830)	ENERGY	59.90%	(104,772,362)	(70,114,468)
443	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(490,574)	168,190	(322,384)	12CP-PROD	57.55%	(185,516)	(136,868)
444	Sched M: Plant Temporary	Other Production	345045-Other Prod AccEI Eq-Wind	ENERGY	(4,639,931)	(11,287)	(4,651,218)	ENERGY	59.90%	(2,785,949)	(1,865,269)
445	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(315,692)	295,345	(20,347)	12CP-PROD	57.55%	(14,010)	(10,336)
446	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(3,793)	(9)	(3,802)	ENERGY	59.90%	(2,277)	(1,525)
447	Sched M: Plant Temporary	Other Production	Sub-Total Other Production		(194,783,486)	(92,148)	(194,875,634)			(116,617,344)	(78,258,290)
448											
449	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	1,401,054	(1,401,054)	(1,401,054)	12CP-TRAN	42.24%	(2,695)	(3,686)
450	Sched M: Plant Temporary	Transmission	350001- Tran Land Owned in Fe	12CP-TRAN	(6,381)	(6,381)	(6,381)	12CP-TRAN	42.24%	(2,695)	(3,686)
451	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	12CP-TRAN	(12,549,126)	(558,101)	(13,107,227)	12CP-TRAN	42.24%	(5,536,663)	(7,570,563)
452	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(265,744)	(11,818)	(277,562)	NM			(277,562)
453	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(417,627)	(18,573)	(436,200)	TX	100.00%	(436,200)	
454	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLs	(82,286)	(3,660)	(85,946)	WHLs			(85,946)
455	Sched M: Plant Temporary	Transmission	350011- Tran Fee Land - Prod	12CP-PROD	(18)		(18)	12CP-PROD	57.55%	(10)	(8)
456	Sched M: Plant Temporary	Transmission	350045- Tran Land Fee-Wind	ENERGY	(15)		(15)	ENERGY	59.90%	(9)	(6)
457	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(7,756,579)	192,435	(7,564,144)	12CP-TRAN	42.24%	(3,195,193)	(4,368,951)
458	Sched M: Plant Temporary	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	35,484	12,388	47,872	12CP-PROD	57.55%	27,548	20,324
459	Sched M: Plant Temporary	Transmission	352045- Tran Str & Impr-Wind	ENERGY	(190,118)	2,019	(188,100)	ENERGY	59.90%	(112,666)	(75,433)
460	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	12CP-TRAN	(75,925,051)	1,877,373	(74,047,678)	12CP-TRAN	42.24%	(31,278,704)	(42,768,974)
461	Sched M: Plant Temporary	Transmission	353010- Tran Station Equip Pro	12CP-PROD	1,683,169	485,381	2,168,550	12CP-PROD	57.55%	1,247,896	920,654
462	Sched M: Plant Temporary	Transmission	353045- Tran Station Equip-Wind	ENERGY	(2,390,279)	22,355	(2,367,924)	ENERGY	59.90%	(1,418,320)	(949,604)
463	Sched M: Plant Temporary	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	(4,391,273)	(19,634)	(4,410,908)	12CP-TRAN	42.24%	(1,863,225)	(2,547,683)
464	Sched M: Plant Temporary	Transmission	354000ERN- Tran Towers & Fixture Radial NM	NM	(92,991)	(416)	(93,407)	NM			(93,407)
465	Sched M: Plant Temporary	Transmission	354000ERT- Tran Towers & Fixture Radial TX	TX	(146,139)	(63)	(146,792)	TX			
466	Sched M: Plant Temporary	Transmission	354000ERW- Tran Towers & Fixture Radial Wholesale	WHLs	(28,794)	(129)	(28,923)	WHLs			(28,923)
467	Sched M: Plant Temporary	Transmission	355000E	12CP-TRAN	(71,435,236)	(3,351,998)	(74,787,234)	12CP-TRAN	42.24%	(31,591,102)	(43,196,133)
468	Sched M: Plant Temporary	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	NM	(1,512,733)	(70,983)	(1,583,716)	NM			(1,583,716)
469	Sched M: Plant Temporary	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	TX	(2,377,320)	(111,552)	(2,488,872)	TX			
470	Sched M: Plant Temporary	Transmission	355000ERW- Tran Poles & Fixtures Radial Wholesale	WHLs	(468,410)	(21,979)	(490,390)	WHLs			(490,390)
471	Sched M: Plant Temporary	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	(1,108,519)	(716)	(1,109,235)	12CP-PROD	57.55%	(638,311)	(470,924)
472	Sched M: Plant Temporary	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	(1,804,252)	(16,289)	(1,820,541)	ENERGY	59.90%	(1,090,453)	(730,088)
473	Sched M: Plant Temporary	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	(26,187,477)	(1,181,675)	(27,369,152)	12CP-TRAN	42.24%	(11,561,086)	(15,808,066)
474	Sched M: Plant Temporary	Transmission	356000ERN- Tran OH Conductor & D Radial NM	NM	(554,554)	(25,023)	(579,577)	NM			(579,577)
475	Sched M: Plant Temporary	Transmission	356000ERT- Tran OH Conductor & D Radial TX	TX	(871,503)	(39,325)	(910,828)	TX			
476	Sched M: Plant Temporary	Transmission	356000ERW- Tran OH Conductor & D Radial Wholesale	WHLs	(171,745)	(7,748)	(179,493)	WHLs			(179,493)
477	Sched M: Plant Temporary	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	(3,558,641)	(1,002)	(3,559,643)	12CP-PROD	57.55%	(2,048,403)	(1,511,240)
478	Sched M: Plant Temporary	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	(72,725)	(10,943)	(83,668)	ENERGY	59.90%	(50,115)	(33,553)
479	Sched M: Plant Temporary	Transmission	357000E- Tran Underground Cond	12CP-TRAN	(15,975)	(698)	(16,673)	12CP-TRAN	42.24%	(7,043)	(9,630)
480	Sched M: Plant Temporary	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	(28,447)	(1,243)	(29,690)	12CP-TRAN	42.24%	(12,541)	(17,148)

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481	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trail	12CP-TRAN	(30,075)	(1,314)	(31,389)	12CP-TRAN	42.24%	(13,259)	(18,130)
482	Sched M: Plant Temporary	Transmission		Sub-Total Transmission	(211,320,295)	(4,264,577)	(215,584,872)			(63,127,047)	(122,457,825)
483	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	NM	(684)		(684)	NM			(684)
484	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	TX	(1,665)		(1,665)	TX	100.00%	(1,665)	
485	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights- NM	NM	(297,340)		(297,340)	NM			(297,340)
486	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	TX	(54,109)		(54,109)	TX	100.00%	(54,109)	
487	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	NM	(550,393)		(550,393)	NM			(550,393)
488	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	TX	(709,285)		(709,285)	TX	100.00%	(709,285)	
489	Sched M: Plant Temporary	Distribution	362000E-Other Eq	NM	(2,534,740)		(2,534,740)	NM			(2,534,740)
490	Sched M: Plant Temporary	Distribution	362000E-Other Eq	TX	(913,438)		(913,438)	TX	100.00%	(913,438)	
491	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	NM	(4,163,284)		(4,163,284)	NM			(4,163,284)
492	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	TX	(4,599,503)		(4,599,503)	TX	100.00%	(4,599,503)	
493	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	NM	(3,501,105)		(3,501,105)	NM			(3,501,105)
494	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	TX	(1,668,164)		(1,668,164)	TX	100.00%	(1,668,164)	
495	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	NM	(130,485)		(130,485)	NM			(130,485)
496	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	TX	(168,024)		(168,024)	TX	100.00%	(168,024)	
497	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	NM	(361,427)		(361,427)	NM			(361,427)
498	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	TX	(384,615)		(384,615)	TX	100.00%	(384,615)	
499	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	NM	386,951		386,951	NM			386,951
500	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	TX	(452,380)		(452,380)	TX	100.00%	(452,380)	
501	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	NM	(1,693)		(1,693)	NM			(1,693)
502	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	TX	51,011		51,011	TX	100.00%	51,011	
503	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	NM	(123,464)		(123,464)	NM			(123,464)
504	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	TX	(207,457)		(207,457)	TX	100.00%	(207,457)	
505	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	NM	(77,155)		(77,155)	NM			(77,155)
506	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	TX	(513,676)		(513,676)	TX	100.00%	(513,676)	
507	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	NM	20,656		20,656	NM			20,656
508	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	TX	(280,912)		(280,912)	TX	100.00%	(280,912)	
509	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	NM	38,455		38,455	NM			38,455
510	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	TX	72,795		72,795	TX	100.00%	72,795	
511	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	NM	(539,373)		(539,373)	NM			(539,373)
512	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	TX	138,191		138,191	TX	100.00%	138,191	
513	Sched M: Plant Temporary	Distribution		Sub-Total Distribution	(21,526,315)		(21,526,315)			(9,691,233)	(11,835,082)
514	Sched M: Plant Temporary	Distribution		LABXAG	(2,246)		(2,246)	LABXAG	59.28%	(1,331)	(914)
515	Sched M: Plant Temporary	Distribution		LABXAG	5,549		5,549	LABXAG	59.28%	3,366	2,311
516	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	LABXAG	128		128	LABXAG	59.28%	77,311	1,807,427
517	Sched M: Plant Temporary	General	389002-General Land Rights	LABXAG	4,251,146		4,251,146	LABXAG	59.28%	2,517,733	1,807,427
518	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	LABXAG	188,054		188,054	LABXAG	59.28%	111,202,784	(836,038)
519	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	LABXAG	(2,028,849)		(2,028,849)	LABXAG	59.28%	(1,202,784)	(836,038)
520	Sched M: Plant Temporary	General	390050-Genl Str & Imp-Call Center	CUST-RET	102,306		102,306	CUST-RET	68.74%	70,328	31,978
521	Sched M: Plant Temporary	General	391000-General Office Furn & E	LABXAG	(4,761,109)		(4,761,109)	LABXAG	59.28%	(2,823,340)	(1,938,990)
522	Sched M: Plant Temporary	General	391004-General Info Sys Computer	LABXAG	17,032,981		17,032,981	LABXAG	59.28%	10,233,012	7,027,743
523	Sched M: Plant Temporary	General	391005-Genl Off Eq Comp 3 Yr Life	LABXAG	0		0	LABXAG	59.28%	0	0
524	Sched M: Plant Temporary	General	392000-General Transportation E	LABXAG	0		0	LABXAG	59.28%	0	0
525	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	LABXAG	383,118		383,118	LABXAG	59.28%	230,698	158,437
526	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	LABXAG	4,773,039		4,773,039	LABXAG	59.28%	2,873,805	1,973,648
527	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	LABXAG	927,770		927,770	LABXAG	59.28%	558,665	383,675
528	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	LABXAG	6,119,557		6,119,557	LABXAG	59.28%	3,685,059	2,530,794

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529	Sched M: Plant Temporary	General	393000-General Stores Equipmen	LABXAG	(24,035)	2,264	(21,771)	LABXAG	59.28%	(12,907)	(8,864)
530	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	LABXAG	(2,722,810)	268,141	(2,454,669)	LABXAG	59.28%	(1,455,247)	(999,422)
531	Sched M: Plant Temporary	General	395000-General Laboratory Equi	LABXAG	(609,868)	57,425	(552,443)	LABXAG	59.28%	(327,515)	(224,928)
532	Sched M: Plant Temporary	General	396000-General Power Operated E	LABXAG	1,389,236	22,115	1,411,351	LABXAG	59.28%	836,717	574,634
533	Sched M: Plant Temporary	General	397000-General Communication E	LABXAG	(3,554,384)	335,257	(3,219,126)	LABXAG	59.28%	(1,908,454)	(1,310,672)
534	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	LABXAG	(2,550,408)	250,485	(2,299,923)	LABXAG	59.28%	(1,363,506)	(936,417)
535	Sched M: Plant Temporary	General	397020-General Comm Eq AE	LABXAG	(3,383)	319	(3,063)	LABXAG	59.28%	(1,816)	(1,247)
536	Sched M: Plant Temporary	General	397030-General Comm Eq EM	LABXAG	(991,941)	93,086	(898,855)	LABXAG	59.28%	(532,885)	(365,970)
537	Sched M: Plant Temporary	General	398000-General Miscellaneous E	LABXAG	(154,542)	14,474	(140,069)	LABXAG	59.28%	(83,039)	(57,029)
538	Sched M: Plant Temporary	General	Sub-Total General		17,581,130	1,649,626	19,230,755			11,410,600	7,820,155
539											
540	Sched M: Plant Temporary		Sub-Total Sched M: Plant Temporary		(397,006,974)	3,961,231	(393,045,743)			(196,634,374)	(196,411,369)
541											
542	Sched M: Non-Plant Temporary Demand Related		SchM-103 - Environmental Remediation	12CP-PROD	2,495,330		2,495,330	12CP-PROD	57.55%	1,435,942	1,059,388
543	Sched M: Non-Plant Temporary Demand Related		Sub-Total Demand Related		2,495,330		2,495,330			1,435,942	1,059,388
544											
545	Sched M: Non-Plant Temporary Plant Related		SchM-102 - Fuel Tax Credit - Inc Adback	PIS-NET	(324)		(324)	PIS-NET	51.56%	(167)	(157)
546	Sched M: Non-Plant Temporary Plant Related		SchM-118 - Inventory Reserve	PIS-NET	16,338		16,338	PIS-NET	51.56%	8,424	7,915
547	Sched M: Non-Plant Temporary Plant Related		SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	809,826		809,826	PIS-NET	51.56%	417,531	392,295
548	Sched M: Non-Plant Temporary Plant Related		SchM-127 - Litigation Reserve	PIS-NET	(760,383)		(760,383)	PIS-NET	51.56%	(392,039)	(368,344)
549	Sched M: Non-Plant Temporary Plant Related		SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	47	(47)		PIS-NET	51.56%		
550	Sched M: Non-Plant Temporary Plant Related		SchM-192 - Texas Margin Tax	PIS-NET	(487,506)		(487,506)	PIS-NET	51.56%	(251,349)	(236,157)
551	Sched M: Non-Plant Temporary Plant Related		Sub-Total Plant Related		(422,001)	(47)	(422,048)			(217,600)	(204,448)
552											
553	Sched M: Non-Plant Temporary labor Related		SchM-107 - Pension Expense	LABOR	245,549	83,499	329,048	LABOR	59.40%	195,442	133,606
554	Sched M: Non-Plant Temporary labor Related		SchM-109 - Employee Incentive	LABOR	62,915		62,915	LABOR	59.40%	37,369	25,546
555	Sched M: Non-Plant Temporary labor Related		SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	108,864	(4,414)	104,450	LABOR	59.40%	62,039	42,411
556	Sched M: Non-Plant Temporary labor Related		SchM-112 - Post Employment Benefits FAS 112	LABOR	(91,177)	(24,801)	(115,978)	LABOR	59.40%	(68,886)	(47,091)
557	Sched M: Non-Plant Temporary labor Related		SchM-226 - Performance Recognition Award	LABOR	21,118		21,118	LABOR	59.40%	12,543	8,575
558	Sched M: Non-Plant Temporary labor Related		SchM-301 - Cares Act Payroll Deferral	LABOR	3,070,533		3,070,533	LABOR	59.40%	1,823,779	1,246,753
559	Sched M: Non-Plant Temporary labor Related		Sub-Total Labor Related		3,417,801	54,284	3,472,085			2,062,286	1,409,799
560											
561	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	NM	(43,169)		(43,169)	NM			(43,169)
562	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	TX	5,880,972		5,880,972	TX	100.00%	5,880,972	
563	Sched M: Non-Plant Temporary Direct Assigned		SchM-168 - Reg Asset-NOx	NM	34,908		34,908	NM			34,908
564	Sched M: Non-Plant Temporary Direct Assigned		Sub-Total Direct Assigned		5,872,711		5,872,711			5,880,972	(8,261)
565											
566	Sched M: Non-Plant Temporary Other		SchM-108 - Accrued Vacation Paid	LABOR	343,675	(343,675)		LABOR	59.40%		
567	Sched M: Non-Plant Temporary Other		SchM-116 - Bad Debt	CUST-RET	1,700,132	(1,700,132)		CUST-RET	68.74%		
568	Sched M: Non-Plant Temporary Other		SchM-130 - Deferred Compensation Plan Reserve	LABOR	1,498,678	(1,198,678)		LABOR	59.40%		
569	Sched M: Non-Plant Temporary Other		SchM-134 - Non-Qualified Pension Plans - 190	LABOR	33,960	(33,960)		LABOR	59.40%		
570	Sched M: Non-Plant Temporary Other		SchM-136 - Performance Share Plan	LABOR	53,024	(53,024)		LABOR	59.40%		
571	Sched M: Non-Plant Temporary Other		SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(3,014,008)	3,014,008		PIS-NET	51.56%		
572	Sched M: Non-Plant Temporary Other		SchM-178 - Interest Income on Disputed Tax	PIS-NET	1,044,917	(1,044,917)		PIS-NET	51.56%		
573	Sched M: Non-Plant Temporary Other		SchM-179 - DSM/CIP	PIS-NET	(1,255,010)	1,255,010		PIS-NET	51.56%		
574	Sched M: Non-Plant Temporary Other		SchM-186 - Deferred Fuel Costs	PIS-NET	(24,595,745)	24,595,745		PIS-NET	51.56%		
575	Sched M: Non-Plant Temporary Other		SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	(5,865,595)	5,865,595		PIS-NET	51.56%		
576	Sched M: Non-Plant Temporary Other		SchM-188 - Contributions Carryover	PIS-NET	331,305	(331,305)		PIS-NET	51.56%		

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577	Sched M: Non-Plant Temporary Other		SchM-189 - OCI Treasury	PIS-NET	16,483	(16,483)		PIS-NET	51.56%		
578	Sched M: Non-Plant Temporary Other		SchM-195 - Renewable Energy Standard	PIS-NET	(3,426,249)	3,426,249		PIS-NET	51.56%		
579	Sched M: Non-Plant Temporary Other		SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	(179,688)	179,688		PIS-NET	51.56%		
580	Sched M: Non-Plant Temporary Other		SchM-205 - State Only NOL	PIS-NET	(111,109)	111,109		PIS-NET	51.56%		
581	Sched M: Non-Plant Temporary Other		SchM-207 - Mark to Market Adjust	PIS-NET	1,168,444	(1,168,444)		PIS-NET	51.56%		
582	Sched M: Non-Plant Temporary Other		SchM-213 - Rate Refund Reserve	PIS-NET	(1,689,336)	1,689,336		PIS-NET	51.56%		
583	Sched M: Non-Plant Temporary Other		SchM-261 - Section 59c Adjustment	PIS-NET	21,491,907	(21,491,907)		PIS-NET	51.56%		
584	Sched M: Non-Plant Temporary Other		SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(70,418,958)	70,418,958		PIS-NET	51.56%		
585	Sched M: Non-Plant Temporary Other		SchM-299 - Operating Lease	PIS-NET	(1,069,286)		(1,069,286)	PIS-NET	51.56%	(651,304)	(517,982)
586	Sched M: Non-Plant Temporary Other		SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	(84,242,459)		(1,069,286)	PIS-NET	51.56%	(651,304)	(517,982)
587	Sched M: Non-Plant Temporary Other			Sub-Total Other		83,173,173					
588											
589	Sched M: Non-Plant Temporary		Sub-Total Sched M: Non-Plant Temporary		(72,876,618)	83,227,410	10,348,792			8,610,297	1,738,496
590											
591	Sched M: Plant Permanent	Intangible	303003-Ing Misc Computr Softwar	LABXAG	8,201	(0)	8,201	LABXAG	59.28%	4,862	3,339
592	Sched M: Plant Permanent	Intangible	303004-Ing Misc Computr Softwar	LABXAG	(887,245)	(0)	(887,245)	LABXAG	59.28%	(526,002)	(361,243)
593	Sched M: Plant Permanent	Intangible	303004R-Ing Misc Computr Softwar-Retail Allocated	CUST-RET	(36,344)		(36,344)	CUST-RET	68.74%	(24,984)	(11,360)
594	Sched M: Plant Permanent	Intangible	303005-Ing Misc Computr Soft 15y	LABXAG	154,201	(0)	154,201	LABXAG	59.28%	91,418	62,783
595	Sched M: Plant Permanent	Intangible	303007-Ing Misc Computr Softwar	LABXAG	0		0	LABXAG	59.28%	0	0
596	Sched M: Plant Permanent	Intangible	303010-Ing Misc Computr Softwar	LABXAG	18,504	(0)	18,504	LABXAG	59.28%	10,970	7,534
597	Sched M: Plant Permanent	Intangible	303014-Ing CRS Computr Softwar	CUST-RET	(6,147)		(6,147)	CUST-RET	68.74%	(5,600)	(2,546)
598	Sched M: Plant Permanent	Intangible		Sub-Total Intangible	(750,830)	(0)	(750,830)			(449,336)	(301,494)
599											
600	Sched M: Plant Permanent	Steam Production	310002-Stream Prod Land Rights	12CP-PROD	216	(84)	132	12CP-PROD	57.55%	76	56
601	Sched M: Plant Permanent	Steam Production	310003-Stream Prod Water Rights	12CP-PROD	414	(8)	406	12CP-PROD	57.55%	234	172
602	Sched M: Plant Permanent	Steam Production	310004-Stream Prod Land Rights-NM	12CP-PROD	14	(6)	9	12CP-PROD	57.55%	5	4
603	Sched M: Plant Permanent	Steam Production	311000E-Stream Prod Str & Improv	12CP-PROD	78,900	11,151	90,050	12CP-PROD	57.55%	51,820	38,231
604	Sched M: Plant Permanent	Steam Production	312000E-Stream Prod Boiler Plant E	12CP-PROD	839,140	14,366	853,506	12CP-PROD	57.55%	491,151	362,354
605	Sched M: Plant Permanent	Steam Production	314000-Stream Prod Turbogeen Unit	12CP-PROD	325,215	11,830	337,046	12CP-PROD	57.55%	193,954	143,092
606	Sched M: Plant Permanent	Steam Production	315000E-Stream Prod Acc Elec Eq	12CP-PROD	23,652	2,024	25,676	12CP-PROD	57.55%	14,775	10,901
607	Sched M: Plant Permanent	Steam Production	316000E-Stream Prod Misc Pwr Plt E	12CP-PROD	14,219	761	14,980	12CP-PROD	57.55%	8,620	6,360
608	Sched M: Plant Permanent	Steam Production		Sub-Total Steam Production	1,281,770	40,035	1,321,805			760,635	561,170
609											
610	Sched M: Plant Permanent	Other Production	340045-Other Prod Wind Rights	ENERGY	0		0	ENERGY	59.90%	0	0
611	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	1,041,645	(919)	1,040,725	12CP-PROD	57.55%	598,887	441,838
612	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(311,026)	(815)	(311,841)	ENERGY	59.90%	(186,784)	(125,057)
613	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(1,236)	(148)	(1,384)	12CP-PROD	57.55%	(796)	(588)
614	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	12CP-PROD	4,954	(2,357)	2,597	12CP-PROD	57.55%	1,494	1,103
615	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	12CP-PROD	11,018	(11,201)	(183)	12CP-PROD	57.55%	(105)	(78)
616	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	ENERGY	(21,283,772)	(11,453)	(21,295,225)	ENERGY	59.90%	(12,755,243)	(8,539,982)
617	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	2,135	(1,746)	389	12CP-PROD	57.55%	224	165
618	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(133,891)	(351)	(134,242)	ENERGY	59.90%	(80,407)	(53,835)
619	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	31	(240)	(209)	12CP-PROD	57.55%	(120)	(89)
620	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(109)	(0)	(110)	ENERGY	59.90%	(66)	(44)
621	Sched M: Plant Permanent	Other Production		Sub-Total Other Production	(20,670,251)	(29,231)	(20,699,482)			(12,422,917)	(8,276,566)
622											
623	Sched M: Plant Permanent	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	99		99	12CP-TRAN	42.24%	42	57
624	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,398	(780)	1,618	12CP-TRAN	42.24%	684	935

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625	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	NM	51	(17)	34	NM	100.00%	54	34
626	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	TX	80	(26)	54	TX	100.00%	54	11
627	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	16	(5)	11	WHLS	42.24%	(86,391)	(118,127)
628	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(209,430)	4,913	(204,518)	12CP-TRAN	42.24%	(86,391)	(118,127)
629	Sched M: Plant Permanent	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	(616)	727	111	12CP-PROD	57.55%	64	47
630	Sched M: Plant Permanent	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	(43,818)	74	(43,744)	ENERGY	59.90%	(26,201)	(17,543)
631	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	12CP-TRAN	(2,047,197)	47,928	(1,999,269)	12CP-TRAN	42.24%	(844,517)	(1,154,752)
632	Sched M: Plant Permanent	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	37,012	28,496	65,508	12CP-PROD	57.55%	37,696	27,811
633	Sched M: Plant Permanent	Transmission	353045-TRAN Station Equip-Wind	ENERGY	(544,503)	820	(543,683)	ENERGY	59.90%	(325,651)	(218,032)
634	Sched M: Plant Permanent	Transmission	354000E-TRAN Towers & Fixture	12CP-TRAN	2,738,937	(450)	2,738,487	12CP-TRAN	42.24%	1,156,772	1,581,714
635	Sched M: Plant Permanent	Transmission	354000ERN-TRAN Towers & Fixture Radial NM	NM	58,001	(10)	57,991	NM	100.00%	91,135	57,991
636	Sched M: Plant Permanent	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	TX	91,150	(15)	91,135	TX	100.00%	17,957	17,957
637	Sched M: Plant Permanent	Transmission	354000ERW-TRAN Towers & Fixture Radial Wholesale	WHLS	17,960	(3)	17,957	WHLS	42.24%	(1,605,193)	(2,194,863)
638	Sched M: Plant Permanent	Transmission	355000E	12CP-TRAN	(3,723,257)	(76,800)	(3,800,057)	12CP-TRAN	42.24%	(1,605,193)	(2,194,863)
639	Sched M: Plant Permanent	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	NM	(78,845)	(1,626)	(80,471)	NM	100.00%	(126,464)	(80,471)
640	Sched M: Plant Permanent	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	TX	(123,908)	(2,556)	(126,464)	TX	100.00%	(126,464)	(24,917)
641	Sched M: Plant Permanent	Transmission	355000ERW-TRAN Poles & Fixtures Radial Wholesale	WHLS	(24,414)	(504)	(24,917)	WHLS	57.55%	(3,246)	(2,394)
642	Sched M: Plant Permanent	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	(5,605)	(35)	(5,640)	12CP-PROD	59.90%	(94,077)	(62,987)
643	Sched M: Plant Permanent	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	(156,973)	(90)	(157,064)	ENERGY	42.24%	(573,391)	(794,027)
644	Sched M: Plant Permanent	Transmission	356000E-TRAN OH Conductor & D	12CP-TRAN	(1,330,333)	(27,084)	(1,357,417)	12CP-TRAN	100.00%	(45,174)	(28,745)
645	Sched M: Plant Permanent	Transmission	356000ERN-TRAN OH Conductor & D Radial NM	NM	(26,172)	(574)	(26,746)	NM	100.00%	(45,174)	(28,745)
646	Sched M: Plant Permanent	Transmission	356000ERT-TRAN OH Conductor & D Radial TX	TX	(44,273)	(901)	(45,174)	TX	100.00%	(45,174)	(8,901)
647	Sched M: Plant Permanent	Transmission	356000ERW-TRAN OH Conductor & D Radial Wholesale	WHLS	(8,723)	(178)	(8,901)	WHLS	57.55%	2,582	1,905
648	Sched M: Plant Permanent	Transmission	356010-TRAN OH Cond & Device-Prod	12CP-PROD	4,535	(49)	4,486	12CP-PROD	59.90%	(60,391)	(40,434)
649	Sched M: Plant Permanent	Transmission	356045-TRAN OH Cond & Device-Wind	ENERGY	(100,760)	(65)	(100,825)	ENERGY	42.24%	(342)	(468)
650	Sched M: Plant Permanent	Transmission	357000E-TRAN Underground Cond	12CP-TRAN	(794)	(16)	(810)	12CP-TRAN	42.24%	(609)	(833)
651	Sched M: Plant Permanent	Transmission	358000-TRAN UG Conductor & Device	12CP-TRAN	(1,413)	(28)	(1,442)	12CP-TRAN	42.24%	(644)	(880)
652	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trail	12CP-TRAN	(1,494)	(30)	(1,524)	12CP-TRAN	42.24%	(2,503,261)	(3,049,911)
653	Sched M: Plant Permanent	Transmission	Sub-Total Transmission	Sub-Total Transmission	(5,524,290)	(28,882)	(5,553,172)	Sub-Total Transmission	100.00%	(0)	(3,049,911)
654											
655	Sched M: Plant Permanent	Distribution	360001E-Dist Land Owned in Fee	TX	(0)	(0)	(0)	TX	100.00%	(0)	26
656	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights- NM	NM	26		26	NM	100.00%	17	(50,586)
657	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	TX	17		17	TX	100.00%	17	(50,586)
658	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	NM	(50,586)		(50,586)	NM	100.00%	(114,203)	(169,371)
659	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	TX	(114,203)		(114,203)	TX	100.00%	(106,868)	(172,459)
660	Sched M: Plant Permanent	Distribution	362000E-Other Eq	NM	(169,371)		(169,371)	NM	100.00%	(42,417)	(211,925)
661	Sched M: Plant Permanent	Distribution	362000E-Other Eq	TX	(106,868)		(106,868)	TX	100.00%	8,376	(1,764)
662	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	NM	(172,459)		(172,459)	NM	100.00%	8,376	(1,764)
663	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	TX	(42,417)		(42,417)	TX	100.00%	8,376	(1,764)
664	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Device	NM	(211,925)		(211,925)	NM	100.00%	8,376	(1,764)
665	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Device	TX	8,376		8,376	TX	100.00%	8,376	(1,764)
666	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	NM	(1,764)		(1,764)	NM	100.00%	8,740	(470)
667	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	TX	8,740		8,740	TX	100.00%	46,504	25,538
668	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	NM	(470)		(470)	NM	100.00%	29,558	26
669	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	TX	46,504		46,504	TX	100.00%	29,558	26
670	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	NM	25,538		25,538	NM	100.00%	29,558	26
671	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	TX	29,558		29,558	TX	100.00%	29,558	26
672	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	NM	26		26	NM	100.00%	29,558	26

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673	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	TX	124		124	TX	100.00%		
674	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	NM	(4,179)		(4,179)	NM			(4,179)
675	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	TX	1,150		1,150	TX	100.00%	1,150	
676	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	NM	(3,681)		(3,681)	NM			(3,681)
677	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	TX	774		774	TX	100.00%	774	
678	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	NM	(1,364)		(1,364)	NM			(1,364)
679	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	TX	2,843		2,843	TX	100.00%	2,843	
680	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	NM	2,956		2,956	NM			2,956
681	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	TX	394		394	TX	100.00%	394	
682	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	NM	1,994		1,994	NM			1,994
683	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	TX	(9,158)		(9,158)	TX	100.00%	(9,158)	
684	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Sub-Total Distribution	(759,425)		(759,425)			(174,165)	(585,259)
685											
686	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	LABXAG	(1)		(1)	LABXAG	59.28%	(1)	(1)
687	Sched M: Plant Permanent	General	389002-General Land Rights	LABXAG	1		1	LABXAG	59.28%	1	0
688	Sched M: Plant Permanent	General	390000-Gen Structures & Improv	LABXAG	(33,521)	6,536	(26,985)	LABXAG	59.28%	(15,998)	(10,987)
689	Sched M: Plant Permanent	General	390007-Gen Str & Imp Lease Bld	LABXAG	4,775		4,775	LABXAG	59.28%	2,831	1,944
690	Sched M: Plant Permanent	General	390050-Gen Str & Imp-Call Center	CUST-RET	11,129		11,129	CUST-RET	68.74%	7,650	3,478
691	Sched M: Plant Permanent	General	391000-General Office Furn & E	LABXAG	1,998	(5)	1,993	LABXAG	59.28%	1,181	811
692	Sched M: Plant Permanent	General	391004-General Info Sys Computer	LABXAG	56,560	680	57,240	LABXAG	59.28%	33,935	23,306
693	Sched M: Plant Permanent	General	391005-Gen Off Eq Comp 3 Yr Life	LABXAG	0	0	0	LABXAG	59.28%	0	0
694	Sched M: Plant Permanent	General	392000-General Transportation E	LABXAG	0		0	LABXAG	59.28%	0	0
695	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	LABXAG	15	1	16	LABXAG	59.28%	9	6
696	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	LABXAG	190	8	197	LABXAG	59.28%	117	80
697	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	LABXAG	37	2	38	LABXAG	59.28%	23	16
698	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	LABXAG	244	10	254	LABXAG	59.28%	150	103
699	Sched M: Plant Permanent	General	393000-General Stores Equipmen	LABXAG	(117)	30	(87)	LABXAG	59.28%	(51)	(35)
700	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	LABXAG	(12,164)	3,539	(8,625)	LABXAG	59.28%	(6,113)	(3,512)
701	Sched M: Plant Permanent	General	395000-General Laboratory Equi	LABXAG	(2,958)	758	(2,201)	LABXAG	59.28%	(1,305)	(896)
702	Sched M: Plant Permanent	General	396000-General Power Operated E	LABXAG	56	2	58	LABXAG	59.28%	34	24
703	Sched M: Plant Permanent	General	397000-General Communication E	LABXAG	(17,230)	4,423	(12,807)	LABXAG	59.28%	(7,593)	(5,214)
704	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	LABXAG	(12,186)	3,307	(8,880)	LABXAG	59.28%	(5,264)	(3,615)
705	Sched M: Plant Permanent	General	397020-General Comm Eq AE	LABXAG	(16)	4	(12)	LABXAG	59.28%	(7)	(5)
706	Sched M: Plant Permanent	General	397030-General Comm Eq EM	LABXAG	(4,817)	1,228	(3,589)	LABXAG	59.28%	(2,128)	(1,461)
707	Sched M: Plant Permanent	General	398000-General Miscellaneous E	LABXAG	(751)	191	(560)	LABXAG	59.28%	(322)	(228)
708	Sched M: Plant Permanent	General		Sub-Total General	(8,759)	20,713	11,954			8,140	3,815
709											
710	Sched M: Plant Permanent		Sub-Total Sched M: Plant Permanent		(26,431,785)	2,635	(26,429,150)			(14,780,905)	(11,648,245)
711											
712	Sched M: Non-Plant Permanent Plant Related		SchM-218 - Deferred revenue (ITC Grant Accounting)	PIS-NET	(12,861)	12,861		PIS-NET	51.56%		
713	Sched M: Non-Plant Permanent Plant Related		Sub-Total Plant Related		(12,861)	12,861					
714											
715	Sched M: Non-Plant Permanent Labor Related		SchM-124 - Meals and Entertainment	LABOR	1,133,327		1,133,327	LABOR	59.40%	673,153	460,174
716	Sched M: Non-Plant Permanent Labor Related		Sub-Total Labor Related		1,133,327		1,133,327			673,153	460,174
717											
718	Sched M: Non-Plant Permanent Other		SchM-188 - Contributions Carryover	PIS-NET	1,076,604	(1,076,604)		PIS-NET	51.56%		
719	Sched M: Non-Plant Permanent Other		SchM-196 - Club Dues	PIS-NET	25,948	(25,948)		PIS-NET	51.56%		
720	Sched M: Non-Plant Permanent Other		SchM-197 - Lobbying Expenses	PIS-NET	746,344	(746,344)		PIS-NET	51.56%		

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721	Sched M: Non-Plant Permanent Other		Schw-199 - Penalties	PIS-NET	82,927	(82,927)		PIS-NET	51.56%		
722	Sched M: Non-Plant Permanent Other		Schw-200 - Depletion on Royalty Income	PIS-NET	(332)	332		PIS-NET	51.56%		
723	Sched M: Non-Plant Permanent Other		Schw-221 - Income from Trusts	PIS-NET	11	(11)		PIS-NET	51.56%		
724	Sched M: Non-Plant Permanent Other		Schw-287 - Suite and Entertainment Tickets	PIS-NET	25,705	(25,705)		PIS-NET	51.56%		
725	Sched M: Non-Plant Permanent Other			Sub-Total Other	1,957,207	(1,957,207)					
726											
727	Sched M: Non-Plant Permanent		Sub-Total Sched M: Non-Plant Permanent		3,077,673	(1,944,346)	1,133,327			673,153	460,174
728											
729	Total Schedule M (w/o NOL)				(493,239,705)	85,246,930	(407,992,774)			(202,131,830)	(205,860,944)
730	SchM NOL									24,500,844	
731	Total Schedule M (w/ NOL)				(493,239,705)	85,246,930	(407,992,774)			(177,630,986)	(205,860,944)
732											
733	State Taxable Income		(269,846,576)		146,890,456		(122,956,120)			(105,710,907)	7,441,447
734	State Income Tax Rate		2.08%		2.08%		2.08%			2.08%	
735	State Income Taxes		(5,601,475)		3,049,152		(2,552,323)			(2,194,347)	
736											
737	Federal Taxable Income		(264,245,101)		143,841,304		(120,403,797)			(103,516,560)	7,441,447
738	Federal Income Tax Rate		21.00%		21.00%		21.00%			21.00%	
739	Federal Income Taxes		(55,491,471)		30,206,674		(25,284,797)			(21,738,478)	
740											
741	Deferred Taxes Plant	Intangible	LABXAG		(44,693)	23	(44,671)	LABXAG	59.28%	(26,483)	(18,188)
742	Deferred Taxes Plant	Intangible	LABXAG		(1,342,345)	1,018	(1,341,327)	LABXAG	59.28%	(795,204)	(546,123)
743	Deferred Taxes Plant	Intangible	CUST-RET		(59,087)		(59,087)	CUST-RET	68.74%	(40,618)	(18,469)
744	Deferred Taxes Plant	Intangible	LABXAG		(832,636)	549	(832,087)	LABXAG	59.28%	(493,302)	(338,786)
745	Deferred Taxes Plant	Intangible	LABXAG		(0)	0	(0)	LABXAG	59.28%	(0)	(0)
746	Deferred Taxes Plant	Intangible	LABXAG		(99,913)	0	(99,913)	LABXAG	59.28%	(59,233)	(40,680)
747	Deferred Taxes Plant	Intangible	CUST-RET		54,295		54,295	CUST-RET	68.74%	37,324	16,971
748	Deferred Taxes Plant	Intangible	Sub-Total Intangible		(2,324,379)	1,589	(2,322,790)			(1,377,516)	(945,274)
749											
750	Deferred Taxes Plant	Steam Production	12CP-PROD		306		306	12CP-PROD	57.55%	176	130
751	Deferred Taxes Plant	Steam Production	12CP-PROD		1,459	5,152	6,611	12CP-PROD	57.55%	3,804	2,807
752	Deferred Taxes Plant	Steam Production	12CP-PROD		(184,009)	5,914	(178,095)	12CP-PROD	57.55%	(102,485)	(75,610)
753	Deferred Taxes Plant	Steam Production	12CP-PROD		97	343	440	12CP-PROD	57.55%	253	187
754	Deferred Taxes Plant	Steam Production	12CP-PROD		(1,064,913)	(807,246)	(1,372,159)	12CP-PROD	57.55%	(789,611)	(582,548)
755	Deferred Taxes Plant	Steam Production	12CP-PROD		(3,824,010)	(993,102)	(4,217,112)	12CP-PROD	57.55%	(2,426,744)	(1,790,368)
756	Deferred Taxes Plant	Steam Production	12CP-PROD		(1,655,369)	(377,012)	(2,032,381)	12CP-PROD	57.55%	(1,169,537)	(862,844)
757	Deferred Taxes Plant	Steam Production	12CP-PROD		(101,617)	(208,390)	(310,007)	12CP-PROD	57.55%	(178,394)	(131,613)
758	Deferred Taxes Plant	Steam Production	12CP-PROD		45,548	(213,178)	(167,630)	12CP-PROD	57.55%	(96,463)	(71,167)
759	Deferred Taxes Plant	Steam Production	Sub-Total Steam Production		(6,782,511)	(1,487,517)	(8,270,028)			(4,759,001)	(3,511,027)
760											
761	Deferred Taxes Plant	Other Production	12CP-PROD		296		296	12CP-PROD	57.55%	170	126
762	Deferred Taxes Plant	Other Production	ENERGY		0	0	0	ENERGY	59.90%	0	0
763	Deferred Taxes Plant	Other Production	ENERGY		21		21	ENERGY	59.90%	13	8
764	Deferred Taxes Plant	Other Production	12CP-PROD		775,841	(27,141)	748,700	12CP-PROD	57.55%	430,841	317,859
765	Deferred Taxes Plant	Other Production	ENERGY		2,517,263	5,812	2,523,074	ENERGY	59.90%	1,511,251	1,011,824
766	Deferred Taxes Plant	Other Production	12CP-PROD		51,197	(60,431)	(9,234)	12CP-PROD	57.55%	(6,314)	(3,920)
767	Deferred Taxes Plant	Other Production	12CP-PROD		(665,108)	(52,299)	(715,406)	12CP-PROD	57.55%	(411,682)	(303,725)
768	Deferred Taxes Plant	Other Production	12CP-PROD		57,704		230,427	12CP-PROD	57.55%	132,600	97,827

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769	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	ENERGY	40,751,268	82,147	40,833,415	ENERGY	59.90%	24,458,071	16,375,344
770	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	63,308	(37,632)	25,676	12CP-PROD	57.55%	14,890	10,986
771	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	1,083,635	2,502	1,086,137	ENERGY	59.90%	650,565	435,571
772	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	78,319	(65,132)	12,887	12CP-PROD	57.55%	7,243	5,344
773	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	886	2	888	ENERGY	59.90%	532	356
774	Deferred Taxes Plant	Other Production	Sub-Total Other Production		44,716,632	20,150	44,736,782			26,789,181	17,947,600
775											
776	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(286,173)	288,173		12CP-TRAN	42.24%		860
777	Deferred Taxes Plant	Transmission	350001-Train Land Owned in Fe	12CP-TRAN	1,489		1,489	12CP-TRAN	42.24%	629	
778	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,886,133	124,122	3,010,255	12CP-TRAN	42.24%	1,271,571	1,738,684
779	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	NM	61,118	2,628	63,746	NM			63,746
780	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	TX	96,049	4,131	100,179	TX			
781	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	18,925	814	19,739	WHLS	100.00%	100,179	19,739
782	Deferred Taxes Plant	Transmission	35001L-Train Fee Land -Prod	12CP-PROD	4		4	12CP-PROD	57.55%	2	2
783	Deferred Taxes Plant	Transmission	350045-Train Land Fee-Wind	ENERGY	3		3	ENERGY	59.90%	2	1
784	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,721,523	(42,816)	1,678,707	12CP-TRAN	42.24%	709,108	969,599
785	Deferred Taxes Plant	Transmission	352010-Train Str & Impr-Prod	12CP-PROD	(13,055)	(2,757)	(15,812)	12CP-PROD	57.55%	(9,099)	(6,713)
786	Deferred Taxes Plant	Transmission	352045-Train Str & Impr-Wind	ENERGY	44,462	(449)	44,013	ENERGY	59.90%	26,362	17,650
787	Deferred Taxes Plant	Transmission	353000E-Transmission Station	12CP-TRAN	16,850,602	(417,704)	16,432,897	12CP-TRAN	42.24%	6,941,470	9,491,427
788	Deferred Taxes Plant	Transmission	353010-Train Station Equip Pro	12CP-PROD	(577,615)	(108,022)	(685,637)	12CP-PROD	57.55%	(394,551)	(291,086)
789	Deferred Taxes Plant	Transmission	353045-Train Station Equip-Wind	ENERGY	555,752	(4,975)	550,777	ENERGY	59.90%	329,900	220,877
790	Deferred Taxes Plant	Transmission	354000E-Train Towers & Fixture	12CP-TRAN	1,026,702	4,372	1,031,074	12CP-TRAN	42.24%	435,539	595,535
791	Deferred Taxes Plant	Transmission	354000ERN-Train Towers & Fixture Radial NM	NM	21,742	93	21,834	NM			21,834
792	Deferred Taxes Plant	Transmission	354000ERT-Train Towers & Fixture Radial TX	TX	34,168	145	34,313	TX	100.00%	34,313	
793	Deferred Taxes Plant	Transmission	354000ERW-Train Towers & Fixture Radial Wholesale	WHLS	6,732	29	6,761	WHLS			6,761
794	Deferred Taxes Plant	Transmission	355000E	12CP-TRAN	14,920,502	746,350	15,666,851	12CP-TRAN	42.24%	6,617,882	9,048,969
795	Deferred Taxes Plant	Transmission	355000ERN-Train Poles & Fixtures Radial NM	NM	315,961	15,805	331,766	NM			331,766
796	Deferred Taxes Plant	Transmission	355000ERT-Train Poles & Fixtures Radial TX	TX	496,545	24,838	521,383	TX	100.00%	521,383	
797	Deferred Taxes Plant	Transmission	355000ERW-Train Poles & Fixtures Radial Wholesale	WHLS	97,836	4,894	102,730	WHLS			102,730
798	Deferred Taxes Plant	Transmission	355010-Train Poles & Fixtures-Prod	12CP-PROD	202,637	159	202,796	12CP-PROD	57.55%	116,699	86,097
799	Deferred Taxes Plant	Transmission	355045-Train Poles & Fixtures-Wind	ENERGY	401,678	3,627	405,305	ENERGY	59.90%	242,766	162,539
800	Deferred Taxes Plant	Transmission	356000E-Train OH Conductor & D	12CP-TRAN	5,459,977	263,115	5,723,092	12CP-TRAN	42.24%	2,417,509	3,305,583
801	Deferred Taxes Plant	Transmission	356000ERN-Train OH Conductor & D Radial NM	NM	115,622	5,572	121,194	NM			121,194
802	Deferred Taxes Plant	Transmission	356000ERT-Train OH Conductor & D Radial TX	TX	181,705	8,756	190,461	TX	100.00%	190,461	
803	Deferred Taxes Plant	Transmission	356000ERW-Train OH Conductor & D Radial Wholesale	WHLS	35,802	1,725	37,527	WHLS			37,527
804	Deferred Taxes Plant	Transmission	356010-Train OH Cond & Device-Prod	12CP-PROD	833,423	223	833,646	12CP-PROD	57.55%	479,723	353,923
805	Deferred Taxes Plant	Transmission	356045-Train OH Cond & Device-Wind	ENERGY	16,093	2,436	18,529	ENERGY	59.90%	11,098	7,431
806	Deferred Taxes Plant	Transmission	357000E-Train Underground Cond	12CP-TRAN	3,338	155	3,493	12CP-TRAN	42.24%	1,476	2,018
807	Deferred Taxes Plant	Transmission	358000-Train UG Conductor & Devic	12CP-TRAN	5,944	277	6,221	12CP-TRAN	42.24%	2,628	3,593
808	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trail	12CP-TRAN	6,284	293	6,576	12CP-TRAN	42.24%	2,778	3,798
809	Deferred Taxes Plant	Transmission	Sub-Total Transmission		45,539,905	926,008	46,465,913			20,049,829	26,416,084
810											
811	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	NM	143		143	NM			143
812	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	TX	349		349	TX	100.00%	349	
813	Deferred Taxes Plant	Distribution	360004-Dist Land Rights- NM	NM	60,709		60,709	NM			60,709
814	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	TX	9,466		9,466	TX	100.00%	9,466	
815	Deferred Taxes Plant	Distribution	361000E-Str & Improv	NM	111,315		111,315	NM			111,315
816	Deferred Taxes Plant	Distribution	361000E-Str & Improv	TX	184,911		184,911	TX	100.00%	184,911	

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817	Deferred Taxes Plant	Distribution	362000E-Other Eq	NM	478,196		478,196	NM	100.00%		478,196
818	Deferred Taxes Plant	Distribution	362000E-Other Eq	TX	(36,215)		(36,215)	TX	100.00%	(36,215)	
819	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fxt	NM	846,065		846,065	NM			846,065
820	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fxt	TX	762,382		762,382	TX	100.00%	762,382	
821	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	NM	723,192		723,192	NM			723,192
822	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	TX	253,914		253,914	TX	100.00%	253,914	
823	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	NM	25,215		25,215	NM			25,215
824	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	TX	23,765		23,765	TX	100.00%	23,765	
825	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	NM	68,377		68,377	NM			68,377
826	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	TX	36,427		36,427	TX	100.00%	36,427	
827	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	NM	(219,422)		(219,422)	NM			(219,422)
828	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	TX	(116,218)		(116,218)	TX	100.00%	(116,218)	
829	Deferred Taxes Plant	Distribution	369000E-Distribution Services	NM	1,036		1,036	NM			1,036
830	Deferred Taxes Plant	Distribution	369000E-Distribution Services	TX	(13,361)		(13,361)	TX	100.00%	(13,361)	
831	Deferred Taxes Plant	Distribution	369010-Distribution Services O	NM	14,707		14,707	NM			14,707
832	Deferred Taxes Plant	Distribution	369010-Distribution Services O	TX	29,786		29,786	TX	100.00%	29,786	
833	Deferred Taxes Plant	Distribution	369020-Distribution Services U	NM	3,042		3,042	NM			3,042
834	Deferred Taxes Plant	Distribution	369020-Distribution Services U	TX	102,740		102,740	TX	100.00%	102,740	
835	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	NM	(26,405)		(26,405)	NM			(26,405)
836	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	TX	11,516		11,516	TX	100.00%	11,516	
837	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	NM	(13,183)		(13,183)	NM			(13,183)
838	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	TX	(21,449)		(21,449)	TX	100.00%	(21,449)	
839	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	NM	111,055		111,055	NM			111,055
840	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	TX	(60,570)		(60,570)	TX	100.00%	(60,570)	
841	Deferred Taxes Plant	Distribution	Sub-Total Distribution		3,351,485		3,351,485			1,167,443	2,184,042
842	Deferred Taxes Plant	General	389001-General Land Owned in Fe	LABXAG	175		175	LABXAG	59.28%	104	71
843	Deferred Taxes Plant	General	389002-General Land Rights	LABXAG	(700)		(700)	LABXAG	59.28%	(432)	(297)
844	Deferred Taxes Plant	General	390000-Gen Structures & Improv	LABXAG	(523,388)	(28)	(523,416)	LABXAG	59.28%	(305,067)	(230,115)
845	Deferred Taxes Plant	General	390007-Gen Str & Imp Lease Bld	LABXAG	190,669	(41,794)	148,875	LABXAG	59.28%	87,812	77,629
846	Deferred Taxes Plant	General	390050-Gen Str & Imp-Call Center	CUST-RET	(35,812)	(6)	(35,818)	CUST-RET	68.74%	(24,618)	(11,194)
847	Deferred Taxes Plant	General	391000-General Office Furn & E	LABXAG	293,115	267	293,382	LABXAG	59.28%	173,931	119,451
848	Deferred Taxes Plant	General	391004-General Info Sys Computer	LABXAG	(3,122,088)	(50,670)	(3,172,758)	LABXAG	59.28%	(1,880,965)	(1,291,793)
849	Deferred Taxes Plant	General	391005-Gen Off Eq Comp 3 Yr Life	LABXAG	(0)	(0)	(0)	LABXAG	59.28%	(0)	(0)
850	Deferred Taxes Plant	General	392000-General Transportation E	LABXAG	(0)	(0)	(0)	LABXAG	59.28%	(0)	(0)
851	Deferred Taxes Plant	General	392010-General Transp Eq Grp	LABXAG	(73,020)	(1,337)	(74,357)	LABXAG	59.28%	(44,082)	(30,275)
852	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	LABXAG	(909,679)	(16,528)	(926,207)	LABXAG	59.28%	(549,100)	(377,107)
853	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	LABXAG	(176,828)	(3,236)	(180,064)	LABXAG	59.28%	(106,751)	(73,314)
854	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	LABXAG	(1,166,371)	(21,387)	(1,187,758)	LABXAG	59.28%	(704,161)	(483,598)
855	Deferred Taxes Plant	General	393000-General Stores Equipmen	LABXAG	(504)	(503)	(1,007)	LABXAG	59.28%	(597)	(410)
856	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	LABXAG	(70,922)	(59,629)	(130,551)	LABXAG	59.28%	(77,397)	(53,154)
857	Deferred Taxes Plant	General	395000-General Laboratory Equi	LABXAG	(12,758)	(12,770)	(25,528)	LABXAG	59.28%	(15,134)	(10,394)
858	Deferred Taxes Plant	General	396000-General Power Operated E	LABXAG	(264,803)	(4,911)	(269,714)	LABXAG	59.28%	(159,900)	(109,815)
859	Deferred Taxes Plant	General	397000-General Communication E	LABXAG	(74,920)	(74,551)	(149,471)	LABXAG	59.28%	(88,614)	(60,858)
860	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	LABXAG	(63,455)	(55,704)	(119,159)	LABXAG	59.28%	(70,843)	(48,316)
861	Deferred Taxes Plant	General	397020-General Comm Eq AE	LABXAG	(72)	(71)	(143)	LABXAG	59.28%	(85)	(58)
862	Deferred Taxes Plant	General	397030-General Comm Eq EM	LABXAG	(20,443)	(20,699)	(41,143)	LABXAG	59.28%	(24,391)	(16,751)
863	Deferred Taxes Plant	General	398000-General Miscellaneous E	LABXAG	(3,157)	(3,218)	(6,375)	LABXAG	59.28%	(3,779)	(2,596)
864	Deferred Taxes Plant	General									

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865	Deferred Taxes Plant	General		Sub-Total General	(6,034,961)	(366,777)	(6,401,738)			(3,798,648)	(2,603,090)
866	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	LABOR	(39,399)	39,399		LABOR	59.40%		
868	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	CUST-RET	(361,682)	361,682		CUST-RET	68.74%		
869	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	LABOR	(258,062)	258,062		LABOR	59.40%		
870	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(3,230)	3,230		LABOR	59.40%		
871	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	LABOR	(8,387)	8,387		LABOR	59.40%		
872	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(529,390)	(529,390)		PIS-NET	51.56%		
873	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Tax	PIS-NET	(232,755)	232,755		PIS-NET	51.56%		
874	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	PIS-NET	317,179	(317,179)		PIS-NET	51.56%		
875	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	PIS-NET	5,399,496	(5,399,496)		PIS-NET	51.56%		
876	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	1,294,624	(1,294,624)		PIS-NET	51.56%		
877	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	PIS-NET	(179)	179		PIS-NET	51.56%		
878	Deferred Taxes Plant	Other	SchM-189 - OCI Treasury	PIS-NET	5,239	(5,239)		PIS-NET	51.56%		
879	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	PIS-NET	760,135	(760,135)		PIS-NET	51.56%		
880	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	41,692	(41,692)		PIS-NET	51.56%		
881	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	PIS-NET	1,107,126	(1,107,126)		PIS-NET	51.56%		
882	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	PIS-NET	6,047	(6,047)		PIS-NET	51.56%		
883	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	PIS-NET	(259,601)	259,601		PIS-NET	51.56%		
884	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	PIS-NET	372,179	(372,179)		PIS-NET	51.56%		
885	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	PIS-NET	(4,817,127)	4,817,127		PIS-NET	51.56%		
886	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	15,678,590	(15,678,590)		PIS-NET	51.56%		
887	Deferred Taxes Plant	Other	SchM-293 - Rate Change	PIS-NET	(879,482)	879,482		PIS-NET	51.56%		
888	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	1,263,357	(1,263,357)		PIS-NET	51.56%		
889	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	PIS-NET	244,626	(244,626)		PIS-NET	51.56%		
890	Deferred Taxes Plant	Other	SchM-299 - Operating Lease	PIS-NET				PIS-NET	51.56%		
891	Deferred Taxes Plant	Other	SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	237,982	237,982		PIS-NET	51.56%	122,699	115,283
892	Deferred Taxes Plant	Other		Sub-Total Other	20,387,279	(20,149,296)	237,982			122,699	115,283
893	Deferred Taxes Plant			Sub-Total Deferred Taxes Plant	98,853,449	(21,055,843)	77,797,606			38,193,988	39,603,618
895	Deferred Taxes Non-Plant	Demand Related		12CP-PROD	(553,708)	(553,708)		12CP-PROD	57.55%	(318,632)	(235,076)
897	Deferred Taxes Non-Plant	Demand Related		Sub-Total Demand Related	(553,708)	(553,708)				(318,632)	(235,076)
898	Deferred Taxes Non-Plant	Plant Related	SchM-102 - Fuel Tax Credit - Inc Adback	PIS-NET	267	267		PIS-NET	51.56%	138	129
899	Deferred Taxes Non-Plant	Plant Related	SchM-118 - Inventory Reserve	PIS-NET	8,672	8,672		PIS-NET	51.56%	4,471	4,201
900	Deferred Taxes Non-Plant	Plant Related	SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	(1,014,975)	(1,014,975)		PIS-NET	51.56%	(523,302)	(491,673)
901	Deferred Taxes Non-Plant	Plant Related	SchM-127 - Litigation Reserve	PIS-NET	168,005	168,005		PIS-NET	51.56%	86,620	81,385
902	Deferred Taxes Non-Plant	Plant Related	SchM-137 - R&E Credit	PIS-NET	(2,035,699)	(2,035,699)		PIS-NET	51.56%	(1,049,568)	(986,131)
903	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	(10)	10		PIS-NET	51.56%		
904	Deferred Taxes Non-Plant	Plant Related	SchM-192 - Texas Margin Tax	PIS-NET	383,498	383,498		PIS-NET	51.56%	197,724	185,774
905	Deferred Taxes Non-Plant	Plant Related	SchM-257 - Texas R&E Credit	PIS-NET	(392,027)	(392,027)		PIS-NET	51.56%	(202,122)	(189,905)
906	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	NM	300,696	300,696		NM			300,696
907	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	TX	302,018	302,018		TX	100.00%	302,018	
908	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	PIS-NET	2,547,011	2,547,011		PIS-NET	51.56%	1,313,191	1,233,820
909	Deferred Taxes Non-Plant	Plant Related	TXGMT-Texas Gross Margin Tax	Sub-Total Plant Related	267,455	267,455				129,170	138,295
910	Deferred Taxes Non-Plant	Plant Related		LABOR	(3,906,929)	(18,384)	(3,925,313)			(2,332,793)	(1,594,720)
911	Deferred Taxes Non-Plant	Labor Related									

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913	Deferred Taxes Non-Plant	Labor Related	SchM-109 - Employee Incentive	LABOR	92,541		92,541	LABOR	59.40%	54,966	37,575
914	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	457,683	982	458,665	LABOR	59.40%	272,629	186,235
915	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	LABOR	47,401	5,520	52,921	LABOR	59.40%	31,433	21,488
916	Deferred Taxes Non-Plant	Labor Related	SchM-226 - Performance Recognition Award	LABOR	(3,736)		(3,736)	LABOR	59.40%	(2,219)	(1,517)
917	Deferred Taxes Non-Plant	Labor Related	SchM-301 - Cares Act Payroll Deferral	LABOR	(683,384)		(683,384)	LABOR	59.40%	(403,904)	(277,480)
918	Deferred Taxes Non-Plant	Labor Related	Sub-Total Labor Related	Sub-Total Labor Related	(3,998,423)	(12,082)	(4,010,505)			(2,382,087)	(1,628,418)
919											
920	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	NM	(157,565)		(157,565)	NM			(157,565)
921	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	TX	(1,743,118)		(1,743,118)	TX	100.00%	(1,743,118)	
922	Deferred Taxes Non-Plant	Direct Assigned	SchM-168 - Reg Asset-NOX	NM	(8,918)		(8,918)	NM			(8,918)
923	Deferred Taxes Non-Plant	Direct Assigned		Sub-Total Direct Assigned	(1,909,601)		(1,909,601)			(1,743,118)	(166,484)
924											
925	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	ENERGY	(50,340,815)	50,340,815		ENERGY	59.90%		
926	Deferred Taxes Non-Plant	Energy Related		Sub-Total Energy Related	(50,340,815)	50,340,815					
927											
928	Deferred Taxes Non-Plant			Sub-Total Deferred Taxes Non-Plant	(56,535,092)	50,328,743	(6,206,349)			(4,314,667)	(1,891,682)
929											
930	Total Deferred Taxes (w/o NOL)				42,318,357	29,272,899	71,591,257			33,879,320	37,711,936
931	NOL Deferred Tax									(5,546,962)	
932	Total Deferred Taxes (w/ NOL)				42,318,357	29,272,899	71,591,257			28,332,358	37,711,936
933											
934	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	TX				TX	100.00%		
935	ITC Amortized	Distribution		Sub-Total Distribution							
936											
937	ITC Amortized	Other Tax	ITC Amortization	PIS-NET	(52,421)		(52,421)	PIS-NET	51.56%	(27,027)	(25,394)
938	ITC Amortized	Other Tax		Sub-Total Other Tax	(52,421)		(52,421)			(27,027)	(25,394)
939											
940	ITC Amortized			Sub-Total ITC Amortized	(52,421)		(52,421)			(27,027)	(25,394)
941											
942	Total ITC Amortized				(52,421)		(52,421)			(27,027)	(25,394)
943	Total Income Tax Expense				(18,827,011)	62,528,725	43,701,715			4,372,506	37,686,542
944											
945	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allowances	12CP-PROD	(91,803)	91,803		12CP-PROD	57.55%		
946	Gain on Sale of Utility Plant	Steam Production		Sub-Total Steam Production	(91,803)	91,803					
947											
948	Gain on Sale of Utility Plant			Sub-Total Gain on Sale of Utility Plant	(91,803)	91,803					
949											
950	Total Gain/Loss				369,019,295	(30,057,241)	338,962,054			118,027,573	222,436,261
951	Net Operating Income										
952											
953											
954	Rate Base w/o CWC				6,633,844,278	(1,489,479,881)	5,144,364,398			2,660,547,099	2,466,201,544
955	CWC Subtotal				(33,019,265)		(33,019,265)			(17,634,168)	(15,394,627)
956	State Tax CWC Factor				(0.08%)	(0.08%)	(0.08%)			(0.08%)	(0.16%)
957	Federal Tax CWC Factor				(0.08%)	(0.08%)	(0.08%)			(0.08%)	(0.16%)
958											
959	EBIT x Federal Tax Rate X CWC				(58,414)	(5,493)	(63,847)			(20,422)	
960	SchM x Federal Tax Rate x CWC				82,297	(14,223)	68,073			29,638	

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
961	Cost of Debt x Federal Tax Rate				(0)	(0)	(0)	(0)		(0)	
962											
963	EBIT x Federal Tax Rate x State				(1,213)	(113)	(1,325)			(424)	
964	SchM x Federal Tax Rate x State				1,708	(295)	1,413			615	
965	Cost of Debt x Federal Tax Rate				(0)	(0)	(0)			(0)	
966											
967	EBIT x State Tax Rate x CMC Fac				(5,774)	(537)	(6,311)			(2,019)	
968	SchM x State Tax Rate x CMC Fc				8,135	(1,406)	6,729			2,930	
969	Cost of Debt x State Tax Rate x				(0)	(0)	(0)			(0)	
970											
971	Rate Base for Interest Expense				6,633,892,818	(1,522,525,569)	5,111,367,249			2,642,931,946	2,450,806,917
972	Rate Base				6,633,844,278	(1,522,504,157)	5,111,340,121			2,642,931,946	2,450,792,421
973											
974											

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escd	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS CWC-Not CWC Item	(121,225,332)				28,222,128		28,222,128	(93,003,204)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS CWC-Not CWC Item	(246,058,080)				35,764,221		35,764,221	(210,293,859)
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(144,327,991)				42,617,033		42,617,033	(101,710,958)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(193,424,439)				38,663,194		38,663,194	(154,761,246)
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(174,360,116)				74,349,134		74,349,134	(100,010,982)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(244,195,449)				84,523,517		84,523,517	(159,671,932)
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS CWC-Not CWC Item	(2,305,609)				328,909		328,909	(1,976,700)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS CWC-Not CWC Item	(4,518,648)				371,242		371,242	(4,147,406)
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS CWC-Not CWC Item	(9,477,895)				2,889,972		2,889,972	(6,587,924)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS CWC-Not CWC Item	(21,813,401)				4,030,602		4,030,602	(17,782,799)
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHLs	SPS CWC-Not CWC Item	(301,003,445)				101,386,664		101,386,664	(199,616,781)
12	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	NM	SPS CWC-Not CWC Item	0							0
13	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	0							0
14	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	WHLs	SPS CWC-Not CWC Item								
15	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	NM	SPS CWC-Not CWC Item	(462,518)							(462,518)
16	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	(998,122)							(998,122)
17	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	NM	SPS CWC-Not CWC Item	(98,545)							(98,545)
18	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	TX	SPS CWC-Not CWC Item	(242,075)							(242,075)
19	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	NM	SPS CWC-Not CWC Item	(40,176)							(40,176)
20	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	TX	SPS CWC-Not CWC Item	(151,116)							(151,116)
21	Operating Revenue	Other Revenue	45106-Misc Service Rev	Non-Labor	PI5-DIST	SPS CWC-Not CWC Item	(119,075)				(451)		(451)	(119,075)
22	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	ENERGY	SPS CWC-Not CWC Item	451				(451)		(451)	
23	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - I Non-Labor	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(5,366)				5,366		5,366	
24	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	NM	SPS CWC-Not CWC Item	(2,613,567)							(2,613,567)
25	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	PI5-DIST	SPS CWC-Not CWC Item	(1,701,742)							(1,701,742)
26	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	TX	SPS CWC-Not CWC Item	(4,733,455)							(4,733,455)
27	Operating Revenue	Other Revenue	4561ZPPROD - Funded Upgrades Credit Dis	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(433,667)							(433,667)
28	Operating Revenue	Other Revenue	4561Z2PTP - Z2 Point-to-Point Revenue	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	687,178				609,981		609,981	
29	Operating Revenue	Other Revenue	45600EEI Mutual Aid	Non-Labor	PI5-DIST	SPS CWC-Not CWC Item	(609,981)							(609,981)
30	Operating Revenue	Other Revenue	4560557/8-Schedule 7 & 8 - Firm Point to Non-Labor	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,464,443)				(54,288)		(54,288)	(3,518,731)
31	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,117,822)				7,697		7,697	(1,110,125)
32	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - I Non-Labor	Non-Labor	WHLs	SPS CWC-Not CWC Item	(47,823,824)				219,903		219,903	(47,603,921)
33	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission F	Non-Labor	WHLs	SPS CWC-Not CWC Item	(1,131,189)				(6,773)		(6,773)	(1,137,962)
34	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - I Non-Labor	Non-Labor	WHLs	SPS CWC-Not CWC Item	(1,176,195)				(12,214)		(12,214)	(1,188,409)
35	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Non-Labor	Non-Labor	PI5-TRAN	SPS CWC-Not CWC Item	(144,899)				2,266		2,266	(142,633)
36	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & I Non-Labor	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(457,932)							(457,932)
37	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Chrg	Non-Labor	TX	SPS CWC-Not CWC Item								
38	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(2,044,810)				2,044,810		2,044,810	
39	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - I Non-Labor	Non-Labor	NM	SPS CWC-Not CWC Item	11,191,821				(11,202,069)		(11,202,069)	(10,248)
40	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(141,594)				(40,218,442)		(40,218,442)	(141,594)
41	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - I Non-Labor	Non-Labor	TX	SPS CWC-Not CWC Item	40,115,555				768,970		768,970	(102,887)
42	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(27,702,175)				27,702,175		27,702,175	
43	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(213,270,730)				1,733,136		1,733,136	(211,537,594)
44	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Reve	Non-Labor	12CP-TRAN	Sub-Total Operating Revenue	(1,722,169,388)				394,746,683		394,746,683	(1,327,422,704)
45	Operating Revenue	Other Revenue												
46														
47	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular								
48	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive								
49	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular								

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Test Year: Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escd	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
50	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	Labor - Taxes	ENERGY	SFS CWC-Not CWC Item								8,646
51	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	Non-Labor	ENERGY	SFS CWC-Not CWC Item	8,646							84,252,148
52	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SFS CWC-Gas for Generation	84,252,148				(84,252,148)		(84,252,148)	(84,252,148)
53	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SFS CWC-Not CWC Item								71,907
54	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SFS CWC-Fuel Oil for Generation	71,907							(71,907)
55	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SFS CWC-Not CWC Item								(71,907)
56	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SFS CWC-Fossil Fuel for Generation	44,319,025							44,319,025
57	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SFS CWC-Not CWC Item								(44,319,025)
58	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SFS CWC-Fossil Fuel for Generation	55,130,657							55,130,657
59	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SFS CWC-Not CWC Item								(55,130,657)
60	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SFS CWC-Gas for Generation	26,586,858							26,586,858
61	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SFS CWC-Not CWC Item								(26,586,858)
62	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SFS CWC-Not CWC Item								(319,673,400)
63	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SFS CWC-Purchased Power Energy	319,673,400							319,673,400
64	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SFS CWC-Purchased Power Capacity	58,698,861							63,064,430
65	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SFS CWC-Purchased Power Energy	13,356,694							363,325
66	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SFS CWC-Not CWC Item	(42,108,822)							42,108,822
67	Cost of Sales					Sub-Total Cost of Sales	559,989,374							(483,196,279)
68	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	544,903			13,623			13,623	558,526
69	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	245,479		(96,019)				(96,019)	209,460
70	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Other Compens:12CP-PROD	12CP-PROD	SFS CWC-Labor Regular	2,330,053			69,902			69,902	2,399,955
71	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Other Compens:12CP-PROD	12CP-PROD	SFS CWC-Labor Regular	20,999							20,999
72	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SFS CWC-Other O&M	269,793							267,073
73	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	ENERGY	SFS CWC-Other O&M	33,323,125				(2,719)		(2,719)	33,361,562
74	O&M	Steam Production Operations	50135-Coal Non-Mine/Non-Freight	Labor - Bargaining	ENERGY	SFS CWC-Labor Regular	(514)			(13)			(13)	(527)
75	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SFS CWC-Labor Incentive	160,682		(21,787)				(21,787)	138,895
76	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SFS CWC-Labor Incentive	1,251,928			37,558			37,558	1,289,486
77	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Other Compens:ENERGY	ENERGY	SFS CWC-Labor Regular	15,325							15,325
78	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Other Compens:ENERGY	ENERGY	SFS CWC-Other O&M	(36,288)							(36,288)
79	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Taxes	ENERGY	SFS CWC-Other O&M	(1,329,417)							(1,329,417)
80	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SFS CWC-Other O&M	2,804,808				(134)		(134)	2,874,928
81	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	194,182			70,120			70,120	2,874,928
82	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	3,787,513		(38,458)					3,901,139
83	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	(2,109)			113,625			113,625	3,901,139
84	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Other Compens:12CP-PROD	12CP-PROD	SFS CWC-Labor Regular	4,426,750							(2,109)
85	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SFS CWC-Other O&M	2,495,434				(635,855)		(635,855)	3,790,895
86	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	164,741			63,386			63,386	2,557,820
87	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	3,369,746		(32,628)					3,470,839
88	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	(2,151)			101,092			101,092	3,470,839
89	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Other Compens:12CP-PROD	12CP-PROD	SFS CWC-Labor Regular	3,175,001							(2,151)
90	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SFS CWC-Other O&M	2,045,326							3,174,997
91	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	430,416			51,133			51,133	2,096,460
92	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	5,057,069		(68,272)					5,113,341
93	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	28,928							28,928
94	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Other Compens:12CP-PROD	12CP-PROD	SFS CWC-Labor Regular	5,146,395							5,186,444
95	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SFS CWC-Other O&M	40,049							40,049
96	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	4,337							4,337
97	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	21,679		(586)					21,093
98	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular				650			650	22,329

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99	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Other Compen	12CP-PROD	SFS CWC-Labor Regular	319							319
100	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SFS CWC-Other O&M	4,494,474				(459,624)		(459,624)	4,034,850
101	O&M	Steam Production Operations	50900-Stm Op SO2 Allowance Exp	Non-Labor	12CP-PROD	SFS CWC-Other O&M	34,908			3,199			3,199	34,908
102	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	Non-Labor	NM	SFS CWC-Other O&M	127,959		(2,781)				(2,781)	131,158
103	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	15,987							15,987
104	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	227,949							227,949
105	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	723							723
106	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Other Compen	12CP-PROD	SFS CWC-Labor Regular	198,980				(36,135)		(36,135)	162,845
107	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SFS CWC-Other O&M	450,851			11,271			11,271	462,122
108	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	38,595				(1)		(1)	38,595
109	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	608,813							608,813
110	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	18,264							18,264
111	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Other Compen	12CP-PROD	SFS CWC-Labor Regular	(377)							(377)
112	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SFS CWC-Other O&M	3,162,990				(73)		(73)	3,162,916
113	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Bargaining	ENERGY	SFS CWC-Labor Regular	1,901,024			47,526			47,526	1,948,549
114	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Incentive	ENERGY	SFS CWC-Labor Incentive	220,919				(3)		(3)	220,919
115	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Non-bargaining	ENERGY	SFS CWC-Labor Regular	3,287,486				(37,944)		(37,944)	182,972
116	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Other Compen	ENERGY	SFS CWC-Labor Regular	7,276							7,276
117	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Non-Labor	ENERGY	SFS CWC-Other O&M	7,176,634				(398)		(398)	7,176,237
118	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Bargaining	ENERGY	SFS CWC-Labor Regular	1,251,974			31,299			31,299	1,283,273
119	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SFS CWC-Labor Incentive	125,753				(4)		(4)	125,753
120	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SFS CWC-Labor Regular	2,012,603				(22,486)		(22,486)	1,990,117
121	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Other Compen	ENERGY	SFS CWC-Labor Regular	3,697							3,697
122	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Non-Labor	ENERGY	SFS CWC-Other O&M	4,975,440				(19)		(19)	4,975,421
123	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	2,395,822			59,896			59,896	2,455,718
124	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	183,040				(1)		(1)	183,040
125	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	3,284,478				(933)		(933)	3,283,545
126	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Other Compen	12CP-PROD	SFS CWC-Labor Regular	4,058,148				(1,540)		(1,540)	4,056,607
127	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Non-Labor	12CP-PROD	SFS CWC-Other O&M	3,941			99			99	4,039
128	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	29,768							29,768
129	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	260,376				(4,052)		(4,052)	257,116
130	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	3,868							3,868
131	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Other Compen	12CP-PROD	SFS CWC-Labor Regular	26,894				(202)		(202)	26,692
132	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SFS CWC-Other O&M	45,600			1,140			1,140	46,740
133	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SFS CWC-Labor Regular	9,986							9,986
134	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SFS CWC-Labor Incentive	87,780				(1,592)		(1,592)	86,188
135	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SFS CWC-Labor Regular	113,154							113,154
136	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Non-Labor	ENERGY	SFS CWC-Other O&M	2,029							2,029
137	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	9,187							9,187
138	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	152,799				(1,820)		(1,820)	150,979
139	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	(106)							(106)
140	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Other Compen	12CP-PROD	SFS CWC-Labor Regular	2,468							2,468
141	O&M	Other Production Operations	54800W-Oth Oper Gen Exp	Non-Labor	12CP-PROD	SFS CWC-Other O&M	9,955							9,955
142	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	20,067							20,067
143	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	157,527				(8)		(8)	157,527
144	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	1,612							1,612
145	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Other Compen	12CP-PROD	SFS CWC-Labor Regular	408,746				(77)		(77)	408,669
146	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SFS CWC-Other O&M	4,306,325							4,306,325
147	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	Non-Labor	ENERGY	SFS CWC-Other O&M								

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148	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	(12)			(0)				(12)
149	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	733						(99)	634
150	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	3,656		(99)	110			110	3,765
151	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Other Compens.	12CP-PROD	SFS CWC-Labor Regular	54							54
152	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Pension	12CP-PROD	SFS CWC-Labor Regular								
153	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Taxes	12CP-PROD	SFS CWC-Other O&M	565,193				(60,846)		(60,846)	504,347
154	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SFS CWC-Other O&M	1,894,694							1,894,694
155	O&M	Other Production Operations	55000W-Oth Oper Rents	Non-Labor	ENERGY	SFS CWC-Other O&M								
156	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	40,407		(5,479)				(5,479)	34,928
157	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	336,993			10,110			10,110	347,103
158	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	3,847							3,847
159	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Labor - Other Compens.	12CP-PROD	SFS CWC-Labor Regular	78,432				(9,804)		(9,804)	68,628
160	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Non-Labor	12CP-PROD	SFS CWC-Other O&M								
161	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	40,860			1,021			1,021	41,881
162	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	3,706		(734)		(0)		(734)	2,972
163	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	55,175			1,655			1,655	56,830
164	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Other Compens.	12CP-PROD	SFS CWC-Labor Regular	(5)							(5)
165	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Non-Labor	12CP-PROD	SFS CWC-Other O&M	214,370				(1)		(1)	214,369
166	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	155,886			3,897			3,897	159,783
167	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	61,196		(9,003)		(0)		(9,003)	52,193
168	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	573,552			17,207			17,207	590,758
169	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Other Compens.	12CP-PROD	SFS CWC-Labor Regular	4,928							4,928
170	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SFS CWC-Other O&M	347,343				(0)		(0)	347,343
171	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	ENERGY	SFS CWC-Labor Regular	8,369			209			209	8,578
172	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Incentive	ENERGY	SFS CWC-Labor Incentive	356		(66)				(66)	290
173	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	ENERGY	SFS CWC-Labor Regular	12,487			375			375	12,861
174	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	ENERGY	SFS CWC-Other O&M	176,422							176,422
175	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	65			2			2	67
176	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	1,949		(263)		(8)		(271)	1,678
177	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	10,078			302			302	10,381
178	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Other Compens.	12CP-PROD	SFS CWC-Labor Regular	144							144
179	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Non-Labor	12CP-PROD	SFS CWC-Other O&M	26,805				(3)		(3)	26,803
180	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Pkt Mjr	Non-Labor	ENERGY	SFS CWC-Other O&M	4,104,846		(16,446)				(16,446)	4,104,846
181	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	121,290			30,308			30,308	1,040,586
182	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	1,010,277							1,010,277
183	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compens.	12CP-PROD	SFS CWC-Labor Regular	10,915							10,915
184	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SFS CWC-Other O&M	40,376				(762)		(762)	39,614
185	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Bargaining	12CP-PROD	SFS CWC-Labor Regular	183,876							183,876
186	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SFS CWC-Labor Incentive	2,420,929		107,072	72,628			(866,468)	2,493,557
187	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SFS CWC-Labor Regular	18,170							18,170
188	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compens.	12CP-PROD	SFS CWC-Labor Regular	(844,741)				(1,344)		(1,344)	(846,085)
189	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SFS CWC-Other O&M								
190	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SFS CWC-Other O&M								
191	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SFS CWC-Other O&M								
192	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SFS CWC-Other O&M								
193	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SFS CWC-Other O&M								
194	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SFS CWC-Other O&M								
195	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Bargaining	PI5-TRAN	SFS CWC-Labor Regular	311,031			7,776			7,776	318,807
196	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PI5-TRAN	SFS CWC-Labor Incentive	660,537		(90,854)		(7)		(90,862)	569,675

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197	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PI5-TRAN	SP5 CWC-Labor Regular	5,770,766			173,123			173,123	5,943,889
198	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Other Compens	PI5-TRAN	SP5 CWC-Labor Regular	64,170							64,170
199	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PI5-TRAN	SP5 CWC-Other O&M	1,523,152				(120,833)		(120,833)	1,402,319
200	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SP5 CWC-Labor Regular	(69,014)			(1,725)			(1,725)	(70,740)
201	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SP5 CWC-Labor Incentive	(6,480)		1,283				1,283	(5,197)
202	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SP5 CWC-Labor Regular	(93,195)			(2,796)			(2,796)	(95,990)
203	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Other Compens	12CP-TRAN	SP5 CWC-Labor Regular	1,986							1,986
204	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SP5 CWC-Labor Regular	884,496			22,112			22,112	906,608
205	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SP5 CWC-Labor Incentive	83,160		(15,171)				(15,171)	67,989
206	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SP5 CWC-Labor Regular	1,378,311			41,349			41,349	1,419,650
207	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Other Compens	12CP-TRAN	SP5 CWC-Labor Regular	308							308
208	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SP5 CWC-Other O&M	1,003,710				(290)		(290)	1,003,420
209	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	Non-Labor	RETAIL-TRAN	SP5 CWC-Other O&M	3,637,403							3,637,403
210	O&M	Transmission Operations	56140M-Scheduling, system control and d	Non-Labor	WHLS	SP5 CWC-Other O&M	1,065,179							1,065,179
211	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SP5 CWC-Labor Incentive	3,710		(503)				(503)	3,207
212	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SP5 CWC-Labor Regular	14,431			433			433	14,864
213	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Other Compens	12CP-TRAN	SP5 CWC-Labor Regular	230							230
214	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Non-Labor	12CP-TRAN	SP5 CWC-Other O&M	16,343				(16)		(16)	16,327
215	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SP5 CWC-Labor Regular	(306)			(8)			(8)	(313)
216	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SP5 CWC-Labor Incentive	3,299		(435)				(435)	2,864
217	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SP5 CWC-Labor Regular	22,008			660			660	22,668
218	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Other Compens	12CP-TRAN	SP5 CWC-Labor Regular	296							296
219	O&M	Transmission Operations	56160-Trans Service Studies	Non-Labor	12CP-TRAN	SP5 CWC-Other O&M	9,039				(0)		(0)	9,038
220	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Incentive	12CP-TRAN	SP5 CWC-Labor Incentive	3,490		(473)				(473)	3,017
221	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Non-bargaining	12CP-TRAN	SP5 CWC-Labor Regular	32,605			978			978	33,583
222	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Other Compens	12CP-TRAN	SP5 CWC-Labor Regular	390							390
223	O&M	Transmission Operations	56170-Gen Interconn Studies	Non-Labor	12CP-TRAN	SP5 CWC-Other O&M	(13,507)							(13,507)
224	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	Non-Labor	RETAIL-TRAN	SP5 CWC-Other O&M	2,756,221							2,756,221
225	O&M	Transmission Operations	56180M-Reliability planning and standard	Non-Labor	WHLS	SP5 CWC-Other O&M	464,991							464,991
226	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Bargaining	PI5-TRAN	SP5 CWC-Labor Regular	593,195			14,830			14,830	608,024
227	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Incentive	PI5-TRAN	SP5 CWC-Labor Incentive	41,755		(8,270)				(8,270)	33,485
228	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Non-bargaining	PI5-TRAN	SP5 CWC-Labor Regular	801,029			24,031			24,031	825,060
229	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Other Compens	PI5-TRAN	SP5 CWC-Labor Regular	125							125
230	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PI5-TRAN	SP5 CWC-Other O&M	81,434				(0)		(0)	81,433
231	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Bargaining	PI5-TRAN	SP5 CWC-Labor Regular	21,026			526			526	21,552
232	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Incentive	PI5-TRAN	SP5 CWC-Labor Incentive	1,130		(210)				(210)	920
233	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Non-bargaining	PI5-TRAN	SP5 CWC-Labor Regular	30,368			911			911	31,279
234	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Other Compens	PI5-TRAN	SP5 CWC-Labor Regular	48							48
235	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PI5-TRAN	SP5 CWC-Other O&M	388,566							388,566
236	O&M	Transmission Operations	56500-Transm of Elec By Others	Non-Labor	12CP-TRAN	SP5 CWC-Other O&M	288,806							288,806
237	O&M	Transmission Operations	56500MC-Whwheeling Meter Charges	Non-Labor	WHLS	SP5 CWC-Other O&M	391,050							391,050
238	O&M	Transmission Operations	56500MISC-Whwheeling Miscellaneous	Non-Labor	12CP-TRAN	SP5 CWC-Other O&M	35,240							35,240
239	O&M	Transmission Operations	56500S11-Whwheeling Schedule 11	Non-Labor	RETAIL-TRAN	SP5 CWC-Other O&M	106,924,989							106,924,989
240	O&M	Transmission Operations	56500S11W-Whwheeling Schedule 11 - Whole	Non-Labor	WHLS	SP5 CWC-Other O&M	31,301,865				(638,317)		(638,317)	30,663,548
241	O&M	Transmission Operations	56500S12-Whwheeling Schedule 12	Non-Labor	RETAIL-TRAN	SP5 CWC-Other O&M	2,248,686				(70,747)		(70,747)	2,177,939
242	O&M	Transmission Operations	56500S12W-Whwheeling Schedule 12 - Whole	Non-Labor	WHLS	SP5 CWC-Other O&M	536,322				(24,234)		(24,234)	512,088
243	O&M	Transmission Operations	56500S1W-Whwheeling Schedule 1 - Whole	Non-Labor	WHLS	SP5 CWC-Other O&M	512,328				(7,402)		(7,402)	504,926
244	O&M	Transmission Operations	56500S2-Whwheeling Schedule 2	Non-Labor	RETAIL-TRAN	SP5 CWC-Other O&M	92,119				(22,966)		(22,966)	69,152
245	O&M	Transmission Operations	56500S2W-Whwheeling Schedule 2 - Whole	Non-Labor	WHLS	SP5 CWC-Other O&M	26,410				(6,278)		(6,278)	20,132

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246	O&M	Transmission Operations	5650059- Wheeling Schedule 9	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	8,204,241				(3,025)		(3,025)	8,201,216
247	O&M	Transmission Operations	5650059W-Wheeling Schedule 9 - Wholesale	Non-Labor	WHLS	SPS CWC-Other O&M	26,728,273				(861,833)		(861,833)	25,866,440
248	O&M	Transmission Operations	56522DAUC - ZZ Direct Assigned Upgrade CI	Non-Labor	RETAIL-PROD	SPS CWC-Other O&M	249,444							249,444
249	O&M	Transmission Operations	56522DAUCW - ZZ Direct Assigned Upgrade	Non-Labor	WHLS	SPS CWC-Other O&M	17,766							17,766
250	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	377,655			9,441			9,441	387,096
251	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	112,742		(17,179)				(17,179)	95,562
252	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	1,128,131			33,844			33,844	1,161,975
253	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	7,687							7,687
254	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,563,209				14,953		14,953	1,578,163
255	O&M	Transmission Operations	56700-Trans Rents	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular		(38)		(1)			(1)	(39)
256	O&M	Transmission Operations	56700-Trans Rents	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	2,071		(280)				(280)	1,791
257	O&M	Transmission Operations	56700-Trans Rents	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	10,335			310			310	10,645
258	O&M	Transmission Operations	56700-Trans Rents	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	152							152
259	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	2,134,108				(217,473)		(217,473)	1,916,635
260	O&M	Transmission Maintenance	56900-Trans Mtce of Structures	Non-Labor	PIS-TRAN	SPS CWC-Other O&M				5,410			5,410	221,795
261	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	216,386							216,386
262	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	14,684		(2,908)				(2,908)	11,776
263	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	292,199			8,766			8,766	300,965
264	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular		(6)					(6)	(6)
265	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	813,307			953			953	813,306
266	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	38,128							38,128
267	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			(98)				(98)	
268	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	1,651			276			276	11,318
269	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	89,074			2,672			2,672	91,746
270	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining TX	PIS-TRAN	SPS CWC-Labor Regular				447			447	15,358
271	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	604				14,910		14,910	15,558
272	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	512,438				(15)		(15)	512,423
273	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M					220,528		220,528	220,528
274	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular		(6)		(0)			(6)	(6)
275	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	18,610		(2,523)				(2,523)	16,087
276	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	115,487			3,465			3,465	118,952
277	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	1,654				(194)		(194)	1,460
278	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS CWC-Other O&M	21,927							21,927
279	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	34,675		(4,702)				(4,702)	29,973
280	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	267,297			8,019			8,019	275,316
281	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	3,357							3,357
282	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	1,641		(222)				(222)	1,418
283	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	12,638			379			379	13,017
284	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	166							166
285	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	2,911		(395)				(395)	2,516
286	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	23,853							24,248
287	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	284			716			716	24,964
288	O&M	Regional Marketing Operations	57570-Mkt Fac/Mon/Comp Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	6,308,383							6,308,383
289	O&M	Regional Marketing Operations	575700W-Market facilitation monitoring an	Non-Labor	WHLS	SPS CWC-Other O&M	1,849,773							1,849,773
290	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular		(1)		(0)			(1)	(1)
291	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	52		(7)				(7)	45
292	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	261			8			8	269
293	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular								
294	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Pension	ENERGY	SPS CWC-Labor Regular								4

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295	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Taxes	ENERGY	SPS CWC-Other O&M								
296	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS CWC-Other O&M								
297	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular	161			4	(5,028)		(5,028)	44,386
298	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular	1,063,400			26,585			26,585	1,089,985
299	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular	73,766			1,844			1,844	75,610
300	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	NM	SPS CWC-Labor Incentive	13		(3)					11
301	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive	133,783		(22,941)		(2)		(22,943)	110,840
302	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive	5,836		(1,156)				(1,156)	4,680
303	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining NM		SPS CWC-Labor Regular	217			7			7	224
304	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining NM		SPS CWC-Labor Regular	1,862,952			55,889			55,889	1,918,840
305	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining TX		SPS CWC-Labor Regular	99,611			2,988			2,988	102,599
306	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Other Compens: PIS-DIST		SPS CWC-Labor Regular	5,480							5,480
307	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	NM	SPS CWC-Other O&M								
308	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS CWC-Other O&M	754,761				(19,149)		(19,149)	735,613
309	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	TX	SPS CWC-Other O&M	25,033				(700)		(700)	24,333
310	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	5,365		(738)				(738)	4,638
311	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Non-bargaining PIS-DIST		SPS CWC-Labor Regular	51,030							51,030
312	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Other Compens: PIS-DIST		SPS CWC-Labor Regular	595			1,531			1,531	52,561
313	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS CWC-Other O&M	288,321				(5)		(5)	288,316
314	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	264,145			6,604			6,604	270,748
315	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	19,647		(3,891)				(3,891)	15,756
316	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Non-bargaining PIS-DIST		SPS CWC-Labor Regular	356,691			10,701			10,701	367,392
317	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Other Compens: PIS-DIST		SPS CWC-Labor Regular	(325)							(325)
318	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	355,086				(5)		(5)	355,081
319	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	50,704			1,268			1,268	51,971
320	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	162,225			4,056			4,056	166,280
321	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	242,637			6,066			6,066	248,703
322	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	2,067		(409)				(409)	1,658
323	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	14,315		(2,368)		(2)		(2,370)	11,945
324	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	14,584		(2,888)				(2,888)	11,695
325	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining NM		SPS CWC-Labor Regular	68,469			2,054			2,054	70,523
326	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining PIS-DIST		SPS CWC-Labor Regular	272,570			8,177			8,177	280,747
327	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining TX		SPS CWC-Labor Regular	327,649			9,829			9,829	337,478
328	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Other Compens: PIS-DIST		SPS CWC-Labor Regular	449							449
329	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	1,338,632							1,338,632
330	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(2,054,299)				(4,051)		(4,051)	(2,058,351)
331	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	429,849			130			130	429,849
332	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	5,206			7			7	5,336
333	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	21,177			529			529	21,706
334	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	229		(45)				(45)	184
335	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	13		(3)				(3)	11
336	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	233		(46)				(46)	187
337	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Non-bargaining NM		SPS CWC-Labor Regular	7,030			211			211	7,241
338	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Non-bargaining PIS-DIST		SPS CWC-Labor Regular	10			0			0	10
339	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Non-bargaining TX		SPS CWC-Labor Regular	28,596			858			858	29,454
340	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Labor - Other Compens: PIS-DIST		SPS CWC-Labor Regular	(13)							(13)
341	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Non-Labor	NM	SPS CWC-Other O&M	9,517				(0)		(0)	9,517
342	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	564,989							564,989
343	O&M	Distribution Operations	58400-Dist Op UG Elec. lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M								

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344	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	TX	SPS CWC-Other O&M	25,348							25,348
345	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	172,010			4,300			4,300	176,311
346	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	11,823		(2,254)		(0)		(2,254)	9,569
347	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	260,214			7,806			7,806	268,021
348	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	(137)							(137)
349	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PI5-DIST	SPS CWC-Other O&M	153,377				(19)		(19)	153,357
350	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	402,353			10,059			10,059	412,412
351	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	66,794			1,670			1,670	68,464
352	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	693,576			17,339			17,339	710,916
353	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	26,004		(5,150)				(5,150)	20,854
354	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	20,746		(3,107)		(1)		(3,108)	17,637
355	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	48,710		(9,647)				(9,647)	39,062
356	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	543,323			16,300			16,300	559,623
357	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	215,615			6,468			6,468	222,083
358	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	936,581			28,097			28,097	964,678
359	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	950							950
360	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	NM	SPS CWC-Other O&M	470,211				(747)		(747)	470,211
361	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PI5-DIST	SPS CWC-Other O&M	(1,516,502)							(1,517,249)
362	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	TX	SPS CWC-Other O&M	269,622							269,622
363	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	206,942			5,174			5,174	212,115
364	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	15,053		(2,981)		(0)		(2,981)	12,071
365	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	279,447			8,383			8,383	287,830
366	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	(59)							(59)
367	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	PI5-DIST	SPS CWC-Other O&M	117,104							117,104
368	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	202,795			5,070			5,070	207,865
369	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	11,485			287			287	11,773
370	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	896,535			22,413			22,413	918,948
371	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	14,986		(2,928)				(2,928)	12,058
372	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	71,188		(9,814)		(2)		(9,816)	61,372
373	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	60,182		(11,715)				(11,715)	48,467
374	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	279,327			8,380			8,380	287,707
375	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	585,148			17,554			17,554	602,703
376	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,244,879			37,346			37,346	1,282,225
377	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	10,406							10,406
378	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS CWC-Other O&M	751,236				(2,648)		(2,648)	748,588
379	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PI5-DIST	SPS CWC-Other O&M	3,809,345				(3,946)		(3,946)	3,805,399
380	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS CWC-Other O&M	1,806,662				171,277		171,277	1,977,939
381	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	NM	SPS CWC-Labor Regular	(3)			(0)			(0)	(3)
382	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	(36)			(1)			(1)	(37)
383	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	TX	SPS CWC-Labor Regular	(10)			(0)			(0)	(11)
384	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	NM	SPS CWC-Labor Incentive	286		(39)				(39)	247
385	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	1,624		(219)				(219)	1,404
386	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	TX	SPS CWC-Labor Incentive	797		(108)				(108)	690
387	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	1,337			40			40	1,377
388	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	8,498			255			255	8,753
389	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	3,724			112			112	3,836
390	O&M	Distribution Operations	58900-Dist Rents	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	200							200
391	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	NM	SPS CWC-Other O&M	241,373				(1)		(1)	241,372
392	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PI5-DIST	SPS CWC-Other O&M	2,191,900				(275,506)		(275,506)	1,916,394

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393	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS CWC-Other O&M	689,092				(4)		(4)	689,088
394	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	2,385		(323)				(323)	2,062
395	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	25,034			751			751	25,785
396	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	275							275
397	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	PIS-DIST	SPS CWC-Other O&M	202							202
398	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	NM	SPS CWC-Labor Regular	(158)			(4)			(4)	(162)
399	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	TX	SPS CWC-Labor Regular								
400	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	NM	SPS CWC-Labor Incentive			9				9	(35)
401	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(43)		(74)				(74)	298
402	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive	372							
403	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	NM	SPS CWC-Labor Regular				(6)			(6)	(220)
404	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	(214)							
405	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	43							43
406	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	NM	SPS CWC-Other O&M								
407	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	TX	SPS CWC-Other O&M								
408	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	154,522			3,863			3,863	158,385
409	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	12,586		(2,493)		(0)		(2,493)	10,093
410	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	208,661			6,260			6,260	214,920
411	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	(362)							(362)
412	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS CWC-Other O&M	285,532			7,454	(1)		(1)	285,532
413	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	298,153			7,454			7,454	305,607
414	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	123,374			(1,127)			(1,127)	122,247
415	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	928,185			26,932			26,932	1,004,217
416	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	10,980		(2,175)				(2,175)	8,805
417	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	31,218		(4,451)				(4,451)	26,767
418	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	37,303		(7,388)				(7,388)	29,915
419	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	402,616			12,078			12,078	414,694
420	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	298,392			2,128	(227,449)		(225,321)	73,071
421	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,253,389			43,642			44,884	1,498,273
422	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	1,102				(6,939)		(6,939)	1,095,269
423	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Pension	NM	SPS CWC-Labor Regular	(12)							(12)
424	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Pension	PIS-DIST	SPS CWC-Labor Regular					(6,384)		(6,384)	1,088,885
425	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Pension	TX	SPS CWC-Labor Regular								
426	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	462,732							462,732
427	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	2,626,969				(159,812)		(159,812)	2,467,157
428	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	(57,790)				1,641,927		1,641,927	1,584,137
429	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular	3,394			85			85	3,479
430	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	2,164			54			54	2,218
431	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular	28,053			701			701	28,755
432	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive	61		(12)				(12)	49
433	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	203		(40)		(0)		(40)	162
434	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive	928		(184)				(184)	744
435	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	4,584			138			138	4,721
436	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	2,922			88			88	3,010
437	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	37,882			1,136			1,136	39,019
438	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	(76)							(76)
439	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	NM	SPS CWC-Other O&M	4,693							4,693
440	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	PIS-DIST	SPS CWC-Other O&M	1,895				(0)		(0)	1,895
441	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	TX	SPS CWC-Other O&M	12,883							12,883

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442	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Labor - Bargaining	TX	SPS CWC-Labor Regular								
443	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Labor - Non-bargaining TX		SPS CWC-Labor Regular								
444	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining NM		SPS CWC-Labor Regular	3,056			76			76	3,132
445	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining PIS-DIST		SPS CWC-Labor Regular	2,298			57			57	2,355
446	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining TX		SPS CWC-Labor Regular	9,145			229			229	9,374
447	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive NM		SPS CWC-Labor Incentive	200		(40)				(40)	160
448	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive TX		SPS CWC-Labor Incentive	207		(41)		(0)		(41)	166
449	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive NM		SPS CWC-Labor Incentive	676		(134)				(134)	542
450	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining NM		SPS CWC-Labor Regular	4,126			124			124	4,250
451	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining PIS-DIST		SPS CWC-Labor Regular	3,103			93			93	3,196
452	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining TX		SPS CWC-Labor Regular	12,349			370			370	12,719
453	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Other Compens:PIS-DIST		SPS CWC-Labor Regular	(33)							(33)
454	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	NM	SPS CWC-Other O&M	134,140							134,140
455	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	PIS-DIST	SPS CWC-Other O&M	10,275				(0)		(0)	10,275
456	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	TX	SPS CWC-Other O&M	101,957							101,957
457	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining PIS-DIST		SPS CWC-Labor Regular	9,751			244			244	9,995
458	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive PIS-DIST		SPS CWC-Labor Incentive	1,125		(223)				(223)	902
459	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining PIS-DIST		SPS CWC-Labor Regular	13,167			395			395	13,562
460	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Other Compens:PIS-DIST		SPS CWC-Labor Regular	(9)							(9)
461	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	PIS-DIST	SPS CWC-Other O&M	400			(0)			(0)	400
462	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Bargaining NM		SPS CWC-Labor Regular	(8)							(8)
463	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Bargaining TX		SPS CWC-Labor Regular	7,059			176			176	7,236
464	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Incentive NM		SPS CWC-Labor Incentive	18		(4)				(4)	14
465	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Incentive PIS-DIST		SPS CWC-Labor Incentive	10		(2)				(2)	8
466	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Incentive TX		SPS CWC-Labor Incentive	561		(111)				(111)	450
467	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Non-bargaining NM		SPS CWC-Labor Regular	(10)			(0)			(0)	(11)
468	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Non-bargaining TX		SPS CWC-Labor Regular	9,533			286			286	9,819
469	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Other Compens:PIS-DIST		SPS CWC-Labor Regular	(10)							(10)
470	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Non-Labor	NM	SPS CWC-Other O&M	16							16
471	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Non-Labor	PIS-DIST	SPS CWC-Other O&M	368				(0)		(0)	368
472	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Non-Labor	TX	SPS CWC-Other O&M	3,172							3,172
473	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Incentive CUST-AVG		SPS CWC-Labor Incentive	21,479		(430)	644			(430)	22,123
474	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining CUST-AVG		SPS CWC-Labor Regular	306							306
475	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Other Compens:CUST-AVG		SPS CWC-Labor Regular	3,705				(436)		(436)	3,269
476	O&M	Customer Accounting	90200-Cust Acct Supervise	Non-Labor	CUST-AVG	SPS CWC-Other O&M	1,150,387			28,760			28,760	1,179,147
477	O&M	Customer Accounting	90200-Cust Acct Supervise	Labor - Bargaining CUST-AVG		SPS CWC-Labor Regular	96,733		(18,731)				(18,731)	78,002
478	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive CUST-AVG		SPS CWC-Labor Incentive	1,617,170							1,617,170
479	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Non-bargaining CUST-AVG		SPS CWC-Labor Regular	(108)							(108)
480	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Other Compens:CUST-AVG		SPS CWC-Labor Regular	1,995,670				(212)		(212)	1,995,458
481	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS CWC-Other O&M	267,680			6,692			6,692	274,372
482	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Bargaining CUST-AVG		SPS CWC-Labor Regular	289,893							289,893
483	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Incentive CUST-AVG		SPS CWC-Labor Incentive	2,609,911		(40,551)				(40,551)	2,569,360
484	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Non-bargaining CUST-AVG		SPS CWC-Labor Regular	25,922							25,922
485	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Other Compens:CUST-AVG		SPS CWC-Labor Regular	1							1
486	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Pension CUST-AVG		SPS CWC-Labor Regular	4,453,962				(14,802)		(14,802)	4,439,160
487	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Non-Labor	CUST-AVG	SPS CWC-Other O&M	4,739,561							4,739,561
488	O&M	Customer Accounting	90400-Cust Acct Uncollect	Non-Labor	CUST-RET	SPS CWC-Other O&M	324,063							324,063
489	O&M	Customer Accounting	90400-Cust Acct Uncollect	Non-Comm Non-Labor	CUST-RET	SPS CWC-Other O&M	(50)							(50)
490	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Bargaining CUST-AVG		SPS CWC-Labor Regular								

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Est	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
491	O&M	Customer Accounting	90500-Cust Act Misc	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	1,009		(136)				(136)	873
492	O&M	Customer Accounting	90500-Cust Act Misc	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	10,646			319			319	10,965
493	O&M	Customer Accounting	90500-Cust Act Misc	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	116				(29)		(29)	124,803
494	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS CWC-Other O&M	124,832				15,689		15,689	15,689
495	O&M	Customer Accounting	DEPINT - Customer Deposit Interest	Non-Labor	NM	SPS CWC-Other O&M					110,874		110,874	110,874
496	O&M	Customer Accounting	DEPINT - Customer Deposit Interest	Non-Labor	TX	SPS CWC-Other O&M						(2)	(2)	58,903
497	O&M	Customer Service	90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Incentive	825,139		(13,807)	20,628			(13,809)	1,219,009
498	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	72,713							58,903
499	O&M	Customer Service	90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	1,183,504							1,219,009
500	O&M	Customer Service	90800-Customer Asst Expense	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	1,085							1,085
501	O&M	Customer Service	90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Other O&M	(212)							(212)
502	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS CWC-Other O&M	215,930				(3,169)		(3,169)	212,761
503	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS CWC-Other O&M	4,355,010			(4,355,010)			(4,355,010)	212,761
504	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS CWC-Other O&M	11,006,350			(11,006,350)			(11,006,350)	212,761
505	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch labor - Non-bargaining TX	Non-Labor	TX	SPS CWC-Labor Regular	2,133							64
506	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch labor - Non-bargaining TX	Non-Labor	TX	SPS CWC-Other O&M	665,212							665,212
507	O&M	Customer Service	909000-Informational and Instructional	Non-Labor	CUST-RET	SPS CWC-Other O&M	296,905				(296,905)		(296,905)	0
508	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Bargaining	CUST-RET	SPS CWC-Labor Regular	(30)		(94)	(1)			(1)	(31)
509	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive	674							583
510	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular	5,576							5,743
511	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Other Compens	CUST-RET	SPS CWC-Labor Regular	71							71
512	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS CWC-Other O&M	92,408				(10)		(10)	92,397
513	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	84,205							86,311
514	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	7,418							5,982
515	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	119,325		(1,436)				(1,436)	122,904
516	O&M	Sales	91200-Economic Development	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	(6)							(6)
517	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS CWC-Other O&M	74,605				(5,128)		(5,128)	69,477
518	O&M	Sales	916000-Misc Sales Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(3)			(0)			(0)	(4)
519	O&M	Sales	916000-Misc Sales Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	44							38
520	O&M	Sales	916000-Misc Sales Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	603							621
521	O&M	Sales	916000-Misc Sales Expense	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	5							5
522	O&M	Sales	916000-Misc Sales Expense	Non-Labor	CUST-AVG	SPS CWC-Other O&M	7,932				(1)		(1)	7,931
523	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	1,527,260			37,403	(31,156)		6,247	1,533,506
524	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	3,191,648				(61,668)		(61,668)	2,674,464
525	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incer	LABXAG	SPS CWC-Labor Regular	9,785,077		(455,515)		(6,225,906)		(6,225,906)	3,559,170
526	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	24,399,619				(1,885,951)		(1,885,951)	24,940,078
527	O&M	A&G	92000-A&G Salaries	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular	641,659							641,659
528	O&M	A&G	92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular								
529	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive								
530	O&M	A&G	92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular								
531	O&M	A&G	92100-A&G Office & Supplies	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular								
532	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS CWC-Other O&M								
533	O&M	A&G	92200-A&G Admin Transfer Crit	Non-Labor	LABXAG	SPS CWC-Other O&M	451,171				(418,783)		(418,783)	451,171
534	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS CWC-Other O&M	19,382,659				3,689,026		3,689,026	18,963,877
535	O&M	A&G	92400-A&G Property Insurance	Non-Labor	LABXAG	SPS CWC-Other O&M	(22,762,323)							(19,072,297)
536	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS CWC-Other O&M	6,194,091				(33,860)		(33,860)	6,160,231
537	O&M	A&G	92500-A&G Injuries & Damages	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	3,738,738				(7,825)		(7,825)	3,730,912
538	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Dama	LABXAG	SPS CWC-Labor Regular	860,190							859,116
539	O&M	A&G	92500-A&G Injuries & Damages	Labor - Pension	LABXAG	SPS CWC-Labor Regular	7,082,714				(71,399)		(71,399)	7,082,714
539	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS CWC-Other O&M								0

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540	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	1,116,689			27,884	(1,330)		26,554	1,143,243
541	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	1,617,248			48,462	(1,847)		46,615	1,663,863
542	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS CWC-Labor Regular	25,444,403				(1,703,486)		(1,703,486)	23,740,918
543	O&M	A&G	926000-Employee pensions and benefits	Non-Labor	LABXAG	SPS CWC-Other O&M								
544	O&M	A&G	926003-SPS-Deferred Pension Exp	Labor - Pension	TX	SPS CWC-Labor Regular	1,132,943				(725,574)		(725,574)	407,369
545	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive								
546	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	7,056,579				919,534		919,534	7,976,113
547	O&M	A&G	92800-A&G Regulatory Comm Exp	Non-Labor	CUST-AVG	SPS CWC-Other O&M	3,160,114				(867,082)		(867,082)	2,293,032
549	O&M	A&G	92801R-Regulatory Commission Expense	Non-Labor	TX	SPS CWC-Other O&M	1,949,917							1,949,917
550	O&M	A&G	92802R-Regulatory Commission Expense	Wh Non-Labor	WHL5	SPS CWC-Other O&M			2				2	(15)
551	O&M	A&G	92804R-Regulatory Commission Expense	Labor - Incentive	RETAIL-ENERGY	SPS CWC-Labor Incentive	(83,918)				(14)		(14)	(83,932)
552	O&M	A&G	92900-A&G Duplicate Chg Crd	Non-Labor	RETAIL-ENERGY	SPS CWC-Other O&M	(1,162,226)							(1,162,226)
553	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,423,458				(1,423,458)		(1,423,458)	385,754
554	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,280,946				(895,192)		(895,192)	385,754
555	O&M	A&G	93100-A&G Rents	Labor - Bargaining	PIS-PTD	SPS CWC-Labor Regular				(1)				(1)
556	O&M	A&G	93100-A&G Rents	Labor - Incentive	PIS-PTD	SPS CWC-Labor Incentive	4,036				(546)		(546)	3,490
557	O&M	A&G	93100-A&G Rents	Labor - Non-bargaining	PIS-PTD	SPS CWC-Labor Regular	19,928			598			598	20,525
558	O&M	A&G	93100-A&G Rents	Labor - Other Compens	PIS-PTD	SPS CWC-Labor Regular	11,551,982				(2,015,272)		(2,015,272)	9,536,710
559	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS CWC-Other O&M	2,491,920							2,491,920
560	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS CWC-Other O&M	47,251				(16,473)		(16,473)	30,778
561	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS CWC-Other O&M					2,130,030		2,130,030	2,130,030
562	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	Sub-Total O&M	522,677,673		(1,014,087)	3,135,074	(21,818,445)		(19,697,458)	502,980,215
563	O&M	A&G												
564	O&M	A&G												
565														
566	Depreciation Expense	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,036,711				(277)		(277)	1,036,434
567	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	17,326,341				(105,440)		(105,440)	17,220,901
568	Depreciation Expense	Intangible	303004R-Ing Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	168,554							168,554
569	Depreciation Expense	Intangible	303005-Ing Misc Computr Soft. 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,948,242				(9,624)		(9,624)	4,938,617
570	Depreciation Expense	Intangible	303007-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
571	Depreciation Expense	Intangible	303010-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	774,794							774,794
572	Depreciation Expense	Intangible	303014-Ing CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	168,756							168,756
573	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	34,188							34,188
574	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	385,335				4,053		4,053	389,388
575	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	928				52,818		52,818	481,153
576	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	7,471,631			424			424	7,472,055
577	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolISC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	177,570				(22,586)		(22,586)	154,984
578	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	28,882,049				3,759,221		3,759,221	32,641,271
579	Depreciation Expense	Steam Production	312001-Steam Prod Br Plt-TolISC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	98,744				(15,245)		(15,245)	83,499
580	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen-TolISC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	14,274,008				2,719,896		2,719,896	16,993,904
581	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolISC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	297,128				(17,681)		(17,681)	279,446
582	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,546,132				372,802		372,802	2,918,935
583	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolIS	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	132,474				(3,173)		(3,173)	129,300
584	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	783,954				46,773		46,773	830,727
585	Depreciation Expense	Steam Production	316001-Steam Prod PwrPltEq-TolISC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	35,811				(5,735)		(5,735)	30,076
586	Depreciation Expense	Other Production	340002-Other Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item					2		2	
587	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	400,868				(5,050)		(5,050)	395,818
588	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,922,885				(36,531)		(36,531)	1,886,355

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589	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	152,770				1,642		1,642	154,412
590	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,382,521				171,608		171,608	1,554,129
591	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	5,407,196				59,066		59,066	5,466,263
592	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	25,682,068				(521,933)		(521,933)	25,160,135
593	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	842,422				37,526		37,526	879,948
594	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	826,807				(14,766)		(14,766)	812,041
595	Depreciation Expense	Other Production	346000E-Other Prod Misc Pw P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	137,684				4,520		4,520	142,204
596	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	678				(14)		(14)	664
597	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,544,939				344,592		344,592	1,889,530
598	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	32,716				7,297		7,297	40,013
599	Depreciation Expense	Transmission	350002ERF-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	51,415				11,468		11,468	62,882
600	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	10,130				2,260		2,260	12,390
601	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,902,884				165,029		165,029	2,067,913
602	Depreciation Expense	Transmission	352010-TRAN Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	11,389				1,089		1,089	12,478
603	Depreciation Expense	Transmission	352045-TRAN Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	20,639				1,045		1,045	21,684
604	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	24,912,534				2,387,980		2,387,980	27,300,515
605	Depreciation Expense	Transmission	353010-TRAN Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	605,120				58,606		58,606	663,726
606	Depreciation Expense	Transmission	353045-TRAN Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	288,410				26,755		26,755	315,165
607	Depreciation Expense	Transmission	354000E-TRAN Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	119,417				(5,989)		(5,989)	113,428
608	Depreciation Expense	Transmission	354000ERN-TRAN Towers & Fixture Radial IN	Non-Labor	NM	SPS CWC-Not CWC Item	2,529				(127)		(127)	2,402
609	Depreciation Expense	Transmission	354000ERF-TRAN Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	3,974				(199)		(199)	3,775
610	Depreciation Expense	Transmission	354000ERW-TRAN Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	783				(39)		(39)	744
611	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	40,250,763				(5,627,328)		(5,627,328)	34,623,435
612	Depreciation Expense	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	852,362				(119,166)		(119,166)	733,196
613	Depreciation Expense	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	1,339,520				(187,274)		(187,274)	1,152,246
614	Depreciation Expense	Transmission	355000ERW-TRAN Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	263,930				(36,899)		(36,899)	227,030
615	Depreciation Expense	Transmission	355010-TRAN Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	8,240				(1,189)		(1,189)	7,051
616	Depreciation Expense	Transmission	355045-TRAN Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	303,444				(27,414)		(27,414)	276,030
617	Depreciation Expense	Transmission	356000E-TRAN OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	13,336,761				(452,457)		(452,457)	12,884,304
618	Depreciation Expense	Transmission	356000ERN-TRAN OH Conductor & D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	282,423				(9,581)		(9,581)	272,842
619	Depreciation Expense	Transmission	356000ERT-TRAN OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	443,839				(15,057)		(15,057)	428,782
620	Depreciation Expense	Transmission	356000ERW-TRAN OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	87,451				(2,967)		(2,967)	84,484
621	Depreciation Expense	Transmission	356010-TRAN OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	7,944				123		123	8,067
622	Depreciation Expense	Transmission	356045-TRAN OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	132,030				(292)		(292)	131,738
623	Depreciation Expense	Transmission	357000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	3,600				482		482	4,082
624	Depreciation Expense	Transmission	358000-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	12,892				(725)		(725)	12,167
625	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	7,943				27		27	7,970
626	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	159,780							159,780
627	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	41,481							41,481
628	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	318,521							318,521
629	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	279,354							279,354
630	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	2,564,190							2,564,190
631	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	3,734,982							3,734,982
632	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	2,947,293							2,947,293
633	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	6,429,951							6,429,951
634	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	2,966,947							2,966,947
635	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	5,205,538							5,205,538
636	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	126,462							126,462
637	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	383,454							383,454

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escd	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
638	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	306,778							306,778
639	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	906,129							906,129
640	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	1,656,807							1,656,807
641	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	4,128,643							4,128,643
642	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	528,011							528,011
643	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	971,296							971,296
644	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	502,946							502,946
645	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	868,128							868,128
646	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	677,216							677,216
647	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	1,188,987							1,188,987
648	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	2							2
649	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	358,778							358,778
650	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	368,173							368,173
651	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	651,935							651,935
652	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,022				114		114	1,136
653	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,617,182				136,072		136,072	1,753,254
654	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	178,784				(1)		(1)	178,784
655	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	228,998							228,998
656	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	782,114				(11,233)		(11,233)	750,881
657	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	16,181,757				(258,333)		(258,333)	15,923,424
658	Depreciation Expense	General	392010-General Transp Eq Gp	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
659	Depreciation Expense	General	392020-General Transp Eq Gp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
660	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
661	Depreciation Expense	General	392040-General Transp Eq Gp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
662	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	10,540				(406)		(406)	10,134
663	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,421,944				(6,271)		(6,271)	1,415,672
664	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	366,471				(114,040)		(114,040)	252,431
665	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
666	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,640,485				(1,236,132)		(1,236,132)	2,404,352
667	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,009,750				290,539		290,539	3,300,289
668	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,841				371		371	4,212
669	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,033,769				112,579		112,579	1,146,347
670	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	104,613				(19,237)		(19,237)	85,376
671	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	1,789,824				(1,789,824)		(1,789,824)	
672	Depreciation Expense	Other Tax	40730 - Regulatory Debts	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(606,829)				(3,373,125)		(3,373,125)	(626,829)
673	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	3,373,125				(2,755,676)		(2,755,676)	271,752,767
674	Depreciation Expense	Other Tax		Non-Labor		Sub-Total Depreciation Expense	274,508,443							
675	Amortization Expense	Other Tax		Non-Labor		SPS CWC-Not CWC Item	3,691,919				(3,691,919)		(3,691,919)	
676	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	PI5-NET	SPS CWC-Not CWC Item								
677	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	TX	SPS CWC-Not CWC Item	3,005,748				(2,607,581)		(2,607,581)	398,167
678	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS CWC-Not CWC Item	(3,064,827)				3,064,827		3,064,827	
679	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	PI5-NET	SPS CWC-Not CWC Item								
680	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS CWC-Not CWC Item	68,082,750				68,082,750		68,082,750	(5,162,949)
681	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor		SPS CWC-Not CWC Item	(68,136,699)							(5,949)
682	Amortization Expense	Other Tax		Non-Labor		Sub-Total Amortization Expense	(69,666,808)							(4,818,732)
683	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Propre	Non-Labor	PI5-NET	SPS CWC-Property Tax	61,389,020				10,686,980		10,686,980	72,076,000
684	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payrol	Non-Labor	LABOR	SPS CWC-Payroll	8,506,804				(18,384)		(18,384)	8,488,421
685	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franc	Non-Labor	TX	SPS CWC-Franchise Fee	8,127,809				2,210,930		2,210,930	10,338,739
686	Taxes Other than Income	Other Tax		Non-Labor										

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Esc	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
687	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gro	Non-Labor	TX	SPS CWC-Gross Receipts	6,487,347				983,447		983,447	7,470,794
688	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth Non-Labor	Non-Labor	NM	SPS CWC-Sales Tax	4,176							4,176
689	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth Non-Labor	Non-Labor	PI-S-NET	SPS CWC-Sales Tax	(2,318)							(2,318)
690	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth Non-Labor	Non-Labor	TX	SPS CWC-Sales Tax	47,385							47,385
691	Taxes Other than Income					Sub-Total Taxes Other than Income	84,560,225				13,862,973		13,862,973	98,423,197
692	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	59,246				(287)		(287)	58,960
694	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,401,023				(12,915)		(12,915)	1,388,108
695	Sched M: Plant Temporary	Intangible	303004R-Ing Misc Computr Softwr-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	204,156							204,156
696	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,094,963				(6,963)		(6,963)	1,088,001
697	Sched M: Plant Temporary	Intangible	303007-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0							0
698	Sched M: Plant Temporary	Intangible	303010-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	131,389				(0)		(0)	131,389
699	Sched M: Plant Temporary	Intangible	303014-Ing CSS Computr Softwr	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(186,978)							(186,978)
700	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,308)							(1,308)
701	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(9,535)				(23,145)		(23,145)	(32,680)
702	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	786,417				(26,540)		(26,540)	759,878
703	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(635)				(1,540)		(1,540)	(2,175)
704	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,943,633				1,381,154		1,381,154	3,324,787
705	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	5,718,152				1,768,786		1,768,786	7,486,938
706	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogren Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,234,025				1,695,338		1,695,338	3,929,364
707	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(75,188)				936,344		936,344	861,356
708	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Pk E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(257,372)				957,899		957,899	700,527
709	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,270)				(0)		(0)	(1,270)
710	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(0)							(0)
711	Sched M: Plant Temporary	Other Production	340145-Other Prod Wind Land Own	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(91)				121,914		121,914	(3,137,248)
712	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,259,462)				(26,220)		(26,220)	(10,804,690)
713	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(10,778,470)							(10,778,470)
714	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(234,152)				37,356		37,356	271,508
715	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,067,406				235,211		235,211	1,302,618
716	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,657,458)				(776,270)		(776,270)	(2,433,728)
717	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(174,466,299)				(370,531)		(370,531)	(174,836,830)
718	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(490,574)				168,190		168,190	(322,384)
719	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(4,659,931)				(11,287)		(11,287)	(4,651,218)
720	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(319,692)				295,345		295,345	(24,347)
721	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(3,793)				(9)		(9)	(3,802)
722	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,401,054				(1,401,054)		(1,401,054)	
723	Sched M: Plant Temporary	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(6,381)							(6,381)
724	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(12,549,126)				(558,101)		(558,101)	(13,107,227)
725	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	(265,744)				(11,818)		(11,818)	(277,562)
726	Sched M: Plant Temporary	Transmission	350002ERF-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	(417,627)				(18,573)		(18,573)	(436,200)
727	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	(82,286)				(3,660)		(3,660)	(85,946)
728	Sched M: Plant Temporary	Transmission	350011-Tran Fee Land - Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(18)							(18)
729	Sched M: Plant Temporary	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(15)							(15)
730	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(7,756,579)				192,435		192,435	(7,564,144)
731	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	35,484				12,388		12,388	47,872
732	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(190,118)				2,019		2,019	(188,100)
733	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(75,925,051)				1,877,373		1,877,373	(74,047,678)
734	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,683,169				485,381		485,381	2,168,550
735	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(2,390,279)				22,355		22,355	(2,367,924)

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736	Sched M: Plant Temporary	Transmission	354000E- Tran Towers & Fixture	Non-Labor	12CP-TRAN	SFS CWC-Not CWC Item	(4,391,273)				(19,634)		(19,634)	(4,410,908)
737	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SFS CWC-Not CWC Item	(92,991)				(416)		(416)	(93,407)
738	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SFS CWC-Not CWC Item	(146,139)				(653)		(653)	(146,792)
739	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial W	Non-Labor	WHLS	SFS CWC-Not CWC Item	(28,794)				(129)		(129)	(28,923)
740	Sched M: Plant Temporary	Transmission	355000E	Non-Labor	12CP-TRAN	SFS CWC-Not CWC Item	(71,435,236)				(3,351,998)		(3,351,998)	(74,787,234)
741	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial N	Non-Labor	NM	SFS CWC-Not CWC Item	(1,512,733)				(70,983)		(70,983)	(1,583,716)
742	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SFS CWC-Not CWC Item	(2,377,320)				(111,552)		(111,552)	(2,488,872)
743	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SFS CWC-Not CWC Item	(468,410)				(21,979)		(21,979)	(490,390)
744	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SFS CWC-Not CWC Item	(1,108,519)				(716)		(716)	(1,109,235)
745	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SFS CWC-Not CWC Item	(1,804,252)				(16,289)		(16,289)	(1,820,541)
746	Sched M: Plant Temporary	Transmission	356000E- Tran OH Conductor & D	Non-Labor	12CP-TRAN	SFS CWC-Not CWC Item	(26,187,477)				(1,181,675)		(1,181,675)	(27,369,152)
747	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor & D Radial N	Non-Labor	NM	SFS CWC-Not CWC Item	(554,554)				(25,023)		(25,023)	(579,577)
748	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SFS CWC-Not CWC Item	(871,503)				(39,325)		(39,325)	(910,828)
749	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial W	Non-Labor	WHLS	SFS CWC-Not CWC Item	(171,715)				(7,748)		(7,748)	(179,463)
750	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SFS CWC-Not CWC Item	(3,558,641)				(1,002)		(1,002)	(3,559,643)
751	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SFS CWC-Not CWC Item	(72,725)				(10,943)		(10,943)	(83,668)
752	Sched M: Plant Temporary	Transmission	357000E- Tran Underground Cond	Non-Labor	12CP-TRAN	SFS CWC-Not CWC Item	(15,975)				(698)		(698)	(16,673)
753	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SFS CWC-Not CWC Item	(28,447)				(1,243)		(1,243)	(29,690)
754	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SFS CWC-Not CWC Item	(30,075)				(1,314)		(1,314)	(31,389)
755	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SFS CWC-Not CWC Item	(684)							(684)
756	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SFS CWC-Not CWC Item	(1,665)							(1,665)
757	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-NM	Non-Labor	NM	SFS CWC-Not CWC Item	(297,340)							(297,340)
758	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SFS CWC-Not CWC Item	(54,109)							(54,109)
759	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	NM	SFS CWC-Not CWC Item	(550,393)							(550,393)
760	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	TX	SFS CWC-Not CWC Item	(709,285)							(709,285)
761	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	NM	SFS CWC-Not CWC Item	(2,534,740)							(2,534,740)
762	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	TX	SFS CWC-Not CWC Item	(913,438)							(913,438)
763	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SFS CWC-Not CWC Item	(4,163,284)							(4,163,284)
764	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SFS CWC-Not CWC Item	(4,599,503)							(4,599,503)
765	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SFS CWC-Not CWC Item	(3,501,105)							(3,501,105)
766	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SFS CWC-Not CWC Item	(1,668,164)							(1,668,164)
767	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SFS CWC-Not CWC Item	(130,485)							(130,485)
768	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SFS CWC-Not CWC Item	(168,024)							(168,024)
769	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SFS CWC-Not CWC Item	(361,427)							(361,427)
770	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SFS CWC-Not CWC Item	(384,615)							(384,615)
771	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SFS CWC-Not CWC Item	(386,951)							(386,951)
772	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SFS CWC-Not CWC Item	(452,380)							(452,380)
773	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	NM	SFS CWC-Not CWC Item	51,011							51,011
774	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	TX	SFS CWC-Not CWC Item	(123,464)							(123,464)
775	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	NM	SFS CWC-Not CWC Item	(207,457)							(207,457)
776	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	TX	SFS CWC-Not CWC Item	(77,155)							(77,155)
777	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	NM	SFS CWC-Not CWC Item	(513,676)							(513,676)
778	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	TX	SFS CWC-Not CWC Item	20,656							20,656
779	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	NM	SFS CWC-Not CWC Item	(280,912)							(280,912)
780	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	TX	SFS CWC-Not CWC Item	38,455							38,455
781	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SFS CWC-Not CWC Item	72,795							72,795
782	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SFS CWC-Not CWC Item	(599,373)							(599,373)
783	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SFS CWC-Not CWC Item	138,191							138,191
784	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SFS CWC-Not CWC Item								

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785	Sched M: Plant Temporary	General	389001-General Land Owned In Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,246)							(2,246)
786	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	5,549			128			128	5,677
787	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,251,146			188,054			188,054	4,439,200
788	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,028,849)			27			27	(2,028,822)
789	Sched M: Plant Temporary	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	102,306							102,306
790	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(4,761,109)			(1,221)			(1,221)	(4,762,330)
791	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	17,032,981			227,774			227,774	17,260,755
792	Sched M: Plant Temporary	General	391005-Genl Off Eq Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0			0			0	0
793	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	383,118			6,018			6,018	389,135
794	Sched M: Plant Temporary	General	392010-General Transp Eq Gp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,773,039			74,415			74,415	4,847,453
795	Sched M: Plant Temporary	General	392020-General Transp Eq Gp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	927,770			14,570			14,570	942,341
796	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	6,119,557			96,295			96,295	6,215,853
797	Sched M: Plant Temporary	General	392040-General Transp Eq Gp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(24,035)			2,264			2,264	(21,771)
798	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,722,810)			268,141			268,141	(2,454,669)
799	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(609,868)			57,425			57,425	(552,443)
800	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,389,236			22,115			22,115	1,411,351
801	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,554,384)			335,257			335,257	(3,219,126)
802	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,590,408)			250,485			250,485	(2,299,923)
803	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,383)			319			319	(3,063)
804	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(991,941)			93,086			93,086	(898,855)
805	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(154,542)			14,474			14,474	(140,069)
806	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(397,006,974)			3,961,231			3,961,231	(393,045,743)
807	Sched M: Plant Temporary					Sub-Total Sched M: Plant Temporary								
808							2,495,330							2,495,330
809	Sched M: Non-Plant Temporary Demand Related		SchM-103 - Environmental Remediation	Non-Labor	12 CAG-PROD	SPS CWC-Not CWC Item	(324)							(324)
810	Sched M: Non-Plant Temporary Plant Related		SchM-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	16,338							16,338
811	Sched M: Non-Plant Temporary Plant Related		SchM-118 - Inventory Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	809,826							809,826
812	Sched M: Non-Plant Temporary Plant Related		SchM-126 - Book Unamortized Cost of Reac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(760,383)							(760,383)
813	Sched M: Non-Plant Temporary Plant Related		SchM-127 - Litigation Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	47			(47)			(47)	
814	Sched M: Non-Plant Temporary Plant Related		SchM-147 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(487,506)							(487,506)
815	Sched M: Non-Plant Temporary Plant Related		SchM-192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	245,549			83,499			83,499	329,048
816	Sched M: Non-Plant Temporary Labor Related		SchM-107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	62,915							62,915
817	Sched M: Non-Plant Temporary Labor Related		SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	108,864			(4,414)			(4,414)	104,450
818	Sched M: Non-Plant Temporary Labor Related		SchM-111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	(91,177)			(24,801)			(24,801)	(115,978)
819	Sched M: Non-Plant Temporary Labor Related		SchM-112 - Post Employment Benefits FAS - Non-Labor	Non-Labor	LABOR	SPS CWC-Not CWC Item	21,118							21,118
820	Sched M: Non-Plant Temporary Labor Related		SchM-226 - Performance Recognition Award	Non-Labor	LABOR	SPS CWC-Not CWC Item	3,070,533							3,070,533
821	Sched M: Non-Plant Temporary Labor Related		SchM-301 - Caries Act Payroll Deferral	Non-Labor	LABOR	SPS CWC-Not CWC Item	(43,169)							(43,169)
822	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item	5,880,972							5,880,972
823	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	34,908							34,908
824	Sched M: Non-Plant Temporary Direct Assigned		SchM-108 - Reg Asset/Nox	Non-Labor	NM	SPS CWC-Not CWC Item	343,675			(343,675)			(343,675)	
825	Sched M: Non-Plant Temporary Other		SchM-116 - Bad Debt	Non-Labor	LABOR	SPS CWC-Not CWC Item	1,700,132			(1,700,132)			(1,700,132)	
826	Sched M: Non-Plant Temporary Other		SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	1,198,678			(1,198,678)			(1,198,678)	
827	Sched M: Non-Plant Temporary Other		SchM-130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	33,960							33,960
828	Sched M: Non-Plant Temporary Other		SchM-134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	53,024							53,024
829	Sched M: Non-Plant Temporary Other		SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,014,008)							(3,014,008)
830	Sched M: Non-Plant Temporary Other		SchM-146 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,044,917			(1,044,917)			(1,044,917)	
831	Sched M: Non-Plant Temporary Other		SchM-178 - Interest Income on Disputed Ta	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,295,010)							(1,295,010)
832	Sched M: Non-Plant Temporary Other		SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	24,595,745							24,595,745
833	Sched M: Non-Plant Temporary Other		SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS CWC-Not CWC Item								

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834	Sched M: Non-Plant Temporary, Other		SchM-187 - Reg Asset/Liability Transmissor	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(5,865,595)				5,865,595		5,865,595	
835	Sched M: Non-Plant Temporary, Other		SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	331,305				(331,305)		(331,305)	
836	Sched M: Non-Plant Temporary, Other		SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	16,483				(16,483)		(16,483)	
837	Sched M: Non-Plant Temporary, Other		SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(3,426,249)				3,426,249		3,426,249	
838	Sched M: Non-Plant Temporary, Other		SchM-201 - State Tax Deduction Cash vs Acc	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(179,688)				179,688		179,688	
839	Sched M: Non-Plant Temporary, Other		SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(111,109)				111,109		111,109	
840	Sched M: Non-Plant Temporary, Other		SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,168,444				(1,168,444)		(1,168,444)	
841	Sched M: Non-Plant Temporary, Other		SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,689,336)				1,689,336		1,689,336	
842	Sched M: Non-Plant Temporary, Other		SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	21,491,907				(21,491,907)		(21,491,907)	
843	Sched M: Non-Plant Temporary, Other		SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(70,418,958)				70,418,958		70,418,958	
844	Sched M: Non-Plant Temporary, Other		SchM-299 - Operating Lease	Non-Labor	PIS-NET	SPS CWC-Not CWC Item								(1,069,286)
845	Sched M: Non-Plant Temporary, Other		SchM-300 - Reg A/L - Emergency Spec Rescpt	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,069,286)				83,277,410		83,277,410	10,348,792
846	Sched M: Non-Plant Temporary					Sub-Total Sched M: Non-Plant Temp	(72,878,618)							
847	Sched M: Plant Permanent	Intangible	303003-Int Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	8,201				(0)		(0)	8,201
848	Sched M: Plant Permanent	Intangible	303004-Int Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(887,245)				(0)		(0)	(887,245)
849	Sched M: Plant Permanent	Intangible	303004R-Int Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(36,344)							(36,344)
850	Sched M: Plant Permanent	Intangible	303005-Int Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	154,201				(0)		(0)	154,201
851	Sched M: Plant Permanent	Intangible	303007-Int Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				(0)		(0)	0
852	Sched M: Plant Permanent	Intangible	303010-Int Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	18,504				(0)		(0)	18,504
853	Sched M: Plant Permanent	Intangible	303014-Int GIS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(8,147)							(8,147)
854	Sched M: Plant Permanent	Intangible	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	216				(84)		(84)	132
855	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	414				(8)		(8)	406
856	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	14				(6)		(6)	9
857	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	78,900				11,151		11,151	90,050
858	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	839,140				14,366		14,366	853,506
859	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	325,215				11,830		11,830	337,046
860	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	23,652				2,024		2,024	25,676
861	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Pw P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	14,219				761		761	14,980
862	Sched M: Plant Permanent	Steam Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	0							0
863	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,041,645				(919)		(919)	1,040,725
864	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(311,026)				(815)		(815)	(311,841)
865	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,236)				(148)		(148)	(1,384)
866	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	4,954				(2,357)		(2,357)	2,597
867	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	11,018				(11,201)		(11,201)	(183)
868	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	2,135				(1,746)		(1,746)	389
869	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	31				(351)		(351)	(324)
870	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(109)				(0)		(0)	(110)
871	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	99				(780)		(780)	99
872	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,398				(17)		(17)	1,618
873	Sched M: Plant Permanent	Transmission	350001-Trans Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	51				(26)		(26)	34
874	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	NM	SPS CWC-Not CWC Item	80				(5)		(5)	54
875	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	16				(4,913)		(4,913)	11
876	Sched M: Plant Permanent	Transmission	352000-Transmission Land Right Radia	Non-Labor	WHL5	SPS CWC-Not CWC Item	(209,430)				4,913		4,913	(204,518)
877	Sched M: Plant Permanent	Transmission	352010-Trans Str & Imprv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(616)				727		727	111
878	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(43,818)				74		74	(43,744)
879	Sched M: Plant Permanent	Transmission		Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(2,047,197)				47,928		47,928	(1,999,269)
880	Sched M: Plant Permanent	Transmission		Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item								
881	Sched M: Plant Permanent	Transmission		Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item								
882	Sched M: Plant Permanent	Transmission		Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item								

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883	Sched M: Plant Permanent	Transmission	353010-TRAN Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	37,012				28,496		28,496	65,508
884	Sched M: Plant Permanent	Transmission	353045-TRAN Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(544,503)				820		820	(543,683)
885	Sched M: Plant Permanent	Transmission	354000E-TRAN Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,738,937				(450)		(450)	2,738,487
886	Sched M: Plant Permanent	Transmission	354000ERN-TRAN Towers & Fixture Radial IN	Non-Labor	NM	SPS CWC-Not CWC Item	58,001				(10)		(10)	57,991
887	Sched M: Plant Permanent	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	91,150				(15)		(15)	91,135
888	Sched M: Plant Permanent	Transmission	354000ERW-TRAN Towers & Fixture Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	17,960				(3)		(3)	17,957
889	Sched M: Plant Permanent	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,723,257)				(76,800)		(76,800)	(3,800,057)
890	Sched M: Plant Permanent	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	(78,845)				(1,626)		(1,626)	(80,471)
891	Sched M: Plant Permanent	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(123,908)				(2,556)		(2,556)	(126,464)
892	Sched M: Plant Permanent	Transmission	355000ERW-TRAN Poles & Fixtures Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	(24,414)				(504)		(504)	(24,917)
893	Sched M: Plant Permanent	Transmission	355010-TRAN Poles & Fixtures Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(5,605)				(35)		(35)	(5,640)
894	Sched M: Plant Permanent	Transmission	355045-TRAN Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(156,973)				(90)		(90)	(157,064)
895	Sched M: Plant Permanent	Transmission	356000E-TRAN OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,330,333)				(27,084)		(27,084)	(1,357,417)
896	Sched M: Plant Permanent	Transmission	356000ERN-TRAN OH Conductor & D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(28,172)				(574)		(574)	(28,745)
897	Sched M: Plant Permanent	Transmission	356000ERT-TRAN OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	(44,273)				(901)		(901)	(45,174)
898	Sched M: Plant Permanent	Transmission	356000ERW-TRAN OH Conductor & D Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	(8,723)				(178)		(178)	(8,901)
899	Sched M: Plant Permanent	Transmission	356010-TRAN OH Cond & Device-Prod	Non-Labor	ENERGY	SPS CWC-Not CWC Item	4,535				(49)		(49)	4,486
900	Sched M: Plant Permanent	Transmission	356045-TRAN OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(100,760)				(65)		(65)	(100,825)
901	Sched M: Plant Permanent	Transmission	357000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(794)				(16)		(16)	(810)
902	Sched M: Plant Permanent	Transmission	358000-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,413)				(28)		(28)	(1,442)
903	Sched M: Plant Permanent	Transmission	359000-TRAN Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,494)				(30)		(30)	(1,524)
904	Sched M: Plant Permanent	Distribution	360001E-Dist Land Owned In Fee	Non-Labor	TX	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
905	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	26							26
906	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	17							17
907	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	(50,586)							(50,586)
908	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	(114,203)							(114,203)
909	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(169,371)							(169,371)
910	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(106,868)							(106,868)
911	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fxt	Non-Labor	NM	SPS CWC-Not CWC Item	(172,459)							(172,459)
912	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fxt	Non-Labor	TX	SPS CWC-Not CWC Item	(42,417)							(42,417)
913	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	(211,925)							(211,925)
914	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	8,376							8,376
915	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	(1,764)							(1,764)
916	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	8,740							8,740
917	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	(470)							(470)
918	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	46,504							46,504
919	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	25,538							25,538
920	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	29,558							29,558
921	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	26							26
922	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	124							124
923	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	(4,179)							(4,179)
924	Sched M: Plant Permanent	Distribution	369010-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	1,150							1,150
925	Sched M: Plant Permanent	Distribution	369020-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	(3,681)							(3,681)
926	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	774							774
927	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(1,364)							(1,364)
928	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	2,843							2,843
929	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	2,956							2,956
930	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	394							394
931	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	1,994							1,994

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932	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(9,158)							(9,158)
933	Sched M: Plant Permanent	General	389001-General Land Owned In Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1)							(1)
934	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1				0		0	1
935	Sched M: Plant Permanent	General	390000-Geni Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(33,521)				6,536		6,536	(26,985)
936	Sched M: Plant Permanent	General	390007-Geni Str & Imp Lease Bid	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,775							4,775
937	Sched M: Plant Permanent	General	390050-Geni Str & Imp Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	11,129							11,129
938	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,998				(5)		(5)	1,993
939	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	56,560				680		680	57,240
940	Sched M: Plant Permanent	General	391005-Geni Off Eq Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0							0
941	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0							0
942	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	15				1		1	16
943	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	190				8		8	197
944	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	37				2		2	38
945	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	244				10		10	254
946	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(117)				30		30	(87)
947	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(12,164)				3,539		3,539	(8,625)
948	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	56				758		758	(2,201)
949	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(17,230)				4,423		4,423	(12,807)
950	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(12,186)				3,307		3,307	(8,880)
951	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(16)				4		4	(12)
952	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(4,817)				1,228		1,228	(3,589)
953	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(751)				191		191	(560)
954	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	Sub-Total Sched M: Plant Permanent	(26,431,785)				2,635		2,635	(26,429,150)
955	Sched M: Plant Permanent	General												
956	Sched M: Non-Plant Permanent	General												
957	Sched M: Non-Plant Permanent	Plant Related	SchM-218 - Deferred revenue (ITC Grant Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(12,861)				12,861		12,861	1,133,327
958	Sched M: Non-Plant Permanent	Plant Related	SchM-124 - Meals and Entertainment	Non-Labor	LABOR	SPS CWC-Not CWC Item	1,133,327				(1,076,604)		(1,076,604)	
959	Sched M: Non-Plant Permanent	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,076,604				(25,948)		(25,948)	
960	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	25,948				(746,344)		(746,344)	
961	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	746,344				(82,927)		(82,927)	
962	Sched M: Non-Plant Permanent	Other	SchM-199 - Penalties	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	82,927				332		332	
963	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(332)				(11)		(11)	
964	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	11				(25,705)		(25,705)	
965	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	25,705				(1,944,346)		(1,944,346)	
966	Sched M: Non-Plant Permanent	Other				Sub-Total Sched M: Non-Plant Perm	3,077,673							1,133,327
967	Sched M: Non-Plant Permanent	Other												
968	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(44,693)				23		23	(44,671)
969	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,342,345)				1,018		1,018	(1,341,327)
970	Deferred Taxes Plant	Intangible	303004R-Intg Misc Computr Software-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(59,087)							(59,087)
971	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 1.5y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(832,636)				549		549	(832,087)
972	Deferred Taxes Plant	Intangible	303007-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)							(0)
973	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(99,913)				0		0	(99,913)
974	Deferred Taxes Plant	Intangible	303014-Intg CRIS Computr Software	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	54,295							54,295
975	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own In Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	306							306
976	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,459				5,152		5,152	6,611
977	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(184,009)				5,914		5,914	(178,095)
978	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	97				343		343	440
979	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,064,913)				(307,246)		(307,246)	(1,372,159)
980	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,824,010)				(393,102)		(393,102)	(4,217,112)

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981	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turboggen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,655,369)				(377,012)		(377,012)	(2,032,381)
982	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(101,617)				(208,390)		(208,390)	(310,007)
983	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Pk E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	45,548				(213,178)		(213,178)	(167,630)
984	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	296				0		0	296
985	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	0				0		0	0
986	Deferred Taxes Plant	Other Production	340145-Other Prod Wind Land Own	Non-Labor	ENERGY	SPS CWC-Not CWC Item	21				0		0	21
987	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	775,841				(27,141)		(27,141)	748,700
988	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	2,517,263				5,812		5,812	2,523,074
989	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	51,197				(60,431)		(60,431)	(9,234)
990	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(663,108)				(52,299)		(52,299)	(715,406)
991	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	57,704				172,723		172,723	230,427
992	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	40,751,268				82,147		82,147	40,833,415
993	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	63,308				(37,492)		(37,492)	25,816
994	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,083,635				2,502		2,502	1,086,137
995	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	78,319				(65,732)		(65,732)	12,587
996	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	886				2		2	888
997	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(288,173)				288,173		288,173	1,489
998	Deferred Taxes Plant	Transmission	350001-TRAN Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,489				124,122		124,122	3,010,255
999	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,886,133				2,628		2,628	63,746
1000	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	61,118				4,131		4,131	100,179
1001	Deferred Taxes Plant	Transmission	350002ERF-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	96,049				814		814	19,799
1002	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLs	SPS CWC-Not CWC Item	18,925				4		4	4
1003	Deferred Taxes Plant	Transmission	350011-TRAN Fee Land - Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	4				3		3	3
1004	Deferred Taxes Plant	Transmission	350045-TRAN Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,721,523				(42,816)		(42,816)	1,678,707
1005	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(13,055)				(2,757)		(2,757)	(15,812)
1006	Deferred Taxes Plant	Transmission	352010-TRAN Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	44,462				(449)		(449)	44,013
1007	Deferred Taxes Plant	Transmission	352045-TRAN Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	16,850,602				(417,704)		(417,704)	16,432,897
1008	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(577,615)				(108,022)		(108,022)	(685,637)
1009	Deferred Taxes Plant	Transmission	353010-TRAN Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	555,752				(4,975)		(4,975)	550,777
1010	Deferred Taxes Plant	Transmission	353045-TRAN Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,026,702				4,372		4,372	1,031,074
1011	Deferred Taxes Plant	Transmission	354000E-TRAN Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	21,742				93		93	21,834
1012	Deferred Taxes Plant	Transmission	354000ERN-TRAN Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	34,168				145		145	34,313
1013	Deferred Taxes Plant	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	6,732				29		29	6,761
1014	Deferred Taxes Plant	Transmission	354000ERW-TRAN Towers & Fixture Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	14,920,502				746,350		746,350	15,666,851
1015	Deferred Taxes Plant	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	315,961				15,805		15,805	331,766
1016	Deferred Taxes Plant	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	496,545				24,838		24,838	521,383
1017	Deferred Taxes Plant	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	97,836				4,894		4,894	102,730
1018	Deferred Taxes Plant	Transmission	355000ERW-TRAN Poles & Fixtures Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	202,637				159		159	202,796
1019	Deferred Taxes Plant	Transmission	355010-TRAN Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	401,678				3,627		3,627	405,305
1020	Deferred Taxes Plant	Transmission	355045-TRAN Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	5,459,977				263,115		263,115	5,723,092
1021	Deferred Taxes Plant	Transmission	356000E-TRAN OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	115,622				5,572		5,572	121,194
1022	Deferred Taxes Plant	Transmission	356000ERN-TRAN OH Conductor & D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	181,705				8,756		8,756	190,461
1023	Deferred Taxes Plant	Transmission	356000ERT-TRAN OH Conductor & D Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	35,802				1,725		1,725	37,527
1024	Deferred Taxes Plant	Transmission	356000ERW-TRAN OH Conductor & D Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	833,423				223		223	833,646
1025	Deferred Taxes Plant	Transmission	356010-TRAN OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	16,093				2,436		2,436	18,529
1026	Deferred Taxes Plant	Transmission	356045-TRAN OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	3,338				155		155	3,493
1027	Deferred Taxes Plant	Transmission	357000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	5,944				277		277	6,221
1028	Deferred Taxes Plant	Transmission	358000-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	6,284				293		293	6,576
1029	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item								

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1030	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned In Fee	Non-Labor	NM	SPS CWC-Not CWC Item	143							143
1031	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned In Fee	Non-Labor	TX	SPS CWC-Not CWC Item	349							349
1032	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	60,709							60,709
1033	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	9,466							9,466
1034	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	111,315							111,315
1035	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	184,911							184,911
1036	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(86,215)							(86,215)
1037	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	846,065							846,065
1038	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	762,382							762,382
1039	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	723,192							723,192
1040	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	253,914							253,914
1041	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	25,215							25,215
1042	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	23,765							23,765
1043	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	68,377							68,377
1044	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	36,427							36,427
1045	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	(219,422)							(219,422)
1046	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	(116,218)							(116,218)
1047	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	1,086							1,086
1048	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	(13,361)							(13,361)
1049	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	14,707							14,707
1050	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	29,786							29,786
1051	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	3,042							3,042
1052	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	102,740							102,740
1053	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(26,405)							(26,405)
1054	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	11,516							11,516
1055	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(13,183)							(13,183)
1056	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	(21,449)							(21,449)
1057	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	11,055							11,055
1058	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(60,570)							(60,570)
1059	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	175							175
1060	Deferred Taxes Plant	General	389001-General Land Owned In Fee	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(700)				(28)		(28)	(729)
1061	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(523,388)				(41,794)		(41,794)	(565,182)
1062	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	190,669				(6)		(6)	190,663
1063	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bid	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(35,812)							(35,812)
1064	Deferred Taxes Plant	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	293,115				267		267	293,382
1065	Deferred Taxes Plant	General	391000-General Office Firm & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,122,088)				(50,670)		(50,670)	(3,172,758)
1066	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
1067	Deferred Taxes Plant	General	391005-Genl Off Eq, Comp 3 Yr, Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
1068	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(73,020)				(1,337)		(1,337)	(74,357)
1069	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(909,679)				(16,528)		(16,528)	(926,207)
1070	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(176,828)				(3,236)		(3,236)	(180,065)
1071	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,166,371)				(21,387)		(21,387)	(1,187,758)
1072	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(504)				(503)		(503)	(1,007)
1073	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(70,922)				(59,629)		(59,629)	(130,550)
1074	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(12,758)				(12,770)		(12,770)	(25,528)
1075	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(264,803)				(4,911)		(4,911)	(269,714)
1076	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(74,920)				(74,551)		(74,551)	(149,471)
1077	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(63,455)				(55,704)		(55,704)	(119,159)
1078	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item								

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1079	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(72)				(71)		(71)	(143)
1080	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(20,443)				(20,699)		(20,699)	(41,143)
1081	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,157)				(3,218)		(3,218)	(6,375)
1082	Deferred Taxes Plant	Other	Schw1-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS CWC-Not CWC Item	(39,399)				39,399		39,399	
1083	Deferred Taxes Plant	Other	Schw1-116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(361,682)				361,682		361,682	
1084	Deferred Taxes Plant	Other	Schw1-130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	(288,062)				298,062		298,062	
1085	Deferred Taxes Plant	Other	Schw1-134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,230)				3,230		3,230	
1086	Deferred Taxes Plant	Other	Schw1-136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	(8,387)				8,387		8,387	
1087	Deferred Taxes Plant	Other	Schw1-146 - State Tax Deduction Cash Vs Ac	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	529,390				(529,390)		(529,390)	
1088	Deferred Taxes Plant	Other	Schw1-178 - Interest Income on Disputed Tr	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(232,755)				232,755		232,755	
1089	Deferred Taxes Plant	Other	Schw1-179 - DSM/GIP	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	317,179				(317,179)		(317,179)	
1090	Deferred Taxes Plant	Other	Schw1-186 - Deferred Fuel Costs	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	5,399,496				(5,399,496)		(5,399,496)	
1091	Deferred Taxes Plant	Other	Schw1-187 - Reg Asset/Liability Transmisio	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	1,294,624				(1,294,624)		(1,294,624)	
1092	Deferred Taxes Plant	Other	Schw1-188 - Contributions Carryover	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(179)				179		179	
1093	Deferred Taxes Plant	Other	Schw1-189 - OCI Treasury	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(5,239)				5,239		5,239	
1094	Deferred Taxes Plant	Other	Schw1-195 - Renewable Energy Standard	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	760,135				(760,135)		(760,135)	
1095	Deferred Taxes Plant	Other	Schw1-201 - State Tax Deduction Cash vs Ac	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	41,692				(41,692)		(41,692)	
1096	Deferred Taxes Plant	Other	Schw1-203 - Fed NOL Benefit	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	1,107,126				(1,107,126)		(1,107,126)	
1097	Deferred Taxes Plant	Other	Schw1-205 - State Only NOL	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	6,047				(6,047)		(6,047)	
1098	Deferred Taxes Plant	Other	Schw1-207 - Mark to Market Adjust	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(259,601)				(372,179)		(372,179)	
1099	Deferred Taxes Plant	Other	Schw1-213 - Rate Refund Reserve	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	372,179				4,817,127		4,817,127	
1100	Deferred Taxes Plant	Other	Schw1-261 - Section 59e Adjustment	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(4,817,127)				(15,678,590)		(15,678,590)	
1101	Deferred Taxes Plant	Other	Schw1-275 - Reg Asset - Miscellaneous	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	15,678,590				879,482		879,482	
1102	Deferred Taxes Plant	Other	Schw1-293 - Rate Change	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(879,482)				(1,263,357)		(1,263,357)	
1103	Deferred Taxes Plant	Other	Schw1-295 - Rate Change on Fin 48 Temp	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	1,263,357				(244,626)		(244,626)	
1104	Deferred Taxes Plant	Other	Schw1-296 - Rate Change on Fin 48 Temp	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	244,626							
1105	Deferred Taxes Plant	Other	Schw1-299 - Operating Lease	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	237,982							237,982
1106	Deferred Taxes Plant	Other	Schw1-300 - Reg A/L - Emergency Spec Res	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	98,853,449				(21,055,843)		(21,055,843)	77,797,606
1107	Deferred Taxes Plant	Other	Schw1-300 - Reg A/L - Emergency Spec Res	Non-Labor	PI5-NET	Sub-Total Deferred Taxes Plant								
1108														
1109	Deferred Taxes Non-Plant	Demand Related	Schw1-103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(553,708)						(553,708)	
1110	Deferred Taxes Non-Plant	Plant Related	Schw1-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	267						267	
1111	Deferred Taxes Non-Plant	Plant Related	Schw1-118 - Inventory Reserve	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	8,672						8,672	
1112	Deferred Taxes Non-Plant	Plant Related	Schw1-126 - Book Unamortized Cost of Reac	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(1,014,975)						(1,014,975)	
1113	Deferred Taxes Non-Plant	Plant Related	Schw1-127 - Litigation Reserve	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	168,005						168,005	
1114	Deferred Taxes Non-Plant	Plant Related	Schw1-137 - R&E Credit	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(2,035,699)						(2,035,699)	
1115	Deferred Taxes Non-Plant	Plant Related	Schw1-147 - State Tax Deduction Cash Vs Ac	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(10)				10		10	
1116	Deferred Taxes Non-Plant	Plant Related	Schw1-192 - Texas Margin Tax	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	383,498						383,498	
1117	Deferred Taxes Non-Plant	Plant Related	Schw1-257 - Texas R&E Credit	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(392,027)						(392,027)	
1118	Deferred Taxes Non-Plant	Plant Related	Schw1_NOL - NOL Excess ADIT	Non-Labor	NM	SPS CWC-Not CWC Item	300,696						300,696	
1119	Deferred Taxes Non-Plant	Plant Related	Schw1_NOL - NOL Excess ADIT	Non-Labor	TX	SPS CWC-Not CWC Item	302,018						302,018	
1120	Deferred Taxes Non-Plant	Plant Related	TXGWT-Texas Gross Margin Tax	Non-Labor	PI5-NET	SPS CWC-Franchise Tax	2,547,011				(18,584)		(18,584)	2,547,011
1121	Deferred Taxes Non-Plant	Labor Related	Schw1-107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	92,541						92,541	
1122	Deferred Taxes Non-Plant	Labor Related	Schw1-109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	457,683				982		982	458,665
1123	Deferred Taxes Non-Plant	Labor Related	Schw1-111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	47,401				5,520		5,520	52,921
1124	Deferred Taxes Non-Plant	Labor Related	Schw1-112 - Post Employment Benefits FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,736)						(3,736)	(8,472)
1125	Deferred Taxes Non-Plant	Labor Related	Schw1-226 - Performance Recognition Awar	Non-Labor	LABOR	SPS CWC-Not CWC Item	(683,384)						(683,384)	(1,366,768)
1126	Deferred Taxes Non-Plant	Labor Related	Schw1-301 - Cares Act Payroll Deferral	Non-Labor	LABOR	SPS CWC-Not CWC Item	(157,565)						(157,565)	(315,130)
1127	Deferred Taxes Non-Plant	Direct Assigned	Schw1-138 - Reg Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item								

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1128	Deferred Taxes Non-Plant	Direct Assigned	Schw-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	(1,743,118)							(1,743,118)
1129	Deferred Taxes Non-Plant	Direct Assigned	Schw-168 - Reg Asset-NOX	Non-Labor	NM	SPS CWC-Not CWC Item	(8,918)							(8,918)
1130	Deferred Taxes Non-Plant	Energy Related	Schw-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(50,340,815)				50,340,815		50,340,815	
1131	Deferred Taxes Non-Plant					Sub-Total Deferred Taxes Non-Plant	(56,535,092)				50,328,743		50,328,743	(6,206,349)
1132														
1133	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	(52,421)							(52,421)
1134	ITC Amortized	Other Tax	ITC Amortization	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(52,421)							(52,421)
1135	ITC Amortized					Sub-Total ITC Amortized	(52,421)							(52,421)
1136														
1137	Gain on Sale of Utility Plant	Stream Production	41181-Operating Income - Gains from dispic	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(91,803)				91,803		91,803	
1138	Gain on Sale of Utility Plant					Sub-Total Gain on Sale of Utility Plant	(91,803)				91,803		91,803	
1140									(1,014,087)	3,135,074	80,298,965		82,419,952	(718,746,101)
1141						Total	(801,166,053)							

Southwestern Public Service Company

Docket No. XXXXX

Test Year: Twelve Months Ended September, 2020 plus known & measurable adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	21,732,218
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	6,602,365
3	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(112,454)
4	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	29,192,540
5	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	8,054,599
6	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(1,482,918)
7	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	33,111,195
8	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	8,711,286
9	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	794,552
10	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	33,599,046
11	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	5,802,027
12	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(737,879)
13	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	64,583,953
14	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	7,882,970
15	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	1,882,211
16	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	83,028,341
17	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	5,011,462
18	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(3,516,286)
19	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	208,575
20	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	103,014
21	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	17,320
22	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	296,556
23	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	28,886
24	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	45,800
25	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	2,252,468
26	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	617,482
27	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	20,021
28	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	3,916,738
29	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	611,917
30	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(498,053)
31	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHLs	SPS Eliminate Wholesale Fuel Revenue	SPS CWC-Not CWC Item	101,386,664
32	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	(451)
33	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc services	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	5,366
34	Operating Revenue	Other Revenue	45600-EEI-Mutual Aid	Non-Labor	PIS/DIST	SPS Mutual Aid Adjustment	SPS CWC-Not CWC Item	609,981
35	Operating Revenue	Other Revenue	45605-7/8-Schedule 7 & 8 - Firm Point to Point Wheel	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(54,288)
36	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	7,697
37	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - Other electric	Non-Labor	WHLs	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	219,903
38	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric	Non-Labor	WHLs	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(6,773)
39	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dis	Non-Labor	PIS-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(12,214)
40	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Contr	Non-Labor	12CP-PROD	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	2,266
41	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	2,044,810
42	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	Non-Labor	NM	SPS Eliminate PTC Revenue	SPS CWC-Not CWC Item	(11,202,069)
43	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	Non-Labor	TX	SPS Eliminate PTC Revenue	SPS CWC-Not CWC Item	(40,218,442)
44	Operating Revenue	Other Revenue	45646CIP-Performance Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	768,970
45	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	27,702,175
46	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	1,733,136
47	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(84,252,148)
48	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(71,907)
49	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(44,319,025)

Southwestern Public Service Company
Docket No. XXXXX
Test Year: Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
50	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(55,130,657)
51	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(26,586,858)
52	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(319,645,443)
53	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS Purchased Capacity and Variable O&M	SPS CWC-Not CWC Item	(29,957)
54	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS Purchased Capacity and Variable O&M	SPS CWC-Purchased Power Capacity	4,365,569
55	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS Purchased Capacity and Variable O&M	SPS CWC-Not CWC Item	363,325
56	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	42,108,822
57	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(308)
58	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1,520)
59	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(892)
60	O&M	Steam Production Operations	50135-Coal Non-Mine;Non-Freight	Non-Labor	ENERGY	SPS Adjust TUCO Fuel Handling for Contract Rate Change	SPS CWC-Other O&M	38,437
61	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
62	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(48)
63	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(85)
64	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
65	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(635,850)
66	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Adjust Environmental Chemicals	SPS CWC-Other O&M	(5)
67	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(2)
68	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(36)
69	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(5)
70	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(6)
71	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(2,469)
72	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(20,217)
73	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	62,772
74	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Include TX Deferrals	SPS CWC-Other O&M	(1)
75	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(191)
76	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(23)
77	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(459,409)
78	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(0)
79	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(36,007)
80	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(128)
81	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
82	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(16)
83	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(58)
84	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(3)
85	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Incentive	ENERGY	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(89)
86	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(303)
87	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(4)
88	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Labor Incentive	(19)
89	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
90	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(12)
91	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(1,528)
92	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(107)
93	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(60)
94	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(35)
95	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(8)
96	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(5)
97	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(71)
98	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	

Southwestern Public Service Company
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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
99	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
100	O&M	Other Production Operations	55000-0th Oper Rents	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
101	O&M	Other Production Operations	55000-0th Oper Rents	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(37)
102	O&M	Other Production Operations	55000-0th Oper Rents	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4)
103	O&M	Other Production Operations	55000-0th Oper Rents	Non-Labor	12CP-PROD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(60,804)
104	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(9,804)
105	O&M	Other Production Maintenance	55200-0th Maint of Structures	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
106	O&M	Other Production Maintenance	55200-0th Maint of Structures	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
107	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
108	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
109	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(8)
110	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(3)
111	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(171)
112	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(559)
113	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(32)
114	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Eliminate SIP Expense	SPS CWC-Other O&M	(975,540)
115	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(916)
116	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(428)
117	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(125,000)
118	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(400,000)
119	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Credit for REC Sales	SPS CWC-Other O&M	(1,264,402)
120	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Original REC Costs	SPS CWC-Other O&M	5,374,899
121	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SPS Eliminate REC Costs	SPS CWC-Other O&M	689,575
122	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SPS Eliminate REC Costs	SPS CWC-Other O&M	(1,790,365)
123	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(7)
124	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(53,320)
125	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(62,026)
126	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(5,487)
127	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
128	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(39)
129	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(251)
130	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
131	O&M	Transmission Operations	56150-Rel/Plant/Standards Dev	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(16)
132	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
133	O&M	Transmission Operations	56160-Trans Service Studies	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
134	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
135	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
136	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
137	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS Include Transmission Line Clearance Inspection	SPS CWC-Other O&M	977,623
138	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(638,317)
139	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(70,747)
140	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(24,234)
141	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	2,646
142	O&M	Transmission Operations	56500S21W-Wheeling Schedule 2	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(17,402)
143	O&M	Transmission Operations	56500S21W-Wheeling Schedule 2 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(22,966)
144	O&M	Transmission Operations	56500S21W-Wheeling Schedule 2 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(6,278)
145	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(3,025)
146	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(861,833)
147	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
148	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(241)

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148	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(183)
149	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(2,137)
150	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Include TX Deferrals	SPS CWC-Other O&M	17,514
151	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
152	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(100)
153	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(12)
154	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(217,361)
155	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
156	O&M	Transmission Maintenance	57100-Tran Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
157	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	11,042
158	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
159	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	14,910
160	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(15)
161	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	Non-Labor	PIS-TRAN	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	220,528
162	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(191)
163	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2)
164	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
165	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2)
166	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
167	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(5,026)
168	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
169	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(11,295)
170	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(4,041)
171	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(3,813)
172	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(700)
173	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(2)
174	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3)
175	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
176	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(5)
177	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
178	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(81)
179	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,970)
180	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
181	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
182	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(19)
183	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
184	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(3)
185	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(208)
186	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(537)
187	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
188	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
189	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(2,648)
190	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(63)
191	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,792)
192	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(91)
193	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(7,990)
194	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Include TX Deferrals	SPS CWC-Other O&M	179,267
195	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
196	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)

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197	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(109)
198	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(9)
199	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(275,388)
200	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4)
201	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
202	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
203	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(168,435)
204	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	149,100
205	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(21)
206	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Incentive	(2,900)
207	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(227,469)
208	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	201,339
209	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(6,939)
210	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Pension	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(6,384)
211	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(43)
212	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(277)
213	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(11)
214	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Other O&M	(159,481)
215	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	TX	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	1,641,927
216	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
217	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
218	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
219	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
220	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
221	O&M	Customer Accounting	90100-Cust Act Supervise	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(436)
222	O&M	Customer Accounting	90100-Cust Act Supervise	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(13)
223	O&M	Customer Accounting	90200-Cust Act Meter Read	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(9)
224	O&M	Customer Accounting	90200-Cust Act Meter Read	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(4)
225	O&M	Customer Accounting	90200-Cust Act Meter Read	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(199)
226	O&M	Customer Accounting	90300-Cust Act Recrds & Coll	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
227	O&M	Customer Accounting	90300-Cust Act Recrds & Coll	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(14,278)
228	O&M	Customer Accounting	90300-Cust Act Recrds & Coll	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(58)
229	O&M	Customer Accounting	90300-Cust Act Recrds & Coll	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(467)
230	O&M	Customer Accounting	90300-Cust Act Recrds & Coll	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	75,904
231	O&M	Customer Accounting	90400-Cust Act Uncollect	Non-Labor	CUST-RET	SPS Include TX Deferrals	SPS CWC-Other O&M	(0)
232	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(27)
233	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1)
234	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	15,689
235	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	Non-Labor	MM	SPS Customer Deposit Interest	SPS CWC-Other O&M	110,874
236	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	Non-Labor	TX	SPS Customer Deposit Interest	SPS CWC-Other O&M	(2)
237	O&M	Customer Service	90800-Customer Ass Expense	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
238	O&M	Customer Service	90800-Customer Ass Expense	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(945)
239	O&M	Customer Service	90800-Customer Ass Expense	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(4,355,010)
240	O&M	Customer Service	90800-Customer Ass Expense	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(11,006,350)
241	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(292,042)
242	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	MM	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(4,863)
243	O&M	Customer Service	909000-Informational and instruction advertising expensi	Non-Labor	CUST-RET	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(10)
244	O&M	Customer Service	909000-Informational and instruction advertising expensi	Non-Labor	CUST-RET	SPS Reddss Ad Brand Expense	SPS CWC-Other O&M	
245	O&M	Customer Service	910000-Misc-Cust Serv Expense	Non-Labor	CUST-RET	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	

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246	O&M	Customer Service	910000-Misc. Cust. Serv. Expense	Non-Labor	CUST-RET	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
247	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
248	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(5,128)
249	O&M	Sales	916000-Misc. Sales Expense	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1)
250	O&M	Sales	916000-Misc. Sales Expense	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
251	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(31,156)
252	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(56,278)
253	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Incentive	(2,546)
254	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Incentive	(2,845)
255	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS Eliminate Long Term Incentive	SPS CWC-Labor Regular	(6,225,906)
256	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Regular	(305)
257	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(123,382)
258	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(42,072)
259	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(20,192)
260	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(65)
261	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(21,690)
262	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(71,996)
263	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(995,039)
264	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4,777)
265	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Other O&M	(3,686)
266	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	(6,373)
267	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	34,948
268	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Include Commercial Equivalent of Corporate Aircraft Travel	SPS CWC-Other O&M	51,829
269	O&M	A&G	92200-A&G Admin Transfer Crd	Non-Labor	LABXAG	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	3,689,026
270	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(2,024)
271	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(16,890)
272	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	(14,946)
273	O&M	A&G	92400-A&G Property Insurance	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(7,825)
274	O&M	A&G	92500-A&G Injuries & Damages	Labor - Incentive	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	0
275	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(1,052)
276	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(23)
277	O&M	A&G	92500-A&G Injuries & Damages	Labor - Pension	LABXAG	SPS Adjust Pension and Benefits	SPS CWC-Labor Regular	(71,399)
278	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	0
279	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(1,330)
280	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(1,795)
281	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(52)
282	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Adjust Pension and Benefits	SPS CWC-Labor Regular	218,224
283	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Executive Perquisites	SPS CWC-Labor Regular	(6,799)
284	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate FAS 88 Qualified Pension Expense	SPS CWC-Labor Regular	(1,449,736)
285	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Non-Qualified Pension Expense	SPS CWC-Labor Regular	(438,251)
286	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(22,685)
287	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(4,238)
288	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS Eliminate Per Book Deferred Pension	SPS CWC-Labor Regular	(1,132,943)
289	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS Estimated Deferred Pension and OPEB Expense	SPS CWC-Labor Regular	407,369
290	O&M	A&G	92800R-Regulatory Commission Expense TX	Non-Labor	TX	SPS Eliminate Test Year Rate Case Expense Amortization	SPS CWC-Other O&M	(5,861,536)
291	O&M	A&G	92800R-Regulatory Commission Expense TX	Non-Labor	TX	SPS Include Rate Case Expenses	SPS CWC-Other O&M	6,486,825
292	O&M	A&G	92800R-Regulatory Commission Expense TX	Non-Labor	TX	SPS Public Regulatory Commission Fees	SPS CWC-Other O&M	294,245
293	O&M	A&G	92801R-Regulatory Commission Expense NM	Non-Labor	NM	SPS Eliminate Test Year Rate Case Expense Amortization	SPS CWC-Other O&M	(867,082)
294	O&M	A&G	92804R-Regulatory Commission Expense Misc	Non-Labor	RETAIL-ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(14)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
295	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS Eliminate Brand & General Advertising	SPS CWC-Other O&M	(1,423,458)
296	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
297	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(584,302)
298	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Stock Equivalent Plan	SPS CWC-Other O&M	(310,890)
299	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(1,263)
300	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(314)
301	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(247)
302	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(93)
303	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(2,013,414)
304	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(16,473)
305	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	SPS Include Allowed Contributions, Donations & Dues	SPS CWC-Other O&M	2,130,030
306	Depreciation Expense	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(277)
307	Depreciation Expense	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(105,440)
308	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(9,624)
309	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,063
310	Depreciation Expense	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	52,818
311	Depreciation Expense	Steam Production	310000-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	424
312	Depreciation Expense	Steam Production	310000-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	520,914
313	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(22,586)
314	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Imprv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,759,221
315	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,245)
316	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,719,896
317	Depreciation Expense	Steam Production	312001-Steam Prod Bir PIt-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(17,681)
318	Depreciation Expense	Steam Production	314000-Steam Prod Turbogogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	372,802
319	Depreciation Expense	Steam Production	314001-Steam Prod Turbogogen-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,173)
320	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	46,773
321	Depreciation Expense	Steam Production	315001-Steam Prod Acc ElEq-TolKS	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,735)
322	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr PIt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2)
323	Depreciation Expense	Steam Production	316001-Steam Prod PwrPItEq-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,050)
324	Depreciation Expense	Other Production	340000E-Other Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(36,531)
325	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,642
326	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	171,608
327	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	59,066
328	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(521,933)
329	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	37,526
330	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14,766)
331	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,520
332	Depreciation Expense	Other Production	345045-Other Prod Acc ElEq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14)
333	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	344,592
334	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7,297
335	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	11,468
336	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,260
337	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	165,029
338	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,089
339	Depreciation Expense	Transmission	352000-Transmission Str & Imprv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,045
340	Depreciation Expense	Transmission	352010-Trans Str & Imprv-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,387,980
341	Depreciation Expense	Transmission	352045-Trans Str & Imprv-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	58,606
342	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
343	Depreciation Expense	Transmission	353010-Trans Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	

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344	Depreciation Expense	Transmission	3533045-Train Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	26,755
345	Depreciation Expense	Transmission	354000E-Train Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,989)
346	Depreciation Expense	Transmission	354000ERN-Train Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(127)
347	Depreciation Expense	Transmission	354000ERT-Train Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(199)
348	Depreciation Expense	Transmission	354000ERW-Train Towers & Fixture Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(39)
349	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,627,328)
350	Depreciation Expense	Transmission	355000ERN-Train Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(119,166)
351	Depreciation Expense	Transmission	355000ERT-Train Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(187,274)
352	Depreciation Expense	Transmission	355000ERW-Train Poles & Fixtures Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(36,899)
353	Depreciation Expense	Transmission	355010-Train Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,189)
354	Depreciation Expense	Transmission	355045-Train Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(27,414)
355	Depreciation Expense	Transmission	356000E-Train OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(452,457)
356	Depreciation Expense	Transmission	356000ERN-Train OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(9,581)
357	Depreciation Expense	Transmission	356000ERT-Train OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,057)
358	Depreciation Expense	Transmission	356000ERW-Train OH Conductor & D Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,967)
359	Depreciation Expense	Transmission	356010-Train OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	123
360	Depreciation Expense	Transmission	356045-Train OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(292)
361	Depreciation Expense	Transmission	357000E-Train Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	482
362	Depreciation Expense	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(725)
363	Depreciation Expense	Transmission	359000-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	27
364	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	114
365	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	136,072
366	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1)
367	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(11,233)
368	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(258,333)
369	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(406)
370	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6,271)
371	Depreciation Expense	General	392030-General Transp Eq Traller	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(114,040)
372	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,236,132)
373	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	290,539
374	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	371
375	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	112,579
376	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(19,237)
377	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,789,824)
378	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,373,125)
379	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,691,919)
380	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,970,850)
381	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	363,269
382	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	3,064,827
383	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	68,082,750
384	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	TX	SPS Include TX Deferrals	SPS CWC-Not CWC Item	3,240,000
385	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	TX	SPS Include TX Deferrals	SPS CWC-Not CWC Item	5,700,000
386	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	TX	SPS Include TX Deferrals	SPS CWC-Not CWC Item	8,226,980
387	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(10,073)
388	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	
389	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Adjust Property Tax	SPS CWC-Property Tax	
390	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Adjust Property Taxes for Wind Farm	SPS CWC-Property Tax	
391	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Adjust Property Tax	SPS CWC-Property Tax	
392	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Annualize Corporate Aircraft Expense	SPS CWC-Payroll	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
393	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Payroll	(6,658)
394	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Xcel Foundation Expense	SPS CWC-Payroll	(1,652)
395	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Franchise Fee	2,210,930
396	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Tax	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Gross Receipts	983,447
397	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(287)
398	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
399	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(12,915)
400	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
401	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(6,963)
402	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
403	Sched M: Plant Temporary	Intangible	303007-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
404	Sched M: Plant Temporary	Intangible	303010-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(23,145)
405	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(26,540)
406	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,540)
407	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,381,154
408	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Imprv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,768,786
409	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,695,338
410	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	986,544
411	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	957,899
412	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
413	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(26,220)
414	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	271,508
415	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	235,211
416	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(776,270)
417	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	370,531
418	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	168,190
419	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(11,287)
420	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	295,345
421	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(9)
422	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,401,054)
423	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(558,101)
424	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS CWC-Not CWC Item	(11,818)
425	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(18,573)
426	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,660)
427	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	192,435
428	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHL5	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12,388
429	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Imprv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,019
430	Sched M: Plant Temporary	Transmission	352045-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,877,373
431	Sched M: Plant Temporary	Transmission	352045-Trans Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	485,381
432	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	22,355
433	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(19,634)
434	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(416)
435	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(653)
436	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(129)
437	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,351,998)
438	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHL5	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(70,983)
439	Sched M: Plant Temporary	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(111,552)
440	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
441	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
442	Sched M: Plant Temporary	Transmission	355000ERW- Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21,979)
443	Sched M: Plant Temporary	Transmission	355010- Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(716)
444	Sched M: Plant Temporary	Transmission	355045- Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(16,289)
445	Sched M: Plant Temporary	Transmission	356000E- Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,181,675)
446	Sched M: Plant Temporary	Transmission	356000ERN- Tran OH Conductor&D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(25,023)
447	Sched M: Plant Temporary	Transmission	356000ERT- Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(39,325)
448	Sched M: Plant Temporary	Transmission	356000ERW- Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,748)
449	Sched M: Plant Temporary	Transmission	356010- Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,002)
450	Sched M: Plant Temporary	Transmission	356045- Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10,943)
451	Sched M: Plant Temporary	Transmission	357000E- Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(698)
452	Sched M: Plant Temporary	Transmission	358000- Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,243)
453	Sched M: Plant Temporary	Transmission	359000- Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,314)
454	Sched M: Plant Temporary	General	389002- General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	128
455	Sched M: Plant Temporary	General	390000- Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	188,054
456	Sched M: Plant Temporary	General	390007- Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	27
457	Sched M: Plant Temporary	General	391000- General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,221)
458	Sched M: Plant Temporary	General	391004- General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	227,774
459	Sched M: Plant Temporary	General	391005- Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
460	Sched M: Plant Temporary	General	392000- General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
461	Sched M: Plant Temporary	General	392010- General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,018
462	Sched M: Plant Temporary	General	392020- General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	74,415
463	Sched M: Plant Temporary	General	392030- General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	96,295
464	Sched M: Plant Temporary	General	392040- General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	14,570
465	Sched M: Plant Temporary	General	393000- General Stores Equipment	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,264
466	Sched M: Plant Temporary	General	394000- General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	268,141
467	Sched M: Plant Temporary	General	395000- General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	57,425
468	Sched M: Plant Temporary	General	396000- General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	22,115
469	Sched M: Plant Temporary	General	397000- General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	335,257
470	Sched M: Plant Temporary	General	397010- General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	250,485
471	Sched M: Plant Temporary	General	397020- General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	319
472	Sched M: Plant Temporary	General	397030- General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	93,086
473	Sched M: Plant Temporary	General	398000- General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	14,474
474	Sched M: Non-Plant Temporary Plant Related	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(47)
475	Sched M: Non-Plant Temporary Labor Related	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	83,499
476	Sched M: Non-Plant Temporary Labor Related	Labor Related	SchM-111 - Post Employment Benefits - FAS 106 (Short Te	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	(4,414)
477	Sched M: Non-Plant Temporary Labor Related	Labor Related	SchM-112 - Post Employment Benefits FAS 112	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	(24,801)
478	Sched M: Non-Plant Temporary Other	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(843,675)
479	Sched M: Non-Plant Temporary Other	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,700,132)
480	Sched M: Non-Plant Temporary Other	Other	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,198,678)
481	Sched M: Non-Plant Temporary Other	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	(24,414)
482	Sched M: Non-Plant Temporary Other	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(9,546)
483	Sched M: Non-Plant Temporary Other	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(53,024)
484	Sched M: Non-Plant Temporary Other	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	3,014,008
485	Sched M: Non-Plant Temporary Other	Other	SchM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,044,917)
486	Sched M: Non-Plant Temporary Other	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	1,255,010
487	Sched M: Non-Plant Temporary Other	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	24,595,745
488	Sched M: Non-Plant Temporary Other	Other	SchM-187 - Reg Asser/Liability Transmission Attachment	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	5,865,595
489	Sched M: Non-Plant Temporary Other	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(331,305)
490	Sched M: Non-Plant Temporary Other	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(16,483)

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491	Sched M: Non-Plant Temporary Other		SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	3,426,249
492	Sched M: Non-Plant Temporary Other		SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	179,688
493	Sched M: Non-Plant Temporary Other		SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	111,109
494	Sched M: Non-Plant Temporary Other		SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	(1,166,444)
495	Sched M: Non-Plant Temporary Other		SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	1,689,336
496	Sched M: Non-Plant Temporary Other		SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	(21,491,907)
497	Sched M: Non-Plant Temporary Other		SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	70,418,958
498	Sched M: Plant Permanent	Intangible	303003-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
499	Sched M: Plant Permanent	Intangible	303004-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
500	Sched M: Plant Permanent	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
501	Sched M: Plant Permanent	Intangible	303007-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
502	Sched M: Plant Permanent	Intangible	303010-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
503	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(84)
504	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(8)
505	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(6)
506	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Imprv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	11,151
507	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	14,366
508	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	11,830
509	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	2,024
510	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	761
511	Sched M: Plant Permanent	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(919)
512	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(815)
513	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(148)
514	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(2,357)
515	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(11,201)
516	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(11,453)
517	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(351)
518	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(240)
519	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(780)
520	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(17)
521	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(26)
522	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(5)
523	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWG-Not CWC Item	4,913
524	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWG-Not CWC Item	727
525	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLs	SPS Unblending Adjustment	SPS CWG-Not CWC Item	74
526	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Imprv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWG-Not CWC Item	47,928
527	Sched M: Plant Permanent	Transmission	352010-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	28,496
528	Sched M: Plant Permanent	Transmission	352045-Trans Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	820
529	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(450)
530	Sched M: Plant Permanent	Transmission	353010-Trans Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(10)
531	Sched M: Plant Permanent	Transmission	353045-Trans Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(15)
532	Sched M: Plant Permanent	Transmission	354000E-Trans Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(76,800)
533	Sched M: Plant Permanent	Transmission	354000ERN-Trans Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(3)
534	Sched M: Plant Permanent	Transmission	354000ERT-Trans Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(1,626)
535	Sched M: Plant Permanent	Transmission	354000ERW-Trans Towers & Fixture Radial Wholesale	Non-Labor	WHLs	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(2,556)
536	Sched M: Plant Permanent	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(504)
537	Sched M: Plant Permanent	Transmission	355000ERN-Train Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWG-Not CWC Item	
538	Sched M: Plant Permanent	Transmission	355000ERT-Train Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWG-Not CWC Item	
539	Sched M: Plant Permanent	Transmission	355000ERW-Train Poles & Fixtures Radial Wholesale	Non-Labor	WHLs	SPS Unblending Adjustment	SPS CWG-Not CWC Item	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
540	Sched M: Plant Permanent	Transmission	355010-Train Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(95)
541	Sched M: Plant Permanent	Transmission	355045-Train Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(90)
542	Sched M: Plant Permanent	Transmission	356000E-Train OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(27,084)
543	Sched M: Plant Permanent	Transmission	356000ERN-Train OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(574)
544	Sched M: Plant Permanent	Transmission	356000ERT-Train OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(901)
545	Sched M: Plant Permanent	Transmission	356000ERW-Train OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(178)
546	Sched M: Plant Permanent	Transmission	356010-Train OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(49)
547	Sched M: Plant Permanent	Transmission	356045-Train OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(65)
548	Sched M: Plant Permanent	Transmission	357000E-Train Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(16)
549	Sched M: Plant Permanent	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(28)
550	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(30)
551	Sched M: Plant Permanent	General	3890002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
552	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,536
553	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5)
554	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	680
555	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
556	Sched M: Plant Permanent	General	391005-Genl Off Eq Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
557	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1
558	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8
559	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2
560	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	30
561	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	10
562	Sched M: Plant Permanent	General	393000-General Stores Equipment	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,539
563	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	758
564	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2
565	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,423
566	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,307
567	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4
568	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,228
569	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	191
570	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12,861
571	Sched M: Non-Plant Permanent Plant Related	Intangible	SchM-218 - Deferred revenue (TTC Grant Accounting)	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,076,604)
572	Sched M: Non-Plant Permanent Other	Intangible	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(25,948)
573	Sched M: Non-Plant Permanent Other	Intangible	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(746,344)
574	Sched M: Non-Plant Permanent Other	Intangible	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(82,927)
575	Sched M: Non-Plant Permanent Other	Intangible	SchM-199 - Penalties	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	332
576	Sched M: Non-Plant Permanent Other	Intangible	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(11)
577	Sched M: Non-Plant Permanent Other	Intangible	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(25,705)
578	Sched M: Non-Plant Permanent Other	Intangible	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	23
579	Deferred Taxes Plant	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg. Software	SPS CWC-Not CWC Item	0
580	Deferred Taxes Plant	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,018
581	Deferred Taxes Plant	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg. Software	SPS CWC-Not CWC Item	0
582	Deferred Taxes Plant	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	549
583	Deferred Taxes Plant	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Eliminate Non-Reg. Software	SPS CWC-Not CWC Item	0
584	Deferred Taxes Plant	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
585	Deferred Taxes Plant	Intangible	303007-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
586	Deferred Taxes Plant	Intangible	303010-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,152
587	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,914
588	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
589	Deferred Taxes Plant	Steam Production	310004-Stream Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	343
590	Deferred Taxes Plant	Steam Production	311000E-Stream Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(307,246)
591	Deferred Taxes Plant	Steam Production	312000E-Stream Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(895,102)
592	Deferred Taxes Plant	Steam Production	314000-Stream Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(377,012)
593	Deferred Taxes Plant	Steam Production	315000E-Stream Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(208,390)
594	Deferred Taxes Plant	Steam Production	316000E-Stream Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(213,178)
595	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
596	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(27,141)
597	Deferred Taxes Plant	Other Production	342004E-Other Prod Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,812
598	Deferred Taxes Plant	Other Production	343000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(60,431)
599	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(52,299)
600	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	172,723
601	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	82,147
602	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(37,432)
603	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,502
604	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(65,732)
605	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2
606	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharpeland Assets	SPS CWC-Not CWC Item	288,173
607	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	124,122
608	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,628
609	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,131
610	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	814
611	Deferred Taxes Plant	Transmission	352000E-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(42,816)
612	Deferred Taxes Plant	Transmission	352010D-Transmission Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,757)
613	Deferred Taxes Plant	Transmission	352045-Transmission Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(449)
614	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(417,704)
615	Deferred Taxes Plant	Transmission	353010D-Transmission Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(108,022)
616	Deferred Taxes Plant	Transmission	353045-Transmission Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,975)
617	Deferred Taxes Plant	Transmission	354000E-Transmission Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,372
618	Deferred Taxes Plant	Transmission	354000ERN-Transmission Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	93
619	Deferred Taxes Plant	Transmission	354000ERT-Transmission Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	145
620	Deferred Taxes Plant	Transmission	354000ERW-Transmission Towers & Fixture Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	29
621	Deferred Taxes Plant	Transmission	355000E-Transmission Poles & Fixtures Radial NM	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	746,350
622	Deferred Taxes Plant	Transmission	355000ERN-Transmission Poles & Fixtures Radial TX	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	15,805
623	Deferred Taxes Plant	Transmission	355000ERW-Transmission Poles & Fixtures Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	24,838
624	Deferred Taxes Plant	Transmission	355010D-Transmission Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,894
625	Deferred Taxes Plant	Transmission	355045-Transmission Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	159
626	Deferred Taxes Plant	Transmission	356000E-Transmission OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,627
627	Deferred Taxes Plant	Transmission	356000ERN-Transmission OH Conductor & D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	263,115
628	Deferred Taxes Plant	Transmission	356000ERT-Transmission OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,572
629	Deferred Taxes Plant	Transmission	356000ERW-Transmission OH Conductor & D Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8,756
630	Deferred Taxes Plant	Transmission	356010D-Transmission OH Conductor & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,725
631	Deferred Taxes Plant	Transmission	356045-Transmission OH Conductor & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	223
632	Deferred Taxes Plant	Transmission	357000E-Transmission Underground Conductor	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,436
633	Deferred Taxes Plant	Transmission	358000E-Transmission UG Conductor & Device	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	155
634	Deferred Taxes Plant	Transmission	359000E-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	277
635	Deferred Taxes Plant	General	389000E-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	293
636	Deferred Taxes Plant	General	390000E-General Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(28)
637	Deferred Taxes Plant	General		Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(41,794)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
638	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6)
639	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	267
640	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(50,670)
641	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
642	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
643	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,337)
644	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(16,528)
645	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,236)
646	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21,387)
647	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(503)
648	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(59,629)
649	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(12,770)
650	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,911)
651	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(74,551)
652	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(55,704)
653	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(71)
654	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(20,699)
655	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,218)
656	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABXAG	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	39,399
657	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	361,682
658	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	258,062
659	Deferred Taxes Plant	Other	SchM-146 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	5,434
660	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(2,204)
661	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	8,387
662	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(529,390)
663	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	232,755
664	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(317,179)
665	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	8,379
666	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission Attachment	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(5,399,496)
667	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,294,624)
668	Deferred Taxes Plant	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	179
669	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	5,239
670	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(760,135)
671	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(41,692)
672	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,107,126)
673	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(6,047)
674	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	259,601
675	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(372,179)
676	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	4,817,127
677	Deferred Taxes Plant	Other	SchM-293 - Rate Change	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(15,678,590)
678	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	879,482
679	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,263,357)
680	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(244,626)
681	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	(18,584)
682	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Te	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	982
683	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	5,520
684	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	50,340,815
685	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allow	Non-Labor	12CP-PROD	SPS Gain on Sale of Disposition of Allowances	SPS CWC-Not CWC Item	91,803

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Test Year- Twelve Months Ended September, 2020 plus known & measurable adjustments
TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	544,903	13,623	558,526	12CP-PROD	57.55%	321,405	237,121
2	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	245,479	(36,019)	209,460	12CP-PROD	57.55%	120,534	88,926
3	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	2,330,053	69,902	2,399,955	12CP-PROD	57.55%	1,381,058	1,018,897
4	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	20,999		20,999	12CP-PROD	57.55%	12,084	8,915
5	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(514)	(13)	(527)	ENERGY	59.90%	(316)	(211)
6	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	160,682	(21,877)	138,805	ENERGY	59.90%	83,194	55,701
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	1,251,928	37,558	1,289,486	ENERGY	59.90%	772,366	517,120
8	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	15,525		15,525	ENERGY	59.90%	9,299	6,226
9	O&M	Steam Production Operations	50200-Steam Expenses Major	ENERGY	Labor - Taxes	SPS CWC-Other O&M	(36,288)		(36,288)	ENERGY	59.90%	(21,736)	(14,553)
10	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,804,808	70,120	2,874,928	12CP-PROD	57.55%	1,654,382	1,220,546
11	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	194,182	(38,459)	155,723	12CP-PROD	57.55%	89,611	66,112
12	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,787,513	113,625	3,901,139	12CP-PROD	57.55%	2,244,917	1,656,222
13	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(2,109)		(2,109)	12CP-PROD	57.55%	(1,214)	(896)
14	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,495,434	62,386	2,557,820	12CP-PROD	57.55%	1,471,902	1,085,918
15	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	164,741	(32,629)	132,112	12CP-PROD	57.55%	76,024	56,088
16	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,369,746	101,092	3,470,839	12CP-PROD	57.55%	1,997,300	1,473,539
17	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(2,151)		(2,151)	12CP-PROD	57.55%	(1,238)	(913)
18	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,045,326	51,133	2,096,460	12CP-PROD	57.55%	1,206,411	890,048
19	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	430,416	(66,278)	362,138	12CP-PROD	57.55%	208,393	153,745
20	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	5,057,069	151,712	5,208,781	12CP-PROD	57.55%	2,997,402	2,211,379
21	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	28,928		28,928	12CP-PROD	57.55%	16,646	12,281
22	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(85)	(2)	(87)	12CP-PROD	57.55%	(60)	(37)
23	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	4,337	(586)	3,751	12CP-PROD	57.55%	2,158	1,592
24	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	21,679	650	22,329	12CP-PROD	57.55%	12,849	9,480
25	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	319		319	12CP-PROD	57.55%	184	136
26	O&M	Steam Production Operations		12CP-PROD		Sub-Total Steam Production Operations	24,932,922	474,028	25,406,951			14,653,567	10,753,383
27	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	127,959	3,199	131,158	12CP-PROD	57.55%	75,475	55,683
28	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	15,987	(2,781)	13,207	12CP-PROD	57.55%	7,600	5,607
29	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	227,949	6,838	234,787	12CP-PROD	57.55%	136,109	99,678
30	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	723		723	12CP-PROD	57.55%	416	307
31	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	450,851	11,271	462,122	12CP-PROD	57.55%	266,929	196,193
32	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	38,595	(7,645)	30,950	12CP-PROD	57.55%	17,810	13,140
33	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	608,813	18,264	627,077	12CP-PROD	57.55%	360,853	266,225
34	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(377)		(377)	12CP-PROD	57.55%	(217)	(160)
35	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	1,901,024	47,526	1,948,549	ENERGY	59.90%	1,167,126	781,423
36	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	220,919	(37,947)	182,972	ENERGY	59.90%	109,595	73,377
37	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	3,287,486	98,625	3,386,110	ENERGY	59.90%	2,028,185	1,357,925
38	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	7,276		7,276	ENERGY	59.90%	4,358	2,918
39	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	1,251,974	31,299	1,283,273	ENERGY	59.90%	766,645	514,629
40	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	125,753	(22,490)	103,263	ENERGY	59.90%	61,852	41,411
41	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	2,012,603	60,378	2,072,981	ENERGY	59.90%	1,241,658	831,324
42	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	3,697		3,697	ENERGY	59.90%	2,141	1,482
43	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,395,822	59,866	2,455,688	12CP-PROD	57.55%	1,413,147	1,042,571
44	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	183,040	(35,829)	147,211	12CP-PROD	57.55%	84,713	62,998
45	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,284,478	98,534	3,383,013	12CP-PROD	57.55%	1,946,760	1,436,252
46	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(993)		(993)	12CP-PROD	57.55%	(537)	(396)
47	O&M	Steam Production Maintenance		12CP-PROD		Sub-Total Steam Production Maintenance	16,143,546	329,138	16,472,684			9,690,691	6,782,087

Southwestern Public Service Company
Docket No. XXXXX
Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
49													
50	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	3,941	99	4,039	12CP-PROD	57.55%	2,324	1,715
51	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	29,788	(4,052)	25,716	12CP-PROD	57.55%	14,798	10,918
52	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	260,376	7,811	268,187	12CP-PROD	57.55%	154,329	113,858
53	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	3,868		3,868	12CP-PROD	57.55%	2,226	1,642
54	O&M	Other Production Operations	54600W-0th Oper Super&Eng	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	45,600	1,140	46,740	ENERGY	59.90%	27,996	18,744
55	O&M	Other Production Operations	54600W-0th Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	9,986	(1,592)	8,394	ENERGY	59.90%	5,028	3,366
56	O&M	Other Production Operations	54600W-0th Oper Super&Eng	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	87,780	2,633	90,413	ENERGY	59.90%	54,155	36,258
57	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	113,154	2,829	115,983	12CP-PROD	57.55%	66,743	49,240
58	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	9,187	(1,820)	7,368	12CP-PROD	57.55%	4,240	3,128
59	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	152,799	4,584	157,383	12CP-PROD	57.55%	90,566	66,817
60	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(106)		(106)	12CP-PROD	57.55%	(61)	(45)
61	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	9,955	249	10,204	12CP-PROD	57.55%	5,872	4,332
62	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	20,067	(2,871)	17,196	12CP-PROD	57.55%	9,895	7,300
63	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	157,527	4,726	162,253	12CP-PROD	57.55%	93,369	68,884
64	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	1,612		1,612	12CP-PROD	57.55%	928	684
65	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(12)	(0)	(12)	12CP-PROD	57.55%	(7)	(5)
66	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	733	(89)	644	12CP-PROD	57.55%	365	269
67	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,656	110	3,766	12CP-PROD	57.55%	2,167	1,599
68	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	54		54	12CP-PROD	57.55%	31	23
69	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Pension	SPS CWC-Labor Regular				12CP-PROD	57.55%		
70	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Taxes	SPS CWC-Other O&M				12CP-PROD	57.55%		
71	O&M	Other Production Operations			Sub-Total Other Production Operations		909,944	13,747	923,691			534,963	388,728
72													
73	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular				12CP-PROD	57.55%		
74	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	40,407	(6,479)	34,928	12CP-PROD	57.55%	20,099	14,829
75	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	336,993	10,110	347,103	12CP-PROD	57.55%	199,741	147,362
76	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	3,847		3,847	12CP-PROD	57.55%	2,214	1,633
77	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	40,860	1,021	41,881	12CP-PROD	57.55%	24,100	17,781
78	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	3,706	(734)	2,972	12CP-PROD	57.55%	1,710	1,262
79	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	55,175	1,655	56,830	12CP-PROD	57.55%	32,703	24,127
80	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(5)		(5)	12CP-PROD	57.55%	(3)	(2)
81	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	155,886	3,887	159,773	12CP-PROD	57.55%	91,948	67,836
82	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	61,196	(9,003)	52,193	12CP-PROD	57.55%	30,034	22,158
83	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	573,552	17,207	590,759	12CP-PROD	57.55%	339,953	250,806
84	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	4,928		4,928	12CP-PROD	57.55%	2,836	2,092
85	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	8,369	209	8,578	ENERGY	59.90%	5,138	3,440
86	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	356	(66)	290	ENERGY	59.90%	174	116
87	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	12,487	375	12,861	ENERGY	59.90%	7,704	5,158
88	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	65	2	67	12CP-PROD	57.55%	38	28
89	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,949	(271)	1,678	12CP-PROD	57.55%	966	712
90	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	10,078	302	10,381	12CP-PROD	57.55%	5,974	4,407
91	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	144		144	12CP-PROD	57.55%	83	61
92	O&M	Other Production Maintenance			Sub-Total Other Production Maintenance		1,309,992	19,225	1,329,217			765,411	563,806
93													
94	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	121,290	(16,446)	104,844	12CP-PROD	57.55%	60,333	44,511
95	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	1,010,277	30,308	1,040,586	12CP-PROD	57.55%	596,807	441,779
96	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	10,915		10,915	12CP-PROD	57.55%	6,281	4,634

Southwestern Public Service Company
Docket No. XXXXX
Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
97	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	183,876	(866,468)	(682,592)	12CP-PROD	57.55%	(392,799)	(289,793)
98	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	2,420,929	72,628	2,493,557	12CP-PROD	57.55%	1,434,922	1,058,635
99	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	18,170		18,170	12CP-PROD	57.55%	10,456	7,714
100	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Other Compensation	Sub-Total Other Power Supply	3,765,458	(779,978)	2,985,480			1,717,999	1,267,481
102													
103	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	311,031	7,776	318,807	PIS-TRAN	42.96%	136,975	181,832
104	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	660,537	(90,862)	569,675	PIS-TRAN	42.96%	244,760	324,915
105	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	5,770,766	173,123	5,943,889	PIS-TRAN	42.96%	2,553,785	3,390,104
106	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	64,170		64,170	PIS-TRAN	42.96%	27,571	36,600
107	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(69,014)	(1,725)	(70,740)	12CP-TRAN	42.24%	(29,881)	(40,858)
108	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	(6,480)	1,283	(5,197)	12CP-TRAN	42.24%	(2,195)	(3,002)
109	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	(93,195)	(2,796)	(95,990)	12CP-TRAN	42.24%	(40,548)	(55,443)
110	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	1,986		1,986	12CP-TRAN	42.24%	839	1,147
111	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	884,496	22,112	906,608	12CP-TRAN	42.24%	382,963	523,645
112	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	83,160	(15,171)	67,989	12CP-TRAN	42.24%	28,720	39,270
113	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	1,419,660	41,349	1,461,009	12CP-TRAN	42.24%	599,683	861,326
114	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	308		308	12CP-TRAN	42.24%	130	178
115	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,710	(503)	3,207	12CP-TRAN	42.24%	1,355	1,852
116	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	14,431	433	14,864	12CP-TRAN	42.24%	6,279	8,585
117	O&M	Transmission Operations	56160-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	230		230	12CP-TRAN	42.24%	97	133
118	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(306)	(8)	(313)	12CP-TRAN	42.24%	(132)	(181)
119	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,299	(435)	2,864	12CP-TRAN	42.24%	1,210	1,654
120	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	22,008	660	22,668	12CP-TRAN	42.24%	9,575	13,093
121	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Incentive	296		296	12CP-TRAN	42.24%	125	171
122	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Regular	3,490	(473)	3,017	12CP-TRAN	42.24%	1,274	1,742
123	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	32,605	978	33,583	12CP-TRAN	42.24%	14,186	19,397
124	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Incentive	390		390	12CP-TRAN	42.24%	165	225
125	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	593,195	14,830	608,024	PIS-TRAN	42.96%	261,237	346,787
126	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	41,755	(6,270)	35,485	PIS-TRAN	42.96%	14,387	19,098
127	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	801,029	24,031	825,060	PIS-TRAN	42.96%	354,486	470,574
128	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Incentive	125		125	PIS-TRAN	42.96%	54	72
129	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	21,026	526	21,552	PIS-TRAN	42.96%	9,260	12,292
130	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,130	(210)	920	PIS-TRAN	42.96%	395	525
131	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	30,368	911	31,279	PIS-TRAN	42.96%	13,439	17,840
132	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Incentive	48		48	PIS-TRAN	42.96%	21	27
133	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	377,655	9,441	387,096	PIS-TRAN	42.96%	166,315	220,781
134	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	112,742	(11,179)	95,562	PIS-TRAN	42.96%	41,058	54,504
135	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	1,128,131	33,844	1,161,975	PIS-TRAN	42.96%	499,241	662,734
136	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Incentive	7,687		7,687	PIS-TRAN	42.96%	3,303	4,384
137	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(38)	(1)	(39)	PIS-TRAN	42.96%	(17)	(22)
138	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,071	(280)	1,791	PIS-TRAN	42.96%	769	1,021
139	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	10,335	310	10,645	PIS-TRAN	42.96%	4,574	6,071
140	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Incentive	152		152	PIS-TRAN	42.96%	65	87
141	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Other Compensation	Sub-Total Transmission Operations	12,195,638	193,696	12,389,334			5,305,522	7,083,812
142													
143	O&M	Transmission Maintenance	57000-Trans Mint of Station Equip	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	216,386	5,410	221,795	PIS-TRAN	42.96%	95,294	126,501
144	O&M	Transmission Maintenance	57000-Trans Mint of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	14,684	(2,908)	11,776	PIS-TRAN	42.96%	5,060	6,716

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145	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	292,199	8,766	300,965	PIS-TRAN	42.96%	129,309	171,656
146	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	(6)			PIS-TRAN	42.96%	(3)	(3)
147	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	38,128	953	39,082	PIS-TRAN	42.96%	16,791	22,290
148	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,651	(100)	1,551	PIS-TRAN	42.96%	666	885
149	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	89,074	2,672	91,746	PIS-TRAN	42.96%	39,419	52,328
150	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	604		604	PIS-TRAN	42.96%	260	345
151	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular		11,318	11,318	TX	100.00%	11,318	
152	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular		15,358	15,358	TX	100.00%	15,358	
153	O&M	Transmission Maintenance				Sub-Total Transmission Maintenance	652,721	41,468	694,190			313,472	380,718
154													
155	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(6)	(0)	(6)	ENERGY	59.90%	(4)	(3)
156	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	18,610	(2,523)	16,087	ENERGY	59.90%	9,635	6,451
157	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	115,487	3,465	118,952	ENERGY	59.90%	71,249	47,703
158	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	1,654		1,654	ENERGY	59.90%	991	663
159	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	34,675	(4,702)	29,973	ENERGY	59.90%	17,953	12,020
160	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	267,297	8,019	275,316	ENERGY	59.90%	164,907	110,410
161	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	3,357		3,357	ENERGY	59.90%	2,011	1,346
162	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	1,641	(222)	1,418	ENERGY	59.90%	849	569
163	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	12,638	379	13,017	ENERGY	59.90%	7,797	5,220
164	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	166		166	ENERGY	59.90%	99	66
165	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,911	(395)	2,516	ENERGY	59.90%	1,507	1,009
166	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	23,853	716	24,569	ENERGY	59.90%	14,716	9,853
167	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	284		284	ENERGY	59.90%	170	114
168	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(1)	(0)	(1)	ENERGY	59.90%	(1)	(0)
169	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	52	(7)	45	ENERGY	59.90%	27	18
170	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	261	8	269	ENERGY	59.90%	161	108
171	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	4		4	ENERGY	59.90%	2	2
172	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Pension	SPS CWC-Labor Regular				ENERGY	59.90%		
173	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Taxes	SPS CWC-Other O&M				ENERGY	59.90%		
174	O&M	Regional Marketing Operations				Sub-Total Regional Marketing Operations	482,882	4,737	487,619			292,070	195,549
175													
176	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Bargaining	SPS CWC-Labor Regular	161	4	165	NM			165
177	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive	13	(3)	11	NM			11
178	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	217	7	224	NM			224
179	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	1,063,400	26,585	1,089,985	PIS-DIST	62.82%	684,702	405,282
180	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	133,783	(22,943)	110,840	PIS-DIST	62.82%	69,627	41,213
181	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	1,862,952	55,889	1,918,840	PIS-DIST	62.82%	1,205,370	713,470
182	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	5,480		5,480	PIS-DIST	62.82%	3,443	2,038
183	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Bargaining	SPS CWC-Labor Regular	73,766	1,844	75,610	TX	100.00%	75,610	
184	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive	5,836	(1,156)	4,680	TX	100.00%	4,680	
185	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	99,611	2,988	102,599	TX	100.00%	102,599	
186	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	5,365	(728)	4,638	PIS-DIST	62.82%	2,913	1,725
187	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	51,030	1,531	52,561	PIS-DIST	62.82%	33,017	19,543
188	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	595		595	PIS-DIST	62.82%	374	221
189	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	264,145	6,604	270,748	PIS-DIST	62.82%	170,078	100,671
190	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	15,756	(3,891)	11,865	PIS-DIST	62.82%	9,897	5,958
191	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	356,691	10,701	367,392	PIS-DIST	62.82%	230,787	136,605
192	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(325)		(325)	PIS-DIST	62.82%	(204)	(121)

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193	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	50,704	1,268	51,971	NM			51,971
194	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	2,067	(409)	1,658	NM			1,658
195	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	68,649	2,054	70,523	NM			70,523
196	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	162,225	4,056	166,280	PI5-DIST	62.82%	104,453	61,827
197	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	14,315	(2,370)	11,945	PI5-DIST	62.82%	7,503	4,441
198	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	272,570	8,177	280,747	PI5-DIST	62.82%	176,359	104,388
199	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	449		449	PI5-DIST	62.82%	282	167
200	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	242,637	6,066	248,703	TX	100.00%	248,703	
201	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	14,584	(2,888)	11,695	TX	100.00%	11,695	
202	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	327,649	9,829	337,478	TX	100.00%	337,478	
203	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	5,206	130	5,336	NM			5,336
204	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	229	(45)	184	NM			184
205	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	7,030	211	7,241	NM			7,241
206	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	7	0	7	PI5-DIST	62.82%	5	3
207	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	13	(3)	10	PI5-DIST	62.82%	7	4
208	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	10	0	10	PI5-DIST	62.82%	6	4
209	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(13)		(13)	PI5-DIST	62.82%	(8)	(5)
210	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	21,177	529	21,706	TX	100.00%	21,706	
211	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	233	(46)	187	TX	100.00%	187	
212	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	28,596	858	29,454	TX	100.00%	29,454	
213	O&M	Distribution Operations	58500-Dist Oper Streetlight	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	172,010	4,300	176,311	PI5-DIST	62.82%	110,754	65,557
214	O&M	Distribution Operations	58500-Dist Oper Streetlight	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	11,823	(2,254)	9,569	PI5-DIST	62.82%	6,011	3,558
215	O&M	Distribution Operations	58500-Dist Oper Streetlight	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	260,214	7,806	268,021	PI5-DIST	62.82%	168,364	99,657
216	O&M	Distribution Operations	58500-Dist Oper Streetlight	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(137)		(137)	PI5-DIST	62.82%	(86)	(51)
217	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	402,353	10,059	412,412	NM			412,412
218	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	26,004	(5,150)	20,854	NM			20,854
219	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	543,323	16,300	559,623	NM			559,623
220	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	66,794	1,670	68,464	PI5-DIST	62.82%	43,007	25,457
221	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	20,746	(3,108)	17,637	PI5-DIST	62.82%	11,079	6,558
222	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	215,615	6,468	222,083	PI5-DIST	62.82%	139,507	82,576
223	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	950		950	PI5-DIST	62.82%	597	353
224	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	693,576	17,339	710,916	TX	100.00%	710,916	
225	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	48,710	(9,647)	39,062	TX	100.00%	39,062	
226	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	936,581	28,097	964,678	TX	100.00%	964,678	
227	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	206,942	5,174	212,115	PI5-DIST	62.82%	133,246	78,869
228	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	15,053	(2,981)	12,071	PI5-DIST	62.82%	7,583	4,488
229	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	279,447	8,383	287,830	PI5-DIST	62.82%	180,808	107,022
230	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(59)		(59)	PI5-DIST	62.82%	(37)	(22)
231	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	202,795	5,070	207,865	NM			207,865
232	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	14,986	(2,928)	12,058	NM			12,058
233	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	279,327	8,380	287,707	NM			287,707
234	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	11,485	287	11,773	PI5-DIST	62.82%	7,395	4,377
235	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	71,188	(9,816)	61,372	PI5-DIST	62.82%	38,552	22,819
236	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	585,148	17,554	602,703	PI5-DIST	62.82%	378,603	224,099
237	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	10,406		10,406	PI5-DIST	62.82%	6,537	3,869
238	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	896,535	22,413	918,948	TX	100.00%	918,948	
239	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	60,182	(11,715)	48,467	TX	100.00%	48,467	
240	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,244,879	37,346	1,282,225	TX	100.00%	1,282,225	

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241	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Bargaining	SPS CWC-Labor Regular	(3)	(0)	(3)	NM			(3)
242	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive	286	(39)	247	NM			247
243	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	1,337	40	1,377	NM			1,377
244	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	(36)	(1)	(37)	PIS-DIST	62.82%	(23)	(14)
245	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,624	(219)	1,404	PIS-DIST	62.82%	882	522
246	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	8,498	255	8,753	PIS-DIST	62.82%	5,498	3,255
247	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	200		200	PIS-DIST	62.82%	126	74
248	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Bargaining	SPS CWC-Labor Regular	(10)	(0)	(11)	TX	100.00%		(11)
249	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive	797	(108)	690	TX	100.00%	690	
250	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	3,724	112	3,836	TX	100.00%	3,836	
251	O&M	Distribution Operations			Sub-Total Distribution Operations		12,453,817	253,936	12,707,753			8,737,942	3,969,811
252													
253	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,385	(323)	2,062	PIS-DIST	62.82%	1,295	767
254	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	25,034	751	25,785	PIS-DIST	62.82%	16,197	9,587
255	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	275		275	PIS-DIST	62.82%	173	102
256	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Bargaining	SPS CWC-Labor Regular				NM			
257	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Incentive	SPS CWC-Labor Incentive				NM			
258	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Non-bargaining	SPS CWC-Labor Regular				NM			
259	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(43)	9	(35)	PIS-DIST	62.82%	(22)	(13)
260	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	43		43	PIS-DIST	62.82%	27	16
261	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Bargaining	SPS CWC-Labor Regular	(158)	(4)	(162)	TX	100.00%	(162)	
262	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive	372	(74)	298	TX	100.00%	298	
263	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	(214)	(6)	(220)	TX	100.00%	(220)	
264	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	154,522	3,863	158,385	PIS-DIST	62.82%	99,494	58,891
265	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	12,586	(2,493)	10,093	PIS-DIST	62.82%	6,340	3,753
266	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	208,661	6,260	214,920	PIS-DIST	62.82%	135,008	79,913
267	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(362)		(362)	PIS-DIST	62.82%	(227)	(135)
268	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	298,153	7,454	305,607	NM			305,607
269	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	10,980	(2,175)	8,805	NM			8,805
270	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	402,616	12,078	414,694	NM			414,694
271	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Pension	SPS CWC-Labor Regular	(12)		(12)	NM			(12)
272	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	123,374	(169,562)	(46,188)	PIS-DIST	62.82%	(29,014)	(17,174)
273	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	31,218	(7,371)	23,847	PIS-DIST	62.82%	14,980	8,867
274	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	298,392	(225,321)	73,071	PIS-DIST	62.82%	45,901	27,170
275	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	1,102	(6,939)	(5,837)	PIS-DIST	62.82%	(3,667)	(2,170)
276	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Pension	SPS CWC-Labor Regular	(6,384)		(6,384)	PIS-DIST	62.82%	(4,010)	(2,374)
277	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	928,185	176,082	1,104,217	TX	100.00%	1,104,217	
278	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	37,303	(7,388)	29,915	TX	100.00%	29,915	
279	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,253,389	244,981	1,498,369	TX	100.00%	1,498,369	
280	O&M	Distribution Maintenance	59400-Dist Mtc of Overhead Lines	TX	Labor - Pension	SPS CWC-Labor Regular	(35)		(35)	TX	100.00%		(35)
281	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Bargaining	SPS CWC-Labor Regular	3,394	85	3,479	NM			3,479
282	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive	61	(12)	49	NM			49
283	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	4,584	138	4,721	NM			4,721
284	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	2,164	54	2,218	PIS-DIST	62.82%	1,393	805
285	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	203	(40)	162	PIS-DIST	62.82%	102	60
286	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	2,922	88	3,010	PIS-DIST	62.82%	1,891	1,119
287	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(76)		(76)	PIS-DIST	62.82%	(47)	(28)
288	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Bargaining	SPS CWC-Labor Regular	28,053	701	28,755	TX	100.00%	28,755	

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289	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive	928	(184)	744	TX	100.00%	744	
290	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	37,882	1,136	39,019	TX	100.00%	39,019	
291	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Bargaining	SPS CWC-Labor Regular				TX	100.00%		
292	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Non-bargaining	SPS CWC-Labor Regular				TX	100.00%		
293	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Bargaining	SPS CWC-Labor Regular	3,056	76	3,132	NM			3,132
294	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive	200	(40)	160	NM			160
295	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	4,126	124	4,250	NM			4,250
296	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	2,298	57	2,355	PIS-DIST	62.82%	1,480	876
297	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	207	(41)	166	PIS-DIST	62.82%	104	62
298	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	3,103	93	3,196	PIS-DIST	62.82%	2,008	1,188
299	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(33)		(33)	PIS-DIST	62.82%	(20)	(12)
300	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Bargaining	SPS CWC-Labor Regular	9,145	229	9,374	TX	100.00%	9,374	
301	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive	676	(134)	542	TX	100.00%	542	
302	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	12,349	370	12,719	TX	100.00%	12,719	
303	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	9,751	244	9,995	PIS-DIST	62.82%	6,278	3,716
304	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,125	(223)	902	PIS-DIST	62.82%	567	335
305	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	13,167	395	13,562	PIS-DIST	62.82%	8,520	5,043
306	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(9)		(9)	PIS-DIST	62.82%	(6)	(4)
307	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Bargaining	SPS CWC-Labor Regular	(8)	(0)	(8)	NM			(8)
308	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive	18	(4)	14	NM			14
309	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	(10)	(0)	(10)	NM			(10)
310	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	10	(2)	8	PIS-DIST	62.82%	5	3
311	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(10)	(10)	(10)	PIS-DIST	62.82%	(6)	(4)
312	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Bargaining	SPS CWC-Labor Regular	7,059	176	7,236	TX	100.00%	7,236	
313	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive	561	(111)	450	TX	100.00%	450	
314	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	9,533	286	9,819	TX	100.00%	9,819	
315	O&M	Distribution Maintenance				Sub-Total Distribution Maintenance	3,944,195	26,851	3,971,046			3,045,782	925,264
316													
317	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	3,172	(430)	2,742	CUST-AVG	68.74%	1,885	857
318	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	21,479	644	22,123	CUST-AVG	68.74%	15,208	6,915
319	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	306		306	CUST-AVG	68.74%	210	96
320	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	1,150,387	28,760	1,179,147	CUST-AVG	68.74%	810,566	368,581
321	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	96,733	(18,744)	77,988	CUST-AVG	68.74%	53,611	24,378
322	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,617,170	48,515	1,665,685	CUST-AVG	68.74%	1,145,021	520,664
323	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	(108)		(108)	CUST-AVG	68.74%	(74)	(34)
324	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	267,680	6,692	274,372	CUST-AVG	68.74%	188,608	85,764
325	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	289,893	(40,552)	249,341	CUST-AVG	68.74%	171,401	77,940
326	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	2,609,911	78,297	2,688,208	CUST-AVG	68.74%	1,847,921	840,287
327	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	25,922		25,922	CUST-AVG	68.74%	17,819	8,103
328	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Pension	SPS CWC-Labor Regular	1		1	CUST-AVG	68.74%	0	0
329	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	(50)	(1)	(51)	CUST-AVG	68.74%	(35)	(16)
330	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	1,009	(136)	873	CUST-AVG	68.74%	600	273
331	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	10,646	319	10,965	CUST-AVG	68.74%	7,538	3,428
332	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	116		116	CUST-AVG	68.74%	80	36
333	O&M	Customer Accounting				Sub-Total Customer Accounting	6,094,265	103,365	6,197,630			4,260,359	1,937,271
334													
335	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	825,139	20,628	845,768	CUST-AVG	68.74%	581,395	264,372
336	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	72,713	(13,809)	58,903	CUST-AVG	68.74%	40,491	18,412

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337	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,183,504	35,505	1,219,009	CUST-AVG	68.74%	837,968	381,041
338	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	1,085		1,085	CUST-AVG	68.74%	746	339
339	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Taxes	SPS CWC-Other O&M	(212)		(212)	CUST-AVG	68.74%	(146)	(66)
340	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	2,133	64	2,197	TX	100.00%	2,197	
341	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Bargaining	SPS CWC-Labor Regular	(30)		(30)	CUST-RET	68.74%	(21)	(10)
342	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	674	(91)	583	CUST-RET	68.74%	401	182
343	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Non-bargaining	SPS CWC-Labor Regular	5,576	167	5,743	CUST-RET	68.74%	3,948	1,795
344	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Other Compensation	SPS CWC-Labor Regular	71		71	CUST-RET	68.74%	49	22
345	O&M	Customer Service			Sub-Total Customer Service		2,090,652	42,464	2,133,116			1,467,028	666,088
346													
347	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	84,205	2,105	86,311	CUST-AVG	68.74%	59,331	26,979
348	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	7,418	(1,436)	5,982	CUST-AVG	68.74%	4,112	1,870
349	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	119,325	3,580	122,904	CUST-AVG	68.74%	84,487	38,418
350	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	(6)		(6)	CUST-AVG	68.74%	(4)	(2)
351	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	(3)		(3)	CUST-AVG	68.74%	(2)	(1)
352	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	44	(6)	38	CUST-AVG	68.74%	26	12
353	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	603	18	621	CUST-AVG	68.74%	427	194
354	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	5		5	CUST-AVG	68.74%	3	2
355	O&M	Sales			Sub-Total Sales		211,591	4,261	215,851			148,330	67,471
356													
357	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	1,527,260	6,247	1,533,506	LABXAG	59.28%	909,137	624,369
358	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	3,191,648	(517,184)	2,674,464	LABXAG	59.28%	1,585,552	1,088,912
359	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Long-Term Incentive	SPS CWC-Labor Regular	9,785,077	(6,225,906)	3,559,170	LABXAG	59.28%	2,110,049	1,449,122
360	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	24,999,619	540,459	24,940,078	LABXAG	59.28%	14,785,687	10,154,391
361	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular	641,639		641,639	LABXAG	59.28%	380,394	261,244
362	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular		(56)	(56)	LABXAG	59.28%	(33)	(23)
363	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive				LABXAG	59.28%		
364	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular				LABXAG	59.28%		
365	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular	451,171		451,171	LABXAG	59.28%	267,476	183,695
366	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		0	0	LABXAG	59.28%	0	0
367	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Injuries & Damages	SPS CWC-Labor Regular	860,190	(1,075)	859,116	LABXAG	59.28%	509,325	349,790
368	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Pension	SPS CWC-Labor Regular				LABXAG	59.28%		
369	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	1,116,689	(71,399)	(71,399)	LABXAG	59.28%	(42,329)	(29,070)
370	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Pension	SPS CWC-Labor Regular	1,143,243	26,554	1,143,243	LABXAG	59.28%	677,770	465,473
371	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,617,248	46,615	1,663,863	LABXAG	59.28%	866,418	677,444
372	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Pension	SPS CWC-Labor Regular	25,444,403	(1,703,486)	23,740,918	LABXAG	59.28%	14,074,767	9,666,151
373	O&M	A&G	92603-SPS Deferred Pension Exp	TX	Labor - Pension	SPS CWC-Labor Regular	1,132,943	(725,574)	407,369	TX	100.00%	407,369	
374	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive				CUST-AVG	68.74%		
375	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	(18)	2	(15)	CUST-AVG	68.74%	(10)	(5)
376	O&M	A&G	92804R-Regulatory Commission Expense Misc	RETAIL-ENERGY	Labor - Incentive	SPS CWC-Labor Incentive				RETAIL-ENERGY	64.90%		
377	O&M	A&G	93100-A&G Rents	PI5-PTD	Labor - Bargaining	SPS CWC-Labor Regular	(32)	(1)	(33)	PI5-PTD	52.45%	(17)	(16)
378	O&M	A&G	93100-A&G Rents	PI5-PTD	Labor - Incentive	SPS CWC-Labor Incentive	4,036	(546)	3,490	PI5-PTD	52.45%	1,830	1,659
379	O&M	A&G	93100-A&G Rents	PI5-PTD	Labor - Non-bargaining	SPS CWC-Labor Regular	19,928	598	20,525	PI5-PTD	52.45%	10,766	9,760
380	O&M	A&G	93100-A&G Rents	PI5-PTD	Labor - Other Compensation	SPS CWC-Labor Regular	292		292	PI5-PTD	52.45%	153	139
381					Sub-Total A&G		70,192,092	(8,624,752)	61,567,340			36,664,305	24,903,035
382	O&M				Sub-Total O&M		155,377,809	(7,897,815)	147,479,994			87,597,491	59,882,503
383													
384					Labor Basis		155,377,809	(7,897,815)	147,479,994			87,597,491	59,882,503

Southwestern Public Service Company

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Test Year: Twelve Months Ended September, 2020 plus known & measurable adjustments

TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
385	LABXG Basis						85,185,717	726,937	85,912,654			50,933,186	34,979,468

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Test Year: Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total (Cost of Sales							
3													
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular	1,527,260	(31,156)	1,496,104	2.50%	12	37,403	
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular				2.50%	12		
6	Labor - Bargaining	O&M	A&G	92600-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular	1,116,689	(1,330)	1,115,359	2.50%	12	27,884	
7	Labor - Bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular	(32)		(32)	2.50%	12	(1)	
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular	1,150,387		1,150,387	2.50%	12	28,760	
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	SPS CWC-Labor Regular	267,680		267,680	2.50%	12	6,692	
10	Labor - Bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular	(50)		(50)	2.50%	12	(1)	
11	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular	825,139		825,139	2.50%	12	20,628	
12	Labor - Bargaining	O&M	Customer Service	91000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular	(30)		(30)	2.50%	12	(1)	
13	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular	(158)		(158)	2.50%	12	(4)	
14	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular	154,522		154,522	2.50%	12	3,863	
15	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular	298,153		298,153	2.50%	12	7,454	
16	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	NM	SPS CWC-Labor Regular	(45,061)		(45,061)	2.50%	12	(1,127)	
17	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	123,374		123,374	2.50%	12	2,692	
18	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	TX	SPS CWC-Labor Regular	928,185	149,100	1,077,285	2.50%	12	26,932	
19	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular	3,394		3,394	2.50%	12	85	
20	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular	2,164		2,164	2.50%	12	54	
21	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular	28,053		28,053	2.50%	12	701	
22	Labor - Bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular				2.50%	12		
23	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	NM	SPS CWC-Labor Regular	3,056		3,056	2.50%	12	76	
24	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	PIS-DIST	SPS CWC-Labor Regular	2,298		2,298	2.50%	12	57	
25	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	TX	SPS CWC-Labor Regular	9,145		9,145	2.50%	12	229	
26	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mt of Meters	PIS-DIST	SPS CWC-Labor Regular	9,751		9,751	2.50%	12	244	
27	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mt of Dist Plant	NM	SPS CWC-Labor Regular	(8)		(8)	2.50%	12	(0)	
28	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mt of Dist Plant	TX	SPS CWC-Labor Regular	7,059		7,059	2.50%	12	176	
29	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular	161		161	2.50%	12	4	
30	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular	1,063,400		1,063,400	2.50%	12	26,585	
31	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular	73,766		73,766	2.50%	12	1,844	
32	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular	264,145		264,145	2.50%	12	6,604	
33	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular	50,704		50,704	2.50%	12	1,268	
34	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	162,225		162,225	2.50%	12	4,056	
35	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular	242,637		242,637	2.50%	12	6,066	
36	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular	5,206		5,206	2.50%	12	130	
37	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular	7		7	2.50%	12	0	
38	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular	21,177		21,177	2.50%	12	529	
39	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular	172,010		172,010	2.50%	12	4,300	
40	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular	402,353		402,353	2.50%	12	10,059	
41	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular	66,794		66,794	2.50%	12	1,670	
42	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular	693,576		693,576	2.50%	12	17,339	
43	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust In-Instal	PIS-DIST	SPS CWC-Labor Regular	206,942		206,942	2.50%	12	5,174	
44	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular	202,795		202,795	2.50%	12	5,070	
45	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular	11,485		11,485	2.50%	12	287	
46	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular	896,535		896,535	2.50%	12	22,413	
47	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular	(3)		(3)	2.50%	12	(0)	
48	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular	(36)		(36)	2.50%	12	(1)	

Southwestern Public Service Company

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Test Year: Twelve Months Ended September, 2020 plus known & measurable adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total (Cost of Sales)						
3												
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular			3.00%	12		37,403
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular			3.00%	12		
6	Labor - Bargaining	O&M	A&G	92600-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular			3.00%	12		27,884
7	Labor - Bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular			3.00%	12		(1)
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		28,760
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		6,692
10	Labor - Bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		(1)
11	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		20,628
12	Labor - Bargaining	O&M	Customer Service	91000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular			3.00%	12		(1)
13	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular			3.00%	12		
14	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular			3.00%	12		(4)
15	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		3,863
16	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		7,454
17	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		(1,127)
18	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		26,932
19	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular			3.00%	12		85
20	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		54
21	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular			3.00%	12		701
22	Labor - Bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular			3.00%	12		
23	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	NM	SPS CWC-Labor Regular			3.00%	12		76
24	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		57
25	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	TX	SPS CWC-Labor Regular			3.00%	12		229
26	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mt of Meters	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		244
27	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular			3.00%	12		(0)
28	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular			3.00%	12		176
29	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular			3.00%	12		4
30	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		26,585
31	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular			3.00%	12		1,844
32	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		6,604
33	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		1,268
34	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		4,056
35	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		6,066
36	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular			3.00%	12		130
37	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		0
38	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular			3.00%	12		529
39	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		4,300
40	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular			3.00%	12		10,059
41	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		1,670
42	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular			3.00%	12		17,339
43	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust In-stall	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		5,174
44	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular			3.00%	12		5,070
45	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		287
46	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular			3.00%	12		22,413
47	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular			3.00%	12		(0)
48	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		(1)

Southwestern Public Service Company

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Test Year: Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
49	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular	(10)		(10)	2.50%	12	(0)	
50	Labor - Bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		
51	Labor - Bargaining	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		
52	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	40,860		40,860	2.50%	12	1,021	
53	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular	155,886		155,886	2.50%	12	3,897	
54	Labor - Bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular	8,369		8,369	2.50%	12	209	
55	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular	65		65	2.50%	12	2	
56	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular	3,941		3,941	2.50%	12	99	
57	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular	45,600		45,600	2.50%	12	1,140	
58	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular	113,154		113,154	2.50%	12	2,829	
59	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular	9,955		9,955	2.50%	12	249	
60	Labor - Bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular	(12)		(12)	2.50%	12	(0)	
61	Labor - Bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular	(6)		(6)	2.50%	12	(0)	
62	Labor - Bargaining	O&M	Regional Marketing Operations	57500-Regional Market Rents	ENERGY	SPS CWC-Labor Regular	(1)		(1)	2.50%	12	(0)	
63	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular	84,205		84,205	2.50%	12	2,105	
64	Labor - Bargaining	O&M	Sales	91600-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular	(3)		(3)	2.50%	12	(0)	
65	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular	127,959		127,959	2.50%	12	3,199	
66	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	450,851		450,851	2.50%	12	11,271	
67	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular	1,901,024		1,901,024	2.50%	12	47,526	
68	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular	1,251,974		1,251,974	2.50%	12	31,299	
69	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular	2,395,822		2,395,822	2.50%	12	59,896	
70	Labor - Bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular	544,903		544,903	2.50%	12	13,623	
71	Labor - Bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular	(514)		(514)	2.50%	12	(13)	
72	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular	2,804,808		2,804,808	2.50%	12	70,120	
73	Labor - Bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular	2,495,434		2,495,434	2.50%	12	62,386	
74	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular	2,045,326		2,045,326	2.50%	12	51,133	
75	Labor - Bargaining	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular	(85)		(85)	2.50%	12	(2)	
76	Labor - Bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular	216,386		216,386	2.50%	12	5,410	
77	Labor - Bargaining	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular	38,128		38,128	2.50%	12	953	
78	Labor - Bargaining	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	TX	SPS CWC-Labor Regular	11,042	11,042	11,042	2.50%	12	276	
79	Labor - Bargaining	O&M	Transmission Operations	56000-Tran Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular	311,031		311,031	2.50%	12	7,776	
80	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	(69,014)		(69,014)	2.50%	12	(1,725)	
81	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular	884,496		884,496	2.50%	12	22,112	
82	Labor - Bargaining	O&M	Transmission Operations	56160-Tran Service Studies	12CP-TRAN	SPS CWC-Labor Regular	(306)		(306)	2.50%	12	(8)	
83	Labor - Bargaining	O&M	Transmission Operations	56200-Tran Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular	593,195		593,195	2.50%	12	14,830	
84	Labor - Bargaining	O&M	Transmission Operations	56300-Tran Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular	21,026		21,026	2.50%	12	526	
85	Labor - Bargaining	O&M	Transmission Operations	56600-Tran Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular	377,655		377,655	2.50%	12	9,441	
86	Labor - Bargaining	O&M	Transmission Operations	56700-Tran Rents	PIS-TRAN	SPS CWC-Labor Regular	(38)		(38)	2.50%	12	(1)	
87	Labor - Bargaining	O&M				Sub-Total O&M	27,843,975	(40,779)	27,803,195			695,080	
88	Labor - Bargaining					Sub-Total Labor - Bargaining	27,843,975	(40,779)	27,803,195			695,080	
90	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
91	Labor - Non-bargaining	Cost of Sales				Sub-Total Cost of Sales							
92	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LAB&AG	SPS CWC-Labor Regular				2.50%	12		24,399,619
93	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & supplies	LAB&AG	SPS CWC-Labor Regular				2.50%	12		1,617,248
94	Labor - Non-bargaining	O&M	A&G	926000-Employee pensions and benefits	LAB&AG	SPS CWC-Labor Regular				2.50%	12		

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
49	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular			3.00%	12		(0)
50	Labor - Bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		
51	Labor - Bargaining	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		
52	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		1,021
53	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Elec Plant	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		3,897
54	Labor - Bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Elec Plant	ENERGY	SPS CWC-Labor Regular			3.00%	12		209
55	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		2
56	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		99
57	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular			3.00%	12		1,140
58	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		2,829
59	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		249
60	Labor - Bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		(0)
61	Labor - Bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular			3.00%	12		(0)
62	Labor - Bargaining	O&M	Regional Marketing Operations	57500-Regional Market Rents	ENERGY	SPS CWC-Labor Regular			3.00%	12		(0)
63	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		2,105
64	Labor - Bargaining	O&M	Sales	91600-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		(0)
65	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		3,199
66	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		11,271
67	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular			3.00%	12		47,526
68	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular			3.00%	12		31,299
69	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		59,896
70	Labor - Bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		13,623
71	Labor - Bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		(13)
72	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		70,120
73	Labor - Bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		62,386
74	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		51,133
75	Labor - Bargaining	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		(2)
76	Labor - Bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		5,410
77	Labor - Bargaining	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		953
78	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		276
79	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		7,776
80	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		(1,725)
81	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		22,112
82	Labor - Bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		(8)
83	Labor - Bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		14,830
84	Labor - Bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		526
85	Labor - Bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		9,441
86	Labor - Bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		(1)
87	Labor - Bargaining	O&M				Sub-Total O&M						695,080
88	Labor - Bargaining					Sub-Total Labor - Bargaining						695,080
90	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
91	Labor - Non-bargaining	Cost of Sales				Sub-Total (Cost of Sales						
93	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LAB&AG	SPS CWC-Labor Regular	(185,951)	24,213,668	3.00%	12	726,410	726,410
94	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & supplies	LAB&AG	SPS CWC-Labor Regular			3.00%	12		
95	Labor - Non-bargaining	O&M	A&G	926000-Employee pensions and benefits	LAB&AG	SPS CWC-Labor Regular	(1,847)	1,615,401	3.00%	12	48,462	48,462
96	Labor - Non-bargaining	O&M										

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
97	Labor - Non-bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular			2.50%	12		
98	Labor - Non-bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular			2.50%	12		19,928
99	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	SPS CWC-Labor Regular			2.50%	12		21,479
100	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular			2.50%	12		1,617,170
101	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	SPS CWC-Labor Regular			2.50%	12		2,609,911
102	Labor - Non-bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular			2.50%	12		10,646
103	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular			2.50%	12		1,183,504
104	Labor - Non-bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular			2.50%	12		2,133
105	Labor - Non-bargaining	O&M	Customer Service	91000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular			2.50%	12		5,576
106	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		25,034
107	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular			2.50%	12		
108	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular			2.50%	12		(214)
109	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		208,661
110	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular			2.50%	12		402,616
111	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		298,392
112	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular			2.50%	12		1,253,389
113	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular			2.50%	12		4,584
114	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		2,922
115	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular			2.50%	12		37,882
116	Labor - Non-bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular			2.50%	12		
117	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular			2.50%	12		4,126
118	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		3,103
119	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular			2.50%	12		12,349
120	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		13,167
121	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	SPS CWC-Labor Regular			2.50%	12		(10)
122	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	SPS CWC-Labor Regular			2.50%	12		9,533
123	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular			2.50%	12		217
124	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		1,862,952
125	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular			2.50%	12		99,611
126	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Lead Dispatching	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		51,030
127	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		356,691
128	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular			2.50%	12		68,469
129	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		272,570
130	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular			2.50%	12		327,649
131	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular			2.50%	12		7,030
132	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		10
133	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular			2.50%	12		28,596
134	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		260,214
135	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular			2.50%	12		543,323
136	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		215,615
137	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular			2.50%	12		936,581
138	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		279,447
139	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular			2.50%	12		279,327
140	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		585,148
141	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular			2.50%	12		1,244,879
142	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular			2.50%	12		1,337
143	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular			2.50%	12		8,498
144	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular			2.50%	12		3,724

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
97	Labor - Non-bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		
98	Labor - Non-bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular		19,928	3.00%	12	598	598
99	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	SPS CWC-Labor Regular		21,479	3.00%	12	644	644
100	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	SPS CWC-Labor Regular		1,617,170	3.00%	12	48,515	48,515
101	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Act Recrds & Coll	CUST-AVG	SPS CWC-Labor Regular		2,609,911	3.00%	12	78,297	78,297
102	Labor - Non-bargaining	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	SPS CWC-Labor Regular		10,646	3.00%	12	319	319
103	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular		1,188,504	3.00%	12	35,505	35,505
104	Labor - Non-bargaining	O&M	Customer Service	90804EE Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular		2,133	3.00%	12	64	64
105	Labor - Non-bargaining	O&M	Customer Service	91000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular		5,576	3.00%	12	167	167
106	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular		25,034	3.00%	12	751	751
107	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular			3.00%	12		
108	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular	(214)	208,661	3.00%	12	6,260	6,260
109	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		
110	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular		40,2616	3.00%	12	12,078	12,078
111	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular		70,943	3.00%	12	2,128	2,128
112	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular	(277,449)	1,454,728	3.00%	12	43,642	43,642
113	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular		4,584	3.00%	12	138	138
114	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular		2,922	3.00%	12	88	88
115	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular		37,882	3.00%	12	1,136	1,136
116	Labor - Non-bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular			3.00%	12		
117	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular		4,126	3.00%	12	124	124
118	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular		3,103	3.00%	12	93	93
119	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular		12,349	3.00%	12	370	370
120	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular		13,167	3.00%	12	395	395
121	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	SPS CWC-Labor Regular	(10)	9,533	3.00%	12	286	286
122	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	SPS CWC-Labor Regular		217	3.00%	12	7	7
123	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular		1,862,952	3.00%	12	55,889	55,889
124	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular		99,611	3.00%	12	2,988	2,988
125	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular		51,030	3.00%	12	1,531	1,531
126	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular		272,570	3.00%	12	8,177	8,177
127	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular		356,691	3.00%	12	10,701	10,701
128	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular		68,469	3.00%	12	2,054	2,054
129	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular		272,570	3.00%	12	8,177	8,177
130	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular		327,649	3.00%	12	9,829	9,829
131	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular		7,030	3.00%	12	211	211
132	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular		10	3.00%	12	0	0
133	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular		28,596	3.00%	12	858	858
134	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular		260,214	3.00%	12	7,806	7,806
135	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular		543,323	3.00%	12	16,300	16,300
136	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular		215,615	3.00%	12	6,468	6,468
137	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular		936,581	3.00%	12	28,097	28,097
138	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular		279,447	3.00%	12	8,383	8,383
139	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular		278,327	3.00%	12	8,380	8,380
140	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular		585,148	3.00%	12	17,554	17,554
141	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular		1,244,879	3.00%	12	37,346	37,346
142	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular		1,337	3.00%	12	40	40
143	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular		8,498	3.00%	12	255	255
144	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular		3,724	3.00%	12	112	112

Southwestern Public Service Company
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Test Year: Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
145	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	1,010,277	
146	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	2,420,929	
147	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	336,993	
148	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	55,175	
149	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	573,552	
150	Labor - Non-bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular			2.50%	12	12,487	
151	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	10,078	
152	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	260,376	
153	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular			2.50%	12	87,780	
154	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	152,799	
155	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	157,527	
156	Labor - Non-bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	3,656	
157	Labor - Non-bargaining	O&M	Regional Marketing O perations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular			2.50%	12	115,487	
158	Labor - Non-bargaining	O&M	Regional Marketing O perations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular			2.50%	12	267,297	
159	Labor - Non-bargaining	O&M	Regional Marketing O perations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular			2.50%	12	12,638	
160	Labor - Non-bargaining	O&M	Regional Marketing O perations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular			2.50%	12	23,853	
161	Labor - Non-bargaining	O&M	Regional Marketing O perations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular			2.50%	12	261	
162	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular			2.50%	12	119,325	
163	Labor - Non-bargaining	O&M	Sales	91600-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular			2.50%	12	603	
164	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Strm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	227,949	
165	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Strm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	608,813	
166	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Strm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular			2.50%	12	3,287,486	
167	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Strm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular			2.50%	12	2,012,603	
168	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Strm Maint of Misc Strm Plt	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	3,284,478	
169	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Strm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	2,330,053	
170	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Strm Gen Fuel	ENERGY	SPS CWC-Labor Regular			2.50%	12	1,251,928	
171	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	3,787,513	
172	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Strm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	3,369,746	
173	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	5,057,069	
174	Labor - Non-bargaining	O&M	Steam Production Operations	50700-Strm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular			2.50%	12	21,679	
175	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular			2.50%	12	292,199	
176	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular			2.50%	12	89,074	
177	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	TX	SPS CWC-Labor Regular			2.50%	12	5,770,766	
178	Labor - Non-bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular			2.50%	12	(93,195)	
179	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular			2.50%	12	1,378,311	
180	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular			2.50%	12	14,431	
181	Labor - Non-bargaining	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular			2.50%	12	22,008	
182	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular			2.50%	12	32,605	
183	Labor - Non-bargaining	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	SPS CWC-Labor Regular			2.50%	12	801,029	
184	Labor - Non-bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular			2.50%	12	30,368	
185	Labor - Non-bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular			2.50%	12	1,128,131	
186	Labor - Non-bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular			2.50%	12	10,335	
187	Labor - Non-bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular			2.50%	12	81,532,136	
188	Labor - Non-bargaining	O&M				Sub-Total O&M						
189						Sub-Total Labor - Non-bargaining						
190	Labor - Non-bargaining						27,843,975					
191						Total	(40,779)	27,803,195				
192											695,080	

Southwestern Public Service Company

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Test Year: Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
145	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular		1,010,277	3.00%	12	30,308	30,308
146	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power	12CP-PROD	SPS CWC-Labor Regular		2,420,929	3.00%	12	72,628	72,628
147	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtrc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular		336,993	3.00%	12	10,110	10,110
148	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular		55,175	3.00%	12	1,655	1,655
149	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtrc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular		573,552	3.00%	12	17,207	17,207
150	Labor - Non-bargaining	O&M	Other Production Maintenance	55300W-Oth Mtrc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular		12,487	3.00%	12	375	375
151	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtrc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular		10,078	3.00%	12	302	302
152	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular		260,376	3.00%	12	7,811	7,811
153	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular		87,800	3.00%	12	2,633	2,633
154	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular		152,799	3.00%	12	4,584	4,584
155	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular		157,527	3.00%	12	4,726	4,726
156	Labor - Non-bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular		3,656	3.00%	12	110	110
157	Labor - Non-bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular		115,487	3.00%	12	3,465	3,465
158	Labor - Non-bargaining	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular		267,297	3.00%	12	8,019	8,019
159	Labor - Non-bargaining	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular		12,638	3.00%	12	379	379
160	Labor - Non-bargaining	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular		25,853	3.00%	12	716	716
161	Labor - Non-bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular		261	3.00%	12	8	8
162	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular		119,325	3.00%	12	3,580	3,580
163	Labor - Non-bargaining	O&M	Sales	91600-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular		603	3.00%	12	18	18
164	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular		227,949	3.00%	12	6,838	6,838
165	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular		608,813	3.00%	12	18,264	18,264
166	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	SPS CWC-Labor Regular		3,287,486	3.00%	12	98,625	98,625
167	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular		2,012,603	3.00%	12	60,378	60,378
168	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pnt	12CP-PROD	SPS CWC-Labor Regular		3,284,478	3.00%	12	98,534	98,534
169	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular		2,330,053	3.00%	12	69,902	69,902
170	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular		1,251,928	3.00%	12	37,558	37,558
171	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular		3,787,513	3.00%	12	113,625	113,625
172	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular		3,369,746	3.00%	12	101,092	101,092
173	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular		5,057,069	3.00%	12	151,712	151,712
174	Labor - Non-bargaining	O&M	Transmission Maintenance	50700-Stm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular		21,679	3.00%	12	650	650
175	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular		292,199	3.00%	12	8,766	8,766
176	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular		89,074	3.00%	12	2,672	2,672
177	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	TX	SPS CWC-Labor Regular		14,910	3.00%	12	447	447
178	Labor - Non-bargaining	O&M	Transmission Operations	56000-Tran Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular		5,770,766	3.00%	12	173,123	173,123
179	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular		(93,195)	3.00%	12	(2,796)	(2,796)
180	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular		1,378,311	3.00%	12	41,349	41,349
181	Labor - Non-bargaining	O&M	Transmission Operations	56150-RelPlan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular		14,431	3.00%	12	433	433
182	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular		22,008	3.00%	12	660	660
183	Labor - Non-bargaining	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	SPS CWC-Labor Regular		32,605	3.00%	12	978	978
184	Labor - Non-bargaining	O&M	Transmission Operations	56200-Tran Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular		80,1029	3.00%	12	24,031	24,031
185	Labor - Non-bargaining	O&M	Transmission Operations	56300-Tran Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular		30,368	3.00%	12	911	911
186	Labor - Non-bargaining	O&M	Transmission Operations	56600-Tran Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular		1,126,131	3.00%	12	33,844	33,844
187	Labor - Non-bargaining	O&M	Transmission Operations	56700-Tran Rents	PIS-TRAN	SPS CWC-Labor Regular		10,335	3.00%	12	310	310
188	Labor - Non-bargaining	O&M				Sub-Total O&M	(198,998)	81,333,138			2,439,994	2,439,994
189						Sub-Total Labor - Non-bargaining	(198,998)	81,333,138			2,439,994	2,439,994
190	Labor - Non-bargaining					Total	(198,998)	81,333,138			2,439,994	3,135,074
191												
192												

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Test Year - Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
1	Cost of Sales	Steam Production Fuel	50100-Stream Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F								
3														
4	Cost of Sales					Sub-Total Cost of Sales								
5														
6	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	201,712		201,712	115.69%	(27,351)			43,767
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	160,682	(0)	160,682	115.69%	(21,787)			194,182
8	O&M	Steam Production Operations	50200-Stream Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(1)		115.69%	0			164,741
9	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(2)		115.69%	0			158,680
10	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	271,736	(6)	271,730	115.69%	(36,844)			(37)
11	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	4,374		4,374	115.69%	(593)			561,332
12	O&M	Steam Production Operations				Sub-Total Steam Production C	638,505	(9)	638,496		(86,575)			
13														
14	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	6,176		6,176	115.69%	(837)			9,811
15	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(1)		115.69%	0			38,595
16	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	93,010	(3)	93,007	115.69%	(12,611)			127,909
17	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	38,739	(4)	38,735	115.69%	(5,252)			87,014
18	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	6,782	(1)	6,781	115.69%	(919)			176,258
19	O&M	Steam Production Maintenance				Sub-Total Steam Production A	144,707	(10)	144,697		(19,620)			439,587
20														
21	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	29,518		29,518	115.69%	(4,002)			250
22	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	6,183		6,183	115.69%	(838)			3,803
23	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				9,187
24	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	17,770	(8)	17,762	115.69%	(2,408)			2,297
25	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	738		738	115.69%	(100)			(6)
26	O&M	Other Production Operations				Sub-Total Other Production O	54,210	(8)	54,202		(7,349)			15,531
27														
28	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	40,407		40,407	115.69%	(5,479)			3,706
29	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(0)		115.69%	0			11,290
30	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	49,906	(0)	49,906	115.69%	(6,767)			278
31	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	78		78	115.69%	(11)			2
32	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pit Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,947	(8)	1,939	115.69%	(263)			15,276
33	O&M	Other Production Maintenance				Sub-Total Other Production V	92,337	(8)	92,329		(12,519)			
34														
35	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	121,290		121,290	115.69%	(16,446)			20,877
36	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	183,876	(973,540)	(789,665)	115.69%	107,072			(6,480)
37	O&M	Other Power Supply				Sub-Total Other Power Supply	305,166	(973,540)	(668,374)		90,626			62,359
38														
39	O&M	Transmission Operations	56000-Tran Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	639,860	(7)	639,852	115.69%	(86,759)			1,922
40	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(0)		115.69%	(2,820)			62,359
41	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	20,801		20,801	115.69%	(503)			
42	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,710		3,710	115.69%	(473)			
43	O&M	Transmission Operations	56160-Tran Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,491	(0)	3,491	115.69%	(473)			
44	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,490		3,490	115.69%	(473)			

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1	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F							
3													
4	Cost of Sales					Sub-Total Cost of Sales							
5													
6	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		43,767	124.70%	(8,668)			(36,019)
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(21,787)
8	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		194,182	124.70%	(38,459)			(38,458)
9	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		164,741	124.70%	(32,628)			(32,628)
10	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		158,680	124.70%	(31,427)			(68,272)
11	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(37)	124.70%	7			(586)
12	O&M	Steam Production Operations				Sub-Total Steam Production C		561,332		(111,174)			(197,749)
13													
14	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		9,811	124.70%	(1,943)			(2,781)
15	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		38,595	124.70%	(7,644)			(7,644)
16	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		127,909	124.70%	(25,333)			(37,944)
17	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		87,014	124.70%	(17,234)			(22,486)
18	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		176,258	124.70%	(34,909)			(35,828)
19	O&M	Steam Production Maintenance				Sub-Total Steam Production A		439,587		(87,062)			(106,682)
20													
21	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		250	124.70%	(49)			(4,052)
22	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		3,803	124.70%	(753)			(1,592)
23	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		9,187	124.70%	(1,820)			(1,820)
24	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		2,297	124.70%	(455)			(2,863)
25	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(6)	124.70%	1			(99)
26	O&M	Other Production Operations				Sub-Total Other Production O		15,531		(3,076)			(10,425)
27													
28	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(5,479)
29	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		3,706	124.70%	(734)			(734)
30	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		11,290	124.70%	(2,236)			(9,003)
31	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		278	124.70%	(55)			(66)
32	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pit Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		2	124.70%	(0)			(263)
33	O&M	Other Production Maintenance				Sub-Total Other Production IV		15,276		(3,025)			(15,545)
34													
35	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(16,446)
36	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				107,072
37	O&M	Other Power Supply				Sub-Total Other Power Supply							90,626
38													
39	O&M	Transmission Operations	56000-Tran Oper Super & Eng	PS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		20,677	124.70%	(4,095)			(90,854)
40	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(6,480)	124.70%	1,283			1,283
41	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		62,359	124.70%	(12,351)			(15,171)
42	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(503)
43	O&M	Transmission Operations	56160-Tran Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(192)	124.70%	38			(435)
44	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(473)

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
45	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				41,755
46	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	224		224	115.69%	(30)			906
47	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	82,449	(0)	82,449	115.69%	(11,179)			30,293
48	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,087		2,087	115.69%	(283)			(16)
49	O&M	Transmission Operations				Sub-Total Transmission Opera	756,112	(8)	756,104		(102,522)			149,301
50														
51	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	115.69%	0			14,684
52	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,658	(2)	3,658	115.69%	(496)			(2,009)
53	O&M	Transmission Maintenance				Sub-Total Transmission Maint	3,660	(2)	3,658		(496)			12,676
54														
55	O&M	Regional Marketing Operator	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	18,611		18,611	115.69%	(2,524)			(1)
56	O&M	Regional Marketing Operator	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	34,675		34,675	115.69%	(4,702)			
57	O&M	Regional Marketing Operator	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	1,641		1,641	115.69%	(222)			
58	O&M	Regional Marketing Operator	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,911		2,911	115.69%	(395)			
59	O&M	Regional Marketing Operator	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	53		53	115.69%	(7)			(0)
60	O&M	Regional Marketing Operations				Sub-Total Regional Marketing	57,890		57,890		(7,849)			(2)
61														
62	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				13
63	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	56,909	(2)	56,907	115.69%	(7,716)			76,874
64	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				5,836
65	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	5,365		5,365	115.69%	(728)			
66	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				19,647
67	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	7,477	(2)	7,475	115.69%	(1,013)			2,067
68	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				6,838
69	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				14,584
70	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				229
71	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				13
72	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				233
73	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,397	(0)	1,397	115.69%	(189)			10,426
74	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	16,034	(1)	16,033	115.69%	(2,174)			26,004
75	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				4,711
76	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				48,710
77	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	643	(0)	(0)	115.69%	0			15,053
78	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	68,594	(2)	68,592	115.69%	(87)			14,348
79	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	3,270		3,270	115.69%	(9,301)			2,594
80	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive	288		288	115.69%	(443)			56,912
81	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,640		1,640	115.69%	(222)			(2)
82	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive	804		804	115.69%	(109)			(16)
83	O&M	Distribution Operations				Sub-Total Distribution Operat	162,421	(7)	162,414		(22,022)			(6)
84	O&M	Distribution Operations												305,063
85														
86	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,385		2,385	115.69%	(323)			
87	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				(43)
88	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				

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45	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		41,755	124.70%	(8,270)			(8,270)
46	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		906	124.70%	(179)			(210)
47	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		30,293	124.70%	(6,000)			(17,179)
48	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(16)	124.70%	3			(280)
49	O&M	Transmission Operations	Transmission Operations			Sub-Total Transmission Opera		149,301		(29,570)			(132,092)
50													
51	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		14,684	124.70%	(2,908)			(2,908)
52	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(2,009)	124.70%	398			(98)
53	O&M	Transmission Maintenance	Transmission Maintenance			Sub-Total Transmission Maint		12,676		(2,510)			(3,006)
54													
55	O&M	Regional Marketing Operator	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		(1)	124.70%	0			(2,523)
56	O&M	Regional Marketing Operator	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(4,702)
57	O&M	Regional Marketing Operator	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(222)
58	O&M	Regional Marketing Operator	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(395)
59	O&M	Regional Marketing Operator	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		(0)	124.70%	0			(7)
60	O&M	Regional Marketing Operations	Regional Marketing Operations			Sub-Total Regional Marketing		(2)		0			(7,849)
61													
62	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive		13	124.70%	(3)			(3)
63	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		76,874	124.70%	(15,225)			(22,941)
64	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive		5,836	124.70%	(1,156)			(1,156)
65	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(728)
66	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		19,647	124.70%	(3,891)			(3,891)
67	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		2,067	124.70%	(409)			(409)
68	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		6,838	124.70%	(1,354)			(2,368)
69	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		14,584	124.70%	(2,888)			(2,888)
70	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		229	124.70%	(45)			(45)
71	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		13	124.70%	(3)			(3)
72	O&M	Distribution Operations	58500-Dist Op Streetlight	TX	Labor - Incentive	SPS CWC-Labor Incentive		233	124.70%	(46)			(46)
73	O&M	Distribution Operations	58500-Dist Op Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		10,426	124.70%	(2,065)			(2,254)
74	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive		26,004	124.70%	(5,150)			(5,150)
75	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		4,711	124.70%	(933)			(3,107)
76	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	Labor - Incentive	SPS CWC-Labor Incentive		48,710	124.70%	(9,647)			(9,647)
77	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		15,053	124.70%	(2,981)			(2,981)
78	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive		14,343	124.70%	(2,841)			(2,928)
79	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		2,594	124.70%	(514)			(9,814)
80	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive		56,912	124.70%	(11,272)			(11,715)
81	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive		(2)	124.70%	0			(39)
82	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(16)	124.70%	3			(219)
83	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive		(6)	124.70%	1			(108)
84	O&M	Distribution Operations	58900-Dist Rents			Sub-Total Distribution Operat		305,063		(60,419)			(82,441)
85													
86	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(323)
87	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				
88	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(43)	124.70%	9			9

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89	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				372
90	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	115.69%	0			12,586
91	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				10,980
92	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	18,492	(21)	18,471	115.69%	(2,504)			12,727
93	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				37,303
94	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				61
95	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	115.69%	0			203
96	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				928
97	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				200
98	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	115.69%	0			207
99	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				676
100	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				1,125
101	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				18
102	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				10
103	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				561
104	O&M	Distribution Maintenance				Sub-Total Distribution Mainte	20,877	(21)	20,856		(2,828)			77,911
105														
106	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	3,172		3,172	115.69%	(430)			89,922
107	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	6,811	(13)	6,798	115.69%	(922)			19,915
108	O&M	Customer Accounting	90300-Cust Acct Recrds & Coil	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	269,978	(1)	269,977	115.69%	(36,607)			8
109	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	1,017		1,017	115.69%	(138)			109,828
110	O&M	Customer Accounting				Sub-Total Customer Accountir	280,978	(14)	280,964		(38,097)			
111														
112	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	9,501	(2)	9,499	115.69%	(4,288)			63,212
113	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	680		680	115.69%	(92)			(6)
114	O&M	Customer Service				Sub-Total Customer Service	10,181	(2)	10,179		(4,380)			63,206
115														
116	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	526	(0)	526	115.69%	(71)			6,892
117	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	44		44	115.69%	(6)			(0)
118	O&M	Sales				Sub-Total Sales	571	(0)	570		(77)			6,892
119														
120	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	2,690,966	(59,122)	2,631,844	115.69%	(356,857)			500,681
121	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		(65)	(65)	115.69%	9			
122	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		0	0	115.69%	(0)			
123	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
124	O&M	A&G	92804R-Regulatory Commission Expensrs	RETAIL-ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	(18)		(18)	115.69%	2			(14)
125	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Incentive	SPS CWC-Labor Incentive	4,050		4,050	115.69%	(549)			500,667
126	O&M	A&G				Sub-Total A&G	2,694,999	(59,188)	2,635,811		(357,395)			
127														
128	O&M					Sub-Total O&M	5,222,613	(1,032,817)	4,189,796		(568,103)			2,257,270
129														
130						Total	5,222,613	(1,032,817)	4,189,796		(568,103)			2,257,270

Southwestern Public Service Company
Docket No. XXXXX
Test Year - Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
89	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive		372	124.70%	(74)			(74)
90	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		12,586	124.70%	(2,493)			(2,493)
91	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		10,980	124.70%	(2,175)			(2,175)
92	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(2,900)	9,827	124.70%	(1,946)			(4,451)
93	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		37,303	124.70%	(7,388)			(7,388)
94	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive		61	124.70%	(12)			(12)
95	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		203	124.70%	(40)			(40)
96	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive		928	124.70%	(184)			(184)
97	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive		200	124.70%	(40)			(40)
98	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		207	124.70%	(41)			(41)
99	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive		676	124.70%	(134)			(134)
100	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		1,125	124.70%	(223)			(223)
101	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive		18	124.70%	(4)			(4)
102	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		10	124.70%	(2)			(2)
103	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive		561	124.70%	(111)			(111)
104	O&M	Distribution Maintenance				Sub-Total Distribution Mainte	(2,900)	75,012		(14,856)			(17,684)
105													
106	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(430)
107	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		89,922	124.70%	(17,809)			(18,731)
108	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		19,915	124.70%	(3,944)			(40,551)
109	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		(8)	124.70%	2			(136)
110	O&M	Customer Accounting				Sub-Total Customer Accountinr		109,828		(21,752)			(59,849)
111													
112	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		63,212	124.70%	(12,519)			(13,807)
113	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive		(6)	124.70%	1			(91)
114	O&M	Customer Service				Sub-Total Customer Service		63,206		(12,518)			(13,898)
115													
116	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		6,892	124.70%	(1,365)			(1,436)
117	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		(0)	124.70%	0			(6)
118	O&M	Sales				Sub-Total Sales		6,892		(1,365)			(1,442)
119													
120	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	(2,546)	498,135	124.70%	(98,658)			(455,515)
121	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				9
122	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(0)
123	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				
124	O&M	A&G	92804R-Regulatory Commission Expensr	RETAIL-ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				2
125	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Incentive	SPS CWC-Labor Incentive		(14)	124.70%	3			(546)
126	O&M	A&G				Sub-Total A&G	(2,546)	498,121		(98,655)			(456,050)
127													
128	O&M					Sub-Total O&M	(5,446)	2,251,824		(445,984)			(1,014,087)
129													
130						Total	(5,446)	2,251,824		(445,984)			(1,014,087)

Southeastern Public Service Company
Docket No. XXXXX
Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-108 IS Pay Tax Adj

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
1	O&M	Steam Production Opt	50000-Strm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			13,623		13,623	6.79%	926
2	O&M	Steam Production Opt	50000-Strm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(36,019)			(36,019)	6.79%	(2,447)
3	O&M	Steam Production Opt	50000-Strm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			69,902		69,902	6.79%	4,749
4	O&M	Steam Production Opt	50000-Strm Prod Op & Supr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
5	O&M	Steam Production Opt	50170-Strm Gen Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(13)		(13)	6.79%	(1)
6	O&M	Steam Production Opt	50170-Strm Gen Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(21,787)		(0)	(21,787)	6.79%	(1,480)
7	O&M	Steam Production Opt	50170-Strm Gen Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			37,558		37,558	6.79%	2,552
8	O&M	Steam Production Opt	50170-Strm Gen Fuel	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
9	O&M	Steam Production Opt	50170-Strm Gen Fuel	Labor - Taxes	ENERGY	SPS CWC-Other O&M						6.79%	
10	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			70,120		70,120	6.79%	4,764
11	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(38,459)		(1)	(38,459)	6.79%	(2,613)
12	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			113,625		113,625	6.79%	7,720
13	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
14	O&M	Steam Production Opt	50500-Strm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			62,386		62,386	6.79%	4,239
15	O&M	Steam Production Opt	50500-Strm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(32,628)		(2)	(32,628)	6.79%	(2,217)
16	O&M	Steam Production Opt	50500-Strm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			101,092		101,092	6.79%	6,868
17	O&M	Steam Production Opt	50500-Strm Gen Elec Exp Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
18	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			51,133		51,133	6.79%	3,474
19	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(68,272)		(6)	(68,272)	6.79%	(4,639)
20	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			151,712		151,712	6.79%	10,308
21	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
22	O&M	Steam Production Opt	50700-Strm Pow Gen Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			(2)		(2)	6.79%	(0)
23	O&M	Steam Production Opt	50700-Strm Pow Gen Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(586)		(40)	(586)	6.79%	(40)
24	O&M	Steam Production Opt	50700-Strm Pow Gen Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			650		650	6.79%	44
25	O&M	Steam Production Opt	50700-Strm Pow Gen Rents	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
26	O&M	Steam Production Mai	51000-Strm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			3,199		3,199	6.79%	217
27	O&M	Steam Production Mai	51000-Strm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(2,781)			(2,781)	6.79%	(189)
28	O&M	Steam Production Mai	51000-Strm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			6,838		6,838	6.79%	465
29	O&M	Steam Production Mai	51000-Strm Maint Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
30	O&M	Steam Production Mai	51100-Strm Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			11,271		11,271	6.79%	766
31	O&M	Steam Production Mai	51100-Strm Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(7,644)		(1)	(7,644)	6.79%	(519)
32	O&M	Steam Production Mai	51100-Strm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			18,264		18,264	6.79%	1,241
33	O&M	Steam Production Mai	51100-Strm Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
34	O&M	Steam Production Mai	51200-Strm Maint of Boiler Pit	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			47,526		47,526	6.79%	3,229
35	O&M	Steam Production Mai	51200-Strm Maint of Boiler Pit	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(37,944)		(3)	(37,944)	6.79%	(2,578)
36	O&M	Steam Production Mai	51200-Strm Maint of Boiler Pit	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			98,625		98,625	6.79%	6,701
37	O&M	Steam Production Mai	51200-Strm Maint of Boiler Pit	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
38	O&M	Steam Production Mai	51300-Strm Maint of Elec Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			31,299		31,299	6.79%	2,127
39	O&M	Steam Production Mai	51300-Strm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(22,486)		(4)	(22,486)	6.79%	(1,528)
40	O&M	Steam Production Mai	51300-Strm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			60,378		60,378	6.79%	4,102
41	O&M	Steam Production Mai	51300-Strm Maint of Elec Plant	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
42	O&M	Steam Production Mai	51400-Strm Maint of Misc Strm Pit	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			59,896		59,896	6.79%	4,069
43	O&M	Steam Production Mai	51400-Strm Maint of Misc Strm Pit	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(35,828)		(1)	(35,828)	6.79%	(2,434)
44	O&M	Steam Production Mai	51400-Strm Maint of Misc Strm Pit	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			98,534		98,534	6.79%	6,695
45	O&M	Steam Production Mai	51400-Strm Maint of Misc Strm Pit	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
46	O&M	Other Production Ope	54600-OTH Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			99		99	6.79%	7
47	O&M	Other Production Ope	54600-OTH Oper Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(4,052)			(4,052)	6.79%	(275)

Southwestern Public Service Company
Docket No. XXXXX
Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-108 IS Pay Tax Adj

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
48	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	7,811		7,811		7,811	6.79%	531
49	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
50	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	1,140		1,140		1,140	6.79%	77
51	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(1,592)			(1,592)	6.79%	(108)
52	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	2,633		2,633		2,633	6.79%	179
53	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,829		2,829		2,829	6.79%	192
54	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(1,820)			(1,820)	6.79%	(124)
55	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	4,584		4,584		4,584	6.79%	311
56	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
57	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	249		249		249	6.79%	17
58	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(2,871)		(8)	(2,871)	6.79%	(195)
59	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	4,726		4,726		4,726	6.79%	321
60	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
61	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	(0)		(0)		(0)	6.79%	(0)
62	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(99)			(99)	6.79%	(7)
63	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	110		110		110	6.79%	7
64	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
65	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Pension	12CP-PROD	SPS CWC-Labor Regular						6.79%	
66	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Taxes	12CP-PROD	SPS CWC-Other O&M						6.79%	
67	O&M	Other Production Mai	55100-Oth Mtrce Supervision&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular		(5,479)			(5,479)	6.79%	(372)
68	O&M	Other Production Mai	55100-Oth Mtrce Supervision&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive						6.79%	
69	O&M	Other Production Mai	55100-Oth Mtrce Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	10,110		10,110		10,110	6.79%	687
70	O&M	Other Production Mai	55100-Oth Mtrce Supervision&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
71	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular		(734)			(734)	6.79%	(50)
72	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive						6.79%	
73	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	1,655		1,655		1,655	6.79%	112
74	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
75	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	3,897		3,897		3,897	6.79%	265
76	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(9,003)		(0)	(9,003)	6.79%	(612)
77	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	17,207		17,207		17,207	6.79%	1,169
78	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
79	O&M	Other Production Mai	55300W-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	209		209		209	6.79%	14
80	O&M	Other Production Mai	55300W-Oth Mtc of Gen & Ele Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(66)			(66)	6.79%	(4)
81	O&M	Other Production Mai	55300W-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	375		375		375	6.79%	25
82	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Pft Mjr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2		2		2	6.79%	0
83	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Pft Mjr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(263)			(263)	6.79%	(18)
84	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Pft Mjr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	302		302		302	6.79%	21
85	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Pft Mjr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
86	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(16,446)			(16,446)	6.79%	(1,117)
87	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	30,308		30,308		30,308	6.79%	2,059
88	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
89	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular						6.79%	
90	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive						6.79%	
91	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	72,628		72,628		72,628	6.79%	4,935
92	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
93	O&M	Transmission Operatrk	56000-Trans Oper Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	7,776		7,776		7,776	6.79%	528
94	O&M	Transmission Operatrk	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(90,854)		(7)	(90,854)	6.79%	(6,173)

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95	O&M	Transmission Operatrk	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	173,123		173,123		173,123	6.79%	11,762
96	O&M	Transmission Operatrk	56000-Trans Oper Super & Eng	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	(117)
97	O&M	Transmission Operatrk	56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			(1,725)		(1,725)	6.79%	87
98	O&M	Transmission Operatrk	56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	1,283				1,283	6.79%	(190)
99	O&M	Transmission Operatrk	56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			(2,796)		(2,796)	6.79%	
100	O&M	Transmission Operatrk	56110-Load Disp-Reliability	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.79%	1,502
101	O&M	Transmission Operatrk	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			22,112		22,112	6.79%	(1,031)
102	O&M	Transmission Operatrk	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(15,171)		(0)	(15,171)	6.79%	2,809
103	O&M	Transmission Operatrk	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			41,349		41,349	6.79%	
104	O&M	Transmission Operatrk	56120-Load Disp-Monitor/Operate	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.79%	(34)
105	O&M	Transmission Operatrk	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(503)	433		(503)	6.79%	29
106	O&M	Transmission Operatrk	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular						6.79%	
107	O&M	Transmission Operatrk	56150-Rel/Plan/Standards Dev	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.79%	(1)
108	O&M	Transmission Operatrk	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular		(435)	(8)		(435)	6.79%	(30)
109	O&M	Transmission Operatrk	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive						6.79%	45
110	O&M	Transmission Operatrk	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			660		660	6.79%	
111	O&M	Transmission Operatrk	56160-Trans Service Studies	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.79%	(32)
112	O&M	Transmission Operatrk	56170-Gen Intercomm Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(473)	978		(473)	6.79%	66
113	O&M	Transmission Operatrk	56170-Gen Intercomm Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular						6.79%	
114	O&M	Transmission Operatrk	56170-Gen Intercomm Studies	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.79%	1,008
115	O&M	Transmission Operatrk	56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			14,830		14,830	6.79%	(562)
116	O&M	Transmission Operatrk	56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(8,270)			(8,270)	6.79%	1,633
117	O&M	Transmission Operatrk	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			24,031		24,031	6.79%	
118	O&M	Transmission Operatrk	56200-Trans Oper Station Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	36
119	O&M	Transmission Operatrk	56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			526		526	6.79%	(14)
120	O&M	Transmission Operatrk	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(210)			(210)	6.79%	62
121	O&M	Transmission Operatrk	56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			911		911	6.79%	
122	O&M	Transmission Operatrk	56300-Trans Oper OH Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	641
123	O&M	Transmission Operatrk	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			9,441		9,441	6.79%	(1,167)
124	O&M	Transmission Operatrk	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(17,179)		(0)	(17,179)	6.79%	2,299
125	O&M	Transmission Operatrk	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			33,844		33,844	6.79%	
126	O&M	Transmission Operatrk	56600-Trans Oper Misc Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	(0)
127	O&M	Transmission Operatrk	56700-Trans Rents	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular						6.79%	(19)
128	O&M	Transmission Operatrk	56700-Trans Rents	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(280)			(280)	6.79%	21
129	O&M	Transmission Operatrk	56700-Trans Rents	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			310		310	6.79%	
130	O&M	Transmission Operatrk	56700-Trans Rents	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	368
131	O&M	Transmission Mainten	57000-Train Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			5,410		5,410	6.79%	(198)
132	O&M	Transmission Mainten	57000-Train Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(2,908)		(0)	(2,908)	6.79%	596
133	O&M	Transmission Mainten	57000-Train Mnt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular						6.79%	65
134	O&M	Transmission Mainten	57000-Train Mnt of Station Equip	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	769
135	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			8,766		8,766	6.79%	
136	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive						6.79%	(7)
137	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			11,042		11,042	6.79%	
138	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	182
139	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular		(98)	2,672		2,672	6.79%	1,043
140	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			447		447	6.79%	
141	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			14,910		14,910	6.79%	
142	O&M	Regional Marketing OI	57510-Operations Supervision	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	(0)

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142	O&M	Regional Marketing OI 57510-Operations Supervision	Regional Marketing OI 57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(2,523)		3,465		(2,523)	6.79%	(171)
143	O&M	Regional Marketing OI 57510-Operations Supervision	Regional Marketing OI 57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			3,465		3,465	6.79%	235
144	O&M	Regional Marketing OI 57510-Operations Supervision	Regional Marketing OI 57510-Operations Supervision	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
145	O&M	Regional Marketing OI 57520-DA & RT Mkt Admin	Regional Marketing OI 57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(4,702)		8,019		(4,702)	6.79%	(319)
146	O&M	Regional Marketing OI 57520-DA & RT Mkt Admin	Regional Marketing OI 57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			8,019		8,019	6.79%	545
147	O&M	Regional Marketing OI 57520-DA & RT Mkt Admin	Regional Marketing OI 57520-DA & RT Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
148	O&M	Regional Marketing OI 57550-Ancillary Serv Mkt Admin	Regional Marketing OI 57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(222)		379		(222)	6.79%	(15)
149	O&M	Regional Marketing OI 57550-Ancillary Serv Mkt Admin	Regional Marketing OI 57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			379		379	6.79%	26
150	O&M	Regional Marketing OI 57550-Ancillary Serv Mkt Admin	Regional Marketing OI 57550-Ancillary Serv Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
151	O&M	Regional Marketing OI 57560-Mkt Monitoring/Compliance	Regional Marketing OI 57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(395)		716		(395)	6.79%	(27)
152	O&M	Regional Marketing OI 57560-Mkt Monitoring/Compliance	Regional Marketing OI 57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			716		716	6.79%	49
153	O&M	Regional Marketing OI 57560-Mkt Monitoring/Compliance	Regional Marketing OI 57560-Mkt Monitoring/Compliance	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
154	O&M	Regional Marketing OI 57580-Regional Market Rents	Regional Marketing OI 57580-Regional Market Rents	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(0)		(0)	6.79%	(0)
155	O&M	Regional Marketing OI 57580-Regional Market Rents	Regional Marketing OI 57580-Regional Market Rents	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(7)		8		(7)	6.79%	(0)
156	O&M	Regional Marketing OI 57580-Regional Market Rents	Regional Marketing OI 57580-Regional Market Rents	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			8		8	6.79%	1
157	O&M	Regional Marketing OI 57580-Regional Market Rents	Regional Marketing OI 57580-Regional Market Rents	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
158	O&M	Regional Marketing OI 57580-Regional Market Rents	Regional Marketing OI 57580-Regional Market Rents	Labor - Pension	ENERGY	SPS CWC-Labor Regular						6.79%	
159	O&M	Regional Marketing OI 57580-Regional Market Rents	Regional Marketing OI 57580-Regional Market Rents	Labor - Taxes	ENERGY	SPS CWC-Other O&M			4		4	6.79%	0
160	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular			26,585		26,585	6.79%	1,806
161	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			1,844		1,844	6.79%	125
162	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular						6.79%	
163	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Incentive	NM	SPS CWC-Labor Incentive	(3)		7		(3)	6.79%	(0)
164	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(22,941)		2,988		(22,941)	6.79%	(1,559)
165	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive	(1,156)		7		(1,156)	6.79%	(79)
166	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			55,889		55,889	6.79%	3,797
167	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			2,988		2,988	6.79%	203
168	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
169	O&M	Distribution Operator 58000-Dist Op per Sup & Eng	Distribution Operator 58000-Dist Op per Sup & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(728)		1,531		(728)	6.79%	(49)
170	O&M	Distribution Operator 58100-Dist Load Dispatching	Distribution Operator 58100-Dist Load Dispatching	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			6,604		6,604	6.79%	449
171	O&M	Distribution Operator 58100-Dist Load Dispatching	Distribution Operator 58100-Dist Load Dispatching	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
172	O&M	Distribution Operator 58100-Dist Load Dispatching	Distribution Operator 58100-Dist Load Dispatching	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			10,701		10,701	6.79%	727
173	O&M	Distribution Operator 58200-Dist Op Station Exp	Distribution Operator 58200-Dist Op Station Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(3,891)		2,054		(3,891)	6.79%	(264)
174	O&M	Distribution Operator 58200-Dist Op Station Exp	Distribution Operator 58200-Dist Op Station Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			2,054		2,054	6.79%	140
175	O&M	Distribution Operator 58200-Dist Op Station Exp	Distribution Operator 58200-Dist Op Station Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			6,066		6,066	6.79%	412
176	O&M	Distribution Operator 58200-Dist Op Station Exp	Distribution Operator 58200-Dist Op Station Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
177	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			1,268		1,268	6.79%	86
178	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			4,056		4,056	6.79%	276
179	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			6,066		6,066	6.79%	412
180	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	(409)		2,054		(409)	6.79%	(28)
181	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2,368)		8,177		(2,368)	6.79%	(161)
182	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	(2,888)		9,829		(2,888)	6.79%	(196)
183	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			2,054		2,054	6.79%	140
184	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			8,177		8,177	6.79%	556
185	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			9,829		9,829	6.79%	668
186	O&M	Distribution Operator 58300-Dist Op Overhead Lines	Distribution Operator 58300-Dist Op Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
187	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			130		130	6.79%	9
188	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			0		0	6.79%	0

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189	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Bargaining	TX	SPS CWC-Labor Regular			529		529	6.79%	36
190	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Incentive	NM	SPS CWC-Labor Incentive	(45)				(45)	6.79%	(9)
191	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(3)				(3)	6.79%	(0)
192	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Incentive	TX	SPS CWC-Labor Incentive	(46)				(46)	6.79%	(3)
193	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			211		211	6.79%	14
194	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			0		0	6.79%	0
195	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			858		858	6.79%	58
196	O&M	Distribution Operator 58400-Dist Op UG Elec Lines		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
197	O&M	Distribution Operator 58500-Dist O per Streetlight		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			4,300		4,300	6.79%	292
198	O&M	Distribution Operator 58500-Dist O per Streetlight		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2,254)			(0)	(2,254)	6.79%	(153)
199	O&M	Distribution Operator 58500-Dist O per Streetlight		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			7,806		7,806	6.79%	530
200	O&M	Distribution Operator 58500-Dist O per Streetlight		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
201	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Bargaining	NM	SPS CWC-Labor Regular			10,059		10,059	6.79%	683
202	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			1,670		1,670	6.79%	113
203	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Bargaining	TX	SPS CWC-Labor Regular			17,339		17,339	6.79%	1,178
204	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Incentive	NM	SPS CWC-Labor Incentive	(5,150)				(5,150)	6.79%	(350)
205	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(3,107)			(1)	(3,108)	6.79%	(211)
206	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Incentive	TX	SPS CWC-Labor Incentive	(9,647)				(9,647)	6.79%	(655)
207	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			16,300		16,300	6.79%	1,107
208	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			4,668		4,668	6.79%	439
209	O&M	Distribution Operator 58600-Dist O per Meter Exp		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			28,097		28,097	6.79%	1,909
210	O&M	Distribution Operator 58700-Dist O per Cust Install		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			5,174		5,174	6.79%	352
211	O&M	Distribution Operator 58700-Dist O per Cust Install		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2,981)			(0)	(2,981)	6.79%	(203)
212	O&M	Distribution Operator 58700-Dist O per Cust Install		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			8,383		8,383	6.79%	570
213	O&M	Distribution Operator 58700-Dist O per Cust Install		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular						6.79%	
214	O&M	Distribution Operator 58700-Dist O per Cust Install		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular			5,070		5,070	6.79%	344
215	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Bargaining	NM	SPS CWC-Labor Regular			287		287	6.79%	20
216	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular						6.79%	
217	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Bargaining	TX	SPS CWC-Labor Regular			22,413		22,413	6.79%	1,523
218	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Incentive	NM	SPS CWC-Labor Incentive	(2,928)				(2,928)	6.79%	(199)
219	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(9,814)			(2)	(9,816)	6.79%	(667)
220	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Non-bargaining	TX	SPS CWC-Labor Incentive	(11,715)				(11,715)	6.79%	(796)
221	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			8,380		8,380	6.79%	569
222	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			17,554		17,554	6.79%	1,193
223	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular			37,346		37,346	6.79%	2,537
224	O&M	Distribution Operator 58800-Dist O per Misc Exp		Labor - Bargaining	NM	SPS CWC-Labor Regular			(0)		(0)	6.79%	(0)
225	O&M	Distribution Operator 58900-Dist Rents		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(1)		(1)	6.79%	(0)
226	O&M	Distribution Operator 58900-Dist Rents		Labor - Bargaining	TX	SPS CWC-Labor Regular			(0)		(0)	6.79%	(0)
227	O&M	Distribution Operator 58900-Dist Rents		Labor - Incentive	NM	SPS CWC-Labor Incentive	(39)				(39)	6.79%	(3)
228	O&M	Distribution Operator 58900-Dist Rents		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(219)				(219)	6.79%	(15)
229	O&M	Distribution Operator 58900-Dist Rents		Labor - Incentive	TX	SPS CWC-Labor Incentive	(108)				(108)	6.79%	(7)
230	O&M	Distribution Operator 58900-Dist Rents		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			40		40	6.79%	3
231	O&M	Distribution Operator 58900-Dist Rents		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			255		255	6.79%	17
232	O&M	Distribution Operator 58900-Dist Rents		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			112		112	6.79%	8
233	O&M	Distribution Operator 58900-Dist Rents		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
234	O&M	Distribution Operator 58900-Dist Rents		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(323)				(323)	6.79%	(22)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
236	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			751		751	6.79%	51
237	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
238	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Bargaining	NM	SPS CWC-Labor Regular						6.79%	(0)
239	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Bargaining	TX	SPS CWC-Labor Regular			(4)		(4)	6.79%	
240	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Incentive	NM	SPS CWC-Labor Incentive						6.79%	1
241	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	9				9	6.79%	(5)
242	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive	(74)				(74)	6.79%	
243	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Non-bargaining	NM	SPS CWC-Labor Regular						6.79%	(0)
244	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Non-bargaining	TX	SPS CWC-Labor Regular						6.79%	(0)
245	O&M	Distribution Maintena	59100-Dist Mtc of Structures	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	262
246	O&M	Distribution Maintena	59200-Dist Mtc of Station Equip	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular						6.79%	(169)
247	O&M	Distribution Maintena	59200-Dist Mtc of Station Equip	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive				(0)		6.79%	425
248	O&M	Distribution Maintena	59200-Dist Mtc of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			6,260		6,260	6.79%	
249	O&M	Distribution Maintena	59200-Dist Mtc of Station Equip	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	506
250	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			7,454		7,454	6.79%	(11,520)
251	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(1,127)		(1,127)	6.79%	
252	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			26,932		26,932	6.79%	11,960
253	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive						6.79%	(148)
254	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2,175)				(2,175)	6.79%	(501)
255	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	(4,451)				(4,451)	6.79%	(502)
256	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular						6.79%	821
257	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			12,078		12,078	6.79%	(15,309)
258	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			2,128		2,128	6.79%	16,645
259	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular			43,642		43,642	6.79%	(471)
260	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Pension	NM	SPS CWC-Labor Regular						6.79%	(434)
261	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Pension	PIS-DIST	SPS CWC-Labor Regular						6.79%	6
262	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular			85		85	6.79%	4
263	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular			54		54	6.79%	48
264	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			701		701	6.79%	(1)
265	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular						6.79%	(12)
266	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive	(12)				(12)	6.79%	(1)
267	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(40)				(40)	6.79%	(12)
268	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive	(184)				(184)	6.79%	9
269	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			138		138	6.79%	6
270	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			88		88	6.79%	77
271	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			1,136		1,136	6.79%	
272	O&M	Distribution Maintena	59400-Dist Mtc of Undergrnd Line	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	5
273	O&M	Distribution Maintena	59500-Dist Mtc of Line Transform	Labor - Bargaining	TX	SPS CWC-Labor Regular						6.79%	4
274	O&M	Distribution Maintena	59500-Dist Mtc of Line Transform	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			76		76	6.79%	16
275	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	NM	SPS CWC-Labor Regular			57		57	6.79%	(3)
276	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			229		229	6.79%	(9)
277	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	TX	SPS CWC-Labor Regular						6.79%	(9)
278	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	NM	SPS CWC-Labor Incentive	(40)				(40)	6.79%	(9)
279	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(41)			(0)	(41)	6.79%	(9)
280	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	TX	SPS CWC-Labor Incentive	(134)				(134)	6.79%	8
281	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			124		124	6.79%	8
282	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			93		93	6.79%	6

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283	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	370		370		370	6.79%	25
284	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
285	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	244		244		244	6.79%	17
286	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(223)				(223)	6.79%	(15)
287	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	395		395		395	6.79%	27
288	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
289	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Bargaining	NM	SPS CWC-Labor Regular	(0)				(0)	6.79%	(0)
290	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Bargaining	TX	SPS CWC-Labor Regular	176		176		176	6.79%	12
291	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Incentive	NM	SPS CWC-Labor Incentive	(4)				(4)	6.79%	(0)
292	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2)				(2)	6.79%	(0)
293	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Incentive	TX	SPS CWC-Labor Incentive	(111)				(111)	6.79%	(8)
294	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	(0)				(0)	6.79%	(0)
295	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	286		286		286	6.79%	19
296	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
297	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	(430)				(430)	6.79%	(29)
298	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	644		644		644	6.79%	44
299	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
300	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	28,760		28,760		28,760	6.79%	1,954
301	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	(18,731)				(18,731)	6.79%	(1,274)
302	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	48,515		48,515		48,515	6.79%	3,296
303	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
304	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	6,692		6,692		6,692	6.79%	455
305	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	(40,551)				(40,551)	6.79%	(2,755)
306	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	78,297		78,297		78,297	6.79%	5,320
307	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
308	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Pension	CUST-AVG	SPS CWC-Labor Regular	(1)				(1)	6.79%	(0)
309	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(136)				(136)	6.79%	(9)
310	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive						6.79%	
311	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	319		319		319	6.79%	22
312	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
313	O&M	Customer Service	90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	20,628		20,628		20,628	6.79%	1,402
314	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	(13,807)				(13,807)	6.79%	(938)
315	O&M	Customer Service	90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	35,505		35,505		35,505	6.79%	2,412
316	O&M	Customer Service	90800-Customer Asst Expense	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
317	O&M	Customer Service	90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Other O&M						6.79%	
318	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	64		64		64	6.79%	4
319	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Bargaining	CUST-RET	SPS CWC-Labor Regular	(1)				(1)	6.79%	(0)
320	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive	(91)				(91)	6.79%	(6)
321	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular	167		167		167	6.79%	11
322	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Other Compensation	CUST-RET	SPS CWC-Labor Regular						6.79%	
323	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	2,105		2,105		2,105	6.79%	143
324	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	(1,436)				(1,436)	6.79%	(98)
325	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	3,580		3,580		3,580	6.79%	243
326	O&M	Sales	91200-Economic Development	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
327	O&M	Sales	916000-Misc Sales Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(0)				(0)	6.79%	(0)
328	O&M	Sales	916000-Misc Sales Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	(6)				(6)	6.79%	(0)
329	O&M	Sales	916000-Misc Sales Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	18		18		18	6.79%	1

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330	O&M	Sales	916000-Misc Sales Expense	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
331	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular			37,403	(31,156)	6,247	6.79%	424
332	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	(455,515)			(61,668)	(517,184)	6.79%	(35,139)
333	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS CWC-Labor Regular				(6,225,906)	(6,225,906)	6.79%	(423,002)
334	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular			726,410	(185,951)	540,459	6.79%	36,720
335	O&M	A&G	92000-A&G Salaries	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.79%	
336	O&M	A&G	92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular						6.79%	
337	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	9			(65)	(56)	6.79%	(4)
338	O&M	A&G	92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular						6.79%	
339	O&M	A&G	92100-A&G Office & Supplies	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.79%	
340	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive						6.79%	
341	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular						6.79%	
342	O&M	A&G	92804R-Regulatory Commission Expense Misc	Labor - Incentive	RETAIL-ENERGY	SPS CWC-Labor Incentive	2				2	6.79%	0
343	O&M	A&G	93100-A&G Rents	Labor - Bargaining	PI5-PTD	SPS CWC-Labor Regular			(1)		(1)	6.79%	(0)
344	O&M	A&G	93100-A&G Rents	Labor - Incentive	PI5-PTD	SPS CWC-Labor Incentive	(546)				(546)	6.79%	(37)
345	O&M	A&G	93100-A&G Rents	Labor - Non-bargaining	PI5-PTD	SPS CWC-Labor Regular			598		598	6.79%	41
346	O&M	A&G	93100-A&G Rents	Labor - Other Compensation	PI5-PTD	SPS CWC-Labor Regular						6.79%	
347					Total		(1,014,087)	3,058,728	(7,514,092)	(5,469,451)			(371,607)
348													(371,607)
349													

Southwestern Public Service Company

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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-109 IS Pay Tax Adj Alloc

Line No.	Company	Jurisdictional Allocator	Allocation Factor - TX	Other Jur	SPS Total
1	Southwestern Public Service Co	LABOR	59.40%	40.60%	100.00%
2	Payroll Tax Adjust		(371,607)	(371,607)	(371,607)
3	Allocated Adjustment		(220,720)	(150,887)	(371,607)

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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
1	Plant in Service	Intangible	303000-Intg Misc	LABXAG					59.28%		
2	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	4,143,511	(22,242)	4,121,269	LABXAG	59.28%	2,443,288	1,677,981
3	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	135,683,183	(827,700)	134,855,483	LABXAG	59.28%	79,948,868	54,906,616
4	Plant in Service	Intangible	303004R-Intg Misc Computr Softwar-Retail Alk CUST-RET	LABXAG	1,078,669		1,078,669	CUST-RET	68.74%	741,509	337,160
5	Plant in Service	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	74,406,246	(434,542)	73,971,704	LABXAG	59.28%	43,854,012	30,117,692
6	Plant in Service	Intangible	303007-Intg Misc Computr Softwar	LABXAG				LABXAG	59.28%		
7	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8,927,804		8,927,804	LABXAG	59.28%	5,292,835	3,634,969
8	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	12,757,602		12,757,602	CUST-RET	68.74%	8,769,953	3,987,650
9	Plant in Service	Intangible		Sub-Total Intangible	236,997,016	(1,284,484)	235,712,531			141,050,464	94,662,067
10											
11	Plant in Service	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,355,213		4,355,213	12CP-PROD	57.55%	2,506,215	1,848,998
12	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,098,015		1,098,015	12CP-PROD	57.55%	631,854	466,160
13	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	11,551,745		11,551,745	12CP-PROD	57.55%	6,647,471	4,904,274
14	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	73,071		73,071	12CP-PROD	57.55%	42,049	31,022
15	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	215,675,989	(1,329)	215,674,660	12CP-PROD	57.55%	124,110,344	91,564,316
16	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	26,924,386	(10)	26,924,376	12CP-PROD	57.55%	15,493,677	11,430,699
17	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,007,757,125	(35,199)	1,007,721,926	12CP-PROD	57.55%	579,895,267	427,826,659
18	Plant in Service	Steam Production	312001-Steam Prod Bir Plt-TolkSC	12CP-PROD	15,685,164	(10)	15,685,154	12CP-PROD	57.55%	9,026,048	6,659,106
19	Plant in Service	Steam Production	314000-Steam Prod Turbogun Unit	12CP-PROD	479,456,059	(17,052)	479,439,007	12CP-PROD	57.55%	275,893,978	203,545,029
20	Plant in Service	Steam Production	314001-Steam Prod Turbogun-TolkSC	12CP-PROD	44,699,883	(2)	44,699,881	12CP-PROD	57.55%	25,722,621	18,977,260
21	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	65,508,959	(6,936)	65,502,023	12CP-PROD	57.55%	37,693,249	27,808,774
22	Plant in Service	Steam Production	315001-Steam Prod Acc El Eq-TolKS	12CP-PROD	22,439,593		22,439,593	12CP-PROD	57.55%	12,912,901	9,526,692
23	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Ptl E	12CP-PROD	27,084,134	(422)	27,084,134	12CP-PROD	57.55%	15,585,610	11,498,524
24	Plant in Service	Steam Production	316001-Steam Prod PwrPtlEq-TolkSC	12CP-PROD	5,181,717		5,181,717	12CP-PROD	57.55%	2,981,828	2,199,889
25	Plant in Service	Steam Production		Sub-Total Steam Production	1,927,491,476	(60,961)	1,927,430,516			1,109,143,112	818,287,404
26											
27	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	115,046		115,046	12CP-PROD	57.55%	66,204	48,843
28	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	676		676	12CP-PROD	57.55%	389	287
29	Plant in Service	Other Production	340045-Other Prod Wind Rights	ENERGY				ENERGY	59.90%		
30	Plant in Service	Other Production	340145-Other Prod Wind Land Own	ENERGY	954,053		954,053	ENERGY	59.90%	571,451	382,602
31	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,281,391		14,281,391	12CP-PROD	57.55%	8,218,250	6,063,141
32	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	45,742,223	(502)	45,742,223	ENERGY	59.90%	27,398,310	18,343,913
33	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,193,387		6,193,387	12CP-PROD	57.55%	3,563,995	2,629,392
34	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	55,003,053		55,003,053	12CP-PROD	57.55%	31,651,599	23,351,454
35	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	192,442,099	(4,912)	192,437,187	12CP-PROD	57.55%	110,738,501	81,698,886
36	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	610,114,945	(6,698)	610,108,247	ENERGY	59.90%	365,437,743	244,670,504
37	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	32,009,618	(3,088)	32,006,530	12CP-PROD	57.55%	18,418,211	13,588,319
38	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	19,691,394	(216)	19,691,178	ENERGY	59.90%	11,794,464	7,896,714
39	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,754,886		4,754,886	12CP-PROD	57.55%	2,736,207	2,018,679
40	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	16,096	(0)	16,096	ENERGY	59.90%	9,641	6,455
41	Plant in Service	Other Production		Sub-Total Other Production	981,319,370	(15,416)	981,303,954			580,604,765	400,699,189
42	Plant in Service	Other Production			2,908,810,846	(76,377)	2,908,734,469			1,689,747,876	1,218,986,593
43											

Southwestern Public Service Company

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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
44	Plant in Service	Transmission	350001- Tran Land Owned in Fe	12CP-TRAN	10,291,440	(520)	10,290,921	12CP-TRAN	42.24%	4,347,019	5,943,902
45	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	152,456,348	(5,236)	152,451,112	12CP-TRAN	42.24%	64,397,335	88,053,777
46	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	3,228,460	(111)	3,228,349	NM			3,228,349
47	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	5,073,651	(174)	5,073,477	TX	100.00%	5,073,477	
48	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial Wt WHLS	WHLS	999,676	(34)	999,642	WHLS			999,642
49	Plant in Service	Transmission	350011- Tran Fee Land - Prod	12CP-PROD	(0)		(0)	12CP-PROD	57.55%	(0)	(0)
50	Plant in Service	Transmission	350045- Tran Land Fee- Wind	ENERGY	217,137		217,137	ENERGY	59.90%	130,059	87,078
51	Plant in Service	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	123,262,963		123,262,963	12CP-TRAN	42.24%	52,067,881	71,195,082
52	Plant in Service	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	723,970		723,970	12CP-PROD	57.55%	416,610	307,360
53	Plant in Service	Transmission	352045- Tran Str & Impr- Wind	ENERGY	1,236,641		1,236,641	ENERGY	59.90%	740,713	495,928
54	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,201,154,413	(58,876)	1,201,095,537	12CP-TRAN	42.24%	507,358,397	693,737,140
55	Plant in Service	Transmission	353010- Tran Station Equip Pro	12CP-PROD	28,357,689		28,357,689	12CP-PROD	57.55%	16,318,480	12,039,210
56	Plant in Service	Transmission	353045- Tran Station Equip- Wind	ENERGY	13,707,555		13,707,555	ENERGY	59.90%	8,210,441	5,497,114
57	Plant in Service	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	7,738,038		7,738,038	12CP-TRAN	42.24%	3,268,648	4,469,390
58	Plant in Service	Transmission	354000ERN- Tran Towers & Fixture Radial NM	NM	163,863		163,863	NM			163,863
59	Plant in Service	Transmission	354000ERT- Tran Towers & Fixture Radial TX	TX	257,517		257,517	TX	100.00%	257,517	
60	Plant in Service	Transmission	354000ERW- Tran Towers & Fixture Radial Wht WHLS	WHLS	50,739		50,739	WHLS			50,739
61	Plant in Service	Transmission	355000E	12CP-TRAN	1,303,888,679	(49,380)	1,303,839,300	12CP-TRAN	42.24%	550,758,701	753,080,599
62	Plant in Service	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	NM	27,611,523	(1,046)	27,610,478	NM			27,610,478
63	Plant in Service	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	TX	43,392,596	(1,643)	43,390,952	TX	100.00%	43,390,952	
64	Plant in Service	Transmission	355000ERW- Tran Poles & Fixtures Radial Whol WHLS	WHLS	8,549,768	(324)	8,549,445	WHLS			8,549,445
65	Plant in Service	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	251,807		251,807	12CP-PROD	57.55%	144,902	106,904
66	Plant in Service	Transmission	355045- Tran Poles & Fixtures- Wind	ENERGY	13,146,003		13,146,003	ENERGY	59.90%	7,874,088	5,271,916
67	Plant in Service	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	463,504,490	(10,081)	463,494,410	12CP-TRAN	42.24%	195,786,075	267,708,335
68	Plant in Service	Transmission	356000ERN- Tran OH Conductor & D Radial NM	NM	9,815,305	(213)	9,815,091	NM			9,815,091
69	Plant in Service	Transmission	356000ERT- Tran OH Conductor & D Radial TX	TX	15,425,138	(335)	15,424,803	TX	100.00%	15,424,803	
70	Plant in Service	Transmission	356000ERW- Tran OH Conductor & D Radial Wt WHLS	WHLS	3,039,259	(66)	3,039,193	WHLS			3,039,193
71	Plant in Service	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	352,316	(59)	352,257	12CP-PROD	57.55%	202,707	149,550
72	Plant in Service	Transmission	356045- Tran OH Cond & Device- Wind	ENERGY	5,160,948		5,160,948	ENERGY	59.90%	3,091,263	2,069,685
73	Plant in Service	Transmission	357000E- Tran Underground Cond	12CP-TRAN	275,005		275,005	12CP-TRAN	42.24%	116,166	158,839
74	Plant in Service	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	489,717		489,717	12CP-TRAN	42.24%	206,863	282,854
75	Plant in Service	Transmission	359000-Transmission Road & Trai	12CP-TRAN	517,736		517,736	12CP-TRAN	42.24%	218,698	299,038
76	Plant in Service	Transmission	Sub-Total Transmission		3,444,340,393	(128,099)	3,444,212,294			1,479,801,795	1,964,410,499
77											
78	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	3,249,394	(312)	3,249,082	NM			3,249,082
79	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	6,363,495	(347)	6,363,148	TX	100.00%	6,363,148	
80	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	11,399,922		11,399,922	NM			11,399,922
81	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,963,957		2,963,957	TX	100.00%	2,963,957	
82	Plant in Service	Distribution	361000E- Str & Imprv	NM	16,534,145	(2,287)	16,531,858	NM			16,531,858
83	Plant in Service	Distribution	361000E- Str & Imprv	TX	17,927,397	(2,772)	17,924,625	TX	100.00%	17,924,625	
84	Plant in Service	Distribution	362000E- Other Eq	NM	129,594,743	(3,515)	129,591,229	NM			129,591,229
85	Plant in Service	Distribution	362000E- Other Eq	TX	184,020,990	(10,943)	184,010,047	TX	100.00%	184,010,047	
86	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	122,464,131	(20,437)	122,443,694	NM			122,443,694

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
87	Plant in Service	Distribution	36400-Dist Poles, Towers & Fxt	TX	241,030,833	(52,648)	240,978,185	TX	100.00%	240,978,185	123,479,519
88	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	123,489,806	(10,287)	123,479,519	NM			
89	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	180,353,703	(21,052)	180,332,651	TX	100.00%	180,332,651	7,008,989
90	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	7,009,072	(83)	7,008,989	NM			
91	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	19,842,863	(1,373)	19,841,490	TX	100.00%	19,841,490	13,979,664
92	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	13,982,714	(3,050)	13,979,664	NM			
93	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	37,765,545	(10,778)	37,754,767	TX	100.00%	37,754,767	76,055,200
94	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	76,056,005	(805)	76,055,200	NM			
95	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	160,982,362	(287)	160,982,075	TX	100.00%	160,982,075	
96	Plant in Service	Distribution	369000E-Distribution Services	NM				NM			
97	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)	(1)		TX	100.00%	(1)	
98	Plant in Service	Distribution	369010-Distribution Services O	NM	17,254,379	(2,729)	17,251,650	NM			17,251,650
99	Plant in Service	Distribution	369010-Distribution Services O	TX	33,588,234	(5,859)	33,582,374	TX	100.00%	33,582,374	
100	Plant in Service	Distribution	369020-Distribution Services U	NM	16,387,349	(2,936)	16,384,414	NM			16,384,414
101	Plant in Service	Distribution	369020-Distribution Services U	TX	30,763,528	(7,930)	30,755,598	TX	100.00%	30,755,598	
102	Plant in Service	Distribution	370000E-Distribution Meter	NM	25,761,483		25,761,483	NM			25,761,483
103	Plant in Service	Distribution	370000E-Distribution Meter	TX	42,716,281		42,716,281	TX	100.00%	42,716,281	
104	Plant in Service	Distribution	371000E-Distribution Meter	WHLS	1,718,442		1,718,442	WHLS			1,718,442
105	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732		4,915,732	NM			4,915,732
106	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,851		8,129,851	TX	100.00%	8,129,851	
107	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	13,684,772		13,680,563	NM			13,680,563
108	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	19,387,726	(4,209)	19,374,882	TX	100.00%	19,374,882	
109	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	Sub-Total Distribution	1,569,338,853	(172,893)	1,569,161,321			985,709,881	583,451,440
110											
111	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	3,060,360		3,060,360	LABXAG	59.28%	1,814,330	1,246,030
112	Plant in Service	General	389002-General Land Rights	LABXAG	45,967		45,967	LABXAG	59.28%	27,252	18,716
113	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	73,744,579		73,744,579	LABXAG	59.28%	43,719,361	30,025,218
114	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	3,663,394		3,663,394	LABXAG	59.28%	2,171,838	1,491,557
115	Plant in Service	General	390050-Genl Str & Imp-Call Center	CUST-RET	9,027,760		9,027,760	CUST-RET	68.74%	6,205,949	2,821,811
116	Plant in Service	General	391000-General Office Furn & E	LABXAG	20,956,894	(60)	20,956,834	LABXAG	59.28%	12,424,227	8,532,607
117	Plant in Service	General	391004-General Info Sys Computer	LABXAG	93,427,796	(43,331)	93,384,464	LABXAG	59.28%	55,362,837	38,021,627
118	Plant in Service	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG				LABXAG	59.28%		
119	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	3,832,165	(179)	3,831,986	LABXAG	59.28%	2,271,787	1,560,199
120	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	48,080,161	(3,535)	48,076,626	LABXAG	59.28%	28,502,154	19,574,471
121	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	9,281,685	(412)	9,281,273	LABXAG	59.28%	5,502,389	3,778,884
122	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	61,106,748	(1,682)	61,105,065	LABXAG	59.28%	36,226,045	24,879,020
123	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,925		430,925	LABXAG	59.28%	255,473	175,452
124	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	51,629,079	(49)	51,628,980	LABXAG	59.28%	30,608,221	21,020,858
125	Plant in Service	General	395000-General Laboratory Equi	LABXAG	10,928,508		10,928,508	LABXAG	59.28%	6,478,949	4,449,559
126	Plant in Service	General	396000-General Power Operated E	LABXAG	13,718,357		13,718,357	LABXAG	59.28%	8,132,907	5,585,450
127	Plant in Service	General	397000-General Communication E	LABXAG	63,859,720	(266)	63,859,455	LABXAG	59.28%	37,858,980	26,000,474
128	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	48,691,046	(5,291)	48,685,756	LABXAG	59.28%	28,863,276	19,822,480
129	Plant in Service	General	397020-General Comm Eq AE	LABXAG	60,849		60,849	LABXAG	59.28%	36,074	24,775

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
130	Plant in Service	General	397030-General Comm Eq EM	LABXAG	17,684,067		17,684,067	LABXAG	59.28%	10,483,972	7,200,095
131	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,746,736		2,746,736	LABXAG	59.28%	1,628,398	1,118,338
132	Plant in Service	General		Sub-Total General	535,976,846	(54,805)	535,922,041			318,574,420	217,347,621
133											
134	Plant in Service	~	105000-Held for Future Us	12CP-TRAN				12CP-TRAN	42.24%		
135	Plant in Service	~		Sub-Total ~							
137	Plant in Service			Sub-Total Plant in Service	8,695,463,954	(1,721,297)	8,693,742,656			4,614,884,436	4,078,858,220
138	Total Plant in Service				8,695,463,954	(1,721,297)	8,693,742,656			4,614,884,436	4,078,858,220
139											
140	Reserve	Intangible	301000-Intg Organization Costs	LABXAG				LABXAG	59.28%		
141	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(2,468,617)	2,582	(2,466,035)	LABXAG	59.28%	(1,461,985)	(1,004,050)
142	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(106,206,835)	528,627	(105,678,208)	LABXAG	59.28%	(62,651,164)	(43,027,043)
143	Reserve	Intangible	303004R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	(168,554)		(168,554)	CUST-RET	68.74%	(115,869)	(52,685)
144	Reserve	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	(16,776,904)	51,379	(16,725,525)	LABXAG	59.28%	(9,915,702)	(6,809,823)
145	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG				LABXAG	59.28%		
146	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(6,337,111)		(6,337,111)	LABXAG	59.28%	(3,756,946)	(2,580,164)
147	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(12,300,189)		(12,300,189)	CUST-RET	68.74%	(8,455,513)	(3,844,676)
148	Reserve	Intangible		Sub-Total Intangible	(144,258,211)	582,589	(143,675,623)			(86,357,181)	(57,318,442)
149											
150	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(692,738)	34,841	(657,897)	12CP-PROD	57.55%	(378,588)	(279,309)
151	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(4,508,093)	(30,393)	(4,538,486)	12CP-PROD	57.55%	(2,611,679)	(1,926,806)
152	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(57,612)	5,532	(52,080)	12CP-PROD	57.55%	(29,969)	(22,110)
153	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(135,625,359)	17,263,461	(118,361,898)	12CP-PROD	57.55%	(68,111,552)	(50,250,346)
154	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(14,127,286)	2,140,478	(11,986,808)	12CP-PROD	57.55%	(6,897,829)	(5,088,979)
155	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(616,833,458)	53,786,769	(563,046,688)	12CP-PROD	57.55%	(324,006,158)	(239,040,530)
156	Reserve	Steam Production	312001-Steam Prod Blr PIt-TolkSC	12CP-PROD	(9,769,296)	1,427,246	(8,342,050)	12CP-PROD	57.55%	(4,800,447)	(3,541,604)
157	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(302,437,673)	27,304,593	(275,133,079)	12CP-PROD	57.55%	(158,325,790)	(116,807,289)
158	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(19,670,351)	3,280,016	(16,390,335)	12CP-PROD	57.55%	(9,431,846)	(6,958,489)
159	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(40,592,152)	3,587,986	(37,004,166)	12CP-PROD	57.55%	(21,294,109)	(15,710,057)
160	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(12,200,021)	2,373,572	(9,826,450)	12CP-PROD	57.55%	(5,654,647)	(4,171,803)
161	Reserve	Steam Production	316000E-Steam Prod Misc Pwr PIt E	12CP-PROD	(20,261,184)	3,379,531	(16,881,653)	12CP-PROD	57.55%	(9,714,575)	(7,167,077)
162	Reserve	Steam Production	316001-Steam Prod PwrPItEq-TolkSC	12CP-PROD	(2,750,106)	619,384	(2,130,722)	12CP-PROD	57.55%	(1,226,128)	(904,595)
163	Reserve	Steam Production		Sub-Total Steam Production	(1,179,525,328)	115,173,016	(1,064,352,312)			(612,483,317)	(451,868,995)
164											
165	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(675)	1	(675)	12CP-PROD	57.55%	(388)	(286)
166	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(4,019,023)	155,846	(3,863,177)	12CP-PROD	57.55%	(2,223,072)	(1,640,105)
167	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(2,711,281)	93,015	(2,618,266)	ENERGY	59.90%	(1,568,268)	(1,049,998)
168	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(4,203,778)	83,706	(4,120,071)	12CP-PROD	57.55%	(2,370,902)	(1,749,169)
169	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(34,000,371)	2,224,027	(31,776,344)	12CP-PROD	57.55%	(18,285,750)	(13,490,594)
170	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(46,415,876)	2,568,812	(43,847,065)	12CP-PROD	57.55%	(25,231,867)	(18,615,198)
171	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	(36,196,146)	1,275,314	(34,920,832)	ENERGY	59.90%	(20,916,600)	(14,004,232)
172	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(10,974,390)	1,066,077	(9,908,313)	12CP-PROD	57.55%	(5,701,755)	(4,206,558)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
173	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,166,127)	39,074	(1,127,053)	ENERGY	59.90%	(675,073)	(451,980)
174	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,597,673)	155,391	(1,442,281)	12CP-PROD	57.55%	(829,963)	(612,318)
175	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(956)	34	(921)	ENERGY	59.90%	(552)	(869)
176	Reserve	Other Production	Sub-Total Other Production		(141,286,294)	7,661,296	(133,624,998)			(77,804,190)	(55,820,808)
177	Reserve Production Total				(1,320,811,622)	122,834,312	(1,197,977,310)			(690,287,507)	(507,689,803)
178											
179	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	(22,036,021)	5,287,025	(16,748,996)	12CP-TRAN	42.24%	(7,074,994)	(9,674,002)
180	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(466,641)	111,960	(354,682)	NM		(557,396)	(354,682)
181	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(733,345)	175,949	(557,396)	TX	100.00%		
182	Reserve	Transmission	350002ERW-Transmission Land Right Radial W WHLS	WHLS	(144,493)	34,668	(109,825)	WHLS			(109,825)
183	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(17,498,964)	340,016	(17,158,948)	12CP-TRAN	42.24%	(7,248,163)	(9,910,785)
184	Reserve	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	(93,447)	9,692	(83,755)	12CP-PROD	57.55%	(48,197)	(35,558)
185	Reserve	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	(26,084)	(467)	(26,551)	ENERGY	59.90%	(15,903)	(10,648)
186	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	(147,277,555)	(10,165,485)	(157,443,039)	12CP-TRAN	42.24%	(66,505,990)	(90,937,049)
187	Reserve	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	(16,103,031)	2,138,782	(13,964,249)	12CP-PROD	57.55%	(8,035,750)	(5,928,498)
188	Reserve	Transmission	353045-TRAN Station Equip-Wind	ENERGY	(293,552)	(29,537)	(323,089)	ENERGY	59.90%	(193,521)	(129,568)
189	Reserve	Transmission	354000E-TRAN Towers & Fixture	12CP-TRAN	(2,577,707)	(141,745)	(2,719,452)	12CP-TRAN	42.24%	(1,148,732)	(1,570,720)
190	Reserve	Transmission	354000ERN-TRAN Towers & Fixture Radial NM	NM	(54,586)	(3,002)	(57,588)	NM		(90,502)	(57,588)
191	Reserve	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	TX	(85,784)	(4,717)	(90,502)	TX	100.00%		(17,832)
192	Reserve	Transmission	354000ERW-TRAN Towers & Fixture Radial Whc WHLS	WHLS	(16,902)	(929)	(17,832)	WHLS			(17,832)
193	Reserve	Transmission	355000E	12CP-TRAN	(196,831,178)	(13,439,866)	(210,271,044)	12CP-TRAN	42.24%	(88,821,227)	(121,449,817)
194	Reserve	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	NM	(4,168,154)	(284,606)	(4,452,760)	NM		(6,997,688)	(4,452,760)
195	Reserve	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	TX	(6,550,418)	(447,270)	(6,997,688)	TX	100.00%		
196	Reserve	Transmission	355000ERW-TRAN Poles & Fixtures Radial Whol WHLS	WHLS	(1,290,648)	(88,127)	(1,378,775)	WHLS			(1,378,775)
197	Reserve	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	(1,212,842)	(163)	(1,213,006)	12CP-PROD	57.55%	(698,026)	(514,980)
198	Reserve	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	1,909,831	26,068	1,935,898	ENERGY	59.90%	1,159,549	776,349
199	Reserve	Transmission	356000E-TRAN OH Conductor & D	12CP-TRAN	(105,454,070)	(10,101,258)	(115,555,328)	12CP-TRAN	42.24%	(48,812,075)	(66,743,253)
200	Reserve	Transmission	356000ERN-TRAN OH Conductor & D Radial NM	NM	(2,233,126)	(213,907)	(2,447,033)	NM			(2,447,033)
201	Reserve	Transmission	356000ERT-TRAN OH Conductor & D Radial TX	TX	(691,476)	(66,235)	(757,711)	TX	100.00%		(757,711)
202	Reserve	Transmission	356000ERW-TRAN OH Conductor & D Radial Wh WHLS	WHLS	1,245,002	(486)	1,244,516	WHLS			(528,357)
203	Reserve	Transmission	356010-TRAN OH Cond & Device-Prod	12CP-PROD	(48,573)	(3,480)	(52,053)	12CP-PROD	57.55%	716,159	528,357
204	Reserve	Transmission	356045-TRAN OH Cond & Device-Wind	ENERGY	(177,823)	37,087	(140,736)	ENERGY	59.90%	(31,178)	(20,875)
205	Reserve	Transmission	357000E-TRAN Underground Cond	12CP-TRAN	(30,770)	51,716	(79,486)	12CP-TRAN	42.24%	(59,449)	(81,287)
206	Reserve	Transmission	358000-TRAN UG Conductor & Devic	12CP-TRAN	(94,068)	(3,553)	(97,621)	12CP-TRAN	42.24%	(115,876)	(161,178)
207	Reserve	Transmission	359000-Transmission Road & Trail	12CP-TRAN	(526,785,870)	(27,118,035)	(553,903,906)	12CP-TRAN	42.24%	(238,442,461)	(315,461,445)
208	Reserve	Transmission	Sub-Total Transmission								
209											
210	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(1,156,240)		(1,156,240)	NM			(1,156,240)
211	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(618,404)		(618,404)	TX	100.00%		
212	Reserve	Distribution	361000E-Str & Improv	NM	(975,505)	29	(975,533)	NM			(975,505)
213	Reserve	Distribution	361000E-Str & Improv	TX	(2,359,210)	22	(2,359,188)	TX	100.00%		
214	Reserve	Distribution	362000E-Other Eq	NM	(19,389,421)	61	(19,389,359)	NM			(19,389,359)
215	Reserve	Distribution	362000E-Other Eq	TX	(38,766,952)	109	(38,766,843)	TX	100.00%		

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
216	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,405,944)	129	(23,405,815)	NM	100.00%	(56,621,615)	(23,405,815)
217	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(56,621,961)	346	(56,621,615)	TX	100.00%	(13,158,597)	(13,158,597)
218	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(13,158,662)	65	(13,158,597)	NM	100.00%	(51,300,022)	(2,941,125)
219	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(51,300,168)	146	(51,300,022)	TX	100.00%	(8,186,074)	(3,275,326)
220	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,941,125)	1	(2,941,125)	NM	100.00%	(10,336,769)	(14,415,367)
221	Reserve	Distribution	366000E-Dist Underground Cond	TX	(8,186,084)	10	(8,186,074)	TX	100.00%	(57,640,007)	(1,893)
222	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,275,348)	23	(3,275,326)	NM	100.00%	(1)	(8,262,238)
223	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(10,336,854)	85	(10,336,769)	TX	100.00%	(14,311,940)	(10,325,377)
224	Reserve	Distribution	368000E-Dist Line Transformer	NM	(14,415,372)	5	(14,415,367)	NM	100.00%	(13,431,923)	(8,793,121)
225	Reserve	Distribution	368000E-Dist Line Transformer	TX	(57,640,009)	2	(57,640,007)	TX	100.00%	(15,684,081)	(929,992)
226	Reserve	Distribution	369000E-Distribution Services	NM	(1,893)	2	(1,893)	NM	100.00%	(6,664,369)	(5,653,092)
227	Reserve	Distribution	369000E-Distribution Services	TX	(1)	1	(1)	TX	100.00%	(2,786,580)	(2,786,580)
228	Reserve	Distribution	369010-Distribution Services O	NM	(8,262,273)	35	(8,262,238)	NM	100.00%	(2,839,013)	(2,839,013)
229	Reserve	Distribution	369010-Distribution Services O	TX	(14,311,994)	54	(14,311,940)	TX	100.00%	(394,229,876)	(115,469,626)
230	Reserve	Distribution	369020-Distribution Services U	NM	(10,325,415)	38	(10,325,377)	NM	100.00%	(11,058)	(7,595)
231	Reserve	Distribution	369020-Distribution Services U	TX	(13,431,996)	73	(13,431,923)	TX	100.00%	(11,815,144)	(8,114,306)
232	Reserve	Distribution	370000E-Distribution Meter	NM	(8,793,121)	73	(8,793,121)	NM	100.00%	(383,452)	(263,344)
233	Reserve	Distribution	370000E-Distribution Meter	TX	(15,684,081)	43	(15,684,081)	TX	100.00%	(2,432,720)	(1,106,144)
234	Reserve	Distribution	370000E-Distribution Meter	WHLS	(929,992)	152	(929,992)	WHLS	100.00%	(3,201,375)	(2,198,613)
235	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,092)	43	(5,653,092)	NM	100.00%	(19,965,839)	(549,534)
236	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,664,369)	152	(6,664,369)	TX	100.00%	(800,170)	(549,534)
237	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,786,623)	43	(2,786,580)	NM	100.00%	(18,507,456)	(12,710,396)
238	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,839,164)	152	(2,839,013)	TX	100.00%	(2,378,500)	(1,633,487)
239	Reserve	Distribution	373000-Dist Street Light & Sg Sy	Sub-Total Distribution	(394,231,304)	1,428	(394,229,876)	Sub-Total Distribution	100.00%	(20,240,706)	(13,900,743)
240											
241	Reserve	General	389001-General Land Owned in Fe	LABXAG	(19,333)	680	(18,653)	LABXAG	59.28%	(11,058)	(7,595)
242	Reserve	General	389002-General Land Rights	LABXAG	(19,336,616)	680	(18,653)	LABXAG	59.28%	(11,815,144)	(8,114,306)
243	Reserve	General	390000-Genl Structures & Improv	LABXAG	(646,760)	(36)	(646,796)	LABXAG	59.28%	(383,452)	(263,344)
244	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	(3,538,864)	(36)	(3,538,864)	LABXAG	68.74%	(2,432,720)	(1,106,144)
245	Reserve	General	390050-Genl Str & Imp Call Center	CUST-RET	(5,298,706)	(101,282)	(5,399,988)	CUST-RET	59.28%	(3,201,375)	(2,198,613)
246	Reserve	General	391000-General Office Furn & E	LABXAG	(47,757,653)	(1,280,205)	(49,037,858)	LABXAG	59.28%	(29,072,019)	(19,965,839)
247	Reserve	General	391004-General Info Sys Computer	LABXAG	(1,309,896)	(39,808)	(1,349,704)	LABXAG	59.28%	(800,170)	(549,534)
248	Reserve	General	391005-Genl Off Eq-Comp 3 Yr-Life	LABXAG	(30,941,817)	(39,808)	(1,349,704)	LABXAG	59.28%	(18,507,456)	(12,710,396)
249	Reserve	General	392010-General Transp Eq Grp	LABXAG	(4,168,233)	(276,036)	(3,121,853)	LABXAG	59.28%	(2,378,500)	(1,633,487)
250	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	156,246	156,246	(4,011,987)	LABXAG	59.28%	(20,240,706)	(13,900,743)
251	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(36,068,802)	1,927,353	(34,141,450)	LABXAG	59.28%	(195,136)	(134,014)
252	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(311,317)	(17,833)	(329,150)	LABXAG	59.28%	(5,347,557)	(3,672,551)
253	Reserve	General	393000-General Stores Equipmen	LABXAG	(9,518,636)	498,528	(9,020,108)	LABXAG	59.28%	(5,332,921)	(3,662,499)
254	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(8,675,044)	320,377	(8,995,420)	LABXAG	59.28%	(3,551,845)	(2,439,306)
255	Reserve	General	395000-General Laboratory Equi	LABXAG	(6,458,554)	467,403	(5,991,151)	LABXAG	59.28%	(31,141,838)	(21,387,332)
256	Reserve	General	396000-General Power Operated E	LABXAG	(50,928,713)	(1,600,457)	(52,529,170)	LABXAG	59.28%	(5,799,693)	(3,983,065)
257	Reserve	General	397000-General Communication E	LABXAG	(8,839,183)	(943,575)	(9,782,758)	LABXAG	59.28%		
258	Reserve	General	397010-General Comm Eq Two Wa	LABXAG				LABXAG	59.28%		

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
259	Reserve	General	397020-General Comm Eq AE	LABXAG	(9,290)	(993)	(10,283)	LABXAG	59.28%	(6,096)	(4,187)
260	Reserve	General	397030-General Comm Eq EM	LABXAG	(6,432,794)	(766,228)	(7,199,021)	LABXAG	59.28%	(4,267,929)	(2,931,093)
261	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,815,713)	(195,275)	(2,010,987)	LABXAG	59.28%	(1,192,211)	(818,777)
262	Reserve	General	Sub-Total General		(242,075,924)	(3,084,728)	(245,160,651)			(145,677,828)	(99,482,823)
263											
264	Reserve		Sub-Total Reserve		(2,628,162,931)	93,215,566	(2,534,947,366)			(1,439,525,226)	(1,095,422,139)
265	Total Reserve				2,628,162,931	(93,215,566)	2,534,947,366			1,439,525,226	1,095,422,139
266											
267	Net Plant Intangible				92,738,804	(701,895)	92,036,909			54,693,283	37,343,625
268	Net Plant Production				1,587,999,224	122,757,935	1,710,757,159			999,460,369	711,296,790
269	Net Plant Transmission				2,917,554,522	(27,246,134)	2,890,308,388			1,241,359,334	1,648,949,054
270	Net Plant Distribution				1,175,107,550	(176,105)	1,174,931,445			706,949,631	467,981,814
271	Net Plant General				293,900,922	(3,139,533)	290,761,390			172,896,592	117,864,798
272	Net Plant Total				6,067,301,022	91,494,268	6,158,795,291			3,175,359,210	2,983,436,081
273											
274	CW/IP	Intangible	303000-Intg Misc	LABXAG	240,954	(240,954)		LABXAG	59.28%		
275	CW/IP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	1,504,235	(1,504,235)		LABXAG	59.28%		
276	CW/IP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	14,933,459	(14,933,459)		LABXAG	59.28%		
277	CW/IP	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG				LABXAG	59.28%		
278	CW/IP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	5,684,845	(5,684,845)		LABXAG	59.28%		
279	CW/IP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	1,282,321	(1,282,321)		LABXAG	59.28%		
280	CW/IP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	411,070	(411,070)		CUST-RET	68.74%		
281	CW/IP	Intangible	Sub-Total Intangible		24,056,884	(24,056,884)					
282											
283	CW/IP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	14,287,274	(14,287,274)		12CP-PROD	57.55%		
284	CW/IP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	14,013,570	(14,013,570)		12CP-PROD	57.55%		
285	CW/IP	Steam Production	314000-Steam Prod Turbogon Unit	12CP-PROD	4,196,420	(4,196,420)		12CP-PROD	57.55%		
286	CW/IP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	863,966	(863,966)		12CP-PROD	57.55%		
287	CW/IP	Steam Production	316000E-Steam Prod Misc Pwr P/E	12CP-PROD	577,109	(577,109)		12CP-PROD	57.55%		
288	CW/IP	Steam Production	Sub-Total Steam Production		33,938,338	(33,938,338)					
289											
290	CW/IP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(0)	(0)		12CP-PROD	57.55%		
291	CW/IP	Other Production	340145-Other Prod Wind Land Own	ENERGY	(74)	74		ENERGY	59.90%		
292	CW/IP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	263,058	(263,058)		12CP-PROD	57.55%		
293	CW/IP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	337,755	(337,755)		ENERGY	59.90%		
294	CW/IP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	25,281	(25,281)		12CP-PROD	57.55%		
295	CW/IP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,233,228	(1,233,228)		12CP-PROD	57.55%		
296	CW/IP	Other Production	344000E-Other Prod Generator	12CP-PROD	4,363,914	(4,363,914)		12CP-PROD	57.55%		
297	CW/IP	Other Production	344045-Other Prod Generator-Wind	ENERGY	712,490,958	(712,490,958)		ENERGY	59.90%		
298	CW/IP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	374,592	(374,592)		12CP-PROD	57.55%		
299	CW/IP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	145,397	(145,397)		ENERGY	59.90%		
300	CW/IP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	61,176	(61,176)		12CP-PROD	57.55%		
301	CW/IP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	119	(119)		ENERGY	59.90%		

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
Other Production											
302	CW/P			Sub-Total Other Production	719,285,404	(719,285,404)					
303											
304	CW/P	Transmission	350001- Tran Land Owned in Fee	12CP-TRAN	50,643	(50,643)		12CP-TRAN	42.24%		
305	CW/P	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,568	(117,568)		12CP-TRAN	42.24%		
306	CW/P	Transmission	350011- Tran Fee Land - Prod	12CP-PROD				ENERGY	59.90%		
307	CW/P	Transmission	350045- Tran Land Fee-Wind	ENERGY				ENERGY	59.90%		
308	CW/P	Transmission	352000-Transmission Str & Improv	12CP-TRAN	13,305,482	(13,305,482)		12CP-TRAN	42.24%		
309	CW/P	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	583,030	(583,030)		12CP-PROD	57.55%		
310	CW/P	Transmission	352045- Tran Str & Impr-Wind	ENERGY	2,252,284	(2,252,284)		ENERGY	59.90%		
311	CW/P	Transmission	353000E-Transmission Station	12CP-TRAN	81,497,099	(81,497,099)		12CP-TRAN	42.24%		
312	CW/P	Transmission	353010- Tran Station Equip Pro	12CP-PROD	6,206,242	(6,206,242)		12CP-PROD	57.55%		
313	CW/P	Transmission	353045- Tran Station Equip-Wind	ENERGY	24,965,460	(24,965,460)		ENERGY	59.90%		
314	CW/P	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	136,782	(136,782)		12CP-TRAN	42.24%		
315	CW/P	Transmission	355000E- Tran Poles & Fixture	12CP-TRAN	52,314,841	(52,314,841)		12CP-TRAN	42.24%		
316	CW/P	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	1,337,975	(1,337,975)		12CP-PROD	57.55%		
317	CW/P	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	5,469,670	(5,469,670)		ENERGY	59.90%		
318	CW/P	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	19,801,515	(19,801,515)		12CP-TRAN	42.24%		
319	CW/P	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	1,196,807	(1,196,807)		12CP-PROD	57.55%		
320	CW/P	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	3,609,168	(3,609,168)		ENERGY	59.90%		
321	CW/P	Transmission	357000E- Tran Underground Cond	12CP-TRAN	1,173	(1,173)		12CP-TRAN	42.24%		
322	CW/P	Transmission	359000-Transmission Road & Trail	12CP-TRAN	14,011	(14,011)		12CP-TRAN	42.24%		
323	CW/P			Sub-Total Transmission	212,859,749	(212,859,749)					
324											
325	CW/P	Distribution	360001E-Dist Land Owned in Fee	NM	19,481	(19,481)		NM			
326	CW/P	Distribution	360001E-Dist Land Owned in Fee	TX	13,252	(13,252)		TX	100.00%		
327	CW/P	Distribution	360004-Dist Land Rights-NM	NM				NM			
328	CW/P	Distribution	361000E- Str & Improv	NM	1,870,413	(1,870,413)		NM			
329	CW/P	Distribution	361000E- Str & Improv	TX	1,061,616	(1,061,616)		TX	100.00%		
330	CW/P	Distribution	362000E- Other Eq	NM	15,421,240	(15,421,240)		NM			
331	CW/P	Distribution	362000E- Other Eq	TX	12,148,197	(12,148,197)		TX	100.00%		
332	CW/P	Distribution	364000-Dist Poles, Towers & Fixt	NM	4,008,229	(4,008,229)		NM			
333	CW/P	Distribution	364000-Dist Poles, Towers & Fixt	TX	1,734,695	(1,734,695)		TX	100.00%		
334	CW/P	Distribution	365000-Dist OH Conductor & Devic	NM	5,226,540	(5,226,540)		NM			
335	CW/P	Distribution	365000-Dist OH Conductor & Devic	TX	1,338,193	(1,338,193)		TX	100.00%		
336	CW/P	Distribution	366000E- Dist Underground Cond	NM	80,536	(80,536)		NM			
337	CW/P	Distribution	366000E- Dist Underground Cond	TX	237,818	(237,818)		TX	100.00%		
338	CW/P	Distribution	367000E- Dist UG Conductor & D	NM	278,773	(278,773)		NM			
339	CW/P	Distribution	367000E- Dist UG Conductor & D	TX	477,534	(477,534)		TX	100.00%		
340	CW/P	Distribution	368000E- Dist Line Transformer	NM	0	(0)		NM			
341	CW/P	Distribution	368000E- Dist Line Transformer	TX	58,058	(58,058)		TX	100.00%		
342	CW/P	Distribution	369000E- Distribution Services	TX	(111)	111		TX	100.00%		
343	CW/P	Distribution	369010-Distribution Services O	NM	0	(0)		NM			
344	CW/P	Distribution	369010-Distribution Services O	TX	0	(0)		TX	100.00%		

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
345	CW/IP	Distribution	369020-Distribution Services U	TX	0	(0)		TX	100.00%		
346	CW/IP	Distribution	370000E-Distribution Meter	TX	16,426	(16,426)		TX	100.00%		
347	CW/IP	Distribution	373000-Dist Street Light & Sg-Sy	NM	190,872	(190,872)		NM			
348	CW/IP	Distribution	373000-Dist Street Light & Sg-Sy	TX	691,110	(691,110)		TX	100.00%		
349	CW/IP	Distribution		Sub-Total Distribution	44,872.872	(44,872.872)					
350											
351	CW/IP	General	390000-Genl Structures & Improv	LABXAG	7,847.597	(7,847.597)		LABXAG	59.28%		
352	CW/IP	General	391000-General Office Furn & E	LABXAG	1,008.878	(1,008.878)		LABXAG	59.28%		
353	CW/IP	General	391004-General Info Sys Computer	LABXAG	6,656.252	(6,656.252)		LABXAG	59.28%		
354	CW/IP	General	391005-Genl Off Eq-Comp 3 Yr-Life	LABXAG	388.035	(388.035)		LABXAG	59.28%		
355	CW/IP	General	392010-General Transp Eq Grp	LABXAG	46,577	(46,577)		LABXAG	59.28%		
356	CW/IP	General	392020-General Transp Eq Grp 2	LABXAG	555,549	(555,549)		LABXAG	59.28%		
357	CW/IP	General	392030-General Transp Eq Trailer	LABXAG	118,095	(118,095)		LABXAG	59.28%		
358	CW/IP	General	392040-General Transp Eq Grp 4	LABXAG	737,822	(737,822)		LABXAG	59.28%		
359	CW/IP	General	393000-General Stores Equipmen	LABXAG	0	0		LABXAG	59.28%		
360	CW/IP	General	394000-General Tools & Shop Equi	LABXAG	395,525	(395,525)		LABXAG	59.28%		
361	CW/IP	General	395000-General Laboratory Equi	LABXAG	6,057	(6,057)		LABXAG	59.28%		
362	CW/IP	General	396000-General Power Operated E	LABXAG	89,758	(89,758)		LABXAG	59.28%		
363	CW/IP	General	397000-General Communication E	LABXAG	22,505.875	(22,505.875)		LABXAG	59.28%		
364	CW/IP	General	398000-General Miscellaneous E	LABXAG	858	(858)		LABXAG	59.28%		
365	CW/IP	General		Sub-Total General	40,356.878	(40,356.878)					
366											
367	CW/IP			Sub-Total CWIP	1,075,370.126	(1,075,370.126)					
368	Total CWIP				1,075,370.126	(1,075,370.126)					
369											
370	Prop Held for Future Use	Other Production	105000-Held for Future Use	12CP-TRAN	4,167.109	(4,167.109)		12CP-TRAN	42.24%		
371	Prop Held for Future Use	Other Production		Sub-Total Other Production	4,167.109	(4,167.109)					
372											
373	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167.109	(4,167.109)					
374	Total HFU				4,167.109	(4,167.109)					
375											
376	Total Net Plant				7,146,838.257	(988,042.966)	6,158,795.291			3,175,359.210	2,983,436.081
377											
378	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies	12CP-PROD	12,709.814		12,709.814	12CP-PROD	57.55%	7,313.884	5,395.930
379	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies	12CP-TRAN	4,364.425		4,364.425	12CP-TRAN	42.24%	1,843.590	2,520.835
380	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies	PIS-DIST	4,642.048		4,642.048	PIS-DIST	62.82%	2,916.024	1,726.024
381	M&S	Other Rate Base		Sub-Total Other Rate Base	21,716.287		21,716.287			12,073.498	9,642.789
382											
383	M&S			Sub-Total M&S	21,716.287		21,716.287			12,073.498	9,642.789
384	Total Materials & Supplies				21,716.287		21,716.287			12,073.498	9,642.789
385											
386	NOx inventory	Other Rate Base	15810-NOx Inventory	ENERGY	3,887.760	(3,887.760)		ENERGY	59.90%		
387	NOx inventory	Other Rate Base		Sub-Total Other Rate Base	3,887.760	(3,887.760)					

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388											
389	NOx Inventory			Sub-Total NOx Inventory	3,887,760	(3,887,760)					
390	Total NOx Inventory				3,887,760	(3,887,760)					
391											
392	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	6,371,683		6,371,683	ENERGY	59.90%	3,816,460	2,555,223
393	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	6,371,683		6,371,683			3,816,460	2,555,223
394											
395	Fuel Inventory			Sub-Total Fuel Inventory	6,371,683		6,371,683			3,816,460	2,555,223
396	Total Fuel Inventory				6,371,683		6,371,683			3,816,460	2,555,223
397											
398	Cash Working Capital										
399											
400	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	3,091,173		3,091,173	PIS-NET	51.56%	1,593,751	1,497,422
401	Prepaid Assets	Other Rate Base	16512-Prepayments-NERC Fees	RETAIL-TRAN	278,567		278,567	RETAIL-TRAN	65.95%	183,727	94,840
402	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET	1,453		1,453	PIS-NET	51.56%	749	704
403	Prepaid Assets	Other Rate Base	16516-Prepayments-JT Related	PIS-NET	623,123		623,123	PIS-NET	51.56%	321,270	301,852
404	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	5,786	(5,786)					
405	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	821,224		821,224	12CP-PROD	57.55%	472,575	348,649
406	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	17,048		17,048	LABOR	59.40%	10,126	6,922
407	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	567,023	(567,023)					
408	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	76,554		76,554	PIS-DIST	51.56%	48,089	28,464
409	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	3,683	(3,683)					
410	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	9,807		9,807	PIS-NET	51.56%	5,056	4,751
411	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	5,495,442	(576,493)	4,918,949			2,635,344	2,283,606
412											
413	Prepaid Assets			Sub-Total Prepaid Assets	5,495,442	(576,493)	4,918,949			2,635,344	2,283,606
414	Total Prepaid Assets				5,495,442	(576,493)	4,918,949			2,635,344	2,283,606
415											
416	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	69		69	LABXAG	59.28%	41	28
417	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	2,283		2,283	LABXAG	59.28%	1,354	930
418	ADIT	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	1,242		1,242	LABXAG	59.28%	736	506
419	ADIT	Intangible	303007-Intg Misc Computr Softwar	LABXAG	0		0	LABXAG	59.28%	0	0
420	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	149		149	LABXAG	59.28%	88	61
421	ADIT	Intangible		Sub-Total Intangible	3,744		3,744			2,219	1,524
422											
423	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	5,010		5,010	12CP-PROD	57.55%	2,883	2,127
424	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	13,383		13,383	12CP-PROD	57.55%	7,701	5,682
425	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	31,225		31,225	12CP-PROD	57.55%	17,969	13,257
426	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	891		891	12CP-PROD	57.55%	513	378
427	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	562,820		562,820	12CP-PROD	57.55%	323,876	238,944
428	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,344,571		2,344,571	12CP-PROD	57.55%	1,349,187	995,384
429	ADIT	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	1,074,431		1,074,431	12CP-PROD	57.55%	618,283	456,148
430	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	136,193		136,193	12CP-PROD	57.55%	78,373	57,821

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
431	ADIT	Steam Production	316000E-Steam Prod Misc Pwr P/E	12CP-PROD	57,992		57,992	12CP-PROD	57.55%	33,371	24,620
432	ADIT	Steam Production		Sub-Total Steam Production	4,226,516		4,226,516			2,432,156	1,794,360
433											
434	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	1		1	12CP-PROD	57.55%	1	1
435	ADIT	Other Production	340045-Other Prod Wind Rights	ENERGY	0		0	ENERGY	59.90%	0	0
436	ADIT	Other Production	340145-Other Prod Wind Land Own	ENERGY	0		0	ENERGY	59.90%	0	0
437	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	378,909		378,909	12CP-PROD	57.55%	218,044	160,865
438	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	291,403		291,403	ENERGY	59.90%	174,542	116,861
439	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	16,940		16,940	12CP-PROD	57.55%	9,748	7,192
440	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	525,784		525,784	12CP-PROD	57.55%	302,563	223,221
441	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,216,661		2,216,661	12CP-PROD	57.55%	1,275,581	941,080
442	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	7,813,874		7,813,874	ENERGY	59.90%	4,680,291	3,133,582
443	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	376,034		376,034	12CP-PROD	57.55%	216,390	159,645
444	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	125,444		125,444	ENERGY	59.90%	75,137	50,306
445	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	57,666		57,666	12CP-PROD	57.55%	33,184	24,482
446	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	103		103	ENERGY	59.90%	61	41
447	ADIT	Other Production		Sub-Total Other Production	11,802,819		11,802,819			6,985,543	4,817,276
448	ADIT	Production Total			16,029,335		16,029,335			9,417,699	6,611,636
449											
450	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	33		33	12CP-TRAN	42.24%	14	19
451	ADIT	Transmission	350001-Trans Land Owned in Fe	12CP-TRAN	1,907		1,907	12CP-TRAN	42.24%	805	1,101
452	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,270		117,270	12CP-TRAN	42.24%	49,537	67,734
453	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM NM	2,483		2,483	2,483	NM			2,483
454	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	3,903		3,903	3,903	TX	100.00%	3,903	
455	ADIT	Transmission	350002ERW-Transmission Land Right Radial W WHLS	769		769	769	WHLS			769
456	ADIT	Transmission	352010-Trans Str & Impr-Prod	1,848,342		1,848,342	1,848,342	12CP-TRAN	42.24%	780,764	1,067,578
457	ADIT	Transmission	352045-Trans Str & Impr-Wind	4,554		4,554	4,554	12CP-PROD	57.55%	2,621	1,933
458	ADIT	Transmission	353010-Trans Station Equip Pro	18,011,448		18,011,448	18,011,448	ENERGY	59.90%	10,020	6,709
459	ADIT	Transmission	353045-Trans Station Equip-Wind	178,375		178,375	178,375	12CP-TRAN	42.24%	7,608,270	10,403,178
460	ADIT	Transmission	354000E-Trans Towers & Fixture	185,436		185,436	185,436	ENERGY	57.55%	102,646	75,729
461	ADIT	Transmission	354000ERN-Trans Towers & Fixture Radial NM NM	1,304,172		1,304,172	1,304,172	ENERGY	59.90%	111,071	74,365
462	ADIT	Transmission	354000ERT-Trans Towers & Fixture Radial TX	27,618		27,618	27,618	NM			27,618
463	ADIT	Transmission	354000ERW-Trans Towers & Fixture Radial W WHLS	43,402		43,402	43,402	TX	100.00%	43,402	
464	ADIT	Transmission	355000E-Other Prod Misc Pwr P	8,552		8,552	8,552	WHLS			8,552
465	ADIT	Transmission	355000E	13,097,069		13,097,069	13,097,069	12CP-TRAN	42.24%	5,532,372	7,564,696
466	ADIT	Transmission	355000ERN-Trans Poles & Fixtures Radial NM NM	277,347		277,347	277,347	NM			277,347
467	ADIT	Transmission	355000ERT-Trans Poles & Fixtures Radial TX	435,862		435,862	435,862	TX	100.00%	435,862	
468	ADIT	Transmission	355000ERW-Trans Poles & Fixtures Radial WHLS	85,879		85,879	85,879	WHLS			85,879
469	ADIT	Transmission	355010-Trans Poles & Fixtures-Prod	35,809		35,809	35,809	12CP-PROD	57.55%	20,606	15,202
470	ADIT	Transmission	355045-Trans Poles & Fixtures-Wind	20,335		20,335	20,335	ENERGY	59.90%	12,180	8,155
471	ADIT	Transmission	356000E-Trans OH Conductor & D	4,637,877		4,637,877	4,637,877	12CP-TRAN	42.24%	1,959,100	2,678,777
472	ADIT	Transmission	356000ERN-Trans OH Conductor & D Radial NM NM	98,213		98,213	98,213	NM			98,213
473	ADIT	Transmission									

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
474	ADIT	Transmission	356000ERT-TRAN OH Conductor & D Radial TX	TX	154,346		154,346	TX	100.00%	154,346	
475	ADIT	Transmission	356000ERW-TRAN OH Conductor & D Radial WI	WHLS	30,411		30,411	WHLS			30,411
476	ADIT	Transmission	356010-TRAN OH Cond & Device-Prod	12CP-PROD	50,102		50,102	12CP-PROD	57.55%	28,831	21,271
477	ADIT	Transmission	356045-TRAN OH Cond & Device-Wind	ENERGY	13,418		13,418	ENERGY	59.90%	8,037	5,381
478	ADIT	Transmission	357000E-TRAN Underground Cond	12CP-TRAN	2,752		2,752	12CP-TRAN	42.24%	1,162	1,589
479	ADIT	Transmission	358000-TRAN UG Conductor & Devic	12CP-TRAN	4,900		4,900	12CP-TRAN	42.24%	2,070	2,830
480	ADIT	Transmission	359000-Transmission Road & Tral	12CP-TRAN	5,181		5,181	12CP-TRAN	42.24%	2,188	2,992
481	ADIT	Transmission	Sub-Total Transmission		40,704,493		40,704,493			17,420,707	23,283,786
482											
483	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18		18	NM			18
484	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	175		175	TX	100.00%	175	
485	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,342		2,342	NM			2,342
486	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,102		2,102	TX	100.00%	2,102	
487	ADIT	Distribution	361000E-Str & Improv	NM	189,628		189,628	NM			189,628
488	ADIT	Distribution	361000E-Str & Improv	TX	167,266		167,266	TX	100.00%	167,266	
489	ADIT	Distribution	362000E-Other Eq	NM	2,699,147		2,699,147	NM			2,699,147
490	ADIT	Distribution	362000E-Other Eq	TX	3,115,306		3,115,306	TX	100.00%	3,115,306	
491	ADIT	Distribution	364000-Dist Poles, Towers & Fxt	NM	3,518,107		3,518,107	NM			3,518,107
492	ADIT	Distribution	364000-Dist Poles, Towers & Fxt	TX	5,248,888		5,248,888	TX	100.00%	5,248,888	
493	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,160,718		4,160,718	NM			4,160,718
494	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,690,147		4,690,147	TX	100.00%	4,690,147	
495	ADIT	Distribution	366000E-Dist Underground Cond	NM	164,852		164,852	NM			164,852
496	ADIT	Distribution	366000E-Dist Underground Cond	TX	409,778		409,778	TX	100.00%	409,778	
497	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	491,877		491,877	NM			491,877
498	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,351,341		1,351,341	TX	100.00%	1,351,341	
499	ADIT	Distribution	368000E-Dist Line Transformer	NM	837,889		837,889	NM			837,889
500	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,554,368		3,554,368	TX	100.00%	3,554,368	
501	ADIT	Distribution	369000E-Distribution Services	NM	(2,429)		(2,429)	NM			(2,429)
502	ADIT	Distribution	369000E-Distribution Services	TX	(36,714)		(36,714)	TX	100.00%	(36,714)	
503	ADIT	Distribution	369010-Distribution Services O	NM	126,201		126,201	NM			126,201
504	ADIT	Distribution	369010-Distribution Services O	TX	523,540		523,540	TX	100.00%	523,540	
505	ADIT	Distribution	369020-Distribution Services U	NM	155,515		155,515	NM			155,515
506	ADIT	Distribution	369020-Distribution Services U	TX	725,104		725,104	TX	100.00%	725,104	
507	ADIT	Distribution	370000E-Distribution Meter	NM	276,996		276,996	NM			276,996
508	ADIT	Distribution	370000E-Distribution Meter	TX	749,833		749,833	TX	100.00%	749,833	
509	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	17,722		17,722	NM			17,722
510	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	41,822		41,822	TX	100.00%	41,822	
511	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	191,490		191,490	NM			191,490
512	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	110,369		110,369	TX	100.00%	110,369	
513	ADIT	Distribution	Sub-Total Distribution		33,483,397		33,483,397			20,653,324	12,830,073
514											
515	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,291		1,291	LABXAG	59.28%	765	526
516	ADIT	General	390000-Genl Structures & Improv	LABXAG	550,358		550,358	LABXAG	59.28%	326,279	224,079

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517	ADIT	General	390007-General Str & Imp Lease Bld	LABXAG	17,260		17,260	LABXAG	59.28%	10,233	7,028
518	ADIT	General	391000-General Office Furn & E	LABXAG	11,374		11,374	LABXAG	59.28%	6,743	4,631
519	ADIT	General	391004-General Info Sys Computer	LABXAG	11,288		11,288	LABXAG	59.28%	6,692	4,596
520	ADIT	General	391005-Genl Off Eq-Comp 3 Yr-Life	LABXAG	0		0	LABXAG	59.28%	0	0
521	ADIT	General	392000-General Transportation E	LABXAG				LABXAG	59.28%		
522	ADIT	General	392010-General Transp Eq Grp	LABXAG	1		1	LABXAG	59.28%	1	0
523	ADIT	General	392020-General Transp Eq Grp 2	LABXAG	12		12	LABXAG	59.28%	7	5
524	ADIT	General	392030-General Transp Eq Trailer	LABXAG	2		2	LABXAG	59.28%	1	1
525	ADIT	General	392040-General Transp Eq Grp 4	LABXAG	15		15	LABXAG	59.28%	9	6
526	ADIT	General	393000-General Stores Equipmen	LABXAG	1,101		1,101	LABXAG	59.28%	653	448
527	ADIT	General	394000-General Tools & Shop Equi	LABXAG	130,614		130,614	LABXAG	59.28%	77,434	53,180
528	ADIT	General	395000-General Laboratory Equi	LABXAG	27,913		27,913	LABXAG	59.28%	16,548	11,365
529	ADIT	General	396000-General Power Operated E	LABXAG	3		3	LABXAG	59.28%	2	1
530	ADIT	General	397000-General Communication E	LABXAG	163,109		163,109	LABXAG	59.28%	96,699	66,410
531	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	124,365		124,365	LABXAG	59.28%	73,730	50,636
532	ADIT	General	397020-General Comm Eq AE	LABXAG	155		155	LABXAG	59.28%	92	63
533	ADIT	General	397030-General Comm Eq EM	LABXAG	45,168		45,168	LABXAG	59.28%	26,778	18,390
534	ADIT	General	398000-General Miscellaneous E	LABXAG	7,016		7,016	LABXAG	59.28%	4,159	2,856
535	ADIT	General	Sub-Total General		1,091,046		1,091,046			646,825	444,221
536											
537	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Adback	PIS-NET	1,929		1,929	PIS-NET	51.56%	995	935
538	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	701,014		701,014	12CP-PROD	57.55%	403,400	297,614
539	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,301,050	(1,301,050)		LABOR	59.40%		
540	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	673,858		673,858	LABOR	59.40%	400,246	273,612
541	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 1C LABOR	LABOR	3,554,366	(982)	3,553,384	LABOR	59.40%	2,110,574	1,442,809
542	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112 LABOR	LABOR	123,421	(5,520)	117,901	LABOR	59.40%	70,029	47,872
543	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	1,855,394	(1,855,394)		CUST-RET	68.74%		
544	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	85,444		85,444	PIS-NET	51.56%	44,053	41,390
545	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500		7,500	PIS-NET	51.56%	3,867	3,633
546	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	122,409		122,409	PIS-NET	51.56%	63,112	59,297
547	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reser	LABOR	1,077,986	(1,077,986)		LABOR	59.40%		
548	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	117,541	(117,541)		LABOR	59.40%		
549	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	134,354	(134,354)		LABOR	59.40%		
550	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	10,393,906		10,393,906	PIS-NET	51.56%	5,358,903	5,035,003
551	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	262,486	(262,486)		PIS-NET	51.56%		
552	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	11,000		11,000	LABOR	59.40%	6,534	4,466
553	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	279,093	(279,093)		PIS-NET	51.56%		
554	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	457,708	(457,708)		PIS-NET	51.56%		
555	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	12,241,059	(12,241,059)		PIS-NET	51.56%		
556	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission At	PIS-NET	1,268,023	(1,268,023)		PIS-NET	51.56%		
557	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	948	(948)		PIS-NET	51.56%		
558	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	377,421	(377,421)		PIS-NET	51.56%		
559	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	(68,727)	(68,727)		PIS-NET	51.56%	(35,434)	(33,292)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
560	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PIS-NET	97,854	(97,854)		PIS-NET	51.56%		
561	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	16,189,834	(16,189,834)		PIS-NET	51.56%		
562	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	53,904	(53,904)		PIS-NET	51.56%		
563	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	153,088	(153,088)		PIS-NET	51.56%		
564	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	527,386	(527,386)		PIS-NET	51.56%		
565	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	(26,530,548)	26,530,548		PIS-NET	51.56%		
566	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	18,756	(18,756)		PIS-NET	51.56%		
567	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	17,236		17,236	LABOR	59.40%	10,237	6,998
568	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	12,822,323	(12,822,323)		PIS-NET	51.56%		
569	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash vs Accru	PIS-NET	(3)			PIS-NET	51.56%		
570	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	3,242,110	(3,242,110)		PIS-NET	51.56%		
571	ADIT	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	110,630,376		110,630,376	PIS-NET	51.56%		
572	ADIT	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR	683,384		683,384	LABOR	59.40%	57,038,945	53,591,432
573	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	60,207,140	(17,067,330)	43,139,810	ENERGY	59.90%	405,904	277,480
574	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	11,021,122		11,021,122	NM		25,839,537	17,300,273
575	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,033,732		13,033,732	TX	100.00%	13,033,732	11,021,122
576	ADIT	Non-Plant ADIT		Sub-Total Non-Plant ADIT	237,146,877	(43,021,600)	194,125,277			104,754,632	89,370,645
577	ADIT			Sub-Total ADIT	328,458,891	(43,021,600)	285,437,291			152,895,406	132,541,884
579	ADIT - Accelerated Amort f Steam Production			12CP-PROD	(1,080,654)		(1,080,654)	12CP-PROD	57.55%	(621,864)	(458,790)
581	ADIT - Accelerated Amort f Steam Production			Sub-Total Steam Production	(1,080,654)		(1,080,654)			(621,864)	(458,790)
582	ADIT - Accelerated Amort Prop			Sub-Total ADIT - Accelerated Amort Prop	(1,080,654)		(1,080,654)			(621,864)	(458,790)
584	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(17,306)	(0)	(17,306)	LABXAG	59.28%	(10,260)	(7,046)
585	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(948,707)	(0)	(948,707)	LABXAG	59.28%	(562,439)	(386,267)
587	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	(310,777)	(0)	(310,777)	LABXAG	59.28%	(184,244)	(126,533)
588	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)	(0)	(0)	LABXAG	59.28%	(0)	(0)
589	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(37,289)	(0)	(37,289)	LABXAG	59.28%	(22,107)	(15,182)
590	ADIT - Other Prop	Intangible	303014-Intg CBS Computr Softwar	CUST-RET	(3,478)	(0)	(3,478)	CUST-RET	68.74%	(2,391)	(1,087)
591	ADIT - Other Prop	Intangible		Sub-Total Intangible	(1,317,558)	(0)	(1,317,558)			(781,441)	(536,117)
592	ADIT - Other Prop	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(12,826)		(12,826)	12CP-PROD	57.55%	(7,381)	(5,445)
593	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(270,480)	(6,161)	(276,640)	12CP-PROD	57.55%	(159,193)	(117,447)
594	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	344,168	8,012	352,180	12CP-PROD	57.55%	202,663	149,517
595	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(18,000)	(587)	(18,587)	12CP-PROD	57.55%	(10,696)	(7,891)
596	ADIT - Other Prop	Steam Production	310005E-Steam Prod Str & Improv	12CP-PROD	(21,800,928)	(3,158,784)	(24,959,712)	12CP-PROD	57.55%	(14,363,108)	(10,596,604)
597	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(114,529,878)	(13,398,412)	(127,928,290)	12CP-PROD	57.55%	(73,616,548)	(54,311,742)
598	ADIT - Other Prop	Steam Production	314000E-Steam Prod Turbogun Unit	12CP-PROD	(49,347,158)	(6,786,304)	(56,133,462)	12CP-PROD	57.55%	(32,302,095)	(23,831,368)
599	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(5,247,398)	(1,103,730)	(6,351,128)	12CP-PROD	57.55%	(3,654,767)	(2,696,361)
600	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr P/E	12CP-PROD	(2,032,351)	(542,216)	(2,574,567)	12CP-PROD	57.55%	(1,481,539)	(1,093,028)
601	ADIT - Other Prop	Steam Production		Sub-Total Steam Production	(192,914,850)	(24,988,182)	(217,903,032)			(125,392,664)	(92,510,368)
602	ADIT - Other Prop	Steam Production									

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
603											
604	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,245)	(1,245)	(1,245)	12CP-PROD	57.55%	(716)	(529)
605	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)	(0)	ENERGY	59.90%	(0)	(0)
606	ADIT - Other Prop	Other Production	340145-Other Prod Wind Land Own	ENERGY	(277)	(277)	(277)	ENERGY	59.90%	(166)	(111)
607	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,376,699)	(47,773)	(2,424,472)	12CP-PROD	57.55%	(1,395,166)	(1,029,305)
608	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(4,174,022)	(20,844)	(4,194,866)	ENERGY	59.90%	(2,512,607)	(1,682,259)
609	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(534,779)	(22,446)	(557,225)	12CP-PROD	57.55%	(320,656)	(236,569)
610	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(8,246,665)	(330,421)	(8,577,086)	12CP-PROD	57.55%	(4,935,698)	(3,641,387)
611	ADIT - Other Prop	Other Production	342000E-Other Prod Generator	12CP-PROD	(41,100,943)	(759,199)	(41,860,142)	12CP-PROD	59.90%	(24,088,489)	(17,771,653)
612	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	(66,121,996)	(277,541)	(66,399,538)	ENERGY	59.90%	(39,771,462)	(26,628,075)
613	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(6,812,462)	(144,355)	(6,956,817)	12CP-PROD	57.55%	(4,003,312)	(2,953,505)
614	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,796,839)	(8,973)	(1,805,812)	ENERGY	59.90%	(1,081,631)	(724,181)
615	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,033,949)	(27,283)	(1,061,232)	12CP-PROD	57.55%	(610,688)	(450,544)
616	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,469)	(7)	(1,476)	ENERGY	59.90%	(884)	(592)
617	ADIT - Other Prop	Other Production	Sub-Total Other Production		(132,201,345)	(1,638,842)	(133,840,186)			(78,721,475)	(55,118,711)
618											
619	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	478,725	(478,725)	(50)	12CP-TRAN	42.24%	(21)	(29)
620	ADIT - Other Prop	Transmission	105000-Held for Future Use	12CP-TRAN	(50)		(50)	12CP-TRAN	42.24%		
621	ADIT - Other Prop	Transmission	350001-1-Tran Land Owned in Fe	12CP-TRAN	19,979		19,979	12CP-TRAN	42.24%	8,439	11,540
622	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	(12,551,162)	(1,141,506)	(13,692,668)	12CP-TRAN	42.24%	(5,783,961)	(7,908,707)
623	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM NM		(265,787)	(24,173)	(289,960)	NM			(289,960)
624	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX		(417,695)	(37,989)	(455,683)	TX	100.00%	(455,683)	(89,785)
625	ADIT - Other Prop	Transmission	350002ERW-T-Transmission Land Right Radial W WHLS		(82,300)	(7,485)	(89,785)	WHLS			(89,785)
626	ADIT - Other Prop	Transmission	350011-1-Tran Fee Land - Prod	12CP-PROD	(4)		(4)	12CP-PROD	57.55%	(2)	(2)
627	ADIT - Other Prop	Transmission	350045-1-Tran Land Fee-Wind	ENERGY	2		2	ENERGY	59.90%	1	1
628	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(25,278,096)	193,995	(25,084,101)	12CP-TRAN	42.24%	(10,595,851)	(14,488,250)
629	ADIT - Other Prop	Transmission	352010-1-Tran Str & Impr-Prod	12CP-PROD	(106,471)	(12,088)	(118,558)	12CP-PROD	57.55%	(68,225)	(50,334)
630	ADIT - Other Prop	Transmission	352045-1-Tran Str & Impr-Wind	ENERGY	(38,719)	503	(38,215)	ENERGY	59.90%	(22,890)	(15,325)
631	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(246,340,790)	1,890,416	(244,450,374)	12CP-TRAN	42.24%	(103,259,021)	(141,191,352)
632	ADIT - Other Prop	Transmission	353010-1-Tran Station Equip Pro	12CP-PROD	(4,106,350)	(473,473)	(4,579,823)	12CP-PROD	57.55%	(2,635,467)	(1,944,356)
633	ADIT - Other Prop	Transmission	353045-1-Tran Station Equip-Wind	ENERGY	(493,243)	5,577	(487,665)	ENERGY	59.90%	(292,098)	(195,567)
634	ADIT - Other Prop	Transmission	354000E-1-Tran Towers & Fixture	12CP-TRAN	(1,654,498)	23,023	(1,631,475)	12CP-TRAN	42.24%	(689,156)	(942,319)
635	ADIT - Other Prop	Transmission	354000ERN-1-Tran Towers & Fixture Radial NM NM		(35,036)	488	(34,549)	NM			(34,549)
636	ADIT - Other Prop	Transmission	354000ERT-1-Tran Towers & Fixture Radial TX		(55,061)	766	(54,294)	TX	100.00%	(54,294)	(10,698)
637	ADIT - Other Prop	Transmission	354000ERW-1-Tran Towers & Fixture Radial Whr WHLS		(10,849)	151	(10,698)	WHLS			(10,698)
638	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	(244,556,507)	3,894,549	(240,661,958)	12CP-TRAN	42.24%	(101,658,745)	(139,003,213)
639	ADIT - Other Prop	Transmission	355000ERN-1-Tran Poles & Fixtures Radial NM NM		(5,178,799)	82,472	(5,096,327)	NM			(5,096,327)
640	ADIT - Other Prop	Transmission	355000ERT-1-Tran Poles & Fixtures Radial TX TX		(8,138,687)	129,608	(8,009,079)	TX	100.00%	(8,009,079)	(1,578,052)
641	ADIT - Other Prop	Transmission	355000ERW-1-Tran Poles & Fixtures Radial Whol WHLS		(1,603,589)	25,537	(1,578,052)	WHLS			(1,578,052)
642	ADIT - Other Prop	Transmission	355010-1-Tran Poles & Fixtures-Prod	12CP-PROD	13,123	(21)	13,102	12CP-PROD	57.55%	7,539	5,562
643	ADIT - Other Prop	Transmission	355045-1-Tran Poles & Fixtures-Wind	ENERGY	(404,334)	(2,695)	(407,029)	ENERGY	59.90%	(243,799)	(163,230)
644	ADIT - Other Prop	Transmission	356000E-1-Tran OH Conductor & D	12CP-TRAN	(86,567,760)	1,379,121	(85,188,639)	12CP-TRAN	42.24%	(35,984,791)	(49,203,849)
645	ADIT - Other Prop	Transmission	356000ERN-1-Tran OH Conductor & D Radial NM NM		(1,833,184)	29,205	(1,803,979)	NM			(1,803,979)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
646	ADIT - Other Prop	Transmission	356000ERT- Tran OH Conductor & D Radial TX	TX	(2,880,921)	45,896	(2,835,024)	TX	100.00%	(2,835,024)	
647	ADIT - Other Prop	Transmission	356000ERW- Tran OH Conductor & D Radial WI	WHLS	(567,636)	9,043	(558,593)	WHLS			(558,593)
648	ADIT - Other Prop	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	(477,080)	(29)	(477,109)	12CP-PROD	57.55%	(274,553)	(202,556)
649	ADIT - Other Prop	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	(21,707)	(1,778)	(23,485)	ENERGY	59.90%	(14,067)	(9,418)
650	ADIT - Other Prop	Transmission	357000E- Tran Underground Cond	12CP-TRAN	(51,362)	818	(50,544)	12CP-TRAN	42.24%	(21,350)	(29,193)
651	ADIT - Other Prop	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	(91,463)	1,457	(90,006)	12CP-TRAN	42.24%	(38,020)	(51,986)
652	ADIT - Other Prop	Transmission	359000- Transmission Road & Trai	12CP-TRAN	(96,696)	1,540	(95,156)	12CP-TRAN	42.24%	(40,195)	(54,961)
653	ADIT - Other Prop	Transmission	Sub-Total Transmission		(643,394,005)	5,534,204	(637,859,801)			(272,960,314)	(364,899,487)
654											
655	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(466)		(466)	NM			(466)
656	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(1,038)		(1,038)	TX	100.00%	(1,038)	
657	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(536,104)		(536,104)	NM			(536,104)
658	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(362,068)		(362,068)	TX	100.00%	(362,068)	
659	ADIT - Other Prop	Distribution	361000E- Str & Improv	NM	(2,481,535)		(2,481,535)	NM			(2,481,535)
660	ADIT - Other Prop	Distribution	361000E- Str & Improv	TX	(1,682,780)		(1,682,780)	TX	100.00%	(1,682,780)	
661	ADIT - Other Prop	Distribution	362000E- Other Eq	NM	(25,941,456)		(25,941,456)	NM			(25,941,456)
662	ADIT - Other Prop	Distribution	362000E- Other Eq	TX	(38,299,082)		(38,299,082)	TX	100.00%	(38,299,082)	
663	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fxt	NM	(23,226,020)		(23,226,020)	NM			(23,226,020)
664	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fxt	TX	(43,370,839)		(43,370,839)	TX	100.00%	(43,370,839)	
665	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(22,684,153)		(22,684,153)	NM			(22,684,153)
666	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(31,913,806)		(31,913,806)	TX	100.00%	(31,913,806)	
667	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,177,761)		(1,177,761)	NM			(1,177,761)
668	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(2,558,267)		(2,558,267)	TX	100.00%	(2,558,267)	
669	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,421,858)		(2,421,858)	NM			(2,421,858)
670	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(10,274,580)		(10,274,580)	TX	100.00%	(10,274,580)	
671	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,346,895)		(12,346,895)	NM			(12,346,895)
672	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,655,994)		(24,655,994)	TX	100.00%	(24,655,994)	
673	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	33,961		33,961	NM			33,961
674	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	224,999		224,999	TX	100.00%	224,999	
675	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,885,964)		(1,885,964)	NM			(1,885,964)
676	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,695,716)		(3,695,716)	TX	100.00%	(3,695,716)	
677	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,393,064)		(2,393,064)	NM			(2,393,064)
678	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(5,219,506)		(5,219,506)	TX	100.00%	(5,219,506)	
679	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,165,446)		(4,165,446)	NM			(4,165,446)
680	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(5,959,871)		(5,959,871)	TX	100.00%	(5,959,871)	
681	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(316,620)		(316,620)	NM			(316,620)
682	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(443,645)		(443,645)	TX	100.00%	(443,645)	
683	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,020,881)		(2,020,881)	NM			(2,020,881)
684	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,651,244)		(2,651,244)	TX	100.00%	(2,651,244)	
685	ADIT - Other Prop	Distribution	Sub-Total Distribution		(272,427,700)		(272,427,700)			(170,863,438)	(101,564,261)
686											
687	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,442)		(1,442)	LABXAG	59.28%	(855)	(587)
688	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(9,782)	(146)	(9,928)	LABXAG	59.28%	(5,886)	(4,042)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
689	ADIT - Other Prop	General	390000-General Structures & Improv	LABXAG	(5,559,277)	131,706	(5,427,571)	LABXAG	59.28%	(3,217,727)	(2,209,844)
690	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	78,475	(38)	78,438	LABXAG	59.28%	46,502	31,936
691	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(876,274)		(876,274)	CUST-RET	68.74%	(602,376)	(273,897)
692	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,405,448)	23,608	(3,381,840)	LABXAG	59.28%	(2,004,918)	(1,376,921)
693	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(4,384,454)	288,862	(4,095,592)	LABXAG	59.28%	(2,428,065)	(1,667,527)
694	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0	(0)	LABXAG	59.28%	(0)	(0)
695	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	(0)	(0)	LABXAG	59.28%	(0)	(0)
696	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(411,919)	(13,512)	(425,431)	LABXAG	59.28%	(252,216)	(173,215)
697	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(5,168,132)	(169,527)	(5,337,659)	LABXAG	59.28%	(3,164,423)	(2,173,236)
698	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(997,687)	(32,727)	(1,030,414)	LABXAG	59.28%	(610,879)	(419,535)
699	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(6,568,358)	(215,458)	(6,783,817)	LABXAG	59.28%	(4,021,775)	(2,762,041)
700	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(60,112)	1,612	(58,500)	LABXAG	59.28%	(34,682)	(23,818)
701	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(7,082,427)	193,083	(6,889,344)	LABXAG	59.28%	(4,084,337)	(2,805,007)
702	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,524,475)	40,885	(1,483,590)	LABXAG	59.28%	(879,544)	(604,046)
703	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(48,370)	(48,370)	(96,740)	LABXAG	59.28%	(902,881)	(620,073)
704	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(8,908,127)	238,905	(8,669,221)	LABXAG	59.28%	(5,139,535)	(3,529,687)
705	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(6,792,169)	182,158	(6,610,011)	LABXAG	59.28%	(3,918,735)	(2,691,276)
706	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(8,488)	228	(8,261)	LABXAG	59.28%	(4,897)	(3,363)
707	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,466,843)	66,158	(2,400,685)	LABXAG	59.28%	(1,423,243)	(977,443)
708	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(383,157)	10,276	(372,881)	LABXAG	59.28%	(221,062)	(151,819)
709	ADIT - Other Prop	General	Sub-Total General		(56,004,680)	697,703	(55,306,977)			(32,871,536)	(22,435,441)
710	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	(40,266,054)	40,266,054		PIS-NET	51.56%		
711	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	537,884,522	(537,884,522)		PIS-NET	51.56%		
712	ADIT - Other Prop	Non-Plant ADIT	Sub-Total Non-Plant ADIT		497,618,468	(497,618,468)					
713	ADIT - Other Prop	Non-Plant ADIT	Sub-Total ADIT - Other Prop		(800,641,669)	(518,013,586)	(1,318,655,255)			(681,590,869)	(637,064,386)
714	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(414,552)	1,461	(413,091)	LABXAG	59.28%	(244,901)	(168,191)
715	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(13,582,922)	65,770	(13,517,153)	LABXAG	59.28%	(8,013,623)	(5,503,529)
716	ADIT - Other Prop	Intangible	303004R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	(96,811)		(96,811)	CUST-RET	68.74%	(66,551)	(30,260)
717	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	(7,444,233)	35,456	(7,408,777)	LABXAG	59.28%	(4,392,282)	(3,016,495)
718	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)		(0)	LABXAG	59.28%	(0)	(0)
719	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(893,213)		(893,213)	LABXAG	59.28%	(529,540)	(363,673)
720	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(103,234)		(103,234)	CUST-RET	68.74%	(70,966)	(32,268)
721	ADIT - Other Prop	Intangible	Sub-Total Intangible		(22,534,966)	102,687	(22,432,279)			(13,317,863)	(9,114,416)
722	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(413)		(413)	LABXAG	59.28%	(245)	(168)
723	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(49,528)		(49,528)	LABXAG	59.28%	(29,363)	(20,166)
724	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(10,484)		(10,484)	LABXAG	59.28%	(6,215)	(4,269)
725	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(61,261)		(61,261)	LABXAG	59.28%	(36,319)	(24,943)
726	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(46,710)		(46,710)	LABXAG	59.28%	(27,692)	(19,018)
727	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(58)		(58)	LABXAG	59.28%	(35)	(24)

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732	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	(16,965)		(16,965)	LABXAG	59.28%	(10,057)	(6,907)
733	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(2,635)		(2,635)	LABXAG	59.28%	(1,562)	(1,073)
734	ADIT - Other	General		Sub-Total General	(188,055)		(188,055)			(111,488)	(76,567)
735											
736	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(49,077,232)	18,584	(49,058,648)	LABOR	59.40%	(25,575,194)	(17,483,453)
737	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reactui	PIS-NET	(6,107,134)		(6,107,134)	PIS-NET	51.56%	(3,148,724)	(2,958,411)
738	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(531,312)		(531,312)	NM			
739	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(971,369)		(971,369)	TX	100.00%	(971,369)	
740	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	(83,240)	83,240		PIS-NET	51.56%		
741	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accru	PIS-NET	10	(10)		PIS-NET	51.56%		
742	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOX	NM	(1,910)		(1,910)	NM			(1,910)
743	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(598)	598		PIS-NET	51.56%		
744	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(188,314)	188,314		PIS-NET	51.56%		
745	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset- Miscellaneous	PIS-NET	(17,099,042)	17,099,042		PIS-NET	51.56%		
746	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(11,947,233)	11,947,233		PIS-NET	51.56%		
747	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items	PIS-NET	(4)	4		PIS-NET	51.56%		
748	ADIT - Other	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	(110,630,376)	237,982	(110,630,376)	PIS-NET	51.56%	(57,038,945)	(53,591,432)
749	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Respons	PIS-NET	(237,982)	237,982	(0)	PIS-NET	51.56%	(0)	(0)
750	ADIT - Other	Non-Plant ADIT		Sub-Total Non-Plant ADIT	(190,875,738)	29,574,988	(161,300,749)			(86,734,232)	(74,566,517)
751											
752	ADIT - Other			Sub-Total ADIT - Other	(213,598,758)	29,677,675	(183,921,083)			(100,163,583)	(83,757,500)
753											
754	ADIT Total (w/o NOL)						(1,218,219,702)			(629,480,910)	(588,738,792)
755	ADIT NOL					34,005,367	34,005,367			16,389,612	
756	ADIT Total (with NOL)					(497,352,144)	(1,184,214,335)			(613,091,298)	(588,738,792)
757											
758	Reg Assets	Other Rate Base	182300NQ-P-Prepaid Pension Asset Non-Qualifi	LABOR	(429,482)	429,482		LABOR	59.40%		
759	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	155,743,854		155,743,854	LABOR	59.40%	92,505,909	63,237,946
760	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructuring M	TX	78,521		78,521	TX	100.00%	78,521	
761	Reg Assets	Other Rate Base		Sub-Total Other Rate Base	155,392,894	429,482	155,822,376			92,584,430	63,237,946
762											
763	Reg Assets			Sub-Total Reg Assets	155,392,894	429,482	155,822,376			92,584,430	63,237,946
764	Total Reg Assets				155,392,894	429,482	155,822,376			92,584,430	63,237,946
765											
766	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM	(941,083)		(941,083)	NM			(941,083)
767	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(5,000,286)	(50,000)	(5,115,286)	TX	100.00%	(5,115,286)	
768	Cust Deposits	Other Rate Base		Sub-Total Other Rate Base	(6,006,369)	(50,000)	(6,056,369)			(5,115,286)	(941,083)
769											
770	Cust Deposits	Non-Plant ADIT		Sub-Total Cust Deposits	(6,006,369)	(50,000)	(6,056,369)			(5,115,286)	(941,083)
771	Total Customer Deposits				(6,006,369)	(50,000)	(6,056,369)			(5,115,286)	(941,083)
772											
773	Reg Liabilities - Retiree Me	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	(384,819)		(384,819)	LABOR	59.40%	(228,568)	(156,251)
774	Reg Liabilities - Retiree Me	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	(12,604,665)		(12,604,665)	LABOR	59.40%	(7,486,690)	(5,117,975)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
775	Reg Liabilities - Retiree Me	Other Rate Base			(12,989,484)		(12,989,484)			(7,715,258)	(5,274,226)
776											
777	Reg Liabilities - Retiree Medical				(12,989,484)		(12,989,484)			(7,715,258)	(5,274,226)
778	Total Reg Liabilities - FAS 1				(12,604,665)		(12,604,665)			(7,486,690)	(5,117,975)
779	Total Reg Liabilities - FAS 1				(384,819)		(384,819)			(228,568)	(156,251)
780											
781	Total Rate Base				6,633,844,278	(1,522,504,157)	5,111,340,121			2,642,891,946	2,450,792,421

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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
1	Plant in Service	Intangible	303000-Intg Misc	LABXAG					
2	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	4,143,511	(22,242)		(22,242)	4,121,269
3	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	135,683,183	(827,700)		(827,700)	134,855,483
4	Plant in Service	Intangible	303004R-Intg Misc Computr Softwar-Retail Allr CUST-RET	LABXAG	1,078,669				1,078,669
5	Plant in Service	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	74,406,246	(434,542)		(434,542)	73,971,704
6	Plant in Service	Intangible	303007-Intg Misc Computr Softwar	LABXAG					
7	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8,927,804				8,927,804
8	Plant in Service	Intangible	303014-Intg CBS Computr Softwar	CUST-RET	12,757,602				12,757,602
9	Plant in Service	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,355,213				4,355,213
10	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,098,015				1,098,015
11	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	11,551,745				11,551,745
12	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	73,071				73,071
13	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	215,675,989	(1,329)		(1,329)	215,674,660
14	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	26,924,386	(10)		(10)	26,924,376
15	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,007,757,125	(35,199)		(35,199)	1,007,721,926
16	Plant in Service	Steam Production	312001-Steam Prod Bir Plt-TolkSC	12CP-PROD	15,685,164	(10)		(10)	15,685,154
17	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	479,456,059	(17,052)		(17,052)	479,439,007
18	Plant in Service	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	44,699,883	(2)		(2)	44,699,881
19	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	65,508,959	(6,936)		(6,936)	65,502,023
20	Plant in Service	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	22,439,593				22,439,593
21	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	27,084,556	(422)		(422)	27,084,134
22	Plant in Service	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	5,181,717				5,181,717
23	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	115,046				115,046
24	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	676				676
25	Plant in Service	Other Production	340045-Other Prod Wind Rights	ENERGY					
26	Plant in Service	Other Production	340145-Other Prod Wind Land Own	ENERGY	954,053				954,053
27	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,281,391				14,281,391
28	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	45,742,725	(502)		(502)	45,742,223
29	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,193,387				6,193,387
30	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	55,003,053				55,003,053
31	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	192,442,099	(4,912)		(4,912)	192,437,187
32	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	610,114,945	(6,698)		(6,698)	610,108,247
33	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	32,009,618	(3,088)		(3,088)	32,006,530
34	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	19,691,394	(216)		(216)	19,691,178
35	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,754,886				4,754,886
36	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	16,096	(0)		(0)	16,096
37	Plant in Service	Transmission	350001-TRAN Land Owned in Fe	12CP-TRAN	10,291,440	(520)		(520)	10,290,921
38	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	152,456,348	(5,236)		(5,236)	152,451,112
39	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM NM	12CP-TRAN	3,228,460	(111)		(111)	3,228,349
40	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX TX	12CP-TRAN	5,073,651	(174)		(174)	5,073,477
41	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial W WHLS	12CP-TRAN	999,676	(34)		(34)	999,642

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
42	Plant in Service	Transmission	350011-Tran Fee Land - Prod	12CP-PROD	(0)			(0)	
43	Plant in Service	Transmission	350045-Tran Land Fee-Wind	ENERGY	217,137				217,137
44	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	123,262,963				123,262,963
45	Plant in Service	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	723,970				723,970
46	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	1,236,641				1,236,641
47	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,201,154,413	(58,876)		(58,876)	1,201,095,537
48	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	28,357,689				28,357,689
49	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	13,707,555				13,707,555
50	Plant in Service	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	7,738,038				7,738,038
51	Plant in Service	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	163,863				163,863
52	Plant in Service	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	257,517				257,517
53	Plant in Service	Transmission	354000ERW-Tran Towers & Fixture Radial Wh/WHLS	TX	50,739				50,739
54	Plant in Service	Transmission	355000E-Tran Poles & Fixtures Radial NM	12CP-TRAN	1,303,888,679	(49,380)		(49,380)	1,303,839,300
55	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	27,611,523	(1,046)		(1,046)	27,610,478
56	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	43,392,596	(1,643)		(1,643)	43,390,952
57	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Wh/WHLS	TX	8,549,768	(324)		(324)	8,549,445
58	Plant in Service	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	251,807				251,807
59	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	13,146,003				13,146,003
60	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	463,504,490	(10,081)		(10,081)	463,494,410
61	Plant in Service	Transmission	356000ERN-Tran OH Conductor & D Radial NM NM	NM	9,815,305	(213)		(213)	9,815,091
62	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX TX	TX	15,425,138	(335)		(335)	15,424,803
63	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wh/WHLS	TX	3,039,259	(66)		(66)	3,039,193
64	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	352,316	(59)		(59)	352,257
65	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	5,160,948				5,160,948
66	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	275,005				275,005
67	Plant in Service	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	489,717				489,717
68	Plant in Service	Transmission	359000-Transmission Road & Trail	12CP-TRAN	517,736				517,736
69	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	3,249,394	(312)		(312)	3,249,082
70	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	6,363,495	(347)		(347)	6,363,148
71	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	11,399,922				11,399,922
72	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,963,957				2,963,957
73	Plant in Service	Distribution	361000E-Str & Improv	NM	16,534,145	(2,287)		(2,287)	16,531,858
74	Plant in Service	Distribution	361000E-Str & Improv	TX	17,927,397	(2,772)		(2,772)	17,924,625
75	Plant in Service	Distribution	362000E-Other Eq	NM	129,594,743	(3,515)		(3,515)	129,591,229
76	Plant in Service	Distribution	362000E-Other Eq	TX	184,020,990	(10,943)		(10,943)	184,010,047
77	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	122,464,131	(20,437)		(20,437)	122,443,694
78	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	241,030,833	(52,648)		(52,648)	240,978,185
79	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	123,489,806	(10,287)		(10,287)	123,479,519
80	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	180,353,703	(21,052)		(21,052)	180,332,651
81	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	7,009,072	(83)		(83)	7,008,989
82	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	19,842,863	(1,373)		(1,373)	19,841,490

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
83	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	13,982,714	(3,050)		(3,050)	13,979,664
84	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	37,765,545	(10,778)		(10,778)	37,754,767
85	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	76,056,005	(805)		(805)	76,055,200
86	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	160,982,362	(287)		(287)	160,982,075
87	Plant in Service	Distribution	369000E-Distribution Services	NM					
88	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)				(1)
89	Plant in Service	Distribution	369010-Distribution Services O	NM	17,254,379	(2,729)		(2,729)	17,251,650
90	Plant in Service	Distribution	369010-Distribution Services O	TX	33,588,234	(5,859)		(5,859)	33,582,374
91	Plant in Service	Distribution	369020-Distribution Services U	NM	16,387,349	(2,936)		(2,936)	16,384,414
92	Plant in Service	Distribution	369020-Distribution Services U	TX	30,763,528	(7,930)		(7,930)	30,755,598
93	Plant in Service	Distribution	370000E-Distribution Meter	NM	25,761,483				25,761,483
94	Plant in Service	Distribution	370000E-Distribution Meter	TX	42,716,281				42,716,281
95	Plant in Service	Distribution	370000E-Distribution Meter	WHL5	1,718,442				1,718,442
96	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732				4,915,732
97	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,851				8,129,851
98	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	13,684,772	(4,209)		(4,209)	13,680,563
99	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	19,387,726	(12,893)		(12,893)	19,374,832
100	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	3,060,360				3,060,360
101	Plant in Service	General	389002-General Land Rights	LABXAG	45,967				45,967
102	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	73,744,579				73,744,579
103	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	3,663,394				3,663,394
104	Plant in Service	General	390050-Genl Str & Imp-Call Center	CUST-RET	9,027,760				9,027,760
105	Plant in Service	General	391000-General Office Furn & E	LABXAG	20,956,834	(60)		(60)	20,956,834
106	Plant in Service	General	391004-General Info Sys Computer	LABXAG	93,427,796	(43,331)		(43,331)	93,384,464
107	Plant in Service	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG					
108	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	3,832,165	(179)		(179)	3,831,986
109	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	48,080,161	(3,535)		(3,535)	48,076,626
110	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	9,281,685	(412)		(412)	9,281,273
111	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	61,106,748	(1,682)		(1,682)	61,105,065
112	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,925				430,925
113	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	51,629,128	(49)		(49)	51,629,079
114	Plant in Service	General	395000-General Laboratory Equi	LABXAG	10,928,508				10,928,508
115	Plant in Service	General	396000-General Power Operated E	LABXAG	13,718,357				13,718,357
116	Plant in Service	General	397000-General Communication E	LABXAG	63,859,720	(266)		(266)	63,859,455
117	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	48,691,046	(5,291)		(5,291)	48,685,756
118	Plant in Service	General	397020-General Comm Eq AE	LABXAG	60,849				60,849
119	Plant in Service	General	397030-General Comm Eq EM	LABXAG	17,684,067				17,684,067
120	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,746,736				2,746,736
121	Plant in Service	~	105000-Held for Future Us	12CP-TRAN					
122	Plant in Service		Sub-Total Plant in Service		8,695,463,954	(1,721,297)		(1,721,297)	8,693,742,656

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
124	Reserve	Intangible	301000-Intg Organization Costs	LABXAG					
125	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(2,468,617)	2,582		2,582	(2,466,035)
126	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(106,206,835)	528,627		528,627	(105,678,208)
127	Reserve	Intangible	303004R-Intg Misc Computr Softwar-Retail Allh CUST-RET	LABXAG	(168,554)				(168,554)
128	Reserve	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	(16,776,904)	51,379		51,379	(16,725,525)
129	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG					
130	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(6,337,111)				(6,337,111)
131	Reserve	Intangible	303014-Intg CBS Computr Softwar	LABXAG	(12,300,189)				(12,300,189)
132	Reserve	Steam Production	310002-Steam Prod Land Rights	CUST-RET	(692,738)	34,841		34,841	(657,897)
133	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(4,508,093)	(30,393)		(30,393)	(4,538,486)
134	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(57,612)	5,532		5,532	(52,080)
135	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(135,625,359)	17,263,461		17,263,461	(118,361,898)
136	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(14,127,286)	2,140,478		2,140,478	(11,986,808)
137	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(616,833,458)	53,786,769		53,786,769	(563,046,688)
138	Reserve	Steam Production	312001-Steam Prod Bir Plt-TolkSC	12CP-PROD	(9,769,296)	1,427,246		1,427,246	(8,342,050)
139	Reserve	Steam Production	314000-Steam Prod Turboggen Unit	12CP-PROD	(302,437,673)	27,304,593		27,304,593	(275,133,079)
140	Reserve	Steam Production	314001-Steam Prod Turboggen-TolkSC	12CP-PROD	(19,670,351)	3,280,016		3,280,016	(16,390,335)
141	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(40,592,152)	3,587,986		3,587,986	(37,004,166)
142	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(12,200,021)	2,373,572		2,373,572	(9,826,450)
143	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(20,261,184)	3,379,531		3,379,531	(16,881,653)
144	Reserve	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(2,750,106)	619,384		619,384	(2,130,722)
145	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(675)	1		1	(675)
146	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(4,019,023)	155,846		155,846	(3,863,177)
147	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(2,711,281)	93,015		93,015	(2,618,266)
148	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(4,203,778)	83,706		83,706	(4,120,071)
149	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(34,000,371)	2,224,027		2,224,027	(31,776,344)
150	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(46,415,876)	2,568,812		2,568,812	(43,847,065)
151	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	(36,196,146)	1,275,314		1,275,314	(34,920,832)
152	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(10,974,390)	1,066,077		1,066,077	(9,908,313)
153	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,166,127)	39,074		39,074	(1,127,053)
154	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,597,673)	155,391		155,391	(1,442,281)
155	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(956)	34		34	(921)
156	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	(22,036,021)	5,287,025		5,287,025	(16,748,996)
157	Reserve	Transmission	350002ERN-Transmission Land Right Radial NN NM	12CP-TRAN	(466,641)	111,960		111,960	(354,682)
158	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX TX	12CP-TRAN	(733,345)	175,949		175,949	(557,396)
159	Reserve	Transmission	350002ERW-Transmission Land Right Radial W WHLS	12CP-TRAN	(144,493)	34,668		34,668	(109,825)
160	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(17,498,964)	340,016		340,016	(17,158,948)
161	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(93,447)	9,692		9,692	(83,755)
162	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(26,084)	(467)		(467)	(26,551)
163	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	(147,277,555)	(10,165,485)		(10,165,485)	(157,443,039)
164	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(16,103,031)	2,138,782		2,138,782	(13,964,249)

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165	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	(293,552)	(29,537)	(29,537)	(29,537)	(323,089)
166	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,577,707)	(141,745)	(141,745)	(141,745)	(2,719,452)
167	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(54,586)	(3,002)	(3,002)	(3,002)	(57,588)
168	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(85,784)	(4,717)	(4,717)	(4,717)	(90,502)
169	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Whl WHLS	12CP-TRAN	(16,902)	(929)	(929)	(929)	(17,832)
170	Reserve	Transmission	355000E	12CP-TRAN	(196,831,178)	(13,439,866)	(13,439,866)	(13,439,866)	(210,271,044)
171	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(4,168,154)	(284,606)	(284,606)	(284,606)	(4,452,760)
172	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(6,550,418)	(447,270)	(447,270)	(447,270)	(6,997,688)
173	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Whl WHLS	12CP-TRAN	(1,290,648)	(88,127)	(88,127)	(88,127)	(1,378,775)
174	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(1,212,842)	(163)	(163)	(163)	(1,213,006)
175	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	1,909,831	26,068	26,068	26,068	1,935,898
176	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(105,454,070)	(10,101,258)	(10,101,258)	(10,101,258)	(115,555,328)
177	Reserve	Transmission	356000ERN-Tran OH Conductor & D Radial NM NM	NM	(2,233,126)	(213,907)	(213,907)	(213,907)	(2,447,033)
178	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX TX	TX	(3,509,445)	(336,164)	(336,164)	(336,164)	(3,845,609)
179	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Whl WHLS	12CP-PROD	(691,476)	(66,235)	(66,235)	(66,235)	(757,711)
180	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	1,245,002	(486)	(486)	(486)	1,244,516
181	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(48,573)	(3,480)	(3,480)	(3,480)	(52,053)
182	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(177,823)	37,087	37,087	37,087	(140,736)
183	Reserve	Transmission	358000E-Tran UG Conductor & Devic	12CP-TRAN	(330,770)	51,716	51,716	51,716	(279,054)
184	Reserve	Transmission	359000E-Transmission Road & Trai	12CP-TRAN	(34,068)	(3,553)	(3,553)	(3,553)	(37,621)
185	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(1,156,240)				(1,156,240)
186	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(618,404)				(618,404)
187	Reserve	Distribution	361000E-Str & Improv	NM	(975,533)	29	29	29	(975,505)
188	Reserve	Distribution	361000E-Str & Improv	TX	(2,359,210)	22	22	22	(2,359,188)
189	Reserve	Distribution	362000E-Other Eq	NM	(19,389,421)	61	61	61	(19,389,359)
190	Reserve	Distribution	362000E-Other Eq	TX	(38,766,952)	109	109	109	(38,766,843)
191	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,405,944)	129	129	129	(23,405,815)
192	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(56,621,961)	346	346	346	(56,621,615)
193	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(13,158,662)	65	65	65	(13,158,597)
194	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(51,300,168)	146	146	146	(51,300,022)
195	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,941,125)	1	1	1	(2,941,125)
196	Reserve	Distribution	366000E-Dist Underground Cond	TX	(8,186,084)	10	10	10	(8,186,074)
197	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,275,348)	23	23	23	(3,275,326)
198	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(10,336,854)	85	85	85	(10,336,769)
199	Reserve	Distribution	368000E-Dist Line Transformer	NM	(14,415,372)	5	5	5	(14,415,367)
200	Reserve	Distribution	368000E-Dist Line Transformer	TX	(57,640,009)	2	2	2	(57,640,007)
201	Reserve	Distribution	369000E-Distribution Services	NM	(1,893)				(1,893)
202	Reserve	Distribution	369000E-Distribution Services	TX	(1)				(1)
203	Reserve	Distribution	369010-Distribution Services O	NM	(8,262,273)	35	35	35	(8,262,238)
204	Reserve	Distribution	369010-Distribution Services O	TX	(14,311,994)	54	54	54	(14,311,940)
205	Reserve	Distribution	369020-Distribution Services U	NM	(10,325,415)	38	38	38	(10,325,377)

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206	Reserve	Distribution	369020-Distribution Services U	TX	(13,431,996)	73		73	(13,431,923)
207	Reserve	Distribution	370000E-Distribution Meter	NM	(8,793,121)				(8,793,121)
208	Reserve	Distribution	370000E-Distribution Meter	TX	(15,684,081)				(15,684,081)
209	Reserve	Distribution	370000E-Distribution Meter	WHL5	(929,992)				(929,992)
210	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,092)				(5,653,092)
211	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,664,369)				(6,664,369)
212	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,786,623)	43		43	(2,786,580)
213	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,839,164)	152		152	(2,839,013)
214	Reserve	General	389001-General Land Owned in Fe	LABXAG					
215	Reserve	General	389002-General Land Rights	LABXAG	(19,333)	680		680	(18,653)
216	Reserve	General	390000-Genl Structures & Improv	LABXAG	(19,336,616)	(592,834)		(592,834)	(19,929,450)
217	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	(646,760)	(36)		(36)	(646,796)
218	Reserve	General	390050-Genl Str & Imp-Call Center	CUST-RET	(3,538,864)				(3,538,864)
219	Reserve	General	391000-General Office Furn & E	LABXAG	(5,298,706)	(101,282)		(101,282)	(5,399,988)
220	Reserve	General	391004-General Info Sys Computer	LABXAG	(47,757,653)	(1,280,205)		(1,280,205)	(49,037,858)
221	Reserve	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG					
222	Reserve	General	392010-General Transp Eq Grp	LABXAG	(1,309,896)	(39,808)		(39,808)	(1,349,704)
223	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	(30,941,817)	(276,036)		(276,036)	(31,217,853)
224	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(4,168,233)	156,246		156,246	(4,011,987)
225	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(36,068,802)	1,927,353		1,927,353	(34,141,450)
226	Reserve	General	393000-General Stores Equipment	LABXAG	(311,317)	(17,833)		(17,833)	(329,150)
227	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(9,518,636)	498,528		498,528	(9,020,108)
228	Reserve	General	395000-General Laboratory Equi	LABXAG	(8,675,044)	(320,377)		(320,377)	(8,995,420)
229	Reserve	General	396000-General Power Operated E	LABXAG	(6,458,554)	467,403		467,403	(5,991,151)
230	Reserve	General	397000-General Communication E	LABXAG	(50,928,713)	(1,600,457)		(1,600,457)	(52,529,170)
231	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	(8,839,183)	(943,575)		(943,575)	(9,782,758)
232	Reserve	General	397020-General Comm Eq AE	LABXAG	(9,290)	(993)		(993)	(10,283)
233	Reserve	General	397030-General Comm Eq EM	LABXAG	(6,432,794)	(766,228)		(766,228)	(7,199,021)
234	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,815,713)	(195,275)		(195,275)	(2,010,987)
235	Reserve			Sub-Total Reserve	(2,628,162,931)	93,215,566		93,215,566	(2,534,947,366)
236									
237	CWIP	Intangible	303000-Intg Misc	LABXAG	240,954	(240,954)		(240,954)	
238	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	1,504,235	(1,504,235)		(1,504,235)	
239	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	14,933,459	(14,933,459)		(14,933,459)	
240	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG					
241	CWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	5,684,845	(5,684,845)		(5,684,845)	
242	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	1,282,321	(1,282,321)		(1,282,321)	
243	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	411,070	(411,070)		(411,070)	
244	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	14,287,274	(14,287,274)		(14,287,274)	
245	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	14,013,570	(14,013,570)		(14,013,570)	
246	CWIP	Steam Production	314000-Steam Prod Turbogun Unit	12CP-PROD	4,196,420	(4,196,420)		(4,196,420)	

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247	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	863,966	(863,966)		(863,966)	
248	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Pft E	12CP-PROD	577,109	(577,109)		(577,109)	
249	CWIP	Other Production	340001-Other Prod Land Own in Fee	ENERGY	(0)			0	
250	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	74			74	
251	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	263,058	(263,058)		(263,058)	
252	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	337,755	(337,755)		(337,755)	
253	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	25,281			(25,281)	
254	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,223,228	(1,223,228)		(1,223,228)	
255	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	4,363,914	(4,363,914)		(4,363,914)	
256	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	712,490,958	(712,490,958)		(712,490,958)	
257	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	374,592	(374,592)		(374,592)	
258	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	145,397	(145,397)		(145,397)	
259	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	61,176	(61,176)		(61,176)	
260	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	119	(119)		(119)	
261	CWIP	Transmission	350001-1-Tran Land Owned in Fe	12CP-TRAN	50,643	(50,643)		(50,643)	
262	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,568	(117,568)		(117,568)	
263	CWIP	Transmission	350011-1-Tran Fee Land - Prod	12CP-PROD					
264	CWIP	Transmission	350045-1-Tran Land Fee-Wind	ENERGY					
265	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	13,305,482	(13,305,482)		(13,305,482)	
266	CWIP	Transmission	352010-1-Tran Str & Impr-Prod	12CP-PROD	583,030	(583,030)		(583,030)	
267	CWIP	Transmission	352045-1-Tran Str & Impr-Wind	ENERGY	2,252,284	(2,252,284)		(2,252,284)	
268	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	81,497,099	(81,497,099)		(81,497,099)	
269	CWIP	Transmission	353010-1-Tran Station Equip Pro	12CP-PROD	6,206,242	(6,206,242)		(6,206,242)	
270	CWIP	Transmission	353045-1-Tran Station Equip-Wind	ENERGY	24,965,460	(24,965,460)		(24,965,460)	
271	CWIP	Transmission	354000E-1-Tran Towers & Fixture	12CP-TRAN	136,782	(136,782)		(136,782)	
272	CWIP	Transmission	355000E-1-Tran Poles & Fixture	12CP-TRAN	52,314,841	(52,314,841)		(52,314,841)	
273	CWIP	Transmission	355010-1-Tran Poles & Fixtures-Prod	12CP-PROD	1,337,975	(1,337,975)		(1,337,975)	
274	CWIP	Transmission	355045-1-Tran Poles & Fixtures-Wind	ENERGY	5,469,670	(5,469,670)		(5,469,670)	
275	CWIP	Transmission	356000E-1-Tran OH Conductor & D	12CP-TRAN	19,801,515	(19,801,515)		(19,801,515)	
276	CWIP	Transmission	356010-1-Tran OH Cond & Device-Prod	12CP-PROD	1,196,807	(1,196,807)		(1,196,807)	
277	CWIP	Transmission	356045-1-Tran OH Cond & Device-Wind	ENERGY	3,609,168	(3,609,168)		(3,609,168)	
278	CWIP	Transmission	357000E-1-Tran Underground Cond	12CP-TRAN	1,173	(1,173)		(1,173)	
279	CWIP	Transmission	359000-Transmission Road & Trail	12CP-TRAN	14,011	(14,011)		(14,011)	
280	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	19,481	(19,481)		(19,481)	
281	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	13,252	(13,252)		(13,252)	
282	CWIP	Distribution	360004-Dist Land Rights-NM	NM					
283	CWIP	Distribution	361000E-Str & Improv	NM	1,870,413	(1,870,413)		(1,870,413)	
284	CWIP	Distribution	361000E-Str & Improv	TX	1,061,616	(1,061,616)		(1,061,616)	
285	CWIP	Distribution	362000E-Other Eq	NM	15,421,240	(15,421,240)		(15,421,240)	
286	CWIP	Distribution	362000E-Other Eq	TX	12,148,197	(12,148,197)		(12,148,197)	
287	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	4,008,229	(4,008,229)		(4,008,229)	

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288	CWIP	Distribution	364000-Dist Poles, Towers & Fxt	TX	1,734,695	(1,734,695)		(1,734,695)	
289	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	5,226,540	(5,226,540)		(5,226,540)	
290	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	1,338,193	(1,338,193)		(1,338,193)	
291	CWIP	Distribution	366000E-Dist Underground Cond	NM	80,536	(80,536)		(80,536)	
292	CWIP	Distribution	366000E-Dist Underground Cond	TX	237,818	(237,818)		(237,818)	
293	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	278,773	(278,773)		(278,773)	
294	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	477,534	(477,534)		(477,534)	
295	CWIP	Distribution	368000E-Dist Line Transformer	NM	0	(0)		(0)	
296	CWIP	Distribution	368000E-Dist Line Transformer	TX	58,058	(58,058)		(58,058)	
297	CWIP	Distribution	369000E-Distribution Services	TX	111	111		111	
298	CWIP	Distribution	369010-Distribution Services O	NM	0	(0)		(0)	
299	CWIP	Distribution	369010-Distribution Services O	TX	0	(0)		(0)	
300	CWIP	Distribution	369020-Distribution Services U	TX	0	(0)		(0)	
301	CWIP	Distribution	370000E-Distribution Meter	TX	16,426	(16,426)		(16,426)	
302	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	190,872	(190,872)		(190,872)	
303	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	691,110	(691,110)		(691,110)	
304	CWIP	General	390000-Genl Structures & improv	LABXAG	7,847,597	(7,847,597)		(7,847,597)	
305	CWIP	General	391000-General Office Furn & E	LABXAG	1,008,878	(1,008,878)		(1,008,878)	
306	CWIP	General	391004-General Info Sys Computer	LABXAG	6,656,252	(6,656,252)		(6,656,252)	
307	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	388,035	(388,035)		(388,035)	
308	CWIP	General	392010-General Transp Eq Grp	LABXAG	46,577	(46,577)		(46,577)	
309	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	555,549	(555,549)		(555,549)	
310	CWIP	General	392030-General Transp Eq Trailer	LABXAG	118,095	(118,095)		(118,095)	
311	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	737,822	(737,822)		(737,822)	
312	CWIP	General	393000-General Stores Equipmen	LABXAG	0	0		0	
313	CWIP	General	394000-General Tools & Shop Equi	LABXAG	395,525	(395,525)		(395,525)	
314	CWIP	General	395000-General Laboratory Equi	LABXAG	6,057	(6,057)		(6,057)	
315	CWIP	General	396000-General Power Operated E	LABXAG	89,758	(89,758)		(89,758)	
316	CWIP	General	397000-General Communication E	LABXAG	22,505,875	(22,505,875)		(22,505,875)	
317	CWIP	General	398000-General Miscellaneous E	LABXAG	858	(858)		(858)	
318	CWIP			Sub-Total CWIP	1,075,370,126	(1,075,370,126)		(1,075,370,126)	
319									
320	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	4,167,109	(4,167,109)		(4,167,109)	
321	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167,109	(4,167,109)		(4,167,109)	
322									
323	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies	12CP-PROD	12,709,814				12,709,814
324	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies	12CP-TRAN	4,364,425				4,364,425
325	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies	PLS-DIST	4,642,048				4,642,048
326	M&S			Sub-Total M&S	21,716,287				21,716,287
327									
328	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	3,887,760	(3,887,760)		(3,887,760)	

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329	NOx Inventory			Sub-Total NOx Inventory	3,887,760	(3,887,760)		(3,887,760)	
330									
331	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	6,371,683				6,371,683
332	Fuel Inventory			Sub-Total Fuel Inventory	6,371,683				6,371,683
333									
334	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	3,091,173				3,091,173
335	Prepaid Assets	Other Rate Base	16512-Prepayments-NERC Fees	RETAIL-TRAN	278,567				278,567
336	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET	1,453				1,453
337	Prepaid Assets	Other Rate Base	16516-Prepayments-/T Related	PIS-NET	623,123				623,123
338	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	5,786	(5,786)		(5,786)	
339	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	821,224				821,224
340	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	17,048				17,048
341	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	567,023	(567,023)		(567,023)	
342	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	76,554				76,554
343	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	3,683	(3,683)		(3,683)	
344	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	9,807				9,807
345	Prepaid Assets			Sub-Total Prepaid Assets	5,495,442	(576,493)		(576,493)	4,918,949
346									
347	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	69				69
348	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	2,283				2,283
349	ADIT	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,242				1,242
350	ADIT	Intangible	303007-Intg Misc Computr Softwar	LABXAG	0				0
351	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	149				149
352	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	5,010				5,010
353	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	13,383				13,383
354	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	31,225				31,225
355	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	891				891
356	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	562,820				562,820
357	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,344,571				2,344,571
358	ADIT	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	1,074,431				1,074,431
359	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	136,193				136,193
360	ADIT	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	57,992				57,992
361	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	1				1
362	ADIT	Other Production	340045-Other Prod Wind Rights	ENERGY	0				0
363	ADIT	Other Production	340145-Other Prod Wind Land Own	ENERGY	0				0
364	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	378,909				378,909
365	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	291,403				291,403
366	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	16,940				16,940
367	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	525,784				525,784
368	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,216,661				2,216,661
369	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	7,813,874				7,813,874

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370	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	376,034				376,034
371	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	125,444				125,444
372	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	57,666				57,666
373	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	103				103
374	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	33				33
375	ADIT	Transmission	350001- Tran Land Owned in Fe	12CP-TRAN	1,907				1,907
376	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,270				117,270
377	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM	12CP-TRAN	2,483				2,483
378	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	3,903				3,903
379	ADIT	Transmission	350002ERW-Transmission Land Right Radial W WHLS	12CP-TRAN	769				769
380	ADIT	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	1,848,342				1,848,342
381	ADIT	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	4,554				4,554
382	ADIT	Transmission	352045- Tran Str & Impr-Wind	ENERGY	16,729				16,729
383	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	18,011,448				18,011,448
384	ADIT	Transmission	353010- Tran Station Equip Pro	12CP-PROD	178,375				178,375
385	ADIT	Transmission	353045- Tran Station Equip-Wind	ENERGY	185,436				185,436
386	ADIT	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	1,304,172				1,304,172
387	ADIT	Transmission	354000ERN- Tran Towers & Fixture Radial NM	NM	27,618				27,618
388	ADIT	Transmission	354000ERT- Tran Towers & Fixture Radial TX	TX	43,402				43,402
389	ADIT	Transmission	354000ERW- Tran Towers & Fixture Radial Wh/ WHLS	12CP-TRAN	8,552				8,552
390	ADIT	Transmission	355000E	12CP-TRAN	13,097,069				13,097,069
391	ADIT	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	NM	277,347				277,347
392	ADIT	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	TX	435,862				435,862
393	ADIT	Transmission	355000ERW- Tran Poles & Fixtures Radial Wh/ WHLS	12CP-PROD	85,879				85,879
394	ADIT	Transmission	355010- Tran Poles & Fixtures-Prod	ENERGY	35,809				35,809
395	ADIT	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	20,335				20,335
396	ADIT	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	4,637,877				4,637,877
397	ADIT	Transmission	356000ERN- Tran OH Conductor & D Radial NM	NM	98,213				98,213
398	ADIT	Transmission	356000ERT- Tran OH Conductor & D Radial TX	TX	154,346				154,346
399	ADIT	Transmission	356000ERW- Tran OH Conductor & D Radial W/ WHLS	12CP-PROD	30,411				30,411
400	ADIT	Transmission	356010- Tran OH Cond & Device-Prod	ENERGY	50,102				50,102
401	ADIT	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	13,418				13,418
402	ADIT	Transmission	357000E- Tran Underground Cond	12CP-TRAN	2,752				2,752
403	ADIT	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	4,900				4,900
404	ADIT	Transmission	359000- Transmission Road & Trail	12CP-TRAN	5,181				5,181
405	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18				18
406	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	175				175
407	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,342				2,342
408	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,102				2,102
409	ADIT	Distribution	361000E- Str & Imprv	NM	189,628				189,628
410	ADIT	Distribution	361000E- Str & Imprv	TX	167,266				167,266

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411	ADIT	Distribution	362000E-Other Eq	NM	2,699,147				2,699,147
412	ADIT	Distribution	362000E-Other Eq	TX	3,115,306				3,115,306
413	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	NM	3,518,107				3,518,107
414	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	TX	5,248,888				5,248,888
415	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,160,718				4,160,718
416	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,690,147				4,690,147
417	ADIT	Distribution	366000E-Dist Underground Cond	NM	164,852				164,852
418	ADIT	Distribution	366000E-Dist Underground Cond	TX	409,778				409,778
419	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	491,877				491,877
420	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,351,341				1,351,341
421	ADIT	Distribution	368000E-Dist Line Transformer	NM	837,889				837,889
422	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,554,368				3,554,368
423	ADIT	Distribution	369000E-Distribution Services	NM	(2,429)				(2,429)
424	ADIT	Distribution	369000E-Distribution Services	TX	(36,714)				(36,714)
425	ADIT	Distribution	369010-Distribution Services O	NM	126,201				126,201
426	ADIT	Distribution	369010-Distribution Services O	TX	523,540				523,540
427	ADIT	Distribution	369020-Distribution Services U	NM	155,515				155,515
428	ADIT	Distribution	369020-Distribution Services U	TX	725,104				725,104
429	ADIT	Distribution	370000E-Distribution Meter	NM	276,996				276,996
430	ADIT	Distribution	370000E-Distribution Meter	TX	749,833				749,833
431	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	17,722				17,722
432	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	41,822				41,822
433	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	191,490				191,490
434	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	110,369				110,369
435	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,291				1,291
436	ADIT	General	390000-Genl Structures & Improv	LABXAG	550,358				550,358
437	ADIT	General	390007-Genl Str & Imp Lease Bld	LABXAG	17,260				17,260
438	ADIT	General	391000-General Office Fum & E	LABXAG	11,374				11,374
439	ADIT	General	391004-General Info Sys Computer	LABXAG	11,288				11,288
440	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0				0
441	ADIT	General	392000-General Transportation E	LABXAG					
442	ADIT	General	392010-General Transp Eq Grp	LABXAG	1				1
443	ADIT	General	392020-General Transp Eq Grp 2	LABXAG	12				12
444	ADIT	General	392030-General Transp Eq Trailer	LABXAG	2				2
445	ADIT	General	392040-General Transp Eq Grp 4	LABXAG	15				15
446	ADIT	General	393000-General Stores Equipmen	LABXAG	1,101				1,101
447	ADIT	General	394000-General Tools & Shop Equi	LABXAG	130,614				130,614
448	ADIT	General	395000-General Laboratory Equi	LABXAG	27,913				27,913
449	ADIT	General	396000-General Power Operated E	LABXAG	3				3
450	ADIT	General	397000-General Communication E	LABXAG	163,109				163,109
451	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	124,365				124,365

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452	ADIT	General	397020-General Comm Eq AE	LABXAG	155				155
453	ADIT	General	397030-General Comm Eq EM	LABXAG	45,168				45,168
454	ADIT	General	398000-General Miscellaneous E	LABXAG	7,016				7,016
455	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	1,929				1,929
456	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	701,014				701,014
457	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,301,050	(1,301,050)		(1,301,050)	
458	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	673,858				673,858
459	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 1C LABOR	LABOR	3,554,366	(982)		(982)	3,553,384
460	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112 LABOR	LABOR	123,421	(5,520)		(5,520)	117,901
461	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	1,855,394	(1,855,394)		(1,855,394)	
462	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	85,444				85,444
463	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500				7,500
464	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	122,409				122,409
465	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reser	LABOR	1,077,986	(1,077,986)		(1,077,986)	
466	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	117,541	(117,541)		(117,541)	
467	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	134,354	(134,354)		(134,354)	
468	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	10,393,906				10,393,906
469	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	262,486	(262,486)		(262,486)	
470	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	11,000				11,000
471	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	279,093	(279,093)		(279,093)	
472	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	457,708	(457,708)		(457,708)	
473	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	12,241,059	(12,241,059)		(12,241,059)	
474	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission A1	PIS-NET	1,268,023	(1,268,023)		(1,268,023)	
475	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	948	(948)		(948)	
476	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	377,421	(377,421)		(377,421)	
477	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	(68,727)				(68,727)
478	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PIS-NET	97,854	(97,854)		(97,854)	
479	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	16,189,834	(16,189,834)		(16,189,834)	
480	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	53,904	(53,904)		(53,904)	
481	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	153,088	(153,088)		(153,088)	
482	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	527,386	(527,386)		(527,386)	
483	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	(26,530,548)				(26,530,548)
484	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	18,756	(18,756)		(18,756)	
485	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	17,236				17,236
486	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	12,822,323	(12,822,323)		(12,822,323)	
487	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accru	PIS-NET	(3)				(3)
488	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	3,242,110	(3,242,110)		(3,242,110)	
489	ADIT	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	110,630,376				110,630,376
490	ADIT	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR	683,384				683,384
491	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	60,207,140	(17,067,330)		(17,067,330)	43,139,810
492	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	11,021,122				11,021,122

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493	ADIT		Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,033,732				13,033,732
494	ADIT				Sub-Total ADIT	328,458,891	(43,021,600)		(43,021,600)	285,437,291
495										
496	ADIT - Accelerated Amort	1 Steam Production		311000E-Steam Prod Str & Improv	12CP-PROD	(1,080,654)				(1,080,654)
497	ADIT - Accelerated Amort Prop				Sub-Total ADIT - Accelerated Amort Prop	(1,080,654)				(1,080,654)
498										
499	ADIT - Other Prop	Intangible		303003-Intg Misc Computr Softwar	LABXAG	(17,306)	(0)		(0)	(17,306)
500	ADIT - Other Prop	Intangible		303004-Intg Misc Computr Softwar	LABXAG	(948,707)	(0)		(0)	(948,707)
501	ADIT - Other Prop	Intangible		303005-Intg Misc Computr Soft.15y	LABXAG	(310,777)	(0)		(0)	(310,777)
502	ADIT - Other Prop	Intangible		303007-Intg Misc Computr Softwar	LABXAG	(0)	(0)		(0)	(0)
503	ADIT - Other Prop	Intangible		303010-Intg Misc Computr Softwar	LABXAG	(37,289)	(0)		(0)	(37,289)
504	ADIT - Other Prop	Intangible		303014-Intg CRS Computr Softwar	JUST-RET	(3,478)				(3,478)
505	ADIT - Other Prop	Steam Production		310001-Steam Prod Land Own in Fee	12CP-PROD	(270,480)	(6,161)		(6,161)	(276,640)
506	ADIT - Other Prop	Steam Production		310002-Steam Prod Land Rights	12CP-PROD	344,168	8,012		8,012	352,180
507	ADIT - Other Prop	Steam Production		310003-Steam Prod Water Rights	12CP-PROD	(18,000)	(587)		(587)	(18,587)
508	ADIT - Other Prop	Steam Production		310004-Steam Prod Land Rights-NM	12CP-PROD	(21,800,928)	(3,158,784)		(3,158,784)	(24,959,712)
509	ADIT - Other Prop	Steam Production		311000E-Steam Prod Str & Improv	12CP-PROD	(114,529,878)	(13,398,412)		(13,398,412)	(127,928,290)
510	ADIT - Other Prop	Steam Production		312000E-Steam Prod Boiler Plant E	12CP-PROD	(49,347,158)	(6,786,304)		(6,786,304)	(56,133,462)
511	ADIT - Other Prop	Steam Production		314000-Steam Prod Turbogogen Unit	12CP-PROD	(5,247,398)	(1,103,730)		(1,103,730)	(6,351,128)
512	ADIT - Other Prop	Steam Production		315000E-Steam Prod Acc Elec Eq	12CP-PROD	(2,032,351)	(542,216)		(542,216)	(2,574,567)
513	ADIT - Other Prop	Steam Production		316000E-Steam Prod Misc Pwr Pnt E	12CP-PROD	(1,245)				(1,245)
514	ADIT - Other Prop	Other Production		340001-Other Prod Land Own in Fee	12CP-PROD	(0)	(0)		(0)	(0)
515	ADIT - Other Prop	Other Production		340045-Other Prod Wind Rights	ENERGY					
516	ADIT - Other Prop	Other Production		340145-Other Prod Wind Land Own	ENERGY					
517	ADIT - Other Prop	Other Production		341000E-Other Prod Str & Impr	12CP-PROD	(2,376,699)	(47,773)		(47,773)	(2,424,472)
518	ADIT - Other Prop	Other Production		341045-Other Prod Str & Imp-Wind	ENERGY	(4,174,022)	(20,844)		(20,844)	(4,194,866)
519	ADIT - Other Prop	Other Production		342000E-Other Prod Fuel Hldr	12CP-PROD	(534,779)	(22,446)		(22,446)	(557,225)
520	ADIT - Other Prop	Other Production		343000-Other Prod Prime Mover	12CP-PROD	(8,246,665)	(330,421)		(330,421)	(8,577,086)
521	ADIT - Other Prop	Other Production		344000E-Other Prod Generator	12CP-PROD	(41,100,943)	(759,199)		(759,199)	(41,860,142)
522	ADIT - Other Prop	Other Production		344045-Other Prod Generator-Wind	ENERGY	(66,121,996)	(277,541)		(277,541)	(66,399,538)
523	ADIT - Other Prop	Other Production		345000E-Other Prod Access Elect Equip	12CP-PROD	(6,812,462)	(144,355)		(144,355)	(6,956,817)
524	ADIT - Other Prop	Other Production		345045-Other Prod Acc El Eq-Wind	ENERGY	(1,796,839)	(8,973)		(8,973)	(1,805,812)
525	ADIT - Other Prop	Other Production		346000E-Other Prod Misc Pwr P	12CP-PROD	(1,033,949)	(27,283)		(27,283)	(1,061,232)
526	ADIT - Other Prop	Other Production		346045-Other Prod Misc P Eq-Wind	ENERGY	(1,469)	(7)		(7)	(1,476)
527	ADIT - Other Prop	Transmission		102000-Plant Purchased or Sold	12CP-TRAN	478,725	(478,725)		(478,725)	(0)
528	ADIT - Other Prop	Transmission		105000-Held for Future Us	12CP-TRAN	(50)				(50)
529	ADIT - Other Prop	Transmission		350001-Tran Land Owned in Fee	12CP-TRAN	19,979				19,979
530	ADIT - Other Prop	Transmission		350002E-Transmission Land Right	12CP-TRAN	(12,551,162)	(1,141,506)		(1,141,506)	(13,692,668)
531	ADIT - Other Prop	Transmission		350002ERN-Transmission Land Right Radial NM	12CP-TRAN	(265,787)	(24,173)		(24,173)	(289,960)
532	ADIT - Other Prop	Transmission		350002ERT-Transmission Land Right Radial TX	TX	(417,695)	(37,989)		(37,989)	(455,683)
533	ADIT - Other Prop	Transmission		350002ERW-Transmission Land Right Radial W WHLS	TX	(82,300)	(7,485)		(7,485)	(89,785)

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534	ADIT - Other Prop	Transmission	350011-Tran Fee Land - Prod	12CP-PROD	(4)				(4)
535	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY	2				2
536	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(25,278,096)	193,995		193,995	(25,084,101)
537	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(106,471)	(12,088)		(12,088)	(118,558)
538	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(38,719)	503		503	(38,215)
539	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(246,340,790)	1,890,416		1,890,416	(244,450,374)
540	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(4,106,350)	(473,473)		(473,473)	(4,579,823)
541	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	(493,243)	5,577		5,577	(487,665)
542	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(1,654,498)	23,023		23,023	(1,631,475)
543	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(35,036)	488		488	(34,549)
544	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(55,061)	766		766	(54,294)
545	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial W/wh/WHLS		(10,849)	151		151	(10,698)
546	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	(244,556,507)	3,894,549		3,894,549	(240,661,958)
547	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(5,178,799)	82,472		82,472	(5,096,327)
548	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(8,138,687)	129,608		129,608	(8,009,079)
549	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial W/wh/WHLS		(1,603,589)	25,537		25,537	(1,578,052)
550	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	13,123	(21)		(21)	13,102
551	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(404,334)	(2,695)		(2,695)	(407,029)
552	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(86,567,760)	1,379,121		1,379,121	(85,188,639)
553	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor & D Radial NM NM		(1,833,184)	29,205		29,205	(1,803,979)
554	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(2,880,921)	45,896		45,896	(2,835,024)
555	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial W/wh/WHLS		(567,636)	9,043		9,043	(558,593)
556	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(477,080)	(29)		(29)	(477,109)
557	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(21,707)	(1,778)		(1,778)	(23,485)
558	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(51,362)	818		818	(50,544)
559	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(91,463)	1,457		1,457	(90,006)
560	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail	12CP-TRAN	(96,696)	1,540		1,540	(95,156)
561	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(466)				(466)
562	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(1,038)				(1,038)
563	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(536,104)				(536,104)
564	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(362,068)				(362,068)
565	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	(2,481,535)				(2,481,535)
566	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	(1,682,780)				(1,682,780)
567	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	(25,941,456)				(25,941,456)
568	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	(38,299,082)				(38,299,082)
569	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,226,020)				(23,226,020)
570	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	(43,370,839)				(43,370,839)
571	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(22,684,153)				(22,684,153)
572	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(31,913,806)				(31,913,806)
573	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,177,761)				(1,177,761)
574	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(2,558,267)				(2,558,267)

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575	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,421,858)				(2,421,858)
576	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(10,274,580)				(10,274,580)
577	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,346,895)				(12,346,895)
578	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,655,994)				(24,655,994)
579	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	33,961				33,961
580	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	224,999				224,999
581	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,885,964)				(1,885,964)
582	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,695,716)				(3,695,716)
583	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,393,064)				(2,393,064)
584	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(5,219,506)				(5,219,506)
585	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,165,446)				(4,165,446)
586	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(5,959,871)				(5,959,871)
587	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(316,620)				(316,620)
588	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(443,645)				(443,645)
589	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,020,881)				(2,020,881)
590	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,651,244)				(2,651,244)
591	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,442)				(1,442)
592	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(9,782)	(146)		(146)	(9,928)
593	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	(5,559,277)	131,706		131,706	(5,427,571)
594	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	78,475	(38)		(38)	78,438
595	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(876,274)				(876,274)
596	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,405,448)	23,608		23,608	(3,381,840)
597	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(4,384,454)	288,862		288,862	(4,095,592)
598	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0		0	(0)
599	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	(0)		(0)	(0)
600	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(411,919)	(13,512)		(13,512)	(425,431)
601	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(5,168,132)	(169,527)		(169,527)	(5,337,659)
602	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(997,687)	(32,727)		(32,727)	(1,030,414)
603	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(6,568,358)	(215,458)		(215,458)	(6,783,817)
604	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(60,112)	1,612		1,612	(58,500)
605	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(7,082,427)	193,083		193,083	(6,889,344)
606	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,524,475)	40,885		40,885	(1,483,590)
607	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(1,474,585)	(48,370)		(48,370)	(1,522,955)
608	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(8,908,127)	238,905		238,905	(8,669,221)
609	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(6,792,169)	182,158		182,158	(6,610,011)
610	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(8,488)	228		228	(8,261)
611	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,466,843)	66,158		66,158	(2,400,685)
612	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(383,157)	10,276		10,276	(372,881)
613	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	(40,266,054)	40,266,054		40,266,054	
614	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	537,884,522	(537,884,522)		(537,884,522)	
615	ADIT - Other Prop	Non-Plant ADIT	Sub-Total ADIT - Other Prop		(800,641,669)	(518,013,586)		(518,013,586)	(1,318,655,255)

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616									
617	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(414,552)	1,461		1,461	(413,091)
618	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(13,582,922)	65,770		65,770	(13,517,153)
619	ADIT - Other	Intangible	303004R-Intg Misc Computr Softwar-Retail Alli	CUST-RET	(96,811)				(96,811)
620	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(7,444,233)	35,456		35,456	(7,408,777)
621	ADIT - Other	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)				(0)
622	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(893,213)				(893,213)
623	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(103,234)				(103,234)
624	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	(413)				(413)
625	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	(49,528)				(49,528)
626	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	(10,484)				(10,484)
627	ADIT - Other	General	397000-General Communication E	LABXAG	(61,261)				(61,261)
628	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	(46,710)				(46,710)
629	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	(58)				(58)
630	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	(16,965)				(16,965)
631	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(2,635)				(2,635)
632	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(43,077,232)	18,584		18,584	(43,058,648)
633	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reacqui	PIS-NET	(6,107,134)				(6,107,134)
634	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(531,312)				(531,312)
635	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(971,369)				(971,369)
636	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	(83,240)	83,240		83,240	
637	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accru	PIS-NET	10	(10)		(10)	
638	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOX	NM	(1,910)				(1,910)
639	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(598)	598		598	
640	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(188,314)	188,314		188,314	
641	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(17,099,042)	17,099,042		17,099,042	
642	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(11,947,233)	11,947,233		11,947,233	
643	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items	PIS-NET	(4)	4		4	
644	ADIT - Other	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	(110,630,376)				(110,630,376)
645	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Respons	PIS-NET	(237,982)	237,982		237,982	(0)
646	ADIT - Other	Non-Plant ADIT	Sub-Total ADIT - Other		(213,598,758)	29,677,675		29,677,675	(183,921,083)
647									
648	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualif	LABOR	(429,482)	429,482		429,482	
649	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	155,743,854				155,743,854
650	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructuring	N TX	78,521				78,521
651	Reg Assets	Other Rate Base	Sub-Total Reg Assets		155,392,894	429,482		429,482	155,822,376
652									
653	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM	(941,083)				(941,083)
654	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(5,065,286)	(50,000)		(50,000)	(5,115,286)
655	Cust Deposits	Other Rate Base	Sub-Total Cust Deposits		(6,006,369)	(50,000)		(50,000)	(6,056,369)
656									

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657	Reg Liabilities - Retiree Me Other Rate Base		25410-Reg Liability - Retiree Medical	LABOR	(384,819)				(384,819)
658	Reg Liabilities - Retiree Me Other Rate Base		25430-Retiree Liability FAS 158/106	LABOR	(12,604,665)				(12,604,665)
659	Reg Liabilities - Retiree Medical			Sub-Total Reg Liabilities - Retiree Medica	(12,989,484)				(12,989,484)
660									
661									

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(4,361)
2	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	(17,881)
3	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(22,516)
4	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	(805,185)
5	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Capitalized AIP	(467)
6	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Non-Reg Software	(434,075)
7	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	(1,329)
8	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	(10)
9	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	(35,199)
10	Plant in Service	Steam Production	312001-Steam Prod Btr P1t-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	(10)
11	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	(17,052)
12	Plant in Service	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	(2)
13	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	(6,936)
14	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr P1t E	12CP-PROD	SPS Eliminate Capitalized AIP	(422)
15	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	(502)
16	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	(4,912)
17	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	(6,698)
18	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	(3,088)
19	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(216)
20	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(0)
21	Plant in Service	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Eliminate Capitalized AIP	(520)
22	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	(5,236)
23	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	(111)
24	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	(174)
25	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	(34)
26	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	(58,876)
27	Plant in Service	Transmission	355000E	12CP-TRAN	SPS Eliminate Capitalized AIP	(49,380)
28	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	(1,046)
29	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	(1,643)
30	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	(324)
31	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	(10,081)
32	Plant in Service	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Eliminate Capitalized AIP	(213)
33	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	(335)
34	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	(66)
35	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	(59)
36	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Eliminate Capitalized AIP	(312)
37	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Eliminate Capitalized AIP	(347)
38	Plant in Service	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	(2,287)
39	Plant in Service	Distribution	361000E-Str & Improv	TX	SPS Eliminate Capitalized AIP	(2,772)
40	Plant in Service	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	(3,515)
41	Plant in Service	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	(10,943)

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42	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	(20,437)
43	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	(52,648)
44	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	(10,287)
45	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	(21,052)
46	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	(83)
47	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	(1,373)
48	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	(3,050)
49	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	(10,778)
50	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	(805)
51	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	(287)
52	Plant in Service	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	(2,729)
53	Plant in Service	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	(5,859)
54	Plant in Service	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	(2,936)
55	Plant in Service	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	(7,930)
56	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	(4,209)
57	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	(12,893)
58	Plant in Service	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	(60)
59	Plant in Service	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	(43,331)
60	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	(179)
61	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	(3,535)
62	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	(412)
63	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	(1,682)
64	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	(49)
65	Plant in Service	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	(266)
66	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	(5,291)
67	Plant in Service				Sub-Total Plant in Service	(1,721,297)
68						
69	Reserve	Intangible	301000-Intg Organization Costs	LABXAG	SPS Unblending Adjustment	
70	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	882
71	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	
72	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	1,701
73	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
74	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	3,554
75	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	525,073
76	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Unblending Adjustment	
77	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Capitalized AIP	47
78	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Non-Reg Software	51,332
79	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
80	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
81	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Unblending Adjustment	
82	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	34,841

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83	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Adjustment	(30,393)
84	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Adjustment	5,532
85	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Adjustment	17,263,435
86	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	27
87	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Unblending Adjustment	2,140,478
88	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	0
89	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Adjustment	53,786,052
90	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	717
91	Reserve	Steam Production	312001-Steam Prod Bir Pit-TolkSC	12CP-PROD	SPS Unblending Adjustment	1,427,246
92	Reserve	Steam Production	312001-Steam Prod Bir Pit-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	0
93	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Adjustment	27,304,319
94	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	274
95	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Unblending Adjustment	3,280,016
96	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	0
97	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Adjustment	3,587,891
98	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	95
99	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	SPS Unblending Adjustment	2,373,572
100	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Pit E	12CP-PROD	SPS Unblending Adjustment	3,379,529
101	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Pit E	12CP-PROD	SPS Eliminate Capitalized AIP	3
102	Reserve	Steam Production	316001-Steam Prod PwrPTEq-TolkSC	12CP-PROD	SPS Unblending Adjustment	619,384
103	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	1
104	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Adjustment	155,846
105	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Adjustment	92,989
106	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	26
107	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Adjustment	83,706
108	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Adjustment	2,224,027
109	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Adjustment	2,566,823
110	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	(12)
111	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	1,274,972
112	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	342
113	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	1,066,047
114	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	30
115	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Adjustment	39,063
116	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	11
117	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	155,391
118	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	34
119	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	0
120	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	5,286,974
121	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	52
122	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Adjustment	111,958
123	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	1

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124	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Adjustment	175,947
125	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	2
126	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL	SPS Unblending Adjustment	34,667
127	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	0
128	Reserve	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	SPS Unblending Adjustment	340,016
129	Reserve	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	9,692
130	Reserve	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	(467)
131	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Adjustment	(10,166,210)
132	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	725
133	Reserve	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	SPS Unblending Adjustment	2,138,782
134	Reserve	Transmission	353045-TRAN Station Equip-Wind	ENERGY	SPS Unblending Adjustment	(29,537)
135	Reserve	Transmission	354000E-TRAN Towers & Fixture	12CP-TRAN	SPS Unblending Adjustment	(141,745)
136	Reserve	Transmission	354000ERN-TRAN Towers & Fixture Radial NM	NM	SPS Unblending Adjustment	(3,002)
137	Reserve	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	TX	SPS Unblending Adjustment	(4,717)
138	Reserve	Transmission	354000ERW-TRAN Towers & Fixture Radial Wholesale	WHL	SPS Unblending Adjustment	(929)
139	Reserve	Transmission	355000E	12CP-TRAN	SPS Unblending Adjustment	(13,440,538)
140	Reserve	Transmission	355000E	12CP-TRAN	SPS Eliminate Capitalized AIP	673
141	Reserve	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	NM	SPS Unblending Adjustment	(284,621)
142	Reserve	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	14
143	Reserve	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	TX	SPS Unblending Adjustment	(447,293)
144	Reserve	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	22
145	Reserve	Transmission	355000ERW-TRAN Poles & Fixtures Radial Wholesale	WHL	SPS Unblending Adjustment	(88,131)
146	Reserve	Transmission	355000ERW-TRAN Poles & Fixtures Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	4
147	Reserve	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Adjustment	(163)
148	Reserve	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	SPS Unblending Adjustment	26,068
149	Reserve	Transmission	356000E-TRAN OH Conductor & D	12CP-TRAN	SPS Unblending Adjustment	(10,101,407)
150	Reserve	Transmission	356000E-TRAN OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	150
151	Reserve	Transmission	356000ERN-TRAN OH Conductor & D Radial NM	NM	SPS Unblending Adjustment	(213,910)
152	Reserve	Transmission	356000ERN-TRAN OH Conductor & D Radial NM	NM	SPS Eliminate Capitalized AIP	3
153	Reserve	Transmission	356000ERT-TRAN OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	(336,168)
154	Reserve	Transmission	356000ERT-TRAN OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	5
155	Reserve	Transmission	356000ERW-TRAN OH Conductor & D Radial Wholesale	WHL	SPS Unblending Adjustment	(66,236)
156	Reserve	Transmission	356000ERW-TRAN OH Conductor & D Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	1
157	Reserve	Transmission	356010-TRAN OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	(488)
158	Reserve	Transmission	356010-TRAN OH Cond & Device-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	2
159	Reserve	Transmission	356045-TRAN OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	(3,480)
160	Reserve	Transmission	357000E-TRAN Underground Cond	12CP-TRAN	SPS Unblending Adjustment	37,087
161	Reserve	Transmission	358000-TRAN UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	51,716
162	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Unblending Adjustment	(3,553)
163	Reserve	Distribution	361000E-Str & Imprv	NM	SPS Eliminate Capitalized AIP	29
164	Reserve	Distribution	361000E-Str & Imprv	TX	SPS Eliminate Capitalized AIP	22

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165	Reserve	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	61
166	Reserve	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	109
167	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	129
168	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	346
169	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	65
170	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	146
171	Reserve	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	1
172	Reserve	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	10
173	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	23
174	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	85
175	Reserve	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	5
176	Reserve	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	2
177	Reserve	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	35
178	Reserve	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	54
179	Reserve	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	38
180	Reserve	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	73
181	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	43
182	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	152
183	Reserve	General	389002-General Land Rights	LABXAG	SPS Unblending Adjustment	680
184	Reserve	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	(592,834)
185	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Unblending Adjustment	(36)
186	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	(101,282)
187	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	0
188	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	(1,286,778)
189	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	6,573
190	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(39,822)
191	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	14
192	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(276,253)
193	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	218
194	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	156,232
195	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	14
196	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	1,927,282
197	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	71
198	Reserve	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Adjustment	(17,833)
199	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	498,527
200	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	1
201	Reserve	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	(320,377)
202	Reserve	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	467,403
203	Reserve	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	(1,600,464)
204	Reserve	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	7
205	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	(943,806)

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206	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	231
207	Reserve	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	(993)
208	Reserve	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	(766,228)
209	Reserve	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	(195,275)
210	Reserve				Sub-Total Reserve	93,215,566
211						
212	CWIP	Intangible	303000-Intg Misc	LABXAG	SPS Remove CWIP from Ratebase	(240,954)
213	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(1,504,235)
214	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(14,933,459)
215	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Remove CWIP from Ratebase	(5,684,845)
216	CWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(1,282,321)
217	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(411,070)
218	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Remove CWIP from Ratebase	(14,287,274)
219	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Remove CWIP from Ratebase	(14,013,570)
220	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Remove CWIP from Ratebase	(4,196,420)
221	CWIP	Steam Production	314000-Stream Prod Turbogogen Unit	12CP-PROD	SPS Remove CWIP from Ratebase	(863,966)
222	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Remove CWIP from Ratebase	(577,109)
223	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Pit E	12CP-PROD	SPS Remove CWIP from Ratebase	0
224	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	SPS Remove CWIP from Ratebase	74
225	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	SPS Remove CWIP from Ratebase	(263,058)
226	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Remove CWIP from Ratebase	(337,755)
227	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Remove CWIP from Ratebase	(25,281)
228	CWIP	Other Production	342000E-Other Prod Fuel Hidr	12CP-PROD	SPS Remove CWIP from Ratebase	(1,223,228)
229	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Remove CWIP from Ratebase	(4,363,914)
230	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Remove CWIP from Ratebase	(712,490,958)
231	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Remove CWIP from Ratebase	(145,397)
232	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Remove CWIP from Ratebase	(61,176)
233	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	(119)
234	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Remove CWIP from Ratebase	(50,643)
235	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	(117,568)
236	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Remove CWIP from Ratebase	(13,305,482)
237	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Remove CWIP from Ratebase	(583,030)
238	CWIP	Transmission	350011-Tran Fee Land - Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(2,252,284)
239	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY	SPS Remove CWIP from Ratebase	(81,497,099)
240	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Remove CWIP from Ratebase	(6,206,242)
241	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(24,965,460)
242	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Remove CWIP from Ratebase	(136,782)
243	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Remove CWIP from Ratebase	
244	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Remove CWIP from Ratebase	
245	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Remove CWIP from Ratebase	
246	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	

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247	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	(52,314,841)
248	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(1,337,975)
249	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Remove CWIP from Ratebase	(5,469,670)
250	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Remove CWIP from Ratebase	(19,801,515)
251	CWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(1,196,807)
252	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Remove CWIP from Ratebase	(3,609,168)
253	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Remove CWIP from Ratebase	(1,173)
254	CWIP	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Remove CWIP from Ratebase	(14,011)
255	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Remove CWIP from Ratebase	(19,481)
256	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Remove CWIP from Ratebase	(13,252)
257	CWIP	Distribution	360004-Dist Land Rights-NM	NM	SPS Remove CWIP from Ratebase	
258	CWIP	Distribution	361000E-Str & Improv	NM	SPS Remove CWIP from Ratebase	(1,870,413)
259	CWIP	Distribution	361000E-Str & Improv	TX	SPS Remove CWIP from Ratebase	(1,061,616)
260	CWIP	Distribution	362000E-Other Eq	NM	SPS Remove CWIP from Ratebase	(15,421,240)
261	CWIP	Distribution	362000E-Other Eq	TX	SPS Remove CWIP from Ratebase	(12,148,197)
262	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Remove CWIP from Ratebase	(4,008,229)
263	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Remove CWIP from Ratebase	(1,734,695)
264	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Remove CWIP from Ratebase	(5,226,540)
265	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Remove CWIP from Ratebase	(1,338,193)
266	CWIP	Distribution	366000E-Dist Underground Cond	NM	SPS Remove CWIP from Ratebase	(80,536)
267	CWIP	Distribution	366000E-Dist Underground Cond	TX	SPS Remove CWIP from Ratebase	(237,818)
268	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	SPS Remove CWIP from Ratebase	(278,773)
269	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	SPS Remove CWIP from Ratebase	(477,534)
270	CWIP	Distribution	368000E-Dist Line Transformer	NM	SPS Remove CWIP from Ratebase	(0)
271	CWIP	Distribution	368000E-Dist Line Transformer	TX	SPS Remove CWIP from Ratebase	(58,058)
272	CWIP	Distribution	369000E-Distribution Services	TX	SPS Remove CWIP from Ratebase	111
273	CWIP	Distribution	369010-Distribution Services O	NM	SPS Remove CWIP from Ratebase	(0)
274	CWIP	Distribution	369010-Distribution Services O	TX	SPS Remove CWIP from Ratebase	(0)
275	CWIP	Distribution	369020-Distribution Services U	TX	SPS Remove CWIP from Ratebase	(0)
276	CWIP	Distribution	370000E-Distribution Meter	TX	SPS Remove CWIP from Ratebase	(16,426)
277	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Remove CWIP from Ratebase	(190,872)
278	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Remove CWIP from Ratebase	(691,110)
279	CWIP	General	390000-Genl Structures & Improv	LABXAG	SPS Remove CWIP from Ratebase	(7,847,597)
280	CWIP	General	391000-General Office Furn & E	LABXAG	SPS Remove CWIP from Ratebase	(1,008,878)
281	CWIP	General	391004-General Info Sys Computer	LABXAG	SPS Remove CWIP from Ratebase	(6,656,252)
282	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Remove CWIP from Ratebase	(388,035)
283	CWIP	General	392010-General Transp Eq Grp	LABXAG	SPS Remove CWIP from Ratebase	(46,577)
284	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	SPS Remove CWIP from Ratebase	(555,549)
285	CWIP	General	392030-General Transp Eq Trailer	LABXAG	SPS Remove CWIP from Ratebase	(118,095)
286	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	SPS Remove CWIP from Ratebase	(737,822)
287	CWIP	General	393000-General Stores Equipmen	LABXAG	SPS Remove CWIP from Ratebase	0

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288	CWIP	General	394000-General Tools & Shop Equi	LABXAG	SPS Remove CWIP from Ratebase	(395,525)
289	CWIP	General	395000-General Laboratory Equi	LABXAG	SPS Remove CWIP from Ratebase	(6,057)
290	CWIP	General	396000-General Power Operated E	LABXAG	SPS Remove CWIP from Ratebase	(89,758)
291	CWIP	General	397000-General Communication E	LABXAG	SPS Remove CWIP from Ratebase	(22,505,875)
292	CWIP	General	398000-General Miscellaneous E	LABXAG	SPS Remove CWIP from Ratebase	(858)
293	CWIP				Sub-Total CWIP	(1,075,370,126)
294						
295	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	SPS Eliminate Gaines County Land Held for Future Use	(4,167,109)
296	Prop Held for Future Use				Sub-Total Prop Held for Future Use	(4,167,109)
297						
298	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	SPS Eliminate REC Inventory	(3,887,760)
299	NOx Inventory				Sub-Total NOx Inventory	(3,887,760)
300						
301	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	SPS Eliminate Prepayments	(5,786)
302	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	SPS Eliminate Prepayments	(567,023)
303	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	SPS Eliminate Prepayments	(3,683)
304	Prepaid Assets				Sub-Total Prepaid Assets	(576,493)
305						
306	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	SPS Eliminate SchM/Deferred Taxes	(1,301,050)
307	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	(982)
308	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	(5,520)
309	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	SPS Eliminate SchM/Deferred Taxes	(1,855,394)
310	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	SPS Eliminate SchM/Deferred Taxes	(1,077,986)
311	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	(5,434)
312	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Eliminate SchM/Deferred Taxes	(112,107)
313	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	SPS Eliminate SchM/Deferred Taxes	(134,354)
314	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(262,486)
315	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(279,093)
316	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(457,708)
317	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(457,708)
318	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(12,241,059)
319	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(1,268,023)
320	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(948)
321	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(377,421)
322	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(97,854)
323	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(16,189,834)
324	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(53,904)
325	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(153,088)
326	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(527,386)
327	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	26,530,548
328	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(18,756)
						(12,822,323)

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329	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	PI5-NET	SPS Eliminate SchM/Deferred Taxes	3
330	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PI5-NET	SPS Eliminate SchM/Deferred Taxes	(3,242,110)
331	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	SPS Adjust Non-Plant ADIT SchM and DIT	(17,067,330)
332	ADIT				Sub-Total ADIT	(43,021,600)
333						
334	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(0)
335	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(0)
336	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Unblending Adjustment	(0)
337	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(0)
338	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(0)
339	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	(6,293)
340	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Plant Related ADIT Adj	132
341	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Adjustment	8,003
342	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Plant Related ADIT Adj	9
343	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Adjustment	(419)
344	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(168)
345	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Adjustment	(3,169,432)
346	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Plant Related ADIT Adj	10,648
347	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Adjustment	(13,454,350)
348	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Plant Related ADIT Adj	55,937
349	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Adjustment	(6,810,406)
350	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Plant Related ADIT Adj	24,102
351	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Adjustment	(1,106,293)
352	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Plant Related ADIT Adj	2,563
353	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr PIt E	12CP-PROD	SPS Unblending Adjustment	(543,209)
354	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr PIt E	12CP-PROD	SPS Unblending Plant Related ADIT Adj	993
355	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	SPS Unblending Adjustment	(0)
356	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Adjustment	(48,934)
357	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Plant Related ADIT Adj	1,161
358	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Adjustment	(22,882)
359	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	2,039
360	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Adjustment	(22,707)
361	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Plant Related ADIT Adj	261
362	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Adjustment	(334,448)
363	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Plant Related ADIT Adj	4,028
364	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Adjustment	(779,274)
365	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Plant Related ADIT Adj	20,074
366	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	(309,836)
367	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	32,295
368	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	(147,682)
369	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Plant Related ADIT Adj	3,327

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370	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Adjustment	(9,850)
371	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	878
372	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	(27,788)
373	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Plant Related ADIT Adj	505
374	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	(8)
375	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	1
376	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(478,725)
377	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	(1,141,447)
378	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(59)
379	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Adjustment	(24,172)
380	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(1)
381	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Adjustment	(37,987)
382	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Plant Related ADIT Adj	(2)
383	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL	SPS Unblending Adjustment	(7,485)
384	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL	SPS Unblending Plant Related ADIT Adj	(0)
385	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Adjustment	194,113
386	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(118)
387	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	(12,087)
388	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(0)
389	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	503
390	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(0)
391	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Adjustment	1,891,566
392	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(1,150)
393	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Unblending Adjustment	(473,454)
394	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(19)
395	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Unblending Adjustment	5,579
396	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(2)
397	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Unblending Adjustment	23,031
398	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(8)
399	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Adjustment	488
400	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(0)
401	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Unblending Adjustment	766
402	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Unblending Plant Related ADIT Adj	(0)
403	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHL	SPS Unblending Adjustment	151
404	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHL	SPS Unblending Plant Related ADIT Adj	(0)
405	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	SPS Unblending Adjustment	3,895,690
406	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(1,142)
407	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Adjustment	82,496
408	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(24)
409	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Adjustment	129,646
410	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Plant Related ADIT Adj	(38)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
411	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL5	SPS Unblending Adjustment	25,545
412	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL5	SPS Unblending Plant Related ADIT Adj	(7)
413	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Adjustment	(19)
414	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(2)
415	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Unblending Adjustment	(2,695)
416	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(0)
417	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Adjustment	1,379,525
418	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(404)
419	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Unblending Adjustment	29,213
420	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(9)
421	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	45,910
422	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Plant Related ADIT Adj	(13)
423	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL5	SPS Unblending Adjustment	9,046
424	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL5	SPS Unblending Plant Related ADIT Adj	(3)
425	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	(27)
426	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(2)
427	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	(1,778)
428	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(0)
429	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Adjustment	818
430	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(0)
431	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	1,458
432	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(0)
433	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Unblending Adjustment	1,541
434	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(0)
435	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Unblending Adjustment	(151)
436	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Unblending Plant Related ADIT Adj	5
437	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	128,134
438	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Plant Related ADIT Adj	3,571
439	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	SPS Unblending Adjustment	6
440	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	SPS Unblending Plant Related ADIT Adj	(44)
441	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	21,719
442	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Unblending Plant Related ADIT Adj	1,890
443	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	286,429
444	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Plant Related ADIT Adj	2,433
445	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Unblending Adjustment	0
446	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	SPS Unblending Adjustment	(0)
447	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(13,741)
448	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Plant Related ADIT Adj	229
449	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(172,396)
450	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Plant Related ADIT Adj	2,868
451	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	(33,280)

Southwestern Public Service Company

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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-202 RB Adjst Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
452	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Plant Related ADIT Adj	554
453	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	(219,103)
454	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Plant Related ADIT Adj	3,645
455	ADIT - Other Prop	General	393000-General Stores Equipment	LABXAG	SPS Unblending Adjustment	1,579
456	ADIT - Other Prop	General	393000-General Stores Equipment	LABXAG	SPS Unblending Plant Related ADIT Adj	33
457	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	189,153
458	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Plant Related ADIT Adj	3,930
459	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	40,039
460	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Plant Related ADIT Adj	846
461	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	(49,188)
462	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Unblending Plant Related ADIT Adj	818
463	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	233,962
464	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Unblending Plant Related ADIT Adj	4,944
465	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	178,389
466	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Plant Related ADIT Adj	3,769
467	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	223
468	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Plant Related ADIT Adj	5
469	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	64,789
470	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Plant Related ADIT Adj	1,369
471	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	10,063
472	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Plant Related ADIT Adj	213
473	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	40,266,054
474	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(537,884,522)
475	ADIT - Other Prop	Non-Plant ADIT			Sub-Total ADIT - Other Prop	(518,013,586)
476						
477	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	1,461
478	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	65,770
479	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Non-Reg Software	35,456
480	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	18,584
481	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	83,240
482	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(10)
483	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	598
484	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	SPS Eliminate SchM/Deferred Taxes	188,314
485	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	SPS Eliminate SchM/Deferred Taxes	17,095,042
486	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	11,947,233
487	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	4
488	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	237,982
489	ADIT - Other	Non-Plant ADIT			Sub-Total ADIT - Other	29,677,675
490						
491	Reg Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	LABOR	SPS Eliminate Non-Qualified Pension Expense	429,482
492	Reg Assets	Other Rate Base			Sub-Total Reg Assets	429,482

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
493						
494	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	SPS Eliminate Out-of-Period Adjustments	(50,000)
495	Cust Deposits				Sub-Total Cust Deposits	(50,000)
496						
497						

Southwestern Public Service Company
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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
1	SPS CWC-Fossil Fuel for Generation	ENERGY	99,449,682		99,449,682	ENERGY	59.90%	59,567,573	39,882,109	0.018137	1,080,376	723,341	1,803,718
2	Sub-Total SPS CWC-Fossil Fuel for Generat												
3													
4	SPS CWC-Franchise Fee	TX	8,127,809	2,210,930	10,338,739	TX	100.00%	10,338,739		(0.042000)	(434,227)		(434,227)
5	Sub-Total SPS CWC-Franchise Fee												
6													
7	SPS CWC-Franchise Tax	PIS-NET	2,547,011		2,547,011	PIS-NET	51.56%	1,313,191	1,233,820	0.198904	261,199	245,412	506,611
8	Sub-Total SPS CWC-Franchise Tax												
9													
10	SPS CWC-Fuel Oil for Generation	ENERGY	71,907		71,907	ENERGY	59.90%	43,070	28,837	0.077041	3,318	2,222	5,540
11	Sub-Total SPS CWC-Fuel Oil for Generatit												
12													
13	SPS CWC-Gas for Generation	ENERGY	110,839,005		110,839,005	ENERGY	59.90%	66,389,458	44,449,547	(0.008521)	(565,675)	(378,734)	(944,409)
14	Sub-Total SPS CWC-Gas for Generation												
15													
16	SPS CWC-Gross Receipts	TX	6,487,347	983,447	7,470,794	TX	100.00%	7,470,794		(0.181151)	(1,353,339)		(1,353,339)
17	Sub-Total SPS CWC-Gross Receipts												
18													
19	SPS CWC-Labor Incentive	12CP-PROD	1,748,955	(1,129,469)	619,487	12CP-PROD	57.55%	356,485	263,002	(0.578000)	(206,048)	(152,015)	(358,063)
20	SPS CWC-Labor Incentive	12CP-TRAN	87,179	(15,299)	71,880	12CP-TRAN	42.24%	30,363	41,517	(0.578000)	(17,550)	(23,997)	(41,546)
21	SPS CWC-Labor Incentive	CUST-AVG	470,981	(75,114)	395,867	CUST-AVG	68.74%	272,126	123,741	(0.578000)	(157,289)	(71,522)	(228,811)
22	SPS CWC-Labor Incentive	CUST-RET	674	(91)	583	CUST-RET	68.74%	401	182	(0.578000)	(232)	(105)	(337)
23	SPS CWC-Labor Incentive	ENERGY	575,584	(91,731)	483,853	ENERGY	59.90%	289,815	194,039	(0.578000)	(167,513)	(112,154)	(279,667)
24	SPS CWC-Labor Incentive	LABXAG	3,191,648	(517,240)	2,674,408	LABXAG	59.28%	1,585,519	1,088,889	(0.578000)	(916,430)	(629,378)	(1,545,808)
25	SPS CWC-Labor Incentive	NM	54,844	(10,804)	44,040	NM			44,040				(25,455)
26	SPS CWC-Labor Incentive	PIS-DIST	341,248	(58,799)	282,449	PIS-DIST	63.82%	177,427	105,021	(0.578000)	(102,553)	(60,702)	(163,255)
27	SPS CWC-Labor Incentive	PIS-PTD	4,036	(546)	3,490	PIS-PTD	52.45%	1,830	1,659	(0.578000)	(1,058)	(959)	(2,017)
28	SPS CWC-Labor Incentive	PIS-TRAN	834,570	(119,808)	714,761	PIS-TRAN	42.96%	307,096	407,665	(0.578000)	(177,502)	(235,630)	(413,132)
29	SPS CWC-Labor Incentive	RETAIL-ENERGY	(18)	2	(15)	RETAIL-ENERGY	64.90%	(10)	(5)	(0.578000)	(6)	3	9
30	Sub-Total SPS CWC-Labor Incentive		170,181	(33,454)	136,731	TX	100.00%	136,731		(0.578000)	(79,030)		(79,030)
31	Sub-Total SPS CWC-Labor Incentive												
32													
33	SPS CWC-Labor Regular	12CP-PROD	34,946,358	989,782	35,936,140	12CP-PROD	57.55%	20,679,512	15,256,628	0.068849	1,423,770	1,050,408	2,474,179
34	SPS CWC-Labor Regular	12CP-TRAN	2,172,545	61,004	2,233,550	12CP-TRAN	42.24%	943,480	1,290,069	0.068849	64,958	88,820	153,778
35	SPS CWC-Labor Regular	CUST-AVG	7,917,316	225,063	8,142,379	CUST-AVG	68.74%	5,597,213	2,545,166	0.068849	385,364	175,233	560,597
36	SPS CWC-Labor Regular	CUST-RET	5,617	167	5,783	CUST-RET	68.74%	3,976	1,808	0.068849	274	124	398
37	SPS CWC-Labor Regular	ENERGY	10,310,228	292,316	10,602,544	ENERGY	59.90%	6,350,027	4,251,917	0.068849	437,236	292,742	729,978
38	SPS CWC-Labor Regular	LABXAG	65,843,295	(7,381,994)	58,461,304	LABXAG	59.28%	34,658,695	23,802,609	0.068849	2,386,727	1,638,793	4,025,021
39	SPS CWC-Labor Regular	NM	2,276,819	63,476	2,340,295	NM			2,340,295	0.068849		161,128	161,128
40	SPS CWC-Labor Regular	PIS-DIST	6,701,011	(230,964)	6,470,051	PIS-DIST	62.82%	4,064,332	2,405,718	0.068849	279,826	165,632	445,459
41	SPS CWC-Labor Regular	PIS-PTD	20,188	597	20,785	PIS-PTD	52.45%	10,902	9,883	0.068849	751	680	1,431
42	SPS CWC-Labor Regular	PIS-TRAN	9,752,066	282,592	10,034,658	PIS-TRAN	42.96%	4,311,379	5,723,279	0.068849	296,835	394,044	690,879
43	Sub-Total SPS CWC-Labor Regular		7,988,984	(147,509)	7,841,475	TX	100.00%	7,841,475		0.068849	539,880		539,880
44													
45													
46	SPS CWC-Other O&M	12CP-PROD	25,798,416	(1,168,940)	24,629,475	12CP-PROD	57.55%	14,173,073	10,456,403	(0.015753)	(223,274)	(164,724)	(387,999)
47	SPS CWC-Other O&M	12CP-TRAN	1,339,630	(306)	1,339,324	12CP-TRAN	42.24%	565,748	773,576	(0.015753)	(8,912)	(12,186)	(107,953)
48	SPS CWC-Other O&M	CUST-AVG	6,876,423	(23,776)	6,852,647	CUST-AVG	68.74%	4,710,629	2,142,018	(0.015753)	(74,209)	(33,744)	(107,953)

Southwestern Public Service Company
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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
49	SPS CWC-Other O&M	CUST-RET	5,452,937	460,989	5,913,926	CUST-RET	68.74%	4,065,407	1,848,519	(0.015753)	(64,044)	(29,120)	(93,165)
50	SPS CWC-Other O&M	ENERGY	54,665,151	32,665	54,697,816	ENERGY	59.90%	32,762,459	21,935,357	(0.015753)	(516,121)	(345,557)	(861,678)
51	SPS CWC-Other O&M	LABVAG	9,897,140	3,236,384	13,133,524	LABVAG	59.28%	7,786,190	5,347,334	(0.015753)	(122,659)	(84,239)	(206,898)
52	SPS CWC-Other O&M	NM	16,924,396	(11,295,867)	5,628,529	NM			5,628,529	(0.015753)	(88,669)	(88,669)	(88,669)
53	SPS CWC-Other O&M	PIS-DIST	7,569,355	(463,242)	7,106,113	PIS-DIST	62.82%	4,463,892	2,642,222	(0.015753)	(70,322)	(41,624)	(111,946)
54	SPS CWC-Other O&M	PIS-GEN	47,251	(16,473)	30,778	PIS-GEN	59.44%	18,296	12,482	(0.015753)	(288)	(197)	(485)
55	SPS CWC-Other O&M	PIS-NET	3,738,338	(7,825)	3,730,513	PIS-NET	51.56%	1,923,588	1,807,324	(0.015753)	(30,303)	(28,472)	(58,775)
56	SPS CWC-Other O&M	PIS-PTD	13,094,159	(4,333,922)	8,760,237	PIS-PTD	52.45%	4,594,870	4,165,367	(0.015753)	(72,385)	(65,619)	(138,004)
57	SPS CWC-Other O&M	PIS-TRAN	7,016,213	654,254	7,670,467	PIS-TRAN	42.96%	3,295,607	4,374,860	(0.015753)	(51,917)	(68,919)	(120,836)
58	SPS CWC-Other O&M	PISRET-DIST	2,491,920		2,491,920	PISRET-DIST	62.89%	1,567,081	924,839	(0.015753)	(24,687)	(14,569)	(39,256)
59	SPS CWC-Other O&M	RETAIL-ENERGY	(83,918)	(14)	(83,932)	RETAIL-ENERGY	64.90%	(54,470)	(29,462)	(0.015753)	888	464	1,322
60	SPS CWC-Other O&M	RETAIL-PROD	249,444		249,444	RETAIL-PROD	66.04%	164,725	84,719	(0.015753)	(2,595)	(1,335)	(3,930)
61	SPS CWC-Other O&M	RETAIL-TRAN	130,172,042	(688,543)	129,483,499	RETAIL-TRAN	65.95%	85,399,869	44,083,630	(0.015753)	(1,345,340)	(694,468)	(2,039,809)
62	SPS CWC-Other O&M	TX	17,170,191	2,758,588	19,928,779	TX	100.00%	19,928,779		(0.015753)	(313,947)		(313,947)
63	SPS CWC-Other O&M	WHLS	64,843,875	(943,614)	63,900,261	WHLS			63,900,261	(0.015753)	(1,006,648)		(1,006,648)
64	SPS CWC-Other O&M	Sub-Total SPS CWC-Other O&M											
65		LABOR	8,506,804	(18,384)	8,488,421	LABOR	59.40%	5,041,798	3,446,623	0.043178	217,695	148,819	366,514
66	SPS CWC-Payroll	Sub-Total SPS CWC-Payroll											
67	SPS CWC-Payroll												
68		PIS-NET	61,389,020	10,686,980	72,076,000	PIS-NET	51.56%	37,161,032	34,914,968	(0.408192)	(15,168,828)	(14,252,003)	(29,420,831)
69	SPS CWC-Property Tax	Sub-Total SPS CWC-Property Tax											
70	SPS CWC-Property Tax												
71		12CP-PROD	58,698,861	4,365,569	63,064,430	12CP-PROD	57.55%	36,290,532	26,773,898	(0.011589)	(420,572)	(310,284)	(730,856)
72	SPS CWC-Purchased Power Capacity	Sub-Total SPS CWC-Purchased Power Ca											
73	SPS CWC-Purchased Power Capacity												
74		ENERGY	333,030,094	363,325	333,393,419	ENERGY	59.90%	199,693,315	133,700,104	(0.011589)	(2,314,254)	(1,549,456)	(3,863,710)
75	SPS CWC-Purchased Power Energy	Sub-Total SPS CWC-Purchased Power En											
76	SPS CWC-Purchased Power Energy												
77		NM	4,176		4,176	NM			4,176	(0.002384)	(10)	(10)	(10)
78	SPS CWC-Sales Tax	PIS-NET	(2,318)		(2,318)	PIS-NET	51.56%	(1,195)	(1,123)	(0.002384)	3	3	6
79	SPS CWC-Sales Tax	TX	47,385		47,385	TX	100.00%	47,385		(0.002384)	(113)		(113)
80	SPS CWC-Sales Tax	Sub-Total SPS CWC-Sales Tax											
81	SPS CWC-Sales Tax												
82		Total	1,211,874,458	(1,105,592)	1,210,768,866			696,340,808	514,428,059		(17,624,638)	(15,394,627)	(33,019,265)
83													
84													
85	SPS CWC-Payroll Tax Adjustment												
86	SPS CWC Subtotal		1,211,874,458	(1,105,592)	1,210,768,866			696,340,808	514,428,059		(9,530)	(15,394,627)	(33,019,265)
87	SPS CWC-Federal Income Tax												60,268
88	SPS CWC-State Income Tax												6,084
89	SPS CWC Total		1,211,874,458	(1,105,592)	1,210,768,866			696,340,808	514,428,059		(17,615,153)	(15,394,627)	(32,952,914)

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TX-204-CWC Cont

Line No.	CWC Reporting Line	TX Retail	Other Jur	SPS Total
1	SPS CWC-Federal Income Tax	(0)	(0)	(0)
2	SPS CWC-Payroll	0	0	0
3	SPS CWC-Sales Tax	(0)	(0)	(0)
4	Federal Income Tax CWC Factor	(0.08%)	(0.16%)	(0.24%)
5	Federal Income Tax Expense	(21,738,478)		(25,284,797)
6	Federal Income Tax CWC Amount	17,272		60,268
7				
8	State Income Tax CWC Factor	(0.08%)	(0.16%)	(0.24%)
9	State Income Tax Expense	(2,194,347)		(2,552,323)
10	State Income Tax CWC Amount	1,743		6,084
11				
12	Payroll Tax- CWC Factor	4.32%	8.64%	12.95%
13	Payroll Tax Adjustment	(220,720)		
14	Payroll Tax Adj CWC Amount	(9,530)		
15	SPS CWC-State Income Tax	(0)	(0)	(0)

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TX-300 Deficiency RR

Line No.	Company	TX Retail
1	Southwestern Public Service Co	
2		
3	Rate Base	2,642,931,946
4	Weighted Cost of Debt	1.91%
5	Interest Deduction	50,480,000
6	Rate of return	7.56%
7	Required earnings	199,805,655
8		
9	Total Schedule M (including NOL)	(177,630,986)
10	Total Deferred Taxes (with NOL)	28,332,358
11	ITC Amortized	(27,027)
12		
13	State Taxable Income	(28,305,331)
14	State Tax Rate	2.08%
15	State Tax Expense	(587,562)
16		
17	Section 199 Deduction	
18	Federal Taxable Income	(27,717,769)
19	Federal Tax Rate	21.00%
20	Federal Tax Expense	(5,820,731)
21		
22	Total Tax Expense	21,897,037
23	Gross up factor	1.292656
24	Total Tax Expense (Gross)	28,305,331
25		
26	Operating Expenses	524,023,028
27	Gains/Losses	
28	Total Operating Deductions	552,328,359
29	Revenue Credits	(99,765,866)
30	Total Revenue Requirement	652,368,148
31		
32	Rate Revenue	(546,657,241)
33	Revenue Deficiency/Excess	105,710,907
34		
35	Revenue Deficiency IS Method	105,710,907
36	Check methods	0

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TX-301 NOL

Line No.	Company	TX Retail
1	Southwestern Public Service Co	47,891,812
2		
3	Composite Tax Rate	22.64%
4		
5	Revenue:	
6	Present and Other Revenue	646,423,107
7		
8	Expenses:	
9	O&M	272,985,115
10	Cost of Sales	44,513,617
11	Depreciation/Amortization	146,686,463
12	TOTI	59,837,833
13	Total Expense	524,023,028
14	Pre-Tax Income	122,400,079
15		
16	Interest Deduction	50,480,000
17	Schedule M (excluding NOL)	(202,131,830)
18	Taxable Income	(130,211,751)
19		
20	Revenue Deficiency/Excess	105,710,907
21	Taxable Income for NOL	(24,500,844)
22	Schedule M NOL	(24,500,844)
23	Taxable Income Remaining	(0)
24	Percent of Taxable Income Utilized for NOL	100.00%
25		
26	Schedule M NOL (IS)	24,500,844
27	NOL Deferred Expense (IS)	(5,546,962)
28		
29	NOL ADIT Beg Bal	10,842,650
30	NOL ADIT Activity	5,546,962
31	NOL ADIT End Bal	16,389,612

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TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
Numerator					
12CP-PROD			451,649	1,039,513	2,021,187
12CP-TRAN			1,742,300	1,056,666	2,046,999
CUST-ADJ			1	1	1
CUST-AVG			7	123,927	272,550
CUST-H/S				14,888	3,651
CUST-RET				123,927	272,550
CUST-YE			1	1	1
DEPOSITS				2,764,894	7,635,516
ENERGY			1,864,267,151	7,838,907,366	14,492,577,298
LABOR			17,308,772	42,573,731	87,597,491
LABXAG			10,109,864	24,869,604	50,933,186
MET-YE			1	1	1
NCP-DIST			41,063		1,954,866
NM				1	
PIS-DIST			1,718,442	581,732,998	985,709,881
PIS-GEN			62,002,850	155,344,771	318,574,420
PIS-NET			1,233,468,778	1,749,967,303	3,175,359,210
PIS-PROD			339,163,699	879,822,894	1,689,747,876
PIS-PTD			1,533,247,551	2,233,600,981	4,155,259,552
PIS-TRAN			1,192,365,410	772,045,089	1,479,801,795
PISRET-DIST				581,732,998	985,709,881
PISRET-PROD				879,822,894	1,689,747,876
PISRET-PTD			1,533,247,551	2,233,600,981	4,155,259,552
PISRET-TRAN				772,045,089	1,479,801,795
RETAIL-ENERGY				7,838,907,366	14,492,577,298

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TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
RETAIL-PROD				1,039,513	2,021,187
RETAIL-TRAN				1,056,666	2,046,999
SPS Direct Other	2	1		1	1
TX					1
WHLS		1			
Denominator					
12CP-PROD			3,512,349	3,512,349	3,512,349
12CP-TRAN			4,845,965	4,845,965	4,845,965
CUST-ADJ		3		3	3
CUST-AVG			396,484	396,484	396,484
CUST-H/S				18,539	18,539
CUST-RET				396,477	396,477
CUST-YE		3		3	3
DEPOSITS				10,400,410	10,400,410
ENERGY			24,195,751,815	24,195,751,815	24,195,751,815
LABOR			147,479,994	147,479,994	147,479,994
LABXAG			85,912,654	85,912,654	85,912,654
MET-YE		3		3	3
NCP-DIST			1,995,929		1,995,929
NM				1	
PIS-DIST			1,569,161,321	1,569,161,321	1,569,161,321
PIS-GEN			535,922,041	535,922,041	535,922,041
PIS-NET			6,158,795,291	6,158,795,291	6,158,795,291
PIS-PROD			2,908,734,469	2,908,734,469	2,908,734,469
PIS-PTD			7,922,108,084	7,922,108,084	7,922,108,084
PIS-TRAN			3,444,212,294	3,444,212,294	3,444,212,294

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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments

TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
PISRET-DIST				1,567,442,879	1,567,442,879
PISRET-PROD				2,569,570,770	2,569,570,770
PISRET-PTD			6,388,860,532	6,388,860,532	6,388,860,532
PISRET-TRAN				2,251,846,884	2,251,846,884
RETAIL-ENERGY				22,331,484,664	22,331,484,664
RETAIL-PROD				3,060,700	3,060,700
RETAIL-TRAN				3,103,665	3,103,665
SPS Direct Other		5	4	4	4
TX					1
WHLS			1		
Jur Factor Allocator					
12CP-PROD			0	0	1
12CP-TRAN			0	0	0
CUST-ADJ	0.00%		33.33%	33.33%	33.33%
CUST-AVG	0.00%		0.00%	31.26%	68.74%
CUST-H/S	0.00%		0.00%	80.31%	19.69%
CUST-RET	0.00%		0.00%	31.26%	68.74%
CUST-YE	0.00%		33.33%	33.33%	33.33%
DEPOSITS	0.00%		0.00%	26.58%	73.42%
ENERGY	0.00%		7.70%	32.40%	59.90%
LABOR	0.00%		11.74%	28.87%	59.40%
LABXAG	0.00%		11.77%	28.95%	59.28%
MET-YE	0.00%		33.33%	33.33%	33.33%
NCP-DIST	0.00%		2.06%	0.00%	97.94%
NM	0.00%		0.00%	100.00%	0.00%
PIS-DIST	0.00%		0.11%	37.07%	62.82%

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TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
PIS-GEN		0.00%	11.57%	28.99%	59.44%
PIS-NET		0.00%	20.03%	28.41%	51.56%
PIS-PROD		0.00%	11.66%	30.25%	58.09%
PIS-PTD		0.00%	19.35%	28.19%	52.45%
PIS-TRAN		0.00%	34.62%	22.42%	42.96%
PISRET-DIST		0.00%	0.00%	37.11%	62.89%
PISRET-PROD		0.00%	0.00%	34.24%	65.76%
PISRET-PTD		0.00%	24.00%	34.96%	65.04%
PISRET-TRAN		0.00%	0.00%	34.28%	65.72%
RETAIL-ENERGY		0.00%	0.00%	35.10%	64.90%
RETAIL-PROD		0.00%	0.00%	33.96%	66.04%
RETAIL-TRAN		0.00%	0.00%	34.05%	65.95%
SPS Direct Other	40.00%		25.00%	25.00%	25.00%
TX	0.00%	0.00%	0.00%	0.00%	100.00%
WHLS	0.00%	0.00%	100.00%	0.00%	0.00%

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Test Year- Twelve Months Ended September, 2020 plus Known & Measurable Adjustments
TX-401 JUR Alloc Ext

Line No.	Jurisdictional Allocator	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail	SPS TX Retail Adjustment	SPS TX Retail Adjusted	SPS Retail	SPS Total
1	12CP-PROD	451,649	1,039,513	2,021,187		2,021,187	3,060,700	3,512,349
2	12CP-TRAN	1,742,300	1,056,666	2,046,999		2,046,999	3,103,665	4,845,965
3	ENERGY	1,864,267,151	7,838,907,366	14,492,577,298		14,492,577,298	22,331,484,664	24,195,751,815
4								
5	12CP-Prod	451,649	1,039,513	2,021,187		2,021,187	3,060,700	3,512,349
6	12CP-Tran	1,742,300	1,056,666	2,046,999		2,046,999	3,103,665	4,845,965
7	Energy	1,864,267,151	7,838,907,366	14,492,577,298		14,492,577,298	22,331,484,664	24,195,751,815

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TX-000 Cap Str

Line No.	Item	TX Retail	NM Retail	Wholesale
1	R02-Federal Tax Rate	21.00%	21.00%	21.00%
2	R08-Cost of Long Term Debt	4.20%	4.20%	4.20%
3	R09-Cost of Common Equity	10.35%	10.35%	10.35%
4	R11-Ratio of Long Term Debt	45.40%	45.40%	45.40%
5	R12-Ratio of Common Equity	54.60%	54.60%	54.60%
6	R24-NM State Income Tax Rate	5.90%	5.90%	5.90%
7	R24-State Tax Rate	2.08%	2.08%	2.08%
8				
9	Ratio of Long Term Debt	45.40%	45.40%	45.40%
10	Cost of Long Term Debt	4.20%	4.20%	4.20%
11	LTD	1.91%	1.91%	1.91%
12				
13	Ratio of Common Equity	54.60%	54.60%	54.60%
14	Cost of Common Equity	10.35%	10.35%	10.35%
15	Weighted Cost of Common Equity	5.65%	5.65%	5.65%
16				
17	Return on Rate Base	7.56%	7.56%	7.56%
18				
19	Sec 199 Deduction Rate			
20	Federal Tax Rate	21.00%	21.00%	21.00%
21	State Tax Rate	2.08%	2.08%	2.08%
22	Combined Tax Rate	22.64%	22.64%	22.64%
23	Tax Gross-up	1.292656	1.292656	1.292656

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TX-000 Deficiency

Line No.	Company	NM Retail	TX Retail	Wholesale
1	Southwestern Public Service Co			
2				
3	Revenue Deficiency:			
4	Rate Base	1,885,844,769	3,333,646,694	989,597,244
5	Return on Rate Base	7.56%	7.56%	7.56%
6	Required Earnings	142,569,865	252,023,690	74,813,552
7	Net Operating Earnings	66,442,386	141,115,710	137,084,712
8	Earnings Deficiency/Excess	76,127,479	110,907,980	(62,271,160)
9	Factor to Gross	1.292656	1.292656	1.292656
10	Revenue Deficiency/Excess (Gross)	98,406,622	143,365,836	(80,495,172)
11				
12	Earned Return on Equity:			
13	Earned Return on Rate Base	3.52%	4.23%	13.85%
14	Weighted Cost of Long Term Debt	1.91%	1.91%	1.91%
15	Difference	1.61%	2.32%	11.94%
16	Ratio of Common Equity	54.60%	54.60%	54.60%
17	Earned Return on Equity	2.95%	4.25%	21.87%

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TX-100 IS

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	NM	(121,225,332)	28,222,128	(93,003,204)	NM			(93,003,204)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	TX	(246,058,080)	6,716,501	(239,341,579)	TX	100.00%	(239,341,579)	
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	NM	(144,327,991)	42,617,033	(101,710,958)	NM			(101,710,958)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	TX	(193,424,439)	92,033,466	(101,390,973)	TX	100.00%	(101,390,973)	
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	NM	(174,360,116)	74,349,134	(100,010,982)	NM			(100,010,982)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	TX	(244,195,449)	(9,406,646)	(253,602,095)	TX	100.00%	(253,602,095)	
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	NM	(2,305,609)	328,909	(1,976,700)	NM			(1,976,700)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	TX	(4,518,648)	(14,302,136)	(18,820,784)	TX	100.00%	(18,820,784)	
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	NM	(9,477,895)	2,889,972	(6,587,924)	NM			(6,587,924)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	TX	(21,813,401)	12,813,657	(8,999,744)	TX	100.00%	(8,999,744)	
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	WHLs	(301,003,445)	101,386,664	(199,616,781)	WHLs		(199,616,781)	
12	Operating Revenue	Rate Revenue	Sub-Total Rate Revenue		(1,462,710,406)	337,648,682	(1,125,061,723)			(622,155,175)	(502,906,548)
13	Rate Revenues				(1,462,710,406)	337,648,682	(1,125,061,723)			(622,155,175)	(502,906,548)
14	Operating Revenue	Other Revenue	40000-Operating Revenue	NM	0	0	0	NM			0
15	Operating Revenue	Other Revenue	40000-Operating Revenue	TX	0	0	0	TX	100.00%	0	0
16	Operating Revenue	Other Revenue	40000-Operating Revenue	WHLs				WHLs			
17	Operating Revenue	Other Revenue	40000-Operating Revenue	NM				NM			(503,450)
18	Operating Revenue	Other Revenue	45000-P-Late Payment Revenue	TX	(462,518)	(40,933)	(503,450)	TX	100.00%	(503,450)	
19	Operating Revenue	Other Revenue	45000-P-Late Payment Revenue	NM	(998,122)	(65,871)	(1,063,993)	NM		(1,063,993)	
20	Operating Revenue	Other Revenue	45103-Customer Connection	NM	(88,545)	22,750	(75,795)	NM			(75,795)
21	Operating Revenue	Other Revenue	45103-Customer Connection	TX	(242,075)	39,105	(202,970)	TX	100.00%	(202,970)	
22	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	NM	(41,104)	(928)	(41,104)	NM			(41,104)
23	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	TX	(151,116)	(4,236)	(155,352)	TX	100.00%	(155,352)	
24	Operating Revenue	Other Revenue	45106-Misc Service Rev	PIS-DIST	(119,075)	34,585	(84,490)	PIS-DIST		(84,490)	
25	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	ENERGY	451	(451)		ENERGY	59.75%	(52,222)	(32,268)
26	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service revenues	ENERGY	(5,366)	5,366		ENERGY	59.75%		
27	Operating Revenue	Other Revenue	45400-Rentals	NM	(2,613,567)	(18,483)	(2,632,050)	NM			(2,632,050)
28	Operating Revenue	Other Revenue	45400-Rentals	PIS-DIST	(1,701,742)	(3,547)	(1,705,290)	PIS-DIST	61.81%	(1,054,016)	(651,274)
29	Operating Revenue	Other Revenue	45400-Rentals	TX	(4,733,455)	266,343	(4,467,112)	TX	100.00%	(4,467,112)	
30	Operating Revenue	Other Revenue	456.122PROD - Funded Upgrades Credit Distribution	12CP-PROD	(433,667)	266,343	(167,324)	12CP-PROD			(167,324)
31	Operating Revenue	Other Revenue	456.122PTP - Z2 Point-to-Point Revenue	12CP-TRAN	687,178	687,178		12CP-TRAN	45.49%	312,630	374,548
32	Operating Revenue	Other Revenue	45600EEI Mutual Aid	PIS-DIST	(609,981)	304,731	(305,250)	PIS-DIST	61.81%	(188,671)	(116,579)
33	Operating Revenue	Other Revenue	45605Sch7/B-Schedule 7 & 8 - Firm Point to Point Wheeling	12CP-TRAN	(3,464,443)	(893,145)	(4,357,588)	12CP-TRAN	45.49%	(1,982,474)	(2,375,115)
34	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	12CP-TRAN	(1,117,822)	(308,045)	(1,425,867)	12CP-TRAN	45.49%	(648,694)	(777,172)
35	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - Other electric revenues	WHLs	(8,287,773)	(8,287,773)		WHLs		(8,287,773)	
36	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission Revenue	WHLs	(47,823,824)	(47,823,824)		WHLs		(47,823,824)	
37	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric revenues	WHLs	(1,131,189)	(404,298)	(1,535,487)	WHLs		(1,535,487)	
38	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling System Control & Dispatch	PIS-TRAN	(1,176,195)	(262,979)	(1,439,174)	PIS-TRAN	46.22%	(665,169)	(774,005)
39	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	12CP-PROD	(144,899)	(64,994)	(209,893)	12CP-PROD	57.90%	(121,520)	(88,373)
40	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charge	TX	(457,932)	8,967	(448,965)	TX	100.00%	(448,965)	
41	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	ENERGY	(2,044,810)	2,044,810		ENERGY	59.75%		
42	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	NM	11,191,821	(11,201,182)	(9,361)	NM		(9,361)	
43	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	PIS-NET	(40,115,555)	3,703	(43,819)	PIS-NET	53.56%	(23,485)	(20,334)
44	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	TX	40,115,555	(40,233,945)	(118,391)	TX	100.00%	(118,391)	
45	Operating Revenue	Other Revenue	45646CIP-Performance Revenue	ENERGY	(788,970)	768,970		ENERGY	59.75%		
46	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	ENERGY	(212,270,730)	27,702,175	(184,568,555)	ENERGY	59.75%	(108,391)	(73,850)
47	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	12CP-TRAN	(259,458,982)	(83,157,722)	(342,616,704)	12CP-TRAN	45.49%	(156,121,331)	(186,495,373)
48	Operating Revenue	Other Revenue	Sub-Total Other Revenue		(259,458,982)	(83,157,722)	(342,616,704)			(120,947,391)	(144,901,752)

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49	Other Revenue				(259,458,982)	(88,157,722)	(342,616,704)			(132,119,236)	(210,497,468)
50											
51	Operating Revenue			Sub-Total Operating Revenue	(1,722,169,388)	254,490,961	(1,467,678,427)			(754,274,411)	(713,404,016)
52											
53	Present and Other Revenue				1,722,169,388	(254,490,961)	1,467,678,427			754,274,411	713,404,016
54											
55	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	8,646		8,646	ENERGY	59.75%	5,166	3,480
56	Cost of Sales	Steam Production Fuel	50110-Gas	ENERGY	84,252,148	(84,252,148)		ENERGY	59.75%		
57	Cost of Sales	Steam Production Fuel	50120-Oil	ENERGY	71,907	(71,907)		ENERGY	59.75%		
58	Cost of Sales	Steam Production Fuel	50130-Coal	ENERGY	44,319,025	(44,319,025)		ENERGY	59.75%		
59	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	ENERGY	55,130,657	(55,130,657)		ENERGY	59.75%		
60	Cost of Sales	Steam Production Fuel	Sub-Total Steam Production Fuel	Sub-Total Steam Production Fuel	183,782,383	(183,773,737)	8,646			5,166	3,480
61											
62	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	ENERGY	26,586,858	(26,586,858)		ENERGY	59.75%		
63	Cost of Sales	Other Production Fuel	Sub-Total Other Production Fuel	Sub-Total Other Production Fuel	26,586,858	(26,586,858)					
64											
65	Cost of Sales	Purchased Power	55500-Purchased Power	ENERGY	319,673,400	(319,673,400)		ENERGY	59.75%		
66	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	12CP-PROD	58,698,861	5,685,026	64,383,888	12CP-PROD	59.75%	37,275,780	27,108,107
67	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	ENERGY	13,356,694	714,793	14,071,487	ENERGY	59.75%	8,407,176	5,664,311
68	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	ENERGY	(42,108,822)	42,108,822		ENERGY	59.75%		
69	Cost of Sales	Purchased Power	Sub-Total Purchased Power	Sub-Total Purchased Power	349,620,134	(271,164,760)	78,455,374			45,682,956	32,773,418
70											
71	Cost of Sales		Sub-Total Cost of Sales	Sub-Total Cost of Sales	559,989,374	(481,525,354)	78,464,020			45,688,122	32,775,898
72											
73	Total Cost of Sales				559,989,374	(481,525,354)	78,464,020			45,688,122	32,775,898
74											
75	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	3,411,227	393,563	3,804,791	12CP-PROD	57.90%	2,202,827	1,601,964
76	O&M	Steam Production Operations	50135-Coal Non-Mine/Non-Freight	ENERGY	38,323,125	(423,064)	32,900,061	ENERGY	59.75%	19,656,530	13,243,531
77	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	61,916	15,624	77,540	ENERGY	59.75%	46,327	31,213
78	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	11,211,144	(397,843)	10,813,301	12CP-PROD	57.90%	6,260,483	4,552,818
79	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	9,202,772	163,096	9,365,868	12CP-PROD	57.90%	5,422,476	3,943,393
80	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	12,708,134	1,040,570	13,748,704	12CP-PROD	57.90%	7,959,968	5,788,736
81	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	4,520,725	(1,170,770)	3,349,954	12CP-PROD	57.90%	1,939,494	1,410,460
82	O&M	Steam Production Operations	50900-Stm Op SO2 Allowance Exp	12CP-PROD				12CP-PROD	57.90%		
83	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	NM	34,908		34,908	NM			34,908
84	O&M	Steam Production Operations	Sub-Total Steam Production Operations	Sub-Total Steam Production Operations	74,473,951	(378,223)	74,095,728			43,488,104	30,607,024
85											
86	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	571,597	69,670	641,268	12CP-PROD	57.90%	371,269	269,998
87	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	4,260,871	(583,453)	3,677,418	12CP-PROD	57.90%	2,129,083	1,548,335
88	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	12,593,339	79,278	12,672,617	ENERGY	59.75%	7,571,405	5,101,212
89	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	8,369,467	(1,112,712)	7,256,756	ENERGY	59.75%	4,335,634	2,921,121
90	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	9,920,556	(603,297)	9,317,259	12CP-PROD	57.90%	5,394,333	3,922,927
91	O&M	Steam Production Maintenance	Sub-Total Steam Production Maintenance	Sub-Total Steam Production Maintenance	35,715,831	(2,150,514)	33,565,317			19,801,723	13,763,594
92											
93	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	324,846	81,102	405,948	12CP-PROD	57.90%	235,028	170,920
94	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	145,395	2,182	147,577	ENERGY	59.75%	88,172	59,405
95	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	277,503	54,747	332,249	12CP-PROD	57.90%	192,359	139,890
96	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	597,907	103,337	701,243	12CP-PROD	57.90%	405,993	295,251

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97	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	ENERGY	4,306,325	4,201,600	8,507,925	ENERGY	59.75%	5,083,160	3,424,765
98	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	569,623	(163,590)	376,034	12CP-PROD	57.90%	217,709	158,325
99	O&M	Other Production Operations	55000W-Oth Oper Rents	ENERGY	1,894,694	3,424,980	5,319,674	ENERGY	59.75%	3,178,302	2,141,372
100	O&M	Other Production Operations	Sub-Total Other Production Operations		8,116,293	7,674,358	15,790,651			9,400,723	6,389,927
101											
102	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	459,679	(9,026)	450,653	12CP-PROD	57.90%	260,911	189,742
103	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	314,105	(79,598)	234,507	12CP-PROD	57.90%	135,770	98,736
104	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	1,142,905	886,276	2,029,181	12CP-PROD	57.90%	1,174,817	854,364
105	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	197,633	4,202,118	4,399,751	ENERGY	59.75%	2,628,683	1,771,068
106	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pk Mjr	12CP-PROD	39,042	(95,440)	(56,398)	12CP-PROD	57.90%	(32,652)	(23,746)
107	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Pk Mjr	ENERGY	4,104,846		4,104,846	ENERGY	59.75%	2,452,489	1,652,357
108	O&M	Other Production Maintenance	Sub-Total Other Production Maintenance		6,258,210	4,904,330	11,162,541			6,620,018	4,542,522
109											
110	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	1,182,859	(87,302)	1,095,557	12CP-PROD	57.90%	634,285	461,272
111	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	1,778,233	(4,515,477)	(2,737,244)	12CP-PROD	57.90%	(4,584,758)	(1,152,486)
112	O&M	Other Power Supply	55700-Purchased Power Other	NM		(125,000)	(125,000)	NM			(125,000)
113	O&M	Other Power Supply	55700-Purchased Power Other	TX		(400,000)	(400,000)	TX	100.00%		(400,000)
114	O&M	Other Power Supply	55790REC - REC Costs	TX	4,110,497		4,110,497	TX	100.00%	4,110,497	
115	O&M	Other Power Supply	55790REC - REC Costs NM	NM	(689,525)		(689,525)	NM			(689,525)
116	O&M	Other Power Supply	55790REC - REC Costs TX	TX	1,790,365	(1,790,365)		TX	100.00%		
117	O&M	Other Power Supply	Sub-Total Other Power Supply		4,061,933	(2,118,123)	1,943,810			2,760,023	(816,214)
118											
119	O&M	Transmission Operations	56000-Trans-Oper Super & Eng	PIS-TRAN	8,329,655	(323,994)	8,005,661	PIS-TRAN	46.22%	3,700,121	4,305,540
120	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	(166,709)	(3,238)	(169,941)	12CP-TRAN	45.49%	(77,314)	(92,627)
121	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	170,599		170,599	12CP-TRAN	45.49%	77,614	92,981
122	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	3,349,984	(55,788)	3,294,196	12CP-TRAN	45.49%	1,498,686	1,795,510
123	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	RETAIL-TRAN	3,637,403		3,637,403	RETAIL-TRAN	65.75%	2,391,602	1,245,801
124	O&M	Transmission Operations	56140W-Scheduling, system control and dispatch services - Wholesale	WHLS	1,065,179		1,065,179	WHLS			1,065,179
125	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	34,714	(7,097)	27,616	12CP-TRAN	45.49%	12,564	15,052
126	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	34,336	(1,346)	32,990	12CP-TRAN	45.49%	15,008	17,981
127	O&M	Transmission Operations	56170-Gen Intercom Studies	12CP-TRAN	22,978	122,609	145,587	12CP-TRAN	45.49%	66,234	79,353
128	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	RETAIL-TRAN	2,756,221		2,756,221	RETAIL-TRAN	65.75%	1,812,223	943,998
129	O&M	Transmission Operations	56180W-Reliability planning and standards develop service - Wholesale	WHLS	464,991		464,991	WHLS			464,991
130	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	1,517,537	(37,921)	1,479,616	PIS-TRAN	46.22%	683,861	795,755
131	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	441,138	1,051,888	1,492,026	PIS-TRAN	46.22%	690,059	802,967
132	O&M	Transmission Operations	56500-Transm of Elec By Others	12CP-TRAN	288,806		288,806	12CP-TRAN	45.49%	131,391	157,414
133	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	WHLS	391,050	12,936	403,986	WHLS			403,986
134	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	12CP-TRAN	35,240	4,000,902	4,036,141	12CP-TRAN	45.49%	1,836,232	2,199,909
135	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	RETAIL-TRAN	106,924,989	33,428,030	140,353,019	RETAIL-TRAN	65.75%	92,282,486	48,070,533
136	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	WHLS	31,301,865	13,298	31,315,163	WHLS			31,315,163
137	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	RETAIL-TRAN	2,248,686	430,209	2,678,896	RETAIL-TRAN	65.75%	1,761,381	917,515
138	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	WHLS	536,322	102,881	639,203	WHLS			639,203
139	O&M	Transmission Operations	56500S13W-Wheeling Schedule 13 - Wholesale	WHLS	512,328	87,110	599,438	WHLS			599,438
140	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	RETAIL-TRAN	92,119	15,217	107,336	RETAIL-TRAN	65.75%	70,574	36,762
141	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesale	WHLS	26,410	3,842	30,251	WHLS			30,251
142	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	RETAIL-TRAN	8,204,241	2,444,607	10,648,848	RETAIL-TRAN	65.75%	6,970,145	3,578,702
143	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	WHLS	26,728,273	4,426,548	31,154,821	WHLS			31,154,821
144	O&M	Transmission Operations	56522DAUC - Z2 Direct Assigned Upgrade Charge	RETAIL-PROD	249,444		249,444	RETAIL-PROD	65.84%	164,230	85,214

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145	O&M	Transmission Operations	5652DAUCW - Z Direct Assigned Upgrade Charge - Wholesale	WHLS	17,766		17,766	WHLS			17,766
146	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	3,189,424	246,751	3,436,174	PIS-TRAN	46.22%	1,588,159	1,848,015
147	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	2,146,627	(521,710)	1,624,917	PIS-TRAN	46.22%	751,017	873,900
148	O&M	Transmission Operations	Sub-Total Transmission Operations		204,381,024	45,406,332	249,787,356			116,326,275	133,461,080
149											
150	O&M	Transmission Maintenance	56900-Trans Mtce of Structures	PIS-TRAN	1,336,571	153,849	1,490,419	PIS-TRAN	46.22%	688,854	801,565
151	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	PIS-TRAN	641,896	(279,603)	362,293	PIS-TRAN	46.22%	167,447	194,845
152	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	1,978,467	247,203	2,225,670	PIS-TRAN	100.00%	2,225,670	2,225,670
153	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX		121,449	2,099,916	TX		1,103,505	996,411
154	O&M	Transmission Maintenance	Sub-Total Transmission Maintenance								
155											
156	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	157,672	9,954	167,626	ENERGY	59.75%	100,150	67,476
157	O&M	Regional Marketing Operations	57520-DA & Rkt Mkt Admin	ENERGY	305,329	1,341	306,670	ENERGY	59.75%	183,224	123,446
158	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	14,444	927	15,371	ENERGY	59.75%	9,184	6,188
159	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	27,048	(410)	26,637	ENERGY	59.75%	15,915	10,723
160	O&M	Regional Marketing Operations	57570-Mkt Fac/Non/Comp Serv	RETAIL-TRAN	6,308,383	(615,384)	5,692,999	RETAIL-TRAN	65.75%	3,743,162	1,949,837
161	O&M	Regional Marketing Operations	575700W-Market facilitation monitoring and compliance serv - Wholesale	WHLS	1,849,773		1,849,773	WHLS			1,849,773
162	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	49,730	(5,027)	44,703	ENERGY	59.75%	26,708	17,994
163	O&M	Regional Marketing Operations	Sub-Total Regional Marketing Operations		8,712,378	(608,599)	8,103,779			4,078,342	4,025,436
164											
165	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	391	60,839	61,230	NM			61,230
166	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	3,820,377	511,424	4,331,800	PIS-DIST	61.81%	2,677,426	1,654,374
167	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	SPS Direct Other		(102)	102	SPS Direct Other	25.00%	(26)	(51)
168	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	204,245	215,492	419,737	TX	100.00%	419,737	419,737
169	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	3,253,311	19,202	3,442,512	PIS-DIST	61.81%	2,121,938	1,311,574
170	O&M	Distribution Operations	58100-Dist Load Dispatching	TX		34,558	34,558	TX	100.00%	34,558	34,558
171	O&M	Distribution Operations	58200-Dist Op Station Exp	NM	102		102	NM			102
172	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	995,244	65,985	1,061,230	PIS-DIST	61.81%	655,932	405,298
173	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	1,459,872	(338,201)	1,121,671	NM			1,121,671
174	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	(1,604,741)	516,529	(1,088,213)	PIS-DIST	61.81%	(672,609)	(415,603)
175	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	1,014,719	(366,441)	648,278	TX	100.00%	648,278	648,278
176	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	21,982	25,104	47,086	NM			47,086
177	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	565,007	44,237	609,244	PIS-DIST	61.81%	376,565	232,679
178	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	75,354	(106,003)	(30,648)	TX	100.00%	(30,648)	(30,648)
179	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	1,781	1,781	3,562	NM			3,562
180	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	597,288	15,121	612,409	PIS-DIST	61.81%	378,521	233,887
181	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX		(18,694)	(18,694)	TX	100.00%	(18,694)	(18,694)
182	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	1,441,890	(96,443)	1,345,447	NM			1,345,447
183	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	(1,212,397)	335,209	(877,187)	PIS-DIST	61.81%	(542,177)	(335,010)
184	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	1,948,489	(167,515)	1,780,974	TX	100.00%	1,780,974	1,780,974
185	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	4,376		4,376	NM			4,376
186	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	618,486	49,750	668,235	PIS-DIST	61.81%	413,027	255,208
187	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	184		184	TX	100.00%	184	184
188	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	1,248,344	(92,066)	1,156,278	NM			1,156,278
189	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	4,487,572	(2,750,602)	1,736,970	PIS-DIST	61.81%	1,073,598	663,373
190	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	4,008,258	154,136	4,162,395	TX	100.00%	4,162,395	4,162,395
191	O&M	Distribution Operations	58900-Dist Rents	NM	242,993	(53,834)	189,159	NM			189,159
192	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	2,202,186	(560,010)	1,642,176	PIS-DIST	61.81%	1,015,007	627,170

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193	O&M	Distribution Operations	58900-Dist Rents	TX	693,603	(106,185)	587,419	TX	100.00%	587,419	7,380,029
194	O&M	Distribution Operations	Sub-Total Distribution Operations		23,154,475	(2,602,068)	20,552,406			13,172,403	
195	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	162		162	NM			162
196	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	27,896	5,903	33,799	PIS-DIST	61.81%	20,891	13,908
197	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX		15,771	15,771	TX	100.00%	15,771	
198	O&M	Distribution Maintenance	59100-Dist Mtc of Structures	NM		(87)	(87)	NM			(87)
199	O&M	Distribution Maintenance	59100-Dist Mtc of Structures	PIS-DIST		9	9	PIS-DIST	61.81%	5	3
200	O&M	Distribution Maintenance	59100-Dist Mtc of Structures	TX		(22,023)	(22,023)	TX	100.00%	(22,023)	
201	O&M	Distribution Maintenance	59200-Dist Mtc of Station Equip	PIS-DIST	660,938	63,605	724,543	PIS-DIST	61.81%	447,880	276,713
202	O&M	Distribution Maintenance	59200-Dist Mtc of Station Equip	TX		2,371	2,371	TX	100.00%	2,371	
203	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	1,174,469	638,753	1,813,223	NM			1,813,223
204	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	3,081,054	145,438	3,226,492	PIS-DIST	61.81%	1,994,250	1,232,242
205	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	2,161,052	3,194,215	5,355,267	TX	100.00%	5,355,267	
206	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	NM	12,732	4,394	17,126	NM			17,126
207	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	PIS-DIST	7,109	(8,816)	(1,707)	PIS-DIST	61.81%	(1,055)	(652)
208	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	TX	79,746	(6,524)	73,222	TX	100.00%	73,222	
209	O&M	Distribution Maintenance	59500-Dist Mtc of Line Transform	NM		711	711	NM			711
210	O&M	Distribution Maintenance	59500-Dist Mtc of Line Transform	TX		551	551	TX	100.00%	551	
211	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	141,522	(13,946)	127,576	NM			127,576
212	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	15,851	41,142	56,993	PIS-DIST	61.81%	35,227	21,767
213	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	124,126	(3,890)	120,237	TX	100.00%	120,237	
214	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM		1,392	1,392	NM			1,392
215	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	24,433	26,105	50,538	PIS-DIST	61.81%	31,237	19,301
216	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX		3,474	3,474	TX	100.00%	3,474	
217	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	16	(1,576)	(1,559)	NM			(1,559)
218	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST		(2)	(2)	PIS-DIST	61.81%	(1)	(1)
219	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	17,522	28,416	45,938	TX	100.00%	45,938	
220	O&M	Distribution Maintenance	Sub-Total Distribution Maintenance		7,528,466	4,115,548	11,644,015			8,123,190	3,520,825
221	O&M	Distribution Maintenance									
222	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	28,662	(6,184)	22,478	CUST-AVG	68.74%	15,451	7,026
223	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	4,859,851	188,863	5,048,714	CUST-AVG	68.74%	3,470,574	1,578,140
224	O&M	Customer Accounting	90300-Cust Act Recrds & Coll	CUST-AVG	7,647,368	(277,015)	7,370,353	CUST-AVG	68.74%	5,066,509	2,303,844
225	O&M	Customer Accounting	90400-Cust Act Uncollect	CUST-RET	4,739,561	1,304,344	6,043,905	CUST-RET	68.74%	4,154,759	1,889,146
226	O&M	Customer Accounting	90400L-Uncollectable Accounts - Non Commodity	CUST-RET	324,063	(912,305)	(588,242)	CUST-RET	68.74%	(404,375)	(183,867)
227	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	136,553	153	136,707	CUST-AVG	68.74%	93,974	42,732
228	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	NM		15,689	15,689	NM			15,689
229	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	TX		110,874	110,874	TX	100.00%	110,874	
230	O&M	Customer Accounting	Sub-Total Customer Accounting		17,736,059	424,418	18,160,477			12,507,767	5,652,711
231	O&M	Customer Accounting									
232	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	2,298,158	(424,431)	1,873,726	CUST-AVG	68.74%	1,288,032	585,694
233	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	TX	4,355,010	(4,355,010)		TX	100.00%		
234	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	NM	11,006,350	(11,006,350)		NM			
235	O&M	Customer Service	90804EE-Customer Assistance SavorsSwitch	TX	667,345	5,966	673,311	TX	100.00%	673,311	0
236	O&M	Customer Service	909000-Informational and instruction advertising expense	CUST-RET	296,905	(296,905)	0	CUST-RET	68.74%	0	0
237	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	98,698	65	98,763	CUST-RET	68.74%	67,893	30,871
238	O&M	Customer Service	Sub-Total Customer Service		18,772,466	(16,076,665)	2,645,801			2,029,236	616,565
239	O&M	Customer Service									
240	O&M	Customer Service									

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241	O&M	Sales	91200-Economic Development	CUST-AVG	285,547	(9,095)	276,452	CUST-AVG	68.74%	190,038	86,414
242	O&M	Sales	916000-Misc. Sales Expense	CUST-AVG	8,581	11	8,592	CUST-AVG	68.74%	5,906	2,686
243	O&M	Sales	Sub-Total Sales		294,128	(9,084)	285,044			195,944	89,100
244											
245	O&M	A&G	92000-A&G Salaries	LABXAG	39,545,242	(5,943,879)	33,601,363	LABXAG	59.37%	19,947,768	13,653,595
246	O&M	A&G	92100-A&G Office & Supplies	LABXAG	19,833,830	307,890	20,141,721	LABXAG	59.37%	11,957,323	8,184,397
247	O&M	A&G	92200-A&G Adm Transfer Crdt	LABXAG	(22,762,323)	2,890,206	(19,872,117)	LABXAG	59.37%	(11,797,271)	(8,074,846)
248	O&M	A&G	92300-A&G Outside Services	LABXAG	6,194,091	510,597	6,704,688	LABXAG	59.37%	3,980,301	2,724,386
249	O&M	A&G	92400-A&G Property Insurance	PIS-NET	3,738,738	116,559	3,855,296	PIS-NET	53.56%	2,064,765	1,790,531
250	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	7,942,905	(72,474)	7,870,431	LABXAG	59.37%	4,672,356	3,198,075
251	O&M	A&G	926000-Employee pensions and benefits	LABXAG	28,178,340	(1,630,316)	26,548,023	LABXAG	59.37%	15,760,486	10,787,538
252	O&M	A&G	92603-SPS Deferred Pension Exp	TX	1,132,943	(725,574)	407,369	TX	100.00%	407,369	
253	O&M	A&G	92800-A&G Regulatory Commn Exp	CUST-AVG				CUST-AVG	68.74%		
254	O&M	A&G	92800R-Regulatory Commission Expense TX	TX	7,056,579	919,534	7,976,113	TX	100.00%	7,976,113	
255	O&M	A&G	92801R-Regulatory Commission Expense NM	NM	3,160,114	(867,082)	2,293,032	NM			2,293,032
256	O&M	A&G	92802R-Regulatory Commission Expense Wholesale	WHLS	1,949,917		1,949,917	WHLS			1,949,917
257	O&M	A&G	92804R-Regulatory Commission Expense Misc	RETAIL-ENERGY	(83,936)	(12)	(83,947)	RETAIL-ENERGY	64.59%	(54,224)	(29,724)
258	O&M	A&G	92900-A&G Duplicate Chrg Crdt	PIS-PTD	(1,162,226)	12,679	(1,149,547)	PIS-PTD	54.16%	(622,647)	(526,900)
259	O&M	A&G	93010-A&G General Advertising	PIS-PTD	1,423,458		1,423,458	PIS-PTD	54.16%	771,840	651,618
260	O&M	A&G	93020-A&G Misc General Exp	PIS-PTD	1,280,946	(1,010,323)	270,623	PIS-PTD	54.16%	146,581	124,041
261	O&M	A&G	93100-A&G Rents	PIS-PTD	11,576,206	(2,135,018)	9,441,188	PIS-PTD	54.16%	5,113,778	4,327,410
262	O&M	A&G	93100-A&G Rents	PISRET-DIST	2,491,920		2,491,920	PISRET-DIST	61.87%	1,541,845	950,075
263	O&M	A&G	93500-A&G Maint of Gen P/L	PIS-GEN	47,251	(8,285)	38,966	PIS-GEN	59.52%	23,192	15,774
264	O&M	A&G	Recoverable Contributions and Donations	TX	2,130,030		2,130,030	TX	100.00%	2,130,030	
265	O&M	A&G		Sub-Total A&G	111,543,992	(6,928,924)	104,615,068			63,247,766	41,367,302
266	O&M										
267	O&M				522,677,673	31,773,634	554,451,307			302,855,021	251,596,311
268											
269	Total O&M				522,677,673	31,773,634	554,451,307			302,855,021	251,596,311
270											
271	Depreciation Expense	Intangible	303003-Ing Misc Computr. Softwar	LABXAG	1,036,711	117,378	1,154,089	LABXAG	59.37%	685,136	468,953
272	Depreciation Expense	Intangible	303004-Ing Misc Computr. Softwar	LABXAG	17,326,341	1,860,911	19,187,252	LABXAG	59.37%	11,390,694	7,796,558
273	Depreciation Expense	Intangible	303004R-Ing Misc Computr Softwar-Retail Allocated	CUST-RET	168,554	19,129	187,684	CUST-RET	68.74%	129,019	58,664
274	Depreciation Expense	Intangible	303005-Ing Misc Computr. Soft 15y	LABXAG	4,948,242	551,947	5,500,189	LABXAG	59.37%	3,265,239	2,234,950
275	Depreciation Expense	Intangible	303007-Ing Misc Computr. Softwar	LABXAG				LABXAG	59.37%		
276	Depreciation Expense	Intangible	303010-Ing Misc Computr. Softwar	LABXAG	774,794	87,931	862,725	LABXAG	59.37%	512,165	350,560
277	Depreciation Expense	Intangible	303014-Ing Misc Computr. Softwar	CUST-RET	168,756	19,152	187,908	CUST-RET	68.74%	129,174	58,735
278	Depreciation Expense	Intangible	303014-Ing. CRS Computr. Softwar	Sub-Total Intangible	24,423,398	2,656,448	27,079,846			16,111,427	10,968,420
279											
280	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	34,188	12,133	46,321	12CP-PROD	57.90%	26,818	19,503
281	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	385,335	184,662	569,997	12CP-PROD	57.90%	330,006	239,991
282	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	928	(928)		12CP-PROD	57.90%		
283	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	7,471,631	1,837,040	9,308,671	12CP-PROD	57.90%	5,389,361	3,919,311
284	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TollKSC	12CP-PROD	177,570	358,550	536,120	12CP-PROD	57.90%	310,393	225,727
285	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	28,882,049	13,840,021	42,722,071	12CP-PROD	57.90%	24,734,426	17,987,644
286	Depreciation Expense	Steam Production	312001-Steam Prod Bir PIt-TollKSC	12CP-PROD	98,744	220,414	319,158	12CP-PROD	57.90%	184,780	134,378
287	Depreciation Expense	Steam Production	314000-Steam Prod Turbogren Unit	12CP-PROD	14,274,008	7,141,246	21,415,254	12CP-PROD	57.90%	12,398,604	9,016,650
288	Depreciation Expense	Steam Production	314001-Steam Prod Turbogren-TollKSC	12CP-PROD	297,128	590,750	887,877	12CP-PROD	57.90%	514,047	373,831

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
289	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	2,546,132	835,416	3,381,548	12CP-PROD	57.90%	1,957,785	1,423,763
290	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-Tools	12CP-PROD	132,474	379,079	511,553	12CP-PROD	57.90%	296,169	215,383
291	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	783,954	231,442	1,015,396	12CP-PROD	57.90%	587,875	427,521
292	Depreciation Expense	Steam Production	316001-Steam Prod PwrPHEq-Tools	12CP-PROD	35,811	52,396	88,207	12CP-PROD	57.90%	51,068	37,139
293	Depreciation Expense	Steam Production	Sub-Total Steam Production		55,119,952	25,682,221	80,802,173			46,781,332	34,020,841
294											
295	Depreciation Expense	Other Production	340002-Other Prod Land Rights	12CP-PROD	2	(2)		12CP-PROD	57.90%		
296	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	400,868	33,311	434,179	12CP-PROD	57.90%	251,373	182,806
297	Depreciation Expense	Other Production	341045-Other Prod Str & Impr-Wind	ENERGY	1,922,885	(77,251)	1,845,635	ENERGY	59.75%	1,102,696	742,938
298	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	152,770	17,988	170,757	12CP-PROD	57.90%	98,862	71,895
299	Depreciation Expense	Other Production	343000E-Other Prod Prime Mover	12CP-PROD	1,382,521	331,058	1,713,579	12CP-PROD	57.90%	992,096	721,483
300	Depreciation Expense	Other Production	344000E-Other Prod Generator	12CP-PROD	5,407,196	876,221	6,283,418	12CP-PROD	57.90%	3,637,856	2,645,562
301	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	ENERGY	25,682,068	31,645,834	57,327,902	ENERGY	59.75%	34,251,232	23,076,670
302	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	842,422	132,475	974,896	12CP-PROD	57.90%	564,427	410,469
303	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	826,807	(32,296)	794,511	ENERGY	59.75%	474,690	319,821
304	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	137,684	19,021	156,705	12CP-PROD	57.90%	90,726	65,979
305	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	678	(29)	649	ENERGY	59.75%	388	261
306	Depreciation Expense	Other Production	Sub-Total Other Production		36,755,901	32,946,332	69,702,233			41,464,347	28,237,886
307											
308	Depreciation Expense	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,544,939	411,553	1,956,491	12CP-TRAN	45.49%	890,101	1,066,391
309	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	NM	32,716	8,715	41,431	NM			41,431
310	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	TX	51,415	13,696	65,111	TX	100.00%	65,111	
311	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	10,130	2,699	12,829	WHLS			12,829
312	Depreciation Expense	Transmission	352000-Transmission Str & Impr	12CP-TRAN	1,902,884	632,394	2,535,278	12CP-TRAN	45.49%	1,153,418	1,381,859
313	Depreciation Expense	Transmission	352010-Trans Str & Impr-Prod	12CP-PROD	11,389	3,909	15,298	12CP-PROD	57.90%	8,857	6,441
314	Depreciation Expense	Transmission	352045-Trans Str & Impr-Wind	ENERGY	20,639	50,837	71,475	ENERGY	59.75%	42,704	28,772
315	Depreciation Expense	Transmission	353000E-Transmission Station	12CP-TRAN	24,912,534	5,279,503	30,192,037	12CP-TRAN	45.49%	13,735,790	16,456,247
316	Depreciation Expense	Transmission	353010-Trans Station Equip Pro	12CP-PROD	605,120	128,904	734,024	12CP-PROD	57.90%	424,972	309,053
317	Depreciation Expense	Transmission	353045-Trans Station Equip-Wind	ENERGY	288,410	678,077	966,487	ENERGY	59.75%	577,439	389,048
318	Depreciation Expense	Transmission	354000E-Trans Towers & Fixture	12CP-TRAN	119,417	6,834	126,251	12CP-TRAN	45.49%	57,438	68,813
319	Depreciation Expense	Transmission	354000ERN-Trans Towers & Fixture Radial NM	NM	2,529	145	2,674	NM			2,674
320	Depreciation Expense	Transmission	354000ERT-Trans Towers & Fixture Radial TX	TX	3,974	227	4,201	TX	100.00%	4,201	
321	Depreciation Expense	Transmission	354000ERW-Trans Towers & Fixture Radial Wholesale	WHLS	783	45	828	WHLS			828
322	Depreciation Expense	Transmission	355000E	12CP-TRAN	40,250,763	8,269,304	48,520,067	12CP-TRAN	45.49%	22,074,081	26,445,986
323	Depreciation Expense	Transmission	355000ERN-Trans Poles & Fixtures Radial NM	NM	852,362	175,113	1,027,475	NM			1,027,475
324	Depreciation Expense	Transmission	355000ERT-Trans Poles & Fixtures Radial TX	TX	1,339,520	275,197	1,614,717	TX	100.00%	1,614,717	
325	Depreciation Expense	Transmission	355000ERW-Trans Poles & Fixtures Radial Wholesale	WHLS	263,930	54,223	318,152	WHLS			318,152
326	Depreciation Expense	Transmission	355010-Trans Poles & Fixtures-Prod	12CP-PROD	1,642	9,881	11,523	12CP-PROD	57.90%	5,721	4,160
327	Depreciation Expense	Transmission	355045-Trans Poles & Fixtures-Wind	ENERGY	303,444	169,118	472,562	ENERGY	59.75%	282,338	190,224
328	Depreciation Expense	Transmission	356000E-Trans OH Conductor & D	12CP-TRAN	13,336,761	1,424,989	14,761,751	12CP-TRAN	45.49%	6,715,821	8,045,930
329	Depreciation Expense	Transmission	356000ERN-Trans OH Conductor & D Radial NM	NM	282,423	30,176	312,599	NM			312,599
330	Depreciation Expense	Transmission	356000ERT-Trans OH Conductor & D Radial TX	TX	443,839	47,423	491,262	TX	100.00%	491,262	
331	Depreciation Expense	Transmission	356000ERW-Trans OH Conductor & D Radial Wholesale	WHLS	87,451	9,344	96,795	WHLS			96,795
332	Depreciation Expense	Transmission	356010-Trans OH Cond & Device-Prod	12CP-PROD	7,944	1,298	9,243	12CP-PROD	57.90%	5,351	3,892
333	Depreciation Expense	Transmission	356045-Trans OH Cond & Device-Wind	ENERGY	132,030	134,505	266,534	ENERGY	59.75%	159,244	107,290
334	Depreciation Expense	Transmission	357000E-Trans Underground Cond	12CP-TRAN	3,600	1,232	4,832	12CP-TRAN	45.49%	2,198	2,634
335	Depreciation Expense	Transmission	358000-Trans UG Conductor & Device	12CP-TRAN	12,892	1,808	14,700	12CP-TRAN	45.49%	6,688	8,012
336	Depreciation Expense	Transmission	359000-Transmission Road & Trail	12CP-TRAN	7,943	505	8,447	12CP-TRAN	45.49%	3,843	4,604

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Sub-Total Transmission											
337	Depreciation Expense	Transmission			86,840,019	17,813,413	104,653,432			48,321,294	56,332,138
338											
339	Depreciation Expense	Distribution	360004-Dist Land Rights- NM	NM	159,780	6,321	166,100	NM			166,100
340	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	TX	41,481	310	41,792	TX	100.00%	41,792	
341	Depreciation Expense	Distribution	361000E-Str & Improv	NM	318,521	(28,937)	289,584	NM			289,584
342	Depreciation Expense	Distribution	361000E-Str & Improv	TX	279,354	18,822	298,176	TX	100.00%	298,176	
343	Depreciation Expense	Distribution	362000E-Other Eq	NM	2,564,190	709,507	3,273,696	NM			3,273,696
344	Depreciation Expense	Distribution	362000E-Other Eq	TX	3,734,982	679,513	4,414,495	TX	100.00%	4,414,495	
345	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	NM	2,947,293	1,367,014	4,314,307	NM			4,314,307
346	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	TX	6,429,951	1,619,034	8,048,985	TX	100.00%	8,048,985	
347	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	NM	2,966,947	1,237,148	4,204,096	NM			4,204,096
348	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	TX	5,205,538	614,595	5,820,133	TX	100.00%	5,820,133	
349	Depreciation Expense	Distribution	366000E-Dist Underground Cond	NM	126,462	4,173	130,635	NM			130,635
350	Depreciation Expense	Distribution	366000E-Dist Underground Cond	TX	383,454	(32,886)	350,567	TX	100.00%	350,567	
351	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	NM	306,778	57,775	364,553	NM			364,553
352	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	TX	906,129	27,194	933,323	TX	100.00%	933,323	
353	Depreciation Expense	Distribution	368000E-Dist Line Transformer	NM	1,656,807	125,279	1,782,086	NM			1,782,086
354	Depreciation Expense	Distribution	368000E-Dist Line Transformer	TX	4,128,643	(379,894)	3,748,749	TX	100.00%	3,748,749	
355	Depreciation Expense	Distribution	369010-Distribution Services O	NM	528,011	(36,680)	491,331	NM			491,331
356	Depreciation Expense	Distribution	369010-Distribution Services O	TX	971,296	(8,274)	963,023	TX	100.00%	963,023	
357	Depreciation Expense	Distribution	369020-Distribution Services U	NM	502,946	(34,939)	468,007	NM			468,007
358	Depreciation Expense	Distribution	369020-Distribution Services U	TX	868,128	(7,395)	860,733	TX	100.00%	860,733	
359	Depreciation Expense	Distribution	370000E-Distribution Meter	NM	677,216	404,694	1,081,910	NM			1,081,910
360	Depreciation Expense	Distribution	370000E-Distribution Meter	TX	1,188,987	622,478	1,811,465	TX	100.00%	1,811,465	
361	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	NM	2	174,015	174,017	NM			174,017
362	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	TX	358,778	(70,982)	287,797	TX	100.00%	287,797	
363	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	NM	368,173	234,388	602,561	NM			602,561
364	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	TX	651,935	207,006	858,941	TX	100.00%	858,941	
365	Depreciation Expense	Distribution		Sub-Total Distribution	38,271,782	7,509,282	45,781,064			28,438,179	17,342,885
366											
367	Depreciation Expense	General	389002-General Land Rights	LABXAG	1,022	(268)	754	LABXAG	59.37%	448	306
368	Depreciation Expense	General	390000-Genl Structures & Improv	LABXAG	1,617,182	(227,891)	1,389,290	LABXAG	59.37%	824,765	564,525
369	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	LABXAG	178,784	(37,115)	141,670	LABXAG	59.37%	84,103	57,566
370	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	CUST-RET	228,998	(47,538)	181,460	CUST-RET	68.74%	124,741	56,719
371	Depreciation Expense	General	391000-General Office Furn & E	LABXAG	762,114	344,025	1,106,139	LABXAG	59.37%	656,670	449,469
372	Depreciation Expense	General	391004-General Info Sys Computer	LABXAG	16,181,757	3,180,175	19,361,932	LABXAG	59.37%	11,494,395	7,867,538
373	Depreciation Expense	General	392010-General Transp Eq Grp	LABXAG		87,794	87,794	LABXAG	59.37%	52,120	35,674
374	Depreciation Expense	General	392020-General Transp Eq Grp 2	LABXAG	720,310		720,310	LABXAG	59.37%	427,619	292,691
375	Depreciation Expense	General	392030-General Transp Eq Trailer	LABXAG	133,449		133,449	LABXAG	59.37%	79,223	54,226
376	Depreciation Expense	General	392040-General Transp Eq Grp 4	LABXAG	984,551		984,551	LABXAG	59.37%	584,488	400,063
377	Depreciation Expense	General	393000-General Stores Equipmen	LABXAG	17,210	6,670	23,880	LABXAG	59.37%	10,217	6,993
378	Depreciation Expense	General	394000-General Tools & Shop Equi	LABXAG	10,540	265,153	275,693	LABXAG	59.37%	1,001,561	685,536
379	Depreciation Expense	General	395000-General Laboratory Equi	LABXAG	19,482		19,482	LABXAG	59.37%	229,125	156,829
380	Depreciation Expense	General	396000-General Power Operated E	LABXAG	366,471	182,361	548,832	LABXAG	59.37%	108,261	74,101
381	Depreciation Expense	General	397000-General Communication E	LABXAG	3,640,485	(878,700)	2,761,785	LABXAG	59.37%	1,639,560	1,122,225
382	Depreciation Expense	General	397010-General Comm Eq Two Wa	LABXAG	3,009,750	(62,448)	2,947,302	LABXAG	59.37%	1,749,694	1,197,608
383	Depreciation Expense	General	397020-General Comm Eq AE	LABXAG	3,841	(80)	3,761	LABXAG	59.37%	2,233	1,528
384	Depreciation Expense	General	397030-General Comm Eq EM	LABXAG	1,033,769	(110,030)	923,738	LABXAG	59.37%	607,752	415,986

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385	Depreciation Expense	General	398000-General Miscellaneous E	LABXAG	104,613	29,157	133,770	LABXAG	59.37%	79,414	54,356
386	Depreciation Expense	General	Sub-Total General	Sub-Total General	28,561,269	4,689,057	33,250,327			19,756,387	13,493,939
387											
388	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	PIS-NET	1,789,824	(1,789,824)		PIS-NET	53.56%		
389	Depreciation Expense	Other Tax	40730 - Regulatory Debits	PIS-NET	(626,829)	(626,829)		PIS-NET	53.56%	(335,708)	(291,121)
390	Depreciation Expense	Other Tax	41190-Accretion Expense	PIS-NET	3,373,125	(3,373,125)		PIS-NET	53.56%		
391	Depreciation Expense	Other Tax	Sub-Total Other Tax	Sub-Total Other Tax	4,536,121	(5,162,949)	(626,829)			(335,708)	(291,121)
392											
393	Depreciation Expense		Sub-Total Depreciation Expense	Sub-Total Depreciation Expense	274,508,443	86,133,803	360,642,246			200,537,258	160,104,988
394											
395	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	NM	3,691,919	(3,691,919)		NM			
396	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	PIS-NET				PIS-NET	53.56%		
397	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	TX	3,005,748	(2,607,581)	398,167	TX	100.00%	398,167	
398	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	NM	3,064,827			NM			
399	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	PIS-NET	(5,162,949)	(5,162,949)		PIS-NET	53.56%	(2,765,099)	(2,397,850)
400	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	TX	(66,136,699)	68,082,750	(53,949)	TX	100.00%	(53,949)	
401	Amortization Expense	Other Tax	Sub-Total Other Tax	Sub-Total Other Tax	(69,666,808)	64,848,076	(4,818,732)			(2,420,882)	(2,397,850)
402											
403	Amortization Expense		Sub-Total Amortization Expense	Sub-Total Amortization Expense	(69,666,808)	64,848,076	(4,818,732)			(2,420,882)	(2,397,850)
404											
405	Total Depreciation & Amortiz				204,841,635	150,981,879	355,823,514			198,116,377	157,707,138
406											
407	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	PIS-NET	61,389,020	10,686,980	72,076,000	PIS-NET	53.56%	38,601,442	33,474,558
408	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	LABOR	8,506,804	(18,384)	8,488,421	LABOR	59.48%	5,048,809	3,439,612
409	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	TX	8,127,809	2,210,930	10,338,739	TX	100.00%	10,338,739	
410	Taxes Other than Income	Other Tax	408102GR-Taxes Other Than Income - Gross Receipts Tax	TX	6,487,347	983,447	7,470,794	TX	100.00%	7,470,794	
411	Taxes Other than Income	Other Tax	4081020TH-Taxes Other Than Income - Other Miscellaneous Taxes	NM	4,176			NM			4,176
412	Taxes Other than Income	Other Tax	4081020TH-Taxes Other Than Income - Other Miscellaneous Taxes	PIS-NET	(2,318)	(2,318)		PIS-NET	53.56%	(1,241)	(1,076)
413	Taxes Other than Income	Other Tax	4081020TH-Taxes Other Than Income - Other Miscellaneous Taxes	TX	47,385		47,385	TX	100.00%	47,385	
414	Taxes Other than Income	Other Tax	Sub-Total Other Tax	Sub-Total Other Tax	84,560,225	13,862,973	98,423,197			61,505,928	36,917,270
415											
416	Taxes Other than Income		Sub-Total Taxes Other than Income	Sub-Total Taxes Other than Income	84,560,225	13,862,973	98,423,197			61,505,928	36,917,270
417											
418	Payroll Tax Adjustment									(232,285)	
419	Total TOTI				84,560,225	(424,160)	97,999,037			61,263,643	36,917,270
420											
421	Operating Expenses				1,372,068,907	(285,331,028)	1,086,737,879			607,913,162	478,996,617
422	Pre-tax Income				350,100,481	30,840,067	380,940,548			146,361,249	234,407,399
423											
424	Rate Base				6,633,892,818	(424,798,771)	6,209,094,047			3,333,646,694	2,875,453,062
425	Weighted Cost of Debt				1.91%	1.91%				1.91%	1.91%
426	Interest Deduction				126,707,353	(8,113,657)	118,593,696			63,672,652	54,921,153
427											
428	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwar	LABXAG	59,246	42,219	101,465	LABXAG	59.37%	60,236	41,229
429	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwar	LABXAG	1,401,023	1,778,568	3,179,591	LABXAG	59.37%	1,887,595	1,291,997
430	Sched M: Plant Temporary	Intangible	303004R-Ing Misc Computr Softwar-Retail Allocated	CUST-RET	204,156	(723,228)	(519,072)	CUST-RET	68.74%	(356,825)	(162,247)
431	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	LABXAG	1,094,963	703,518	1,798,482	LABXAG	59.37%	1,067,686	730,796
432	Sched M: Plant Temporary	Intangible	303007-Ing Misc Computr Softwar	LABXAG	0	0	0	LABXAG	59.37%	0	0
433											

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433	Sched M: Plant Temporary	Intangible	303010-Int Misc Computar Softwar	LABXAG	131,389	97,161	228,550	LABXAG	59.37%	135,681	92,869
434	Sched M: Plant Temporary	Intangible	303010R-Int Misc Computar Softwar-Retail Allocated	CUST-RET	(186,978)	(9,929)	(9,929)	CUST-RET	68.74%	(6,825)	(3,103)
435	Sched M: Plant Temporary	Intangible	303014-Int CRS Computar Softwar	CUST-RET	2,703,801	(101,812)	(288,790)	CUST-RET	68.74%	(198,523)	(90,267)
436	Sched M: Plant Temporary	Intangible	Sub-Total Intangible			1,786,497	4,490,298			2,589,024	1,901,274
437											
438	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own In Fe	12CP-PROD	(1,308)	715	(593)	12CP-PROD	57.90%	(343)	(290)
439	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(9,535)	(37,316)	(46,852)	12CP-PROD	57.90%	(27,125)	(19,726)
440	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	786,417	83,221	869,639	12CP-PROD	57.90%	503,487	366,152
441	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(635)	(2,483)	(3,118)	12CP-PROD	57.90%	(1,805)	(1,313)
442	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,943,633	2,284,754	4,228,388	12CP-PROD	57.90%	2,448,073	1,780,315
443	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	5,718,152	2,954,212	8,672,364	12CP-PROD	57.90%	5,020,963	3,651,401
444	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turboggen Unit	12CP-PROD	2,234,025	2,816,002	5,050,028	12CP-PROD	57.90%	2,943,771	2,126,257
445	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(75,188)	1,406,957	1,331,769	12CP-PROD	57.90%	771,042	560,726
446	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Pte E	12CP-PROD	(257,372)	1,493,454	1,236,082	12CP-PROD	57.90%	715,644	520,438
447	Sched M: Plant Temporary	Steam Production	Sub-Total Steam Production		10,338,190	10,999,516	21,337,706			12,353,706	8,984,000
448											
449	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own In Fe	12CP-PROD	(1,270)	728	(542)	12CP-PROD	57.90%	(314)	(228)
450	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)	(0)	ENERGY	59.75%	(0)	(0)
451	Sched M: Plant Temporary	Other Production	340145-Other Prod Wind Land Own	ENERGY	(91)	(30)	(121)	ENERGY	59.75%	(72)	(49)
452	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(3,259,162)	(102,471)	(3,361,634)	12CP-PROD	57.90%	(1,946,256)	(1,415,378)
453	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(10,778,470)	(1,087,751)	(11,866,221)	ENERGY	59.75%	(7,089,614)	(4,776,607)
454	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(234,152)	307,416	73,264	12CP-PROD	57.90%	42,417	30,847
455	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,067,406	1,177,309	2,244,715	12CP-PROD	57.90%	1,299,603	945,112
456	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	12CP-PROD	(1,657,458)	(1,840,072)	(3,497,531)	12CP-PROD	57.90%	(2,024,935)	(1,472,596)
457	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	ENERGY	(174,466,299)	(24,796,430)	(199,262,728)	ENERGY	59.75%	(119,051,870)	(80,210,853)
458	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(490,574)	60,342	(430,231)	12CP-PROD	57.90%	(249,087)	(181,144)
459	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(4,639,931)	(468,257)	(5,108,188)	ENERGY	59.75%	(3,051,947)	(2,056,241)
460	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(319,692)	299,325	(20,367)	12CP-PROD	57.90%	(11,792)	(8,575)
461	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(3,793)	(383)	(4,176)	ENERGY	59.75%	(2,495)	(1,681)
462	Sched M: Plant Temporary	Other Production	Sub-Total Other Production		(194,783,486)	(26,450,274)	(221,233,759)			(132,086,361)	(89,147,398)
463											
464	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	1,401,054	(1,401,054)	(0)	12CP-TRAN	45.49%	(0)	(0)
465	Sched M: Plant Temporary	Transmission	350001-Train Land Owned In Fe	12CP-TRAN	(6,381)	5,061	(1,320)	12CP-TRAN	45.49%	(601)	(720)
466	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	12CP-TRAN	(12,549,126)	6,107,429	(6,441,698)	12CP-TRAN	45.49%	(2,930,634)	(3,511,064)
467	Sched M: Plant Temporary	Transmission	350002RN-Transmission Land Right Radial NM	NM	(265,744)	129,333	(136,411)	NM			
468	Sched M: Plant Temporary	Transmission	350002RT-Transmission Land Right Radial TX	TX	(417,627)	203,251	(214,376)	TX	100.00%	(214,376)	(136,411)
469	Sched M: Plant Temporary	Transmission	350002RW-Transmission Land Right Radial Wholesale	WHLS	(82,286)	40,047	(42,239)	WHLS			
470	Sched M: Plant Temporary	Transmission	350011-Train Fee Land - Prod	12CP-PROD	(18)	8	(10)	12CP-PROD	57.90%	(6)	(4)
471	Sched M: Plant Temporary	Transmission	350045-Train Land Fee-Wind	ENERGY	(15)	15	0	ENERGY	59.75%	0	0
472	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(7,756,579)	4,904,260	(2,852,319)	12CP-TRAN	45.49%	(1,297,655)	(1,554,664)
473	Sched M: Plant Temporary	Transmission	352010-Train Str & Impr-Prod	12CP-PROD	35,484	(1,793)	33,691	12CP-PROD	57.90%	19,506	14,185
474	Sched M: Plant Temporary	Transmission	352045-Train Str & Impr-Wind	ENERGY	(190,118)	94,622	(95,497)	ENERGY	59.75%	(57,056)	(38,441)
475	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	12CP-TRAN	(75,925,051)	48,143,664	(27,781,387)	12CP-TRAN	45.49%	(12,639,062)	(15,147,305)
476	Sched M: Plant Temporary	Transmission	353010-Train Station Equip Pro	12CP-PROD	1,683,169	20,020	1,703,189	12CP-PROD	57.90%	986,081	717,108
477	Sched M: Plant Temporary	Transmission	353045-Train Station Equip-Wind	ENERGY	(2,390,279)	948,217	(1,442,062)	ENERGY	59.75%	(861,577)	(580,485)
478	Sched M: Plant Temporary	Transmission	354000E-Train Towers & Fixture	12CP-TRAN	(4,391,273)	2,020,945	(2,370,328)	12CP-TRAN	45.49%	(1,078,375)	(1,291,953)
479	Sched M: Plant Temporary	Transmission	354000RN-Train Towers & Fixture Radial NM	NM	(92,991)	42,796	(50,195)	NM			
480	Sched M: Plant Temporary	Transmission	354000RT-Train Towers & Fixture Radial TX	TX	(146,139)	67,256	(78,883)	TX	100.00%	(78,883)	(50,195)

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481	Sched M: Plant Temporary	Transmission	354000ERW- Tran Towers & Fixture Radial Wholesale	WHLS 12CP-TRAN	(28,794)	13,252	(15,543)	WHLS	45.49%	(9,097,810)	(15,543)
482	Sched M: Plant Temporary	Transmission	355000E	12CP-TRAN	(71,435,236)	51,437,739	(19,997,497)	12CP-TRAN	45.49%	(9,097,810)	(10,999,687)
483	Sched M: Plant Temporary	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	NM	(1,512,733)	1,089,260	(423,473)	NM		(665,504)	(423,473)
484	Sched M: Plant Temporary	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	TX	(2,377,320)	1,711,816	(665,504)	TX	10.00%	(665,504)	(131,126)
485	Sched M: Plant Temporary	Transmission	355000ERW- Tran Poles & Fixtures Radial Wholesale	WHLS	(468,410)	337,284	(131,126)	WHLS	57.90%	410,120	298,252
486	Sched M: Plant Temporary	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	(1,108,519)	1,816,892	708,373	12CP-PROD	59.75%	(1,397,689)	(941,689)
487	Sched M: Plant Temporary	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	(1,804,252)	(535,127)	(2,339,378)	ENERGY	45.49%	(3,267,528)	(3,914,681)
488	Sched M: Plant Temporary	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	(26,187,477)	19,005,268	(7,182,209)	12CP-TRAN		(239,019)	(47,095)
489	Sched M: Plant Temporary	Transmission	356000ERN- Tran OH Conductor & D Radial NM	NM	(554,554)	402,461	(152,093)	NM			(834,228)
490	Sched M: Plant Temporary	Transmission	356000ERT- Tran OH Conductor & D Radial TX	TX	(871,503)	632,483	(239,019)	TX	10.00%		(80,321)
491	Sched M: Plant Temporary	Transmission	356000ERW- Tran OH Conductor & D Radial Wholesale	WHLS	(171,715)	124,620	(47,095)	WHLS	57.90%	(1,147,129)	(2,323)
492	Sched M: Plant Temporary	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	(3,558,641)	1,577,284	(1,981,356)	12CP-PROD	59.75%	(45,004)	(4,136)
493	Sched M: Plant Temporary	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	(72,725)	(2,600)	(75,325)	ENERGY	45.49%	(3,452)	(4,373)
494	Sched M: Plant Temporary	Transmission	357000E- Tran Underground Cond	12CP-TRAN	(15,975)	11,713	(4,261)	12CP-TRAN	45.49%	(3,650)	(38,719,701)
495	Sched M: Plant Temporary	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	(28,447)	20,859	(7,588)	12CP-TRAN			
496	Sched M: Plant Temporary	Transmission	359000- Transmission Road & Trail	12CP-TRAN	(30,075)	22,052	(8,023)	12CP-TRAN			
497	Sched M: Plant Temporary	Transmission	Sub-Total Transmission		(211,320,295)	138,989,353	(72,330,942)			(33,611,241)	
498											(352)
499	Sched M: Plant Temporary	Distribution	360001E- Dist Land Owned in Fee	NM	(684)	332	(352)	NM	10.00%	(867)	(309,090)
500	Sched M: Plant Temporary	Distribution	360001E- Dist Land Owned in Fee	TX	(1,665)	799	(867)	TX	10.00%		(558,782)
501	Sched M: Plant Temporary	Distribution	360004- Dist Land Rights- NM	NM	(297,340)	(11,750)	(309,090)	NM		(53,375)	(2,358,337)
502	Sched M: Plant Temporary	Distribution	360005- Dist Land Rights- TX	TX	(54,109)	735	(53,375)	TX	10.00%	(501,554)	(3,463,260)
503	Sched M: Plant Temporary	Distribution	361000E- Str & Improv	NM	(550,393)	(8,369)	(558,762)	NM		(541,887)	(3,102,065)
504	Sched M: Plant Temporary	Distribution	361000E- Str & Improv	TX	(709,285)	207,731	(501,554)	TX	10.00%		(134,164)
505	Sched M: Plant Temporary	Distribution	362000E- Other Eq	NM	(2,534,740)	176,403	(2,358,337)	NM		(3,291,907)	(1,497,736)
506	Sched M: Plant Temporary	Distribution	362000E- Other Eq	TX	(913,438)	371,551	(541,887)	TX	10.00%		(341,470)
507	Sched M: Plant Temporary	Distribution	364000- Dist Poles, Towers & Fixt	NM	(4,163,284)	700,023	(3,463,260)	NM		(3,291,907)	(1,497,736)
508	Sched M: Plant Temporary	Distribution	364000- Dist Poles, Towers & Fixt	TX	(4,599,503)	1,307,597	(3,291,907)	TX	10.00%		(1,269,626)
509	Sched M: Plant Temporary	Distribution	365000- Dist OH Conductor & Devic	NM	(3,501,105)	399,041	(3,102,065)	NM		(1,269,626)	(134,164)
510	Sched M: Plant Temporary	Distribution	365000- Dist OH Conductor & Devic	TX	(1,668,164)	398,538	(1,269,626)	TX	10.00%		(341,470)
511	Sched M: Plant Temporary	Distribution	366000E- Dist Underground Cond	NM	(130,485)	(3,679)	(134,164)	NM		(332,290)	(194,499)
512	Sched M: Plant Temporary	Distribution	366000E- Dist Underground Cond	TX	(168,024)	18,288	(149,736)	TX	10.00%		1,983
513	Sched M: Plant Temporary	Distribution	367000E- Dist UG Conductor & D	NM	(361,427)	19,957	(341,470)	NM		(332,290)	(199,028)
514	Sched M: Plant Temporary	Distribution	367000E- Dist UG Conductor & D	TX	(384,615)	52,325	(332,290)	TX	10.00%		(155,401)
515	Sched M: Plant Temporary	Distribution	368000E- Dist Line Transformer	NM	386,951	(581,450)	(194,499)	NM		(335,243)	(475,549)
516	Sched M: Plant Temporary	Distribution	368000E- Dist Line Transformer	TX	(452,380)	117,138	(335,243)	TX	10.00%		(83,478)
517	Sched M: Plant Temporary	Distribution	369000E- Distribution Services	NM	(1,693)	3,677	1,983	NM		(335,243)	1,983
518	Sched M: Plant Temporary	Distribution	369000E- Distribution Services	TX	51,011	(9,472)	41,539	TX	10.00%		(199,028)
519	Sched M: Plant Temporary	Distribution	369010- Distribution Services O	NM	(123,464)	(75,565)	(199,028)	NM		(178,050)	(155,401)
520	Sched M: Plant Temporary	Distribution	369010- Distribution Services O	TX	(207,457)	29,407	(178,050)	TX	10.00%		(83,478)
521	Sched M: Plant Temporary	Distribution	369020- Distribution Services U	NM	(77,155)	(78,246)	(155,401)	NM		(475,549)	(83,478)
522	Sched M: Plant Temporary	Distribution	369020- Distribution Services U	TX	(513,676)	38,127	(475,549)	TX	10.00%		(264,614)
523	Sched M: Plant Temporary	Distribution	370000E- Distribution Meter	NM	20,656	(104,134)	(83,478)	NM		(264,614)	18,795
524	Sched M: Plant Temporary	Distribution	370000E- Distribution Meter	TX	(280,912)	16,298	(264,614)	TX	10.00%		18,795
525	Sched M: Plant Temporary	Distribution	371000E- Dist Inst on Cust Premis	NM	38,455	(19,660)	18,795	NM		73,074	(90,041)
526	Sched M: Plant Temporary	Distribution	371000E- Dist Inst on Cust Premis	TX	72,795	279	73,074	TX	10.00%		(90,041)
527	Sched M: Plant Temporary	Distribution	373000- Dist Street Light & Sg Sy	NM	(539,373)	449,332	(90,041)	NM		(133,347)	
528	Sched M: Plant Temporary	Distribution	373000- Dist Street Light & Sg Sy	TX	138,191	(271,538)	(133,347)	TX	10.00%		

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529	Sched M: Plant Temporary	Distribution		Sub-Total Distribution	(21,526,315)	3,143,693	(18,382,622)			(7,413,432)	(10,969,190)
530											
531	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	LABXAG	(2,246)	1,974	(272)	LABXAG	59.37%	(161)	(110)
532	Sched M: Plant Temporary	General	389002-General Land Rights	LABXAG	5,549	(4,414)	1,135	LABXAG	59.37%	674	461
533	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	LABXAG	4,251,146	(3,165,498)	1,085,648	LABXAG	59.37%	644,505	441,143
534	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	LABXAG	(2,028,849)	1,479,284	(549,564)	LABXAG	59.37%	(326,254)	(223,310)
535	Sched M: Plant Temporary	General	390050-Genl Str & Imp-Call Center	CUST-RET	102,306		102,306	CUST-RET	68.74%	70,328	31,978
536	Sched M: Plant Temporary	General	391000-General Office Furn & E	LABXAG	(4,761,109)	3,835,810	(925,299)	LABXAG	59.37%	(549,313)	(375,987)
537	Sched M: Plant Temporary	General	391004-General Info Sys Computer	LABXAG	17,082,981	(13,155,354)	3,877,627	LABXAG	59.37%	2,301,990	1,575,637
538	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	(0)	0	LABXAG	59.37%	0	0
539	Sched M: Plant Temporary	General	392000-General Transportation E	LABXAG	0	(0)	0	LABXAG	59.37%	0	0
540	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	LABXAG	383,118	(307,502)	75,616	LABXAG	59.37%	44,890	30,726
541	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	LABXAG	4,773,039	(3,824,330)	948,708	LABXAG	59.37%	563,210	385,499
542	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	LABXAG	927,770	(744,626)	183,144	LABXAG	59.37%	108,725	74,419
543	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	LABXAG	6,119,557	(4,913,811)	1,205,746	LABXAG	59.37%	715,803	489,944
544	Sched M: Plant Temporary	General	393000-General Stores Equipmen	LABXAG	(24,035)	24,090	56	LABXAG	59.37%	33	23
545	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	LABXAG	(2,722,810)	2,712,280	(10,530)	LABXAG	59.37%	(6,251)	(4,279)
546	Sched M: Plant Temporary	General	395000-General Laboratory Equi	LABXAG	(609,868)	611,285	1,417	LABXAG	59.37%	841	576
547	Sched M: Plant Temporary	General	396000-General Power Operated E	LABXAG	1,389,236	(1,118,549)	270,688	LABXAG	59.37%	160,696	105,991
548	Sched M: Plant Temporary	General	397000-General Communication E	LABXAG	(3,554,384)	3,562,664	8,280	LABXAG	59.37%	4,915	3,364
549	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	LABXAG	(2,550,408)	2,556,721	6,313	LABXAG	59.37%	3,748	2,565
550	Sched M: Plant Temporary	General	397020-General Comm Eq AE	LABXAG	(3,383)	3,391	8	LABXAG	59.37%	5	3
551	Sched M: Plant Temporary	General	397030-General Comm Eq EM	LABXAG	(991,941)	994,234	2,293	LABXAG	59.37%	1,361	932
552	Sched M: Plant Temporary	General	398000-General Miscellaneous E	LABXAG	(154,542)	154,898	356	LABXAG	59.37%	211	145
553	Sched M: Plant Temporary	General		Sub-Total General	17,581,130	(11,297,453)	6,283,677			3,739,958	2,543,719
554											
555	Sched M: Plant Temporary			Sub-Total Sched M: Plant Temporary	(397,006,974)	117,171,332	(279,835,642)			(154,428,347)	(125,407,296)
556											
557	Sched M: Non-Plant Temporary Demand Related		SchM-103 - Environmental Remediation	12CP-PROD	2,495,330		2,495,330	12CP-PROD	57.90%	1,444,700	1,050,631
558	Sched M: Non-Plant Temporary Demand Related			Sub-Total Demand Related	2,495,330		2,495,330			1,444,700	1,050,631
559											
560	Sched M: Non-Plant Temporary Plant Related		SchM-102 - Fuel Tax Credit - Inc Adback	PIS-NET	(324)		(324)	PIS-NET	53.56%	(174)	(150)
561	Sched M: Non-Plant Temporary Plant Related		SchM-118 - Inventory Reserve	PIS-NET	16,338		16,338	PIS-NET	53.56%	8,750	7,588
562	Sched M: Non-Plant Temporary Plant Related		SchM-126 - Book Unamortized Cost of Recquired Debt	PIS-NET	809,826		809,826	PIS-NET	53.56%	433,715	376,111
563	Sched M: Non-Plant Temporary Plant Related		SchM-127 - Litigation Reserve	PIS-NET	(760,383)		(760,383)	PIS-NET	53.56%	(407,235)	(353,148)
564	Sched M: Non-Plant Temporary Plant Related		SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	47		47	PIS-NET	53.56%	(261,091)	(226,414)
565	Sched M: Non-Plant Temporary Plant Related		SchM-192 - Texas Margin Tax	PIS-NET	(487,506)		(487,506)	PIS-NET	53.56%	(226,035)	(196,014)
566	Sched M: Non-Plant Temporary Plant Related			Sub-Total Plant Related	(422,001)		(422,048)				
567											
568	Sched M: Non-Plant Temporary Labor Related		SchM-107 - Pension Expense	LABOR	245,549		83,499	LABOR	59.48%	195,714	133,334
569	Sched M: Non-Plant Temporary Labor Related		SchM-109 - Employee Incentive	LABOR	62,915		62,915	LABOR	59.48%	37,421	25,494
570	Sched M: Non-Plant Temporary Labor Related		SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	108,864	(4,414)	104,450	LABOR	59.48%	62,126	42,324
571	Sched M: Non-Plant Temporary Labor Related		SchM-112 - Post Employment Benefits FAS 112	LABOR	(91,177)	(24,801)	(115,978)	LABOR	59.48%	(68,982)	(46,996)
572	Sched M: Non-Plant Temporary Labor Related		SchM-226 - Performance Recognition Award	LABOR	21,118		21,118	LABOR	59.48%	12,560	8,557
573	Sched M: Non-Plant Temporary Labor Related		SchM-301 - Cares Act Payroll Deferral	LABOR	3,070,533		3,070,533	LABOR	59.48%	1,826,315	1,244,217
574	Sched M: Non-Plant Temporary Labor Related			Sub-Total Labor Related	3,417,801	54,284	3,472,085			2,065,154	1,406,931
575											
576	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	NM	(43,169)		(43,169)	NM			(43,169)

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577	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	TX	5,880,972		5,880,972	TX	100.00%	5,880,972	34,908
578	Sched M: Non-Plant Temporary Direct Assigned		SchM-168 - Reg Asset-NOK	NM	34,908		34,908	NM		5,880,972	(8,261)
579	Sched M: Non-Plant Temporary Direct Assigned			Sub-Total Direct Assigned	5,872,711		5,872,711				
580											
581	Sched M: Non-Plant Temporary Other		SchM-108 - Accrued Vacation Paid	LABOR	343,675	(343,675)		LABOR	59.48%		
582	Sched M: Non-Plant Temporary Other		SchM-116 - Bad Debt	CUST-RET	1,700,132	(1,700,132)		CUST-RET	68.74%		
583	Sched M: Non-Plant Temporary Other		SchM-130 - Deferred Compensation Plan Reserve	LABOR	1,198,678	(1,198,678)		LABOR	59.48%		
584	Sched M: Non-Plant Temporary Other		SchM-134 - Non-Qualified Pension Plans - 190	LABOR	33,960	(33,960)		LABOR	59.48%		
585	Sched M: Non-Plant Temporary Other		SchM-136 - Performance Share Plan	LABOR	53,024	(53,024)		LABOR	59.48%		
586	Sched M: Non-Plant Temporary Other		SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(3,014,008)	3,014,008		PIS-NET	53.56%		
587	Sched M: Non-Plant Temporary Other		SchM-178 - Interest Income on Disputed Tax	PIS-NET	1,044,917	(1,044,917)		PIS-NET	53.56%		
588	Sched M: Non-Plant Temporary Other		SchM-179 - DSM/CIP	PIS-NET	1,255,010	1,255,010		PIS-NET	53.56%		
589	Sched M: Non-Plant Temporary Other		SchM-186 - Deferred Fuel Costs	PIS-NET	24,595,745	24,595,745		PIS-NET	53.56%		
590	Sched M: Non-Plant Temporary Other		SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	(5,865,595)	5,865,595		PIS-NET	53.56%		
591	Sched M: Non-Plant Temporary Other		SchM-188 - Contributions Carryover	PIS-NET	331,305	(331,305)		PIS-NET	53.56%		
592	Sched M: Non-Plant Temporary Other		SchM-189 - OOT Treasury	PIS-NET	16,483	(16,483)		PIS-NET	53.56%		
593	Sched M: Non-Plant Temporary Other		SchM-187 - Reg Asset - Renewable Energy Standard	PIS-NET	(3,426,249)	3,426,249		PIS-NET	53.56%		
594	Sched M: Non-Plant Temporary Other		SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	(179,688)	179,688		PIS-NET	53.56%		
595	Sched M: Non-Plant Temporary Other		SchM-205 - State Only NOL	PIS-NET	(111,109)	111,109		PIS-NET	53.56%		
596	Sched M: Non-Plant Temporary Other		SchM-207 - Mark to Market Adjust	PIS-NET	1,168,444	(1,168,444)		PIS-NET	53.56%		
597	Sched M: Non-Plant Temporary Other		SchM-213 - Rate Refund Reserve	PIS-NET	(1,689,336)	1,689,336		PIS-NET	53.56%		
598	Sched M: Non-Plant Temporary Other		SchM-261 - Section 59e Adjustment	PIS-NET	21,491,907	(21,491,907)		PIS-NET	53.56%		
599	Sched M: Non-Plant Temporary Other		SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(70,418,958)	70,418,958		PIS-NET	53.56%		
600	Sched M: Non-Plant Temporary Other		SchM-299 - Operating Lease	PIS-NET				PIS-NET	53.56%		
601	Sched M: Non-Plant Temporary Other		SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	(1,069,286)	1,069,286		PIS-NET	53.56%	(572,673)	(496,613)
602	Sched M: Non-Plant Temporary Other			Sub-Total Other	(84,242,459)	83,173,173	(1,069,286)			(572,673)	(496,613)
603											
604	Sched M: Non-Plant Temporary		Sub-Total Sched M: Non-Plant Temporary		(72,878,618)	83,227,410	10,348,792			8,592,118	1,756,674
605											
606	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	LABXAG	8,201	153	8,354	LABXAG	59.37%	4,959	3,394
607	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(887,245)	(254,213)	(1,141,457)	LABXAG	59.37%	(677,637)	(463,820)
608	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(36,344)	35,199	(1,145)	CUST-RET	68.74%	(787)	(388)
609	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	154,201	(4,191)	150,009	LABXAG	59.37%	89,054	60,955
610	Sched M: Plant Permanent	Intangible	303007-Intg Misc Computr Softwar	LABXAG	0	(0)	0	LABXAG	59.37%	0	0
611	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	LABXAG	18,504	478	18,982	LABXAG	59.37%	11,269	7,713
612	Sched M: Plant Permanent	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(8,147)	(983)	(983)	CUST-RET	68.74%	(676)	(307)
613	Sched M: Plant Permanent	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(2,369)	(2,369)	(10,515)	CUST-RET	68.74%	(7,229)	(3,287)
614	Sched M: Plant Permanent	Intangible		Sub-Total Intangible	(750,830)	(225,926)	(976,756)			(581,046)	(395,710)
615											
616	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	216	(212)	4	12CP-PROD	57.90%	2	2
617	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	414	25	439	12CP-PROD	57.90%	254	185
618	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	14	(14)	0	12CP-PROD	57.90%	0	0
619	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	78,900	42,253	121,152	12CP-PROD	57.90%	70,142	51,010
620	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	839,140	5,078	844,218	12CP-PROD	57.90%	488,769	355,448
621	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	325,215	644	325,859	12CP-PROD	57.90%	188,660	137,199
622	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	23,652	(6,574)	17,078	12CP-PROD	57.90%	9,888	7,191
623	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	14,219	(780)	13,439	12CP-PROD	57.90%	7,781	5,658
624	Sched M: Plant Permanent	Steam Production		Sub-Total Steam Production	1,281,770	40,421	1,322,190			765,497	556,693

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
625											
626	Sched M: Plant Permanent	Other Production	340045-Other Prod Wind Rights	ENERGY	0	0	0	ENERGY	59.75%	0	0
627	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	1,041,645	(1,286,073)	(244,429)	12CP-PROD	57.90%	(141,515)	(102,914)
628	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Impr-Wind	ENERGY	(311,026)	369,982	58,956	ENERGY	59.75%	35,224	23,732
629	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(1,236)	(800)	(2,036)	12CP-PROD	57.90%	(1,179)	(857)
630	Sched M: Plant Permanent	Other Production	343000E-Other Prod Prime Mover	12CP-PROD	4,954	(9,294)	(4,340)	12CP-PROD	57.90%	(2,513)	(1,827)
631	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	12CP-PROD	11,018	(46,647)	(35,629)	12CP-PROD	57.90%	(20,628)	(15,001)
632	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	ENERGY	(21,283,772)	420,681	(20,863,092)	ENERGY	59.75%	(12,464,900)	(8,398,191)
633	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	2,135	(7,669)	(5,534)	12CP-PROD	57.90%	(3,216)	(2,338)
634	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(133,891)	159,270	25,380	ENERGY	59.75%	15,163	10,216
635	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	31	(1,176)	(1,145)	12CP-PROD	57.90%	(663)	(482)
636	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(109)	130	21	ENERGY	59.75%	12	8
637	Sched M: Plant Permanent	Other Production	Sub-Total Other Production		(20,670,251)	(401,616)	(21,071,867)			(12,584,213)	(8,487,654)
638											
639	Sched M: Plant Permanent	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	99	(100)	(1)	12CP-TRAN	45.49%	(1)	(1)
640	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,398	(1,432)	966	12CP-TRAN	45.49%	440	527
641	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	NM	51	(30)	20	NM			20
642	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	TX	80	(48)	32	TX	100.00%	32	32
643	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	16	(9)	6	WHLS			6
644	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(209,430)	(37,331)	(246,761)	12CP-TRAN	45.49%	(112,263)	(134,498)
645	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(616)	428	(188)	12CP-PROD	57.90%	(109)	(79)
646	Sched M: Plant Permanent	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(43,818)	(8,822)	(52,640)	ENERGY	59.75%	(31,451)	(21,190)
647	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	12CP-TRAN	(2,047,197)	(357,405)	(2,404,602)	12CP-TRAN	45.49%	(1,093,968)	(1,310,635)
648	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	12CP-PROD	37,012	36,895	73,906	12CP-PROD	57.90%	42,789	31,117
649	Sched M: Plant Permanent	Transmission	353045-Tran Station Equip-Wind	ENERGY	(544,503)	(120,269)	(664,772)	ENERGY	59.75%	(397,176)	(267,596)
650	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	2,738,937	1,756,642	4,495,579	12CP-TRAN	45.49%	2,045,252	2,450,327
651	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	58,001	37,199	95,200	NM		149,610	95,200
652	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	91,150	58,460	149,610	TX	100.00%	149,610	149,610
653	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	17,960	11,519	29,478	WHLS			29,478
654	Sched M: Plant Permanent	Transmission	355000E-Tran Poles & Fixtures Radial NM	NM	(78,845)	(27,199)	(106,043)	NM			(106,043)
655	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial TX	TX	(123,908)	(42,744)	(166,651)	TX	100.00%	(166,651)	(166,651)
656	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(24,414)	(8,422)	(32,836)	WHLS			(32,836)
657	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(5,605)	(5,530)	(11,136)	12CP-PROD	57.90%	(6,447)	(4,689)
658	Sched M: Plant Permanent	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(156,973)	4,443	(152,531)	ENERGY	59.75%	(91,131)	(61,399)
659	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(1,330,333)	(450,232)	(1,780,565)	12CP-TRAN	45.49%	(810,064)	(970,502)
660	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	(28,172)	(9,534)	(37,706)	NM			(37,706)
661	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(44,273)	(14,983)	(59,256)	TX	100.00%	(59,256)	(59,256)
662	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(8,723)	(2,952)	(11,675)	WHLS			(11,675)
663	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	4,535	(291)	4,244	12CP-PROD	57.90%	2,457	1,787
664	Sched M: Plant Permanent	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(100,760)	(5,322)	(106,082)	ENERGY	59.75%	(63,380)	(42,702)
665	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(794)	(263)	(1,056)	12CP-TRAN	45.49%	(481)	(576)
666	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(1,413)	(468)	(1,881)	12CP-TRAN	45.49%	(856)	(1,025)
667	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(1,494)	(495)	(1,989)	12CP-TRAN	45.49%	(905)	(1,094)
668	Sched M: Plant Permanent	Transmission	Sub-Total Transmission		(5,524,290)	(472,688)	(5,996,978)			(2,871,774)	(3,125,204)
669	Sched M: Plant Permanent	Transmission									
670											
671	Sched M: Plant Permanent	Distribution	360001E-Dist Land Owned in Fee	TX	(0)	(0)	(0)	TX	100.00%	(0)	(0)
672	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	NM	26	(5)	21	NM			21

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673	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	TX	17	(3)	14	TX	100.00%	14	
674	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	NM	(50,586)	(512)	(51,097)	NM	100.00%		(51,097)
675	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	TX	(114,203)	(10,537)	(124,741)	TX	100.00%	(124,741)	
676	Sched M: Plant Permanent	Distribution	362000E-Other Eq	NM	(169,371)	(7,813)	(177,184)	NM	100.00%		(177,184)
677	Sched M: Plant Permanent	Distribution	362000E-Other Eq	TX	(106,868)	1,836	(105,032)	TX	100.00%	(105,032)	
678	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	NM	(172,459)	(14,500)	(186,960)	NM	100.00%		(186,960)
679	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	TX	(42,417)	80,473	38,057	TX	100.00%	38,057	
680	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	NM	(211,925)	(15,937)	(227,862)	NM	100.00%		(227,862)
681	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	TX	8,376	(22)	8,354	TX	100.00%	8,354	
682	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	NM	(1,764)	79	(1,685)	NM	100.00%		(1,685)
683	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	TX	8,740	(1,629)	7,111	TX	100.00%	7,111	
684	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	NM	(470)	(3,519)	(3,989)	NM	100.00%		(3,989)
685	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	TX	46,504	(9,559)	36,945	TX	100.00%	36,945	
686	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	NM	25,538	(13,650)	11,888	NM	100.00%		11,888
687	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	TX	29,558	(3,829)	25,729	TX	100.00%	25,729	
688	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	NM	26	(8)	18	NM	100.00%		18
689	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	TX	124	(24)	100	TX	100.00%	100	
690	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	NM	(4,179)	(768)	(4,947)	NM	100.00%		(4,947)
691	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	TX	1,150	(59)	1,091	TX	100.00%	1,091	
692	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	NM	(3,681)	(616)	(4,298)	NM	100.00%		(4,298)
693	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	TX	774	73	847	TX	100.00%	847	
694	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	NM	(1,364)	(644)	(2,007)	NM	100.00%		(2,007)
695	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	TX	2,843	19	2,861	TX	100.00%	2,861	
696	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	NM	2,956	(883)	2,073	NM	100.00%		2,073
697	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	TX	394	(72)	322	TX	100.00%	322	
698	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	NM	1,994	3,687	5,681	NM	100.00%		5,681
699	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	TX	(9,158)	(4,417)	(13,575)	TX	100.00%	(13,575)	
700	Sched M: Plant Permanent	Distribution	Sub-Total Distribution		(759,425)	(2,838)	(762,263)			(121,917)	(640,346)
701											
702	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	LABXAG	(1)	1	(0)	LABXAG	59.37%	(0)	(0)
703	Sched M: Plant Permanent	General	389002-General Land Rights	LABXAG	1	(0)	1	LABXAG	59.37%	0	0
704	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	LABXAG	(33,521)	56,625	23,104	LABXAG	59.37%	13,716	9,388
705	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	LABXAG	4,775	(959)	3,815	LABXAG	59.37%	2,265	1,550
706	Sched M: Plant Permanent	General	390050-Genl Str & Imp-Call Center	CUST-RET	11,129		11,129	CUST-RET	68.74%	7,650	3,478
707	Sched M: Plant Permanent	General	391000-Genl Office Furn & E	LABXAG	1,998	(339)	1,659	LABXAG	59.37%	985	674
708	Sched M: Plant Permanent	General	391004-General Info Sys Computer	LABXAG	56,560	(8,057)	48,503	LABXAG	59.37%	28,794	19,709
709	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	(0)	0	LABXAG	59.37%	0	0
710	Sched M: Plant Permanent	General	392000-General Transportation E	LABXAG	0	0	0	LABXAG	59.37%	0	0
711	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	LABXAG	15	7	22	LABXAG	59.37%	13	9
712	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	LABXAG	190	88	277	LABXAG	59.37%	164	113
713	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	LABXAG	37	17	53	LABXAG	59.37%	32	22
714	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	LABXAG	244	108	352	LABXAG	59.37%	209	143
715	Sched M: Plant Permanent	General	393000-General Stores Equipmen	LABXAG	(117)	115	(2)	LABXAG	59.37%	(1)	(1)
716	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	LABXAG	(12,164)	12,942	778	LABXAG	59.37%	462	316
717	Sched M: Plant Permanent	General	395000-General Laboratory Equi	LABXAG	(2,958)	2,913	(45)	LABXAG	59.37%	(27)	(18)
718	Sched M: Plant Permanent	General	396000-General Power Operated E	LABXAG	56	23	79	LABXAG	59.37%	47	32
719	Sched M: Plant Permanent	General	397000-General Communication E	LABXAG	(17,230)	16,969	(261)	LABXAG	59.37%	(155)	(106)
720	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	LABXAG	(12,186)	11,987	(199)	LABXAG	59.37%	(118)	(81)

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721	Sched M: Plant Permanent	General	397020-General Comm Eq AE	LABXAG	(16)	16	(0)	LABXAG	59.37%	(0)	(0)
722	Sched M: Plant Permanent	General	397030-General Comm Eq EM	LABXAG	(4,817)	4,745	(72)	LABXAG	59.37%	(43)	(29)
723	Sched M: Plant Permanent	General	398000-General Miscellaneous E	LABXAG	(751)	740	(11)	LABXAG	59.37%	(7)	(5)
724	Sched M: Plant Permanent	General	Sub-Total General		(8,759)	97,940	89,181			53,987	35,194
725	Sched M: Plant Permanent		Sub-Total Sched M: Plant Permanent		(26,431,785)	(964,707)	(27,396,492)			(15,339,466)	(12,057,026)
727											
728	Sched M: Non-Plant Permanent Plant Related		SchM-218 - Deferred revenue (ITC Grant Accounting)	PIS-NET	(12,861)	12,861		PIS-NET	53.56%		
729	Sched M: Non-Plant Permanent Plant Related		Sub-Total Plant Related		(12,861)	12,861					
730											
731	Sched M: Non-Plant Permanent Labor Related		SchM-124 - Meals and Entertainment	LABOR	1,133,327		1,133,327	LABOR	59.48%	674,089	459,238
732	Sched M: Non-Plant Permanent Labor Related		Sub-Total Labor Related		1,133,327		1,133,327			674,089	459,238
733											
734	Sched M: Non-Plant Permanent Other		SchM-188 - Contributions Carryover	PIS-NET	1,076,604	(1,076,604)		PIS-NET	53.56%		
735	Sched M: Non-Plant Permanent Other		SchM-196 - Club Dues	PIS-NET	25,948	(25,948)		PIS-NET	53.56%		
736	Sched M: Non-Plant Permanent Other		SchM-197 - Lobbying Expenses	PIS-NET	746,344	(746,344)		PIS-NET	53.56%		
737	Sched M: Non-Plant Permanent Other		SchM-199 - Penalties	PIS-NET	82,927	(82,927)		PIS-NET	53.56%		
738	Sched M: Non-Plant Permanent Other		SchM-200 - Depletion on Royalty Income	PIS-NET	(332)		332	PIS-NET	53.56%		
739	Sched M: Non-Plant Permanent Other		SchM-221 - Income from Trusts	PIS-NET	11	(11)		PIS-NET	53.56%		
740	Sched M: Non-Plant Permanent Other		SchM-287 - Suite and Entertainment Tickets	PIS-NET	25,705	(25,705)		PIS-NET	53.56%		
741	Sched M: Non-Plant Permanent Other		Sub-Total Other		1,957,207	(1,957,207)					
742											
743	Sched M: Non-Plant Permanent		Sub-Total Sched M: Non-Plant Permanent		3,077,673	(1,944,346)	1,133,327			674,089	459,238
744											
745	Total Schedule M (w/o NOL)				(493,239,705)	197,489,689	(295,750,015)			(160,501,605)	(135,248,410)
746	SchM NOL									(47,891,812)	
747	Total Schedule M (w/ NOL)				(493,239,705)	197,489,689	(295,750,015)			(208,393,417)	(135,248,410)
748											
749	State Taxable Income				(269,846,576)	236,443,413	(33,403,163)			(125,704,820)	44,237,835
750	State Income Tax Rate				2.08%	2.08%				2.08%	
751	State Income Taxes				(5,601,475)	4,908,092	(693,383)			(2,609,381)	
752											
753	Federal Taxable Income				(264,245,101)	231,535,321	(32,709,780)			(123,095,439)	44,237,835
754	Federal Income Tax Rate				21.00%	21.00%				21.00%	
755	Federal Income Taxes				(55,491,471)	48,622,417	(6,869,054)			(25,850,042)	
756											
757	Deferred Taxes Plant	Intangible	303003-Int Misc Computr Softwar	LABXAG	(44,693)	(11,275)	(55,968)	LABXAG	59.37%	(33,226)	(22,742)
758	Deferred Taxes Plant	Intangible	303004-Int Misc Computr Softwar	LABXAG	(1,342,345)	(362,018)	(1,704,362)	LABXAG	59.37%	(1,011,811)	(692,551)
759	Deferred Taxes Plant	Intangible	303004R-Int Misc Computr Softwar-Retail Allocated	CUST-RET	(59,087)	65,442	6,355	CUST-RET	68.74%	4,368	1,986
760	Deferred Taxes Plant	Intangible	303005-Int Misc Computr Soft 15y	LABXAG	(832,636)	(175,057)	(1,007,693)	LABXAG	59.37%	(598,226)	(409,466)
761	Deferred Taxes Plant	Intangible	303007-Int Misc Computr Softwar	LABXAG	(0)	(0)	(0)	LABXAG	59.37%	(0)	(0)
762	Deferred Taxes Plant	Intangible	303010-Int Misc Computr Softwar	LABXAG	(99,913)	(23,198)	(123,111)	LABXAG	59.37%	(73,086)	(50,025)
763	Deferred Taxes Plant	Intangible	303010R-Int Misc Computr Softwar-Retail Allocated	CUST-RET	2,200	2,200		CUST-RET	68.74%	1,513	688
764	Deferred Taxes Plant	Intangible	303014-Int CRS Computr Softwar	CUST-RET	54,295	9,979	64,274	CUST-RET	68.74%	44,184	20,090
765	Deferred Taxes Plant	Intangible	Sub-Total Intangible		(2,324,379)	(493,926)	(2,818,305)			(1,666,284)	(1,152,021)
766											
767	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	306	(173)	132	12CP-PROD	57.90%	77	56
768	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,459	8,480	9,939	12CP-PROD	57.90%	5,754	4,185

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769	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(184,009)	(9,870)	(193,880)	12CP-PROD	57.90%	(112,249)	(81,631)
770	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	97	564	661	12CP-PROD	57.90%	383	278
771	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Impr	12CP-PROD	(1,064,913)	(532,930)	(1,597,843)	12CP-PROD	57.90%	(925,089)	(672,754)
772	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(3,824,010)	(686,576)	(4,510,587)	12CP-PROD	57.90%	(2,611,455)	(1,899,132)
773	Deferred Taxes Plant	Steam Production	314000E-Steam Prod Turbogren Unit	12CP-PROD	(1,655,369)	(651,028)	(2,306,397)	12CP-PROD	57.90%	(1,335,315)	(971,082)
774	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(101,617)	(335,875)	(437,491)	12CP-PROD	57.90%	(253,291)	(184,201)
775	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	45,548	(364,210)	(318,662)	12CP-PROD	57.90%	(184,493)	(134,169)
776	Deferred Taxes Plant	Steam Production	Sub-Total Steam Production		(6,782,511)	(2,571,617)	(9,354,128)			(5,415,678)	(3,938,450)
777											
778	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	296	(175)	121	12CP-PROD	57.90%	70	51
779	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	ENERGY	0	0	0	ENERGY	59.75%	0	0
780	Deferred Taxes Plant	Other Production	340145-Other Prod Wind Land Own	ENERGY	21	6	27	ENERGY	59.75%	16	11
781	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	775,841	(21,929)	753,912	12CP-PROD	57.90%	436,486	317,426
782	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Impr-Wind	ENERGY	2,517,263	123,631	2,640,894	ENERGY	59.75%	1,577,833	1,063,061
783	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	51,197	(70,170)	(18,973)	12CP-PROD	57.90%	(10,985)	(7,988)
784	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(663,108)	(355,982)	(1,019,089)	12CP-PROD	57.90%	(590,013)	(429,076)
785	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	12CP-PROD	57,704	407,380	465,085	12CP-PROD	57.90%	269,266	195,819
786	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	ENERGY	40,751,268	3,596,033	44,347,301	ENERGY	59.75%	26,495,818	17,851,482
787	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	63,308	(17,946)	45,362	12CP-PROD	57.90%	26,263	19,099
788	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	1,083,635	53,221	1,136,856	ENERGY	59.75%	679,228	457,628
789	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	78,319	(66,996)	11,323	12CP-PROD	57.90%	6,556	4,767
790	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	886	44	929	ENERGY	59.75%	555	374
791	Deferred Taxes Plant	Other Production	Sub-Total Other Production		44,716,632	3,647,116	48,363,748			28,891,094	19,472,654
792											
793	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(288,173)	288,173	0	12CP-TRAN	45.49%	0	160
794	Deferred Taxes Plant	Transmission	350001- Tran Land Owned in Fe	12CP-TRAN	1,489	(1,195)	294	12CP-TRAN	45.49%	134	74,891
795	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,886,133	(1,464,451)	1,421,682	12CP-TRAN	45.49%	646,791	774,891
796	Deferred Taxes Plant	Transmission	350002RN-Transmission Land Right Radial NM	NM	61,118	(31,012)	30,106	NM			30,106
797	Deferred Taxes Plant	Transmission	350002RT-Transmission Land Right Radial TX	TX	96,049	(48,736)	47,313	TX	100.00%	47,313	
798	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	18,925	(9,603)	9,322	WHLS			9,322
799	Deferred Taxes Plant	Transmission	350011- Tran Fee Land - Prod	12CP-PROD	4	(2)	2	12CP-PROD	57.90%	1	1
800	Deferred Taxes Plant	Transmission	350045- Tran Land Fee-Wind	ENERGY	21,742	(3)	21,739	ENERGY	59.75%	13,288	8,451
801	Deferred Taxes Plant	Transmission	352000-Transmission Str & Impr	12CP-TRAN	1,721,523	(1,121,671)	599,851	12CP-TRAN	45.49%	272,901	326,951
802	Deferred Taxes Plant	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	(13,055)	3,424	(9,631)	12CP-PROD	57.90%	(5,576)	(4,055)
803	Deferred Taxes Plant	Transmission	352045- Tran Str & Impr-Wind	ENERGY	44,462	(23,208)	21,254	ENERGY	59.75%	12,698	8,556
804	Deferred Taxes Plant	Transmission	353000E-Transmission Station	12CP-TRAN	16,850,602	(11,008,260)	5,842,342	12CP-TRAN	45.49%	2,657,959	3,184,383
805	Deferred Taxes Plant	Transmission	353010- Tran Station Equip Prod	12CP-PROD	(577,615)	115,004	(462,611)	12CP-PROD	57.90%	(267,834)	(194,777)
806	Deferred Taxes Plant	Transmission	353045- Tran Station Equip-Wind	ENERGY	555,752	(234,804)	320,948	ENERGY	59.75%	191,754	129,194
807	Deferred Taxes Plant	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	1,026,702	(699,216)	327,486	12CP-TRAN	45.49%	239,978	287,508
808	Deferred Taxes Plant	Transmission	354000ERN- Tran Towers & Fixture Radial NM	NM	21,742	(10,572)	11,170	NM			11,170
809	Deferred Taxes Plant	Transmission	354000ERT- Tran Towers & Fixture Radial TX	TX	34,168	(16,614)	17,554	TX	100.00%	17,554	
810	Deferred Taxes Plant	Transmission	354000ERW- Tran Towers & Fixture Radial Wholesale	WHLS	6,732	(3,273)	3,459	WHLS			3,459
811	Deferred Taxes Plant	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	12CP-TRAN	14,920,502	(11,261,864)	3,658,637	12CP-TRAN	45.49%	1,664,488	1,994,149
812	Deferred Taxes Plant	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	NM	315,961	(238,484)	77,476	NM			77,476
813	Deferred Taxes Plant	Transmission	355000ERW- Tran Poles & Fixtures Radial Wholesale	TX	496,545	(374,788)	121,757	TX	100.00%	121,757	
814	Deferred Taxes Plant	Transmission	355010- Tran Poles & Fixtures Radial Wholesale	WHLS	97,836	(73,846)	23,990	WHLS			23,990
815	Deferred Taxes Plant	Transmission	355010E- Tran Poles & Fixtures-Prod	12CP-PROD	202,637	(360,296)	(157,659)	12CP-PROD	57.90%	(91,279)	(66,381)
816	Deferred Taxes Plant	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	401,678	118,978	520,657	ENERGY	59.75%	311,072	209,584

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817	Deferred Taxes Plant	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	5,459,977	(4,141,966)	1,318,011	12CP-TRAN	45.49%	599,626	718,385
818	Deferred Taxes Plant	Transmission	356000ERN- Tran OH Conductor& D Radial NM	NM	27,911	(87,711)	27,911	NM			27,911
819	Deferred Taxes Plant	Transmission	356000ERT- Tran OH Conductor & D Radial TX	TX	181,705	(137,842)	43,863	TX	100.00%	43,863	
820	Deferred Taxes Plant	Transmission	356000ERW- Tran OH Conductor & D Radial Wholesale	WHLS	35,802	(27,159)	8,642	WHLS			8,642
821	Deferred Taxes Plant	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	883,423	(392,452)	440,971	12CP-PROD	57.90%	255,305	185,666
822	Deferred Taxes Plant	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	16,093	672	16,764	ENERGY	59.75%	10,016	6,748
823	Deferred Taxes Plant	Transmission	357000E- Tran Underground Cond	12CP-TRAN	3,338	(2,556)	782	12CP-TRAN	45.49%	356	426
824	Deferred Taxes Plant	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	5,944	(4,551)	1,393	12CP-TRAN	45.49%	634	759
825	Deferred Taxes Plant	Transmission	359000- Transmission Road & Trail	12CP-TRAN	6,284	(4,812)	1,472	12CP-TRAN	45.49%	670	802
826	Deferred Taxes Plant	Transmission	Sub-Total Transmission		45,539,905	(31,054,696)	14,485,208			6,730,181	7,755,028
827	Deferred Taxes Plant	Distribution	360001E- Dist Land Owned in Fee	NM	143	(65)	78	NM			78
828	Deferred Taxes Plant	Distribution	360001E- Dist Land Owned in Fee	TX	349	(156)	193	TX	100.00%	193	
829	Deferred Taxes Plant	Distribution	360004- Dist Land Rights- NM	NM	60,709	6,378	67,087	NM			67,087
830	Deferred Taxes Plant	Distribution	360005- Dist Land Rights- TX	TX	9,466	495	9,961	TX	100.00%	9,961	
831	Deferred Taxes Plant	Distribution	361000E- Str & Improv	NM	111,315	8,826	120,140	NM			120,140
832	Deferred Taxes Plant	Distribution	361000E- Str & Improv	TX	184,911	(68,253)	116,658	TX	100.00%	116,658	
833	Deferred Taxes Plant	Distribution	362000E- Other Eq	NM	478,196	(9,252)	468,944	NM			468,944
834	Deferred Taxes Plant	Distribution	362000E- Other Eq	TX	(36,215)	(60,806)	(97,021)	TX	100.00%	(97,021)	
835	Deferred Taxes Plant	Distribution	364000- Dist Poles, Towers & Fixt	NM	846,065	(82,944)	763,121	NM			763,121
836	Deferred Taxes Plant	Distribution	364000- Dist Poles, Towers & Fixt	TX	762,382	(71,836)	590,556	TX	100.00%	590,556	
837	Deferred Taxes Plant	Distribution	365000- Dist OH Conductor & Devic	NM	723,192	(41,478)	681,715	NM			681,715
838	Deferred Taxes Plant	Distribution	365000- Dist OH Conductor & Devic	TX	253,914	(61,235)	192,679	TX	100.00%	192,679	
839	Deferred Taxes Plant	Distribution	366000E- Dist Underground Cond	NM	25,215	4,735	29,950	NM			29,950
840	Deferred Taxes Plant	Distribution	366000E- Dist Underground Cond	TX	23,765	(485)	23,280	TX	100.00%	23,280	
841	Deferred Taxes Plant	Distribution	367000E- Dist UG Conductor & D	NM	68,377	6,573	74,950	NM			74,950
842	Deferred Taxes Plant	Distribution	367000E- Dist UG Conductor & D	TX	36,427	(988)	35,439	TX	100.00%	35,439	
843	Deferred Taxes Plant	Distribution	368000E- Dist Line Transformer	NM	(219,422)	177,572	(41,850)	NM			(41,850)
844	Deferred Taxes Plant	Distribution	368000E- Dist Line Transformer	TX	(116,218)	(4,161)	(130,379)	TX	100.00%	(130,379)	
845	Deferred Taxes Plant	Distribution	369000E- Distribution Services	NM	1,036	(1,171)	(135)	NM			(135)
846	Deferred Taxes Plant	Distribution	369000E- Distribution Services	TX	(13,361)	2,081	(11,279)	TX	100.00%	(11,279)	
847	Deferred Taxes Plant	Distribution	369010- Distribution Services O	NM	14,707	22,154	36,861	NM			36,861
848	Deferred Taxes Plant	Distribution	369010- Distribution Services O	TX	29,786	(2,913)	26,873	TX	100.00%	26,873	
849	Deferred Taxes Plant	Distribution	369020- Distribution Services U	NM	3,042	23,040	26,083	NM			26,083
850	Deferred Taxes Plant	Distribution	369020- Distribution Services U	TX	102,740	(1,345)	101,394	TX	100.00%	101,394	
851	Deferred Taxes Plant	Distribution	370000E- Distribution Meter	NM	(26,405)	31,049	4,644	NM			4,644
852	Deferred Taxes Plant	Distribution	370000E- Distribution Meter	TX	11,516	6,690	18,206	TX	100.00%	18,206	
853	Deferred Taxes Plant	Distribution	371000E- Dist Inst on Cust Premis	NM	(13,183)	5,970	(7,214)	NM			(7,214)
854	Deferred Taxes Plant	Distribution	371000E- Dist Inst on Cust Premis	TX	(21,449)	(1,143)	(22,592)	TX	100.00%	(22,592)	
855	Deferred Taxes Plant	Distribution	373000- Dist Street Light & Sg Sy	NM	111,055	(96,148)	14,907	NM			14,907
856	Deferred Taxes Plant	Distribution	373000- Dist Street Light & Sg Sy	TX	(60,570)	80,959	20,390	TX	100.00%	20,390	
857	Deferred Taxes Plant	Distribution	Sub-Total Distribution		3,351,485	(237,846)	3,113,639			874,358	2,239,281
858	Deferred Taxes Plant	Distribution	Sub-Total Distribution								
859	Deferred Taxes Plant	General	389001- General Land Owned in Fe	LABXAG	175	(114)	61	LABXAG	59.37%	36	25
860	Deferred Taxes Plant	General	389002- General Land Rights	LABXAG	(700)	307	(393)	LABXAG	59.37%	(233)	(160)
861	Deferred Taxes Plant	General	390000- Genl Structures & Improv	LABXAG	(523,388)	181,575	(341,813)	LABXAG	59.37%	(202,921)	(138,892)
862	Deferred Taxes Plant	General	390007- Genl Str & Imp Lease Bld	LABXAG	190,669	(46,527)	144,142	LABXAG	59.37%	85,571	58,571
863	Deferred Taxes Plant	General	390050- Genl Str & Imp-Call Center	CUST-RET	(35,812)		(35,812)	CUST-RET	68.74%	(24,618)	(11,194)
864	Deferred Taxes Plant	General									

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865	Deferred Taxes Plant	General	391000-General Office Furn & E	LABXAG	293,115	(127,621)	165,494	LABXAG	59.37%	98,247	67,247
866	Deferred Taxes Plant	General	391004-General Info Sys Computer	LABXAG	(3,122,088)	1,272,361	(1,849,727)	LABXAG	59.37%	(1,098,108)	(751,619)
867	Deferred Taxes Plant	General	391005-Genl Off Eq Comp 3 Yr Life	LABXAG	(0)	0	(0)	LABXAG	59.37%	(0)	(0)
868	Deferred Taxes Plant	General	392000-General Transportation E	LABXAG	(0)	0	(0)	LABXAG	59.37%	(0)	(0)
869	Deferred Taxes Plant	General	392010-General Transp Eq Grp	LABXAG	(73,020)	33,247	(39,774)	LABXAG	59.37%	(23,612)	(16,162)
870	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	LABXAG	(909,679)	410,659	(499,020)	LABXAG	59.37%	(296,248)	(202,772)
871	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	LABXAG	(176,828)	80,495	(96,334)	LABXAG	59.37%	(57,190)	(39,144)
872	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	LABXAG	(1,166,371)	532,149	(634,222)	LABXAG	59.37%	(376,512)	(257,710)
873	Deferred Taxes Plant	General	393000-General Stores Equipmen	LABXAG	(504)	(785)	(1,289)	LABXAG	59.37%	(765)	(523)
874	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	LABXAG	(70,922)	(76,874)	(147,796)	LABXAG	59.37%	(87,740)	(60,055)
875	Deferred Taxes Plant	General	395000-General Laboratory Equi	LABXAG	(12,758)	(19,911)	(32,669)	LABXAG	59.37%	(19,394)	(13,275)
876	Deferred Taxes Plant	General	396000-General Power Operated E	LABXAG	(264,803)	122,421	(142,382)	LABXAG	59.37%	(84,526)	(57,855)
877	Deferred Taxes Plant	General	397000-General Communication E	LABXAG	(74,920)	(115,977)	(190,897)	LABXAG	59.37%	(113,328)	(77,569)
878	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	LABXAG	(63,455)	(82,099)	(145,553)	LABXAG	59.37%	(86,409)	(59,144)
879	Deferred Taxes Plant	General	397020-General Comm Eq AE	LABXAG	(72)	(110)	(182)	LABXAG	59.37%	(108)	(74)
880	Deferred Taxes Plant	General	397030-General Comm Eq EM	LABXAG	(20,443)	(32,420)	(52,863)	LABXAG	59.37%	(31,383)	(21,481)
881	Deferred Taxes Plant	General	398000-General Miscellaneous E	LABXAG	(3,157)	(5,054)	(8,211)	LABXAG	59.37%	(4,874)	(3,336)
882	Deferred Taxes Plant	General	Sub-Total General	Sub-Total General	(6,034,961)	2,125,721	(3,909,240)			(2,324,116)	(1,583,125)
883	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	LABOR	(39,399)	39,399		LABOR	59.48%		
884	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	CUST-RET	(361,682)	361,682		CUST-RET	68.74%		
885	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	LABOR	(258,062)	258,062		LABOR	59.48%		
887	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(3,230)	3,230		LABOR	59.48%		
888	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	LABOR	(8,387)	8,387		LABOR	59.48%		
889	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	529,390	(529,390)		PIS-NET	53.56%		
890	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Tax	PIS-NET	(232,755)	232,755		PIS-NET	53.56%		
891	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	PIS-NET	317,179	(317,179)		PIS-NET	53.56%		
892	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	PIS-NET	5,399,496	(5,399,496)		PIS-NET	53.56%		
893	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	1,294,624	(1,294,624)		PIS-NET	53.56%		
894	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	PIS-NET	(179)	179		PIS-NET	53.56%		
895	Deferred Taxes Plant	Other	SchM-189 - OCI Treasury	PIS-NET	(5,239)	5,239		PIS-NET	53.56%		
896	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	PIS-NET	760,135	(760,135)		PIS-NET	53.56%		
897	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	41,692	(41,692)		PIS-NET	53.56%		
898	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	PIS-NET	1,107,126	(1,107,126)		PIS-NET	53.56%		
899	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	PIS-NET	6,047	(6,047)		PIS-NET	53.56%		
900	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	PIS-NET	(259,601)	259,601		PIS-NET	53.56%		
901	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	PIS-NET	372,179	(372,179)		PIS-NET	53.56%		
902	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	PIS-NET	(4,817,127)	4,817,127		PIS-NET	53.56%		
903	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	15,678,590	(15,678,590)		PIS-NET	53.56%		
904	Deferred Taxes Plant	Other	SchM-293 - Rate Change	PIS-NET	(879,482)	879,482		PIS-NET	53.56%		
905	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	1,263,357	(1,263,357)		PIS-NET	53.56%		
906	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	PIS-NET	244,626	(244,626)		PIS-NET	53.56%		
907	Deferred Taxes Plant	Other	SchM-299 - Operating Lease	PIS-NET	237,982	(237,982)		PIS-NET	53.56%		
908	Deferred Taxes Plant	Other	SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	20,387,279	(20,149,296)	237,982	PIS-NET	53.56%	127,455	110,527
909	Deferred Taxes Plant	Other	Sub-Total Other	Sub-Total Other	98,853,449	(48,734,544)	50,118,905			27,217,010	22,901,895
910	Deferred Taxes Plant	Other	Sub-Total Deferred Taxes Plant	Sub-Total Deferred Taxes Plant						127,455	110,527
912	Deferred Taxes Plant	Other									

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913	Deferred Taxes Non-Plant	Demand Related	SchM-103 - Environmental Remediation	12CP-PROD	(553,708)		(553,708)	12CP-PROD	57.90%	(320,576)	(233,133)
914	Deferred Taxes Non-Plant	Demand Related		Sub-Total Demand Related	(553,708)		(553,708)			(320,576)	(233,133)
915	Deferred Taxes Non-Plant	Plant Related	SchM-102 - Fuel Tax Credit - Inc Adback	PIS-NET	267		267	PIS-NET	53.56%	143	124
916	Deferred Taxes Non-Plant	Plant Related	SchM-118 - Inventory Reserve	PIS-NET	8,672		8,672	PIS-NET	53.56%	4,644	4,027
917	Deferred Taxes Non-Plant	Plant Related	SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	(1,014,975)		(1,014,975)	PIS-NET	53.56%	(543,586)	(471,389)
918	Deferred Taxes Non-Plant	Plant Related	SchM-127 - Litigation Reserve	PIS-NET	168,005		168,005	PIS-NET	53.56%	89,977	78,027
919	Deferred Taxes Non-Plant	Plant Related	SchM-137 - R&E Credit	PIS-NET	(2,035,699)		(2,035,699)	PIS-NET	53.56%	(1,090,251)	(945,448)
920	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	(10)	10		PIS-NET	53.56%	205,388	178,110
921	Deferred Taxes Non-Plant	Plant Related	SchM-192 - Texas Margin Tax	PIS-NET	383,498		383,498	PIS-NET	53.56%	(209,956)	(182,071)
922	Deferred Taxes Non-Plant	Plant Related	SchM-257 - Texas R&E Credit	PIS-NET	(392,027)		(392,027)	PIS-NET	53.56%	302,018	300,696
923	Deferred Taxes Non-Plant	Plant Related	SchM_ NOL - NOL Excess ADIT	NM	300,696		300,696	NM			
924	Deferred Taxes Non-Plant	Plant Related	SchM_ NOL - NOL Excess ADIT	TX	302,018		302,018	TX	100.00%	302,018	
925	Deferred Taxes Non-Plant	Plant Related	TXGINT-Texas Gross Margin Tax	PIS-NET	2,547,011		2,547,011	PIS-NET	53.56%	1,364,092	1,182,919
926	Deferred Taxes Non-Plant	Plant Related		Sub-Total Plant Related	267,455	10	267,465			122,470	144,995
927	Deferred Taxes Non-Plant	Plant Related									
928	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	LABOR	(3,908,929)	(18,584)	(3,927,513)	LABOR	59.48%	(2,336,036)	(1,591,476)
929	Deferred Taxes Non-Plant	Labor Related	SchM-109 - Employee Incentive	LABOR	92,541		92,541	LABOR	59.48%	55,042	37,499
930	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	457,683	982	458,665	LABOR	59.48%	272,808	185,857
931	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	LABOR	47,401	5,520	52,921	LABOR	59.48%	31,477	21,444
932	Deferred Taxes Non-Plant	Labor Related	SchM-226 - Performance Recognition Award	LABOR	(3,736)		(3,736)	LABOR	59.48%	(2,222)	(1,514)
933	Deferred Taxes Non-Plant	Labor Related	SchM-301 - Cares Act Payroll Deferral	LABOR	(683,384)		(683,384)	LABOR	59.48%	(406,468)	(276,916)
934	Deferred Taxes Non-Plant	Labor Related		Sub-Total Labor Related	(3,998,423)	(12,082)	(4,010,505)			(2,385,399)	(1,625,106)
935	Deferred Taxes Non-Plant	Labor Related									
936	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	NM	(157,565)		(157,565)	NM			(157,565)
937	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	TX	(1,743,118)		(1,743,118)	TX	100.00%	(1,743,118)	
938	Deferred Taxes Non-Plant	Direct Assigned	SchM-168 - Reg Asset-NOx	NM	(8,918)		(8,918)	NM			(8,918)
939	Deferred Taxes Non-Plant	Direct Assigned		Sub-Total Direct Assigned	(1,909,601)		(1,909,601)			(1,743,118)	(166,484)
940	Deferred Taxes Non-Plant	Direct Assigned									
941	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	ENERGY	(50,340,815)	50,340,815		ENERGY	59.75%		
942	Deferred Taxes Non-Plant	Energy Related		Sub-Total Energy Related	(50,340,815)	50,340,815					
943	Deferred Taxes Non-Plant	Energy Related									
944	Deferred Taxes Non-Plant										
945	Deferred Taxes Non-Plant										
946	Deferred Taxes Non-Plant										
947	Total Deferred Taxes (w/o NOL)										
948	NOL Deferred Tax										
949	Total Deferred Taxes (w/ NOL)										
950	Deferred Taxes Non-Plant										
951	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	TX				TX	100.00%		
952	ITC Amortized	Distribution		Sub-Total Distribution							
953	ITC Amortized	Other Tax	ITC Amortization	PIS-NET	(52,421)		(52,421)	PIS-NET	53.56%	(28,075)	(24,346)
954	ITC Amortized	Other Tax		Sub-Total Other Tax	(52,421)		(52,421)			(28,075)	(24,346)
955	ITC Amortized	Other Tax									
956	ITC Amortized	Other Tax									
957	ITC Amortized										
958	ITC Amortized										
959	Total ITC Amortized										
960	Total Income Tax Expense										

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments

TX-100 IS

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
961											
962	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allowances	1ZCP-PROD	(91,803)	91,803		1ZCP-PROD	57.90%		
963	Gain on Sale of Utility Plant	Steam Production		Sub-Total Steam Production	(91,803)	91,803					
964											
965	Gain on Sale of Utility Plant			Sub-Total Gain on Sale of Utility Plant	(91,803)	91,803					
966	Total Gain/Loss				(91,803)	91,803					
968											
969	Net Operating Income				369,019,295	(24,376,444)	344,642,851			141,115,710	213,409,577
970											
971	Rate Base w/o CWC				6,633,844,278	(390,570,283)	6,242,873,995			3,352,284,546	2,890,589,449
972	CWC Subtotal					(33,785,957)	(33,785,957)			(18,660,463)	(15,136,387)
973	State Tax CWC Factor				(0.08%)	(0.08%)	(0.08%)			(0.08%)	(0.16%)
974	Federal Tax CWC Factor				(0.08%)	(0.08%)	(0.08%)			(0.08%)	(0.16%)
975											
976	EBIT x Federal Tax Rate x CWC				(58,414)	(5,146)	(63,560)			(24,420)	
977	Sch M x Federal Tax Rate x CWC				82,297	(32,951)	49,346			34,770	
978	Cost of Debt x Federal Tax Rate				(0)	(0)	(0)			(0)	
979											
980	EBIT x Federal Tax Rate x State				(1,213)	(107)	(1,319)			(507)	
981	Sch M x Federal Tax Rate x State				1,708	(684)	1,024			722	
982	Cost of Debt x Federal Tax Rate				(0)	(0)	(0)			(0)	
983											
984	EBIT x State Tax Rate x CWC Fac				(5,774)	(509)	(6,283)			(2,414)	
985	Sch M x State Tax Rate x CWC Fac				8,135	(3,257)	4,878			3,437	
986	Cost of Debt x State Tax Rate x				(0)	(0)	(0)			(0)	
987											
988	Rate Base for Interest Expense				6,633,892,818	(424,798,771)	6,209,094,047			3,333,646,694	2,875,453,062
989	Rate Base				6,633,844,278	(424,755,571)	6,209,088,707			3,333,646,694	2,875,442,013
990											
991											

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments

TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS CWC-Not CWC Item	(121,225,332)	28,222,128					28,222,128	(93,003,204)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS CWC-Not CWC Item	(246,058,080)	6,716,501					6,716,501	(239,341,579)
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(144,327,991)	42,617,033					42,617,033	(101,710,958)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(193,424,439)	92,033,466					92,033,466	(101,390,973)
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(174,360,116)	74,349,134					74,349,134	(100,010,982)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(244,195,449)	(9,406,646)					(9,406,646)	(253,602,095)
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS CWC-Not CWC Item	(2,305,609)	328,909					328,909	(1,976,700)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS CWC-Not CWC Item	(4,518,648)	(14,302,136)					(14,302,136)	(18,820,784)
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS CWC-Not CWC Item	(9,477,895)	2,889,972					2,889,972	(6,587,924)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS CWC-Not CWC Item	(21,813,401)	12,813,657					12,813,657	(8,999,744)
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHL5	SPS CWC-Not CWC Item	(301,003,445)	101,386,664					101,386,664	(199,616,781)
12	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	NM	SPS CWC-Not CWC Item	0	0					0	0
13	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	0	0					0	0
14	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	WHL5	SPS CWC-Not CWC Item	0	0					0	0
15	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	NM	SPS CWC-Not CWC Item	(462,518)	(462,518)			(40,933)		(40,933)	(503,450)
16	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	(998,122)	(998,122)			(65,871)		(65,871)	(1,063,993)
17	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	NM	SPS CWC-Not CWC Item	(98,545)	(98,545)			22,750		22,750	(75,795)
18	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	TX	SPS CWC-Not CWC Item	(242,075)	(242,075)			39,105		39,105	(202,970)
19	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	NM	SPS CWC-Not CWC Item	(40,176)	(40,176)			(928)		(928)	(41,104)
20	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	TX	SPS CWC-Not CWC Item	(151,116)	(151,116)			(4,236)		(4,236)	(155,352)
21	Operating Revenue	Other Revenue	45106-Misc Service Rev	Non-Labor	PI5-DIST	SPS CWC-Not CWC Item	(119,075)	(119,075)			34,585		34,585	(84,490)
22	Operating Revenue	Other Revenue	45110-Non-Recovable Discounts	Non-Labor	ENERGY	SPS CWC-Not CWC Item	451	451			(451)		(451)	0
23	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - I Non-Labor	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(5,366)	(5,366)			5,366		5,366	0
24	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	NM	SPS CWC-Not CWC Item	(2,613,567)	(2,613,567)			(18,483)		(18,483)	(2,632,050)
25	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	PI5-DIST	SPS CWC-Not CWC Item	(1,701,742)	(1,701,742)			(3,547)		(3,547)	(1,705,290)
26	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	TX	SPS CWC-Not CWC Item	(4,733,455)	(4,733,455)			266,343		266,343	(4,467,112)
27	Operating Revenue	Other Revenue	4561ZPPROD - Funded Upgrades Credit Dis	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(433,667)	(433,667)			687,178		687,178	(433,667)
28	Operating Revenue	Other Revenue	4561Z2PTP - Z2 Point-to-Point Revenue	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	687,178	687,178			304,731		304,731	(305,250)
29	Operating Revenue	Other Revenue	45600EEI Mutual Aid	Non-Labor	PI5-DIST	SPS CWC-Not CWC Item	(609,981)	(609,981)			(893,145)		(893,145)	(4,357,588)
30	Operating Revenue	Other Revenue	4560557/8-Schedule 7 & 8 - Firm Point to Non-Firm PTP	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,464,443)	(3,464,443)			(308,045)		(308,045)	(1,425,867)
31	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,117,822)	(1,117,822)			(8,287,773)		(8,287,773)	(9,405,595)
32	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - I Non-Labor	Non-Labor	WHL5	SPS CWC-Not CWC Item	(47,823,824)	(47,823,824)			(404,298)		(404,298)	(48,228,122)
33	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission F	Non-Labor	WHL5	SPS CWC-Not CWC Item	(1,131,189)	(1,131,189)			(262,979)		(262,979)	(1,394,168)
34	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - I Non-Labor	Non-Labor	WHL5	SPS CWC-Not CWC Item	(1,176,195)	(1,176,195)			(64,994)		(64,994)	(1,241,189)
35	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Non-Labor	Non-Labor	PI5-TRAN	SPS CWC-Not CWC Item	(144,899)	(144,899)			8,967		8,967	(135,832)
36	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & I	Non-Labor	PI5-TRAN	SPS CWC-Not CWC Item	(457,932)	(457,932)			2,044,810		2,044,810	(455,889)
37	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Chrg	Non-Labor	TX	SPS CWC-Not CWC Item	(11,191,821)	(11,191,821)			(11,201,182)		(11,201,182)	(22,392,999)
38	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	40,115,555	40,115,555			3,703		3,703	(36,412)
39	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - I	Non-Labor	PI5-NET	SPS CWC-Not CWC Item	(141,594)	(141,594)			(40,223,945)		(40,223,945)	(40,365,539)
40	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	(768,970)	(768,970)			768,970		768,970	0
41	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Te	Non-Labor	TX	SPS CWC-Not CWC Item	(27,702,175)	(27,702,175)			(52,578,413)		(52,578,413)	(80,280,588)
42	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(213,270,730)	(213,270,730)			254,490,961		254,490,961	(48,779,769)
43	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,722,169,388)	(1,722,169,388)			0		0	(1,722,169,388)
44	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Reve	Non-Labor	12CP-TRAN	Sub-Total Operating Revenue								
45	Operating Revenue	Other Revenue		Non-Labor										
46														
47	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular								
48	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive								
49	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular								

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50	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	Labor - Taxes	ENERGY	SPS CWC-Not CWC Item								
51	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	Non-Labor	ENERGY	SPS CWC-Not CWC Item	8,646							8,646
52	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS CWC-Gas for Generation	84,252,148							84,252,148
53	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(84,252,148)		(84,252,148)	
54	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS CWC-Fuel Oil for Generation	71,907							71,907
55	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(71,907)		(71,907)	
56	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS CWC-Fossil Fuel for Generation	44,319,025							44,319,025
57	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(44,319,025)		(44,319,025)	
58	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS CWC-Fossil Fuel for Generation	55,130,657							55,130,657
59	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(55,130,657)		(55,130,657)	
60	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS CWC-Gas for Generation	26,586,858							26,586,858
61	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(26,586,858)		(26,586,858)	
62	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(319,673,400)		(319,673,400)	
63	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS CWC-Purchased Power Energy	319,673,400							319,673,400
64	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS CWC-Purchased Power Capacity	58,698,861				5,685,026		5,685,026	64,383,888
65	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS CWC-Purchased Power Energy	13,356,694				714,793		714,793	14,071,487
66	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SPS CWC-Not CWC Item					42,108,822		42,108,822	
67	Cost of Sales					Sub-Total Cost of Sales	559,989,374				(481,525,354)		(481,525,354)	78,464,020
68	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	544,903			14,898	51,025		65,923	610,826
70	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	245,479		(41,326)		37,928		(3,988)	242,081
71	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Other Compens:12CP-PROD	12CP-PROD	SPS CWC-Labor Regular	2,330,053			78,395	283,124		361,519	2,691,573
72	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Other Compens:12CP-PROD	12CP-PROD	SPS CWC-Labor Regular	20,999							20,999
73	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS CWC-Other O&M	269,793				(30,481)		(30,481)	239,311
74	O&M	Steam Production Operations	50135-Coal Non-Mine/Non-Freight	Non-Labor	ENERGY	SPS CWC-Other O&M	33,323,125			(13)	(423,064)		(423,064)	32,900,061
75	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular								(527)
76	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	160,682		(21,787)		(0)		(21,787)	138,895
77	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	1,251,928			37,558			37,558	1,289,486
78	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Other Compens:ENERGY	ENERGY	SPS CWC-Labor Regular	15,525							15,525
79	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Taxes	ENERGY	SPS CWC-Other O&M								(36,288)
80	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS CWC-Other O&M					(134)		(134)	(1,329,551)
81	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,804,808			72,677	102,278		174,955	2,979,763
82	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	194,182				10,125		(30,339)	163,843
83	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,787,513		(40,464)				255,881	4,043,394
84	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Other Compens:12CP-PROD	12CP-PROD	SPS CWC-Labor Regular								(2,109)
85	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,426,750				(798,340)		(798,340)	3,628,410
86	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,495,434			59,588	(111,898)		(52,309)	2,443,125
87	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	164,741				(4,044)		(35,871)	128,870
88	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,369,746		(31,827)				(54,543)	3,315,203
89	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Other Compens:12CP-PROD	12CP-PROD	SPS CWC-Labor Regular								(2,151)
90	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS CWC-Other O&M	3,175,001				305,819		305,819	3,480,821
91	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,045,326			52,396			102,916	2,148,242
92	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	430,416							430,416
93	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	5,057,069		(70,363)				(62,450)	5,225,623
94	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Other Compens:12CP-PROD	12CP-PROD	SPS CWC-Labor Regular	28,928							28,928
95	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	5,146,395							5,146,395
96	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular				0	86		86	86
97	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	4,337		44		(4,613)		(4,613)	(277)
98	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	21,679			0	(21,677)		(21,677)	2

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
99	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Other Compen	12CP-PROD	SPS CWC-Labor Regular	319							319
100	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,494,474				(1,144,566)		(1,144,566)	3,349,908
101	O&M	Steam Production Operations	50900-Stm Op SO2 Allowance Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	34,908			3,873	26,951		30,824	34,908
102	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	Non-Labor	NM	SPS CWC-Other O&M	127,959		(7,007)		29,742		22,735	158,783
103	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	15,987				17,345		24,704	30,574
104	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	227,949			7,359				252,652
105	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Other Compen	12CP-PROD	SPS CWC-Labor Regular	723							723
106	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	198,980			11,101	(6,593)		(8,593)	190,387
107	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	450,851				(6,828)			455,124
108	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	38,595		(7,551)		(469)		(6,020)	30,574
109	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	608,813			18,004	(8,684)		9,320	618,133
110	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Other Compen	12CP-PROD	SPS CWC-Labor Regular	(377)							(377)
111	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS CWC-Other O&M	3,162,990			48,601	(589,025)		(589,025)	2,573,964
112	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	1,901,024				43,003		91,603	1,992,627
113	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	220,919		(36,928)		(11,938)		(48,867)	172,052
114	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	3,287,486			96,672	(65,094)		31,578	3,319,064
115	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Labor - Other Compen	ENERGY	SPS CWC-Labor Regular	7,276							7,276
116	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	Non-Labor	ENERGY	SPS CWC-Other O&M	7,176,634				4,963		4,963	7,181,598
117	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	1,251,974			28,642	(106,281)		(77,639)	1,174,335
118	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	125,753		(21,199)		(7,043)		(28,242)	97,511
119	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	2,012,603			56,679	(123,297)		(66,618)	1,945,985
120	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Other Compen	ENERGY	SPS CWC-Labor Regular	3,697							3,697
121	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Non-Labor	ENERGY	SPS CWC-Other O&M	4,975,440				(940,213)		(940,213)	4,035,227
122	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,395,822			55,648	(169,893)		(114,245)	2,281,578
123	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	183,040		(33,074)		(16,245)		(49,319)	133,721
124	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,284,478			90,657	(262,587)		(171,930)	3,112,548
125	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Labor - Other Compen	12CP-PROD	SPS CWC-Labor Regular	(933)							(933)
126	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,058,148				(267,803)		(267,803)	3,790,344
127	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	3,941			(605)	(28,127)		(28,732)	(24,791)
128	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	29,768		(6,200)		16,809		10,609	40,377
129	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	260,376			9,660	61,628		71,288	331,664
130	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Other Compen	12CP-PROD	SPS CWC-Labor Regular	3,868							3,868
131	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	26,894				27,936		27,936	54,830
132	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	45,600			1,140			1,140	46,740
133	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	9,986		(1,592)				(1,592)	8,394
134	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	87,780			2,633			2,633	90,413
135	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Non-Labor	ENERGY	SPS CWC-Other O&M	2,029							2,029
136	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	113,154			3,040	8,457		11,497	124,651
137	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	9,187		(2,360)		2,728		368	9,555
138	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	152,799			6,067	49,443		55,510	208,310
139	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Other Compen	12CP-PROD	SPS CWC-Labor Regular	(106)							(106)
140	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	2,468				(12,629)		(12,629)	(10,161)
141	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	20,067			253	164		417	21,607
142	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	157,527		(3,556)		5,097		1,541	161,071
143	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	1,612			5,569	28,102		33,671	191,197
144	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Other Compen	12CP-PROD	SPS CWC-Labor Regular	408,746							408,746
145	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,306,325				67,708		67,708	4,374,033
146	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	Non-Labor	ENERGY	SPS CWC-Other O&M				4,201,600			4,201,600	8,575,636
147	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp											

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
148	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	(12)			0	13		13	1
149	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	733			7	(786)		(779)	(46)
150	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,656			0	(3,655)		(3,655)	1
151	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Other Compens.	12CP-PROD	SPS CWC-Labor Regular	54							54
152	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Pension	12CP-PROD	SPS CWC-Labor Regular								
153	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Taxes	12CP-PROD	SPS CWC-Labor Regular								
154	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS CWC-Other O&M	565,193				(189,169)		(189,169)	376,024
155	O&M	Other Production Operations	55000W-Oth Oper Rents	Non-Labor	ENERGY	SPS CWC-Other O&M	1,894,694				3,424,980		3,424,980	5,319,674
156	O&M	Other Production Operations	55000W-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	40,407		(5,924)		2,603		(3,321)	37,086
157	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Regular	336,993			10,215	3,496		13,711	350,703
158	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,847							3,847
159	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Labor - Other Compens.	12CP-PROD	SPS CWC-Labor Regular	78,432				(19,416)		(19,416)	59,016
160	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	40,860			865	(6,273)		(5,408)	35,451
161	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	3,706		(647)		(438)		(1,085)	2,621
162	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Regular	55,175			1,401	(8,471)		(7,070)	48,105
163	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular								
164	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Other Compens.	12CP-PROD	SPS CWC-Labor Regular	(5)							(5)
165	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Non-Labor	12CP-PROD	SPS CWC-Other O&M	214,370				(66,035)		(66,035)	148,335
166	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	155,886			3,630	(10,680)		(7,049)	148,837
167	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	61,196				(17,222)		(17,222)	37,289
168	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	573,552		(6,685)	14,898	(76,968)		(62,071)	511,481
169	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Other Compens.	12CP-PROD	SPS CWC-Labor Regular	4,928							4,928
170	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SPS CWC-Other O&M	347,343				979,304		979,304	1,326,647
171	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	8,369			209			209	8,578
172	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	356		(66)				(66)	290
173	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	12,487			375			375	12,861
174	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	ENERGY	SPS CWC-Other O&M	176,422				4,201,600		4,201,600	4,378,022
175	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	65			9	294		303	368
176	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	1,949				(1,568)		(1,568)	296
177	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	10,078		(85)				(85)	11,979
178	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Labor - Other Compens.	12CP-PROD	SPS CWC-Labor Regular	144			349	1,551		1,900	144
179	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	Non-Labor	12CP-PROD	SPS CWC-Other O&M	26,805				(95,990)		(95,990)	(69,184)
180	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Pkt Mjr	Non-Labor	ENERGY	SPS CWC-Other O&M	4,104,846				(24,276)		(24,276)	4,104,846
181	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	121,290		(13,154)	28,037	(75,706)		(47,669)	83,860
182	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	1,010,277							962,609
183	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compens.	12CP-PROD	SPS CWC-Labor Regular	10,915							10,915
184	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS CWC-Other O&M	40,376				(2,203)		(2,203)	38,173
185	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	183,876				(967,705)		(861,489)	(677,613)
186	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	2,420,929		106,216	72,584	(1,471)		71,113	2,492,042
187	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	18,170							18,170
188	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compens.	12CP-PROD	SPS CWC-Labor Regular	(844,741)				(3,725,101)		(3,725,101)	(4,569,842)
189	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS CWC-Other O&M								(125,000)
190	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SPS CWC-Other O&M								(400,000)
191	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SPS CWC-Other O&M								(400,000)
192	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS CWC-Other O&M				4,110,497			4,110,497	4,110,497
193	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SPS CWC-Other O&M	(689,525)							689,525
194	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SPS CWC-Other O&M	1,790,365				(1,790,365)		(1,790,365)	276,299
195	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Bargaining	PI5-TRAN	SPS CWC-Labor Regular	311,031			6,739	(41,471)		(34,732)	276,299
196	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PI5-TRAN	SPS CWC-Labor Incentive	660,537		(94,099)		24,340		(69,760)	590,777

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197	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	5,770,766			174,656	51,094		225,750	5,996,515
198	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Other	Compens: PIS-TRAN	SPS CWC-Labor Regular	64,170							64,170
199	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,523,152				(445,252)		(445,252)	1,077,900
200	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	(69,014)			(1,725)	(445,252)		(1,725)	(70,740)
201	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	(6,480)		1,283				1,283	(5,197)
202	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	(93,195)			(2,796)			(2,796)	(95,990)
203	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Other	Compens: 12CP-TRAN	SPS CWC-Labor Regular	1,986							1,986
204	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			(929)	1,726	69,060		70,786	70,786
205	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive				2,798	4,689		3,760	3,760
206	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular				2,798	93,255		96,053	96,053
207	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	884,496			20,963	(45,978)		(25,015)	859,481
208	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	83,160		(15,268)		1,394		(13,874)	69,286
209	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	1,378,311			39,548	(60,037)		(20,489)	1,357,822
210	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Other	Compens: 12CP-TRAN	SPS CWC-Labor Regular	308							308
211	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	1,003,710				3,590		3,590	1,007,300
212	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	3,637,403							3,637,403
213	O&M	Transmission Operations	56140M-Scheduling, system control and d	Non-Labor	WHLS	SPS CWC-Other O&M	1,065,179							1,065,179
214	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	3,710		(356)		(1,083)		(1,439)	2,271
215	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	14,431			388	(1,504)		(1,116)	13,315
216	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Other	Compens: 12CP-TRAN	SPS CWC-Labor Regular	230							230
217	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	16,343				(4,542)		(4,542)	11,801
218	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	(306)			173	7,210		7,382	7,076
219	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	3,299		(230)		(1,517)		(1,747)	1,553
220	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	22,008			863	6,758		7,621	29,629
221	O&M	Transmission Operations	56160-Trans Service Studies	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	296							296
222	O&M	Transmission Operations	56170-Gen Intercomm Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	9,039		(2,922)		(14,603)		(14,603)	(5,565)
223	O&M	Transmission Operations	56170-Gen Intercomm Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	3,490				18,062		18,062	18,629
224	O&M	Transmission Operations	56170-Gen Intercomm Studies	Labor - Other	Compens: 12CP-TRAN	SPS CWC-Labor Regular	32,605			3,998	100,648		104,646	137,251
225	O&M	Transmission Operations	56170-Gen Intercomm Studies	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	390							390
226	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	(13,507)				2,824		2,824	(10,683)
227	O&M	Transmission Operations	56180M-Reliability planning and standard	Non-Labor	WHLS	SPS CWC-Other O&M	2,756,221							2,756,221
228	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	464,991				(21,013)		(6,709)	464,991
229	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	593,195			14,305	(469)		(6,646)	586,486
230	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	41,755		(8,177)				(5,196)	33,109
231	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Other	Compens: PIS-TRAN	SPS CWC-Labor Regular	801,029			23,180	(28,376)		(5,196)	795,833
232	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	125							125
233	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	81,434				(17,370)		(17,370)	64,063
234	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	21,026			849	12,943		13,792	34,819
235	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	1,130		(456)		1,219		763	1,894
236	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	30,368			1,416	16,835		18,251	48,619
237	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Other	Compens: PIS-TRAN	SPS CWC-Labor Regular	48							48
238	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	388,566				1,019,081		1,019,081	1,407,647
239	O&M	Transmission Operations	56500M-Wh Wheeling Meter Charges	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	288,806							288,806
240	O&M	Transmission Operations	56500M-Wh Wheeling Meter Charges	Non-Labor	WHLS	SPS CWC-Other O&M	391,050				12,936		12,936	403,986
241	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	35,240				4,000,902		4,000,902	4,036,141
242	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	106,924,989				33,428,030		33,428,030	140,353,019
243	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Whole	Non-Labor	WHLS	SPS CWC-Other O&M	31,301,865				13,298		13,298	31,315,163
244	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	2,248,686				430,209		430,209	2,678,896
245	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Whole	Non-Labor	WHLS	SPS CWC-Other O&M	536,322				102,881		102,881	639,203

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246	O&M	Transmission Operations	5650051W-Wholesale	Non-Labor	WHL5	SPS CWC-Other O&M	512,328				87,110		87,110	599,438
247	O&M	Transmission Operations	5650052-Wholesale	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	92,119				15,217		15,217	107,336
248	O&M	Transmission Operations	5650053W-Wholesale	Non-Labor	WHL5	SPS CWC-Other O&M	26,410				3,842		3,842	30,251
249	O&M	Transmission Operations	5650059-Wholesale	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	8,204,241				2,244,607		2,244,607	10,448,848
250	O&M	Transmission Operations	5650059W-Wholesale	Non-Labor	WHL5	SPS CWC-Other O&M	26,728,273				4,426,548		4,426,548	31,154,821
251	O&M	Transmission Operations	56522DAUC - ZZ Direct Assigned Upgrade	Non-Labor	RETAIL-PROD	SPS CWC-Other O&M	249,444							249,444
252	O&M	Transmission Operations	56522DAUCW - ZZ Direct Assigned Upgrade	Non-Labor	WHL5	SPS CWC-Other O&M	17,766							17,766
253	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	377,655			9,519	3,086		12,605	390,259
254	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	112,742		(15,347)		(14,104)		(29,451)	83,291
255	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	1,128,131			30,918	(97,542)		(66,625)	1,061,507
256	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	7,687							7,687
257	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,563,209				330,221		330,221	1,893,431
258	O&M	Transmission Operations	56700-Trans Rents	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	(38)			0	38		38	0
259	O&M	Transmission Operations	56700-Trans Rents	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	2,071		21		(2,224)		(2,203)	(132)
260	O&M	Transmission Operations	56700-Trans Rents	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	10,335			0	(10,334)		(10,334)	1
261	O&M	Transmission Operations	56700-Trans Rents	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	152							152
262	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	2,134,108				(509,211)		(509,211)	1,624,897
263	O&M	Transmission Maintenance	56900-Trans Mtce of Structures	Non-Labor	PIS-TRAN	SPS CWC-Other O&M								
264	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	216,386			5,384	(1,039)		4,345	220,730
265	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	14,684				205		(2,744)	11,940
266	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	292,199			8,702	(2,136)		6,566	298,765
267	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	(6)							(6)
268	O&M	Transmission Maintenance	57000-Trans Mt of Station Equip	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	813,307				145,682		145,682	958,989
269	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	38,128			1,137	7,361		8,498	46,626
270	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Regular				276	11,042		11,318	11,318
271	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	1,651				645		648	2,119
272	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Incentive	89,074		(178)		13,806		16,893	105,967
273	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS CWC-Labor Regular	604			447	14,910		15,358	15,358
274	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular								
275	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	512,438				(305,461)		(305,461)	206,977
276	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M					220,528		220,528	220,528
277	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	(6)			(0)	(1)		(1)	(7)
278	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	18,610				(681)		(681)	15,498
279	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	115,487		(2,431)		4,912		8,524	124,011
280	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	1,654							1,654
281	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS CWC-Other O&M	21,927				4,543		4,543	26,471
282	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	34,675		(4,685)		(125)		(4,810)	29,865
283	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	267,297			7,964	(1,814)		6,150	273,448
284	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	3,357							3,357
285	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	1,641		(258)		259		1	1,642
286	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	12,638			395	531		926	13,564
287	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	166							166
288	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	2,911		(401)		44		(357)	2,554
289	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	23,853			693	(747)		(54)	23,799
290	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	284							284
291	O&M	Regional Marketing Operations	57570-Mkt Fac/Mon/Comp Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	6,308,383				(615,384)		(615,384)	5,692,999
292	O&M	Regional Marketing Operations	575700W-Market facilitation monitoring an	Non-Labor	WHL5	SPS CWC-Other O&M	1,849,773			(0)			(0)	1,849,773
293	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular								
294	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	52		(7)				(7)	45

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295	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	261			8			8	269
296	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	4							4
297	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Pension	ENERGY	SPS CWC-Labor Regular								
298	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Taxes	ENERGY	SPS CWC-Other O&M								
299	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS CWC-Other O&M	49,414							
300	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular	161			526	(5,028)		(5,028)	44,386
301	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	1,063,400			24,920	(66,607)		(41,687)	21,552
302	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular	73,766			3,756	76,494		80,250	154,016
303	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	NM	SPS CWC-Labor Incentive	13		(423)		2,125			1,715
304	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	133,783		(22,402)		(1,783)		(24,184)	109,599
305	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive	5,836		(2,685)		7,722		5,037	10,873
306	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	217			852	28,176		29,028	29,245
307	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	1,862,952			55,097	(26,377)		28,720	1,891,672
308	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	99,611			6,087	103,294		109,381	208,992
309	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	5,480							5,480
310	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	NM	SPS CWC-Other O&M				8,719			8,719	8,719
311	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PI5-DIST	SPS CWC-Other O&M	754,761			548,575	(102)		548,575	1,303,337
312	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	SPS Direct Other	SPS CWC-Other O&M					(102)		(102)	(102)
313	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	TX	SPS CWC-Other O&M	25,033				20,824		20,824	45,856
314	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Bargaining	TX	SPS CWC-Labor Regular			319		13,084		13,084	13,084
315	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	5,365		(864)		1,010		146	5,511
316	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Incentive	TX	SPS CWC-Labor Incentive				2,316	1,857		2,439	53,469
317	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	51,030		(459)	1,557	882		1,754	17,754
318	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	595			517	17,237		17,754	17,754
319	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular								595
320	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PI5-DIST	SPS CWC-Other O&M	268,321				16,617		16,617	284,938
321	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	TX	SPS CWC-Other O&M					1,862		1,862	1,862
322	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular			1	42			43	43
323	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	264,145			6,904	12,005		18,908	283,053
324	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	19,647		(4,309)		2,107		(2,202)	17,446
325	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			2	57			59	59
326	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	356,691			11,184	16,116		27,301	383,992
327	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular		(325)						(325)
328	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PI5-DIST	SPS CWC-Other O&M	355,086				21,978		21,978	377,064
329	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	50,704			1,385	4,679		6,064	56,768
330	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	162,225			4,642	23,461		28,103	190,328
331	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	242,637			6,397	13,255		19,652	262,289
332	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	2,067		(486)		385		(101)	1,966
333	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	14,315		(2,301)		(1,506)		(3,807)	10,507
334	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	14,584		(3,156)		1,349		(1,807)	12,777
335	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	68,469			2,244	6,319		8,562	77,031
336	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	272,570			8,902	24,159		33,061	305,631
337	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	327,649			10,366	17,898		28,265	355,914
338	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular								449
339	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	1,338,632				(32,727)		(32,727)	985,905
340	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PI5-DIST	SPS CWC-Other O&M	(2,054,299)				459,172		459,172	(1,595,128)
341	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	429,849				(412,551)		(412,551)	17,298
342	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	5,206			190	2,388		2,578	7,784
343	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular			7	16	619		635	642

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344	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	21,177			691	6,453		7,143	28,320
345	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	229		(54)		44		(10)	219
346	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	13		(14)		58		44	57
347	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	233		(125)		396		271	505
348	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	7,030			308	3,224		3,532	10,562
349	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	10			25	836		861	871
350	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	28,596			1,119	8,713		9,833	38,429
351	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	(13)							(13)
352	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	NM	SPS CWC-Other O&M	9,517				19,005		19,005	28,522
353	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	564,989				42,697		42,697	607,686
354	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	TX	SPS CWC-Other O&M	25,348				(123,250)		(123,250)	(97,902)
355	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	NM	SPS CWC-Labor Regular				77	3,075		3,152	3,152
356	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	172,010			4,308	318		4,626	176,636
357	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	TX	SPS CWC-Labor Regular				(53)	(2,125)		(2,178)	(2,178)
358	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	NM	SPS CWC-Labor Incentive					345		345	345
359	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	11,823				557		(1,775)	10,048
360	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	TX	SPS CWC-Labor Incentive					430		430	469
361	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	NM	SPS CWC-Labor Regular					4,421		4,554	4,554
362	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	260,214			133	3,003		10,900	271,114
363	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	TX	SPS CWC-Labor Regular				7,897	(6,703)		(6,904)	(6,904)
364	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	(137)			(201)				(137)
365	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	NM	SPS CWC-Other O&M	153,377				(6,269)		(6,269)	(6,269)
366	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PIS-DIST	SPS CWC-Other O&M					1,370		1,370	154,746
367	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	TX	SPS CWC-Other O&M					(10,081)		(10,081)	(10,081)
368	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	402,353			10,380			23,246	425,599
369	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	66,794			1,926	10,239		12,165	78,959
370	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	693,576			16,170	(46,757)		(30,586)	662,990
371	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	26,004		(5,532)		1,930		(3,602)	22,401
372	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	20,746		(3,698)		3,313		(385)	20,361
373	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	48,710		(9,358)		(1,461)		(10,819)	37,891
374	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	543,323			16,800	16,662		33,462	576,785
375	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	215,615			7,205	24,547		31,752	247,366
376	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	936,581			26,213	(62,809)		(36,596)	899,985
377	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	NM	SPS CWC-Other O&M	950							950
378	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	470,211				(149,549)		(149,549)	320,662
379	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	TX	SPS CWC-Other O&M	(1,516,502)				291,678		291,678	(1,224,824)
380	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	NM	SPS CWC-Other O&M	269,622				(89,514)		(89,514)	180,108
381	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Bargaining	NM	SPS CWC-Labor Regular				21	855		876	876
382	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	206,942			5,513	13,565		19,078	226,020
383	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	TX	SPS CWC-Labor Regular				(33)	(1,338)		(1,371)	(1,371)
384	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	NM	SPS CWC-Labor Incentive					70		56	56
385	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	15,053		(14)		1,751		(1,577)	13,476
386	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	TX	SPS CWC-Labor Incentive					289		232	232
387	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	NM	SPS CWC-Labor Regular				35	1,154		1,189	1,189
388	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	279,447			8,933	18,318		27,251	306,698
389	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	TX	SPS CWC-Labor Regular				(55)	(1,842)		(1,898)	(1,898)
390	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	(59)							(59)
391	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	NM	SPS CWC-Other O&M	117,104				2,255		2,255	2,255
392	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	PIS-DIST	SPS CWC-Other O&M					4,998		4,998	122,102

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393	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	TX	SPS CWC-Other O&M					3,221		3,221	3,221
394	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	202,795			4,812	(10,326)		(5,514)	197,281
395	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	11,485			(10,150)	(417,482)		(427,632)	(416,146)
396	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	896,535			20,214	(87,961)		(67,746)	828,788
397	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	14,986		(2,836)		(361)		(3,197)	11,788
398	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	71,188		(12,018)		12,012		(6)	71,182
399	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	60,182		(10,900)		(3,801)		(14,701)	45,481
400	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	279,327			8,003	(12,558)		(4,555)	274,772
401	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	585,148			525	(567,133)		(67,985)	18,015
402	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,244,879			34,267	(102,651)		(68,384)	1,176,495
403	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	10,406				(78,800)		(78,800)	10,406
404	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS CWC-Other O&M	751,236				(1,755,832)		(78,800)	672,436
405	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PI5-DIST	SPS CWC-Other O&M	3,809,345				(1,755,832)		(1,755,832)	2,053,513
406	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS CWC-Other O&M	1,806,662				304,968		304,968	2,111,630
407	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	NM	SPS CWC-Labor Regular	(3)			0	6		6	3
408	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular	(36)			0	36		36	0
409	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	TX	SPS CWC-Labor Regular	(10)			0	16		16	6
410	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	NM	SPS CWC-Labor Incentive	286		(0)		(286)		(286)	(0)
411	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive	1,624		27		(1,824)		(1,797)	(173)
412	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	TX	SPS CWC-Labor Incentive	797		0		(799)		(799)	(1)
413	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	1,337			(0)	(1,343)		(1,343)	(6)
414	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular	8,498			(0)	(8,499)		(8,499)	(1)
415	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	3,724			(0)	(3,731)		(3,731)	(7)
416	O&M	Distribution Operations	58900-Dist Rents	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular	200				(52,211)		(52,211)	200
417	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	NM	SPS CWC-Other O&M	241,373				(189,162)		(189,162)	52,211
418	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PI5-DIST	SPS CWC-Other O&M	2,191,900				(549,750)		(549,750)	1,642,150
419	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS CWC-Other O&M	689,092				(101,671)		(101,671)	587,421
420	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular				1	33		34	34
421	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Bargaining	PI5-DIST	SPS CWC-Labor Regular				33	1,334		1,368	1,368
422	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular				157	6,262		6,418	6,418
423	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	NM	SPS CWC-Labor Incentive			(1)		3		2	2
424	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive			(505)		1,276		771	3,156
425	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive			(126)		636		510	510
426	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	NM	SPS CWC-Labor Regular				1	45		46	46
427	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PI5-DIST	SPS CWC-Labor Regular				839	2,947		3,786	28,820
428	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	TX	SPS CWC-Labor Regular				254	8,455		8,709	8,709
429	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular								275
430	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	NM	SPS CWC-Other O&M								79
431	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	PI5-DIST	SPS CWC-Other O&M					(22)		(22)	180
432	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	TX	SPS CWC-Other O&M					134		134	134
433	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	NM	SPS CWC-Labor Regular								
434	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive					(7,562)		(7,562)	(7,562)
435	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	NM	SPS CWC-Labor Incentive								
436	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	PI5-DIST	SPS CWC-Labor Incentive			9				9	(95)
437	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive			(1)		(369)		(370)	2
438	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	NM	SPS CWC-Labor Regular								
439	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	TX	SPS CWC-Labor Regular					(10,211)		(10,524)	(10,737)
440	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Other Compens	PI5-DIST	SPS CWC-Labor Regular								43
441	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	NM	SPS CWC-Other O&M					(87)		(87)	(87)

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442	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	TX	SPS CWC-Other O&M					(3,375)		(3,375)	
443	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	154,522			3,134	(29,178)		(26,045)	128,477
444	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Bargaining	TX	SPS CWC-Labor Regular				24	949		973	973
445	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	12,586		(1,990)		(2,536)		(4,526)	8,060
446	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	TX	SPS CWC-Labor Incentive			(19)		98		79	79
447	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	208,661			5,155	(36,817)		(31,661)	176,999
448	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Non-bargaining	TX	SPS CWC-Labor Regular				38	1,281		1,320	1,320
449	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular		(362)						(362)
450	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS CWC-Other O&M	285,532				125,837		125,837	411,370
451	O&M	Distribution Maintenance	59300-Dist Mt of Station Equip	Labor - Bargaining	NM	SPS CWC-Other O&M	298,153			11,958	180,183		192,142	490,295
452	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	123,374			(1,255)	(173,570)		(174,825)	(51,451)
453	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	928,185			26,581	135,043		161,624	1,089,809
454	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	10,980		(2,045)		(653)		(2,698)	8,282
455	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	31,218		(3,328)		(9,361)		(12,689)	18,529
456	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	37,303		(7,653)		1,337		(6,316)	30,987
457	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	402,616			19,387	243,623		263,010	665,626
458	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	298,392			1,794	(238,582)		(236,788)	61,604
459	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,253,389			43,086	182,804		225,890	1,479,278
460	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	1,102				(6,939)		(6,939)	(5,837)
461	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Pension	NM	SPS CWC-Labor Regular		(12)						(12)
462	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Pension	PIS-DIST	SPS CWC-Labor Regular					(6,384)		(6,384)	(6,384)
463	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Labor - Pension	TX	SPS CWC-Labor Regular	462,732				186,300		186,300	649,032
464	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	2,626,969				583,062		583,062	3,210,031
465	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(57,790)				2,813,018		2,813,018	2,755,228
466	O&M	Distribution Maintenance	59300-Dist Mt of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	3,394			105	(357)		926	4,320
467	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular	2,164			45	(357)		(312)	1,852
468	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	28,053			734	1,304		2,038	30,091
469	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular	61		(22)		50		28	89
470	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive	203		(32)		(41)		(73)	129
471	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive	928		(167)		(82)		(249)	678
472	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	4,584			171	1,108		1,278	5,862
473	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	2,922			73	(483)		(409)	2,513
474	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	37,882			1,189	1,761		2,950	40,832
475	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular		(76)						(76)
476	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	NM	SPS CWC-Other O&M	4,693				2,162		2,162	6,855
477	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	PIS-DIST	SPS CWC-Other O&M	1,895				(8,021)		(6,021)	(6,126)
478	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	TX	SPS CWC-Other O&M	12,883				(11,263)		(11,263)	1,620
479	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	TX	SPS CWC-Other O&M				1	43		44	44
480	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Labor - Non-bargaining	TX	SPS CWC-Labor Regular				2	57		59	59
481	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Non-Labor	NM	SPS CWC-Other O&M					711		711	711
482	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Non-Labor	TX	SPS CWC-Other O&M					448		448	448
483	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Bargaining	NM	SPS CWC-Labor Regular	3,056			111	1,400		1,512	4,567
484	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	2,298			170	4,520		4,690	6,988
485	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Bargaining	TX	SPS CWC-Labor Regular	9,145			237	333		570	9,715
486	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Incentive	NM	SPS CWC-Labor Incentive	200		(66)				65	265
487	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	207		(96)		276		180	387
488	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Incentive	TX	SPS CWC-Labor Incentive	676		(137)		14		(123)	553
489	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	4,126			181	1,891		2,071	6,198
490	O&M	Distribution Maintenance	59600-Dist Mt of Streetlights	Labor - Non-bargaining	TX	SPS CWC-Labor Regular								

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491	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PI5-DIST	SP5 CWC-Labor Regular	3,103			276	6,103		6,379	9,483
492	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SP5 CWC-Labor Regular	12,349			384	449		833	13,182
493	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Other Compens	PI5-DIST	SP5 CWC-Labor Regular	(33)				(17,594)		(17,594)	(33)
494	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	NM	SP5 CWC-Other O&M	134,140				29,893		29,893	116,546
495	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	PI5-DIST	SP5 CWC-Other O&M	10,275				(5,170)		(5,170)	40,168
496	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	TX	SP5 CWC-Other O&M	101,957				465		476	96,787
497	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	NM	SP5 CWC-Labor Regular	9,751			12	10,299		10,800	20,551
498	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	PI5-DIST	SP5 CWC-Labor Regular				501				
499	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	TX	SP5 CWC-Labor Regular				30	1,180		1,210	29
500	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	NM	SP5 CWC-Labor Incentive			(7)					
501	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	PI5-DIST	SP5 CWC-Labor Incentive	1,125		(378)		785		407	1,531
502	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	TX	SP5 CWC-Labor Incentive			(24)		121		97	97
503	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	NM	SP5 CWC-Labor Regular				19	627		646	646
504	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	PI5-DIST	SP5 CWC-Labor Regular	13,167			812	13,907		14,719	27,887
505	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	TX	SP5 CWC-Labor Regular				48	1,594		1,642	1,642
506	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Other Compens	PI5-DIST	SP5 CWC-Labor Regular	(9)							(9)
507	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	NM	SP5 CWC-Other O&M	400				241		241	241
508	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	PI5-DIST	SP5 CWC-Other O&M					179		179	579
509	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	TX	SP5 CWC-Other O&M					526		526	526
510	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Bargaining	NM	SP5 CWC-Labor Regular	(8)			(6)	(215)		(228)	(228)
511	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Bargaining	TX	SP5 CWC-Labor Regular	7,059			163	(535)		(372)	6,687
512	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Incentive	NM	SP5 CWC-Labor Incentive	18		(1)		(12)		(1)	5
513	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Incentive	PI5-DIST	SP5 CWC-Labor Incentive	10		(2)					8
514	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Incentive	TX	SP5 CWC-Labor Incentive	561		(93)		(89)		(182)	378
515	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Non-bargaining	NM	SP5 CWC-Labor Regular	(10)			(9)	(291)		(300)	(310)
516	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Non-bargaining	TX	SP5 CWC-Labor Regular	9,533			264	(723)		(458)	9,074
517	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Labor - Other Compens	PI5-DIST	SP5 CWC-Labor Regular	(10)							(10)
518	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Non-Labor	NM	SP5 CWC-Other O&M	16				(1,042)		(1,026)	(1,026)
519	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Non-Labor	PI5-DIST	SP5 CWC-Other O&M					(0)		(0)	(0)
520	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	Non-Labor	TX	SP5 CWC-Other O&M	368				29,429		29,429	29,797
521	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Incentive	CUST-AVG	SP5 CWC-Labor Incentive	3,172		(422)		(59)		(481)	2,691
522	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SP5 CWC-Labor Regular	21,479			440	(6,819)		(6,379)	15,100
523	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SP5 CWC-Labor Regular	306							306
524	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SP5 CWC-Other O&M	3,705				676		676	4,381
525	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Bargaining	CUST-AVG	SP5 CWC-Labor Regular	1,150,387			28,402	(14,297)		14,105	1,164,493
526	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SP5 CWC-Labor Incentive	96,733		(19,677)		6,158		(13,519)	83,214
527	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Non-bargaining	CUST-AVG	SP5 CWC-Labor Regular	1,617,170			48,322	(6,422)		41,900	1,659,070
528	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Other Compens	CUST-AVG	SP5 CWC-Labor Regular	(108)							(108)
529	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SP5 CWC-Other O&M	1,995,670				146,376		146,376	2,142,046
530	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Bargaining	CUST-AVG	SP5 CWC-Labor Regular	267,680			4,578	(84,549)		(79,971)	187,709
531	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Incentive	CUST-AVG	SP5 CWC-Labor Incentive	289,893		(39,266)		(6,038)		(45,303)	244,590
532	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Non-bargaining	CUST-AVG	SP5 CWC-Labor Regular	2,609,911			74,169	(137,597)		(63,428)	2,546,483
533	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Other Compens	CUST-AVG	SP5 CWC-Labor Regular	25,922							25,922
534	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Labor - Pension	CUST-AVG	SP5 CWC-Labor Regular	1							1
535	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	Non-Labor	CUST-AVG	SP5 CWC-Other O&M	4,453,962				(88,314)		(88,314)	4,365,648
536	O&M	Customer Accounting	90400-Cust Acct Uncollect	Non-Labor	CUST-RET	SP5 CWC-Other O&M	4,739,561				1,304,344		1,304,344	6,043,905
537	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Comr	Non-Labor	CUST-RET	SP5 CWC-Other O&M	324,063				(912,305)		(912,305)	(588,242)
538	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Bargaining	CUST-AVG	SP5 CWC-Labor Regular	(50)			(1)			(1)	(51)
539	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Incentive	CUST-AVG	SP5 CWC-Labor Incentive	1,009		(136)				(136)	873

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540	O&M	Customer Accounting	90500-Cust Act Misc	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	10,646			319			319	10,965
541	O&M	Customer Accounting	90500-Cust Act Misc	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	116							116
542	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS CWC-Other O&M	124,832				(29)		(29)	124,803
543	O&M	Customer Accounting	DEPINT - Customer Deposit Interest	Non-Labor	NM	SPS CWC-Other O&M					15,689		15,689	15,689
544	O&M	Customer Accounting	DEPINT - Customer Deposit Interest	Non-Labor	TX	SPS CWC-Other O&M					110,874		110,874	110,874
545	O&M	Customer Service	90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	825,139			22,090	58,461		(7,959)	905,690
546	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	72,713		(15,252)		7,293		(7,959)	64,754
547	O&M	Customer Service	90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	1,183,504			37,873	78,943		116,817	1,300,320
548	O&M	Customer Service	90800-Customer Asst Expense	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	1,085							1,085
549	O&M	Customer Service	90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Other O&M	(212)							(212)
550	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS CWC-Other O&M	215,930				(613,840)		(613,840)	(397,910)
551	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS CWC-Other O&M	4,355,010				(4,355,010)		(4,355,010)	
552	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS CWC-Other O&M	11,006,350				(11,006,350)		(11,006,350)	
553	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch labor - Bargaining	Labor - Bargaining	TX	SPS CWC-Labor Regular	2,133			(2)	(65)		(66)	(66)
554	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch labor - Non-bargaining	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	665,212			61	(87)		(26)	2,107
555	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch labor - Non-Labor	Non-Labor	TX	SPS CWC-Other O&M	296,905				6,058		6,058	671,270
556	O&M	Customer Service	909000-Informational and Instructional	Non-Labor	CUST-RET	SPS CWC-Other O&M	(30)			(1)	(296,905)		(296,905)	0
557	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Bargaining	CUST-RET	SPS CWC-Labor Regular	674		(91)				(1)	(31)
558	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive	674							583
559	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular	5,576			167			167	5,743
560	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Other Compens	CUST-RET	SPS CWC-Labor Regular	71							71
561	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS CWC-Other O&M	92,408							92,397
562	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	84,205			1,883	(10)		(10)	92,397
563	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	7,418				(8,901)		(8,901)	77,187
564	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	119,325		(1,350)		(348)		(6,698)	5,720
565	O&M	Sales	91200-Economic Development	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	(6)			3,282	(9,924)		(6,642)	112,683
566	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS CWC-Other O&M	74,605				6,263		6,263	80,868
567	O&M	Sales	916000-Misc Sales Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(3)			(0)			(0)	(4)
568	O&M	Sales	916000-Misc Sales Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	44		(6)				(6)	38
569	O&M	Sales	916000-Misc Sales Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	603			18			18	621
570	O&M	Sales	916000-Misc Sales Expense	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	5							5
571	O&M	Sales	916000-Misc Sales Expense	Non-Labor	CUST-AVG	SPS CWC-Other O&M	7,992				(1)		(1)	7,991
572	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	1,527,260			36,624	(62,295)		(25,670)	1,501,589
573	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	3,191,648		(398,232)		(312,035)		(710,268)	2,481,380
574	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incent	LABXAG	SPS CWC-Labor Regular	9,785,077				(6,225,906)		(6,225,906)	3,559,170
575	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	24,399,619			740,318	277,647		1,017,965	25,417,584
576	O&M	A&G	92000-A&G Salaries	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular	641,639							641,639
577	O&M	A&G	92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular			15,646		(91,942)		(76,296)	(76,296)
578	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive								
579	O&M	A&G	92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular								
580	O&M	A&G	92100-A&G Office & Supplies	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular								
581	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS CWC-Other O&M								
582	O&M	A&G	92200-A&G Admin Transfer Crit	Non-Labor	LABXAG	SPS CWC-Other O&M	451,171							451,171
583	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS CWC-Other O&M	19,382,659				384,186		384,186	19,766,846
584	O&M	A&G	92400-A&G Property Insurance	Non-Labor	LABXAG	SPS CWC-Other O&M	(22,762,323)				2,890,206		2,890,206	(19,872,117)
585	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS CWC-Other O&M	6,194,091				510,597		510,597	6,704,688
586	O&M	A&G	92500-A&G Injuries & Damages	Labor - Incentive	LABXAG	SPS CWC-Other O&M	3,738,738		(0)		116,559		116,559	3,855,296
587	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Dama	LABXAG	SPS CWC-Labor Incentive	860,190				0		0	860,190
588	O&M	A&G	92500-A&G Injuries & Damages	Labor - Pension	LABXAG	SPS CWC-Labor Regular					(1,075)		(1,075)	859,116
589	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS CWC-Other O&M	7,082,714				(71,399)		(71,399)	7,011,315
590	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS CWC-Other O&M					0		0	0

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589	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	1,116,689			27,884	(1,330)		26,554	1,143,243
590	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	1,617,248			48,462	(1,847)		46,615	1,663,863
591	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS CWC-Labor Regular	25,444,403				(1,703,486)		(1,703,486)	23,740,918
592	O&M	A&G	926000-Employee pensions and benefits	Non-Labor	LABXAG	SPS CWC-Other O&M								
593	O&M	A&G	926003-SPS-Deferred Pension Exp	Labor - Pension	TX	SPS CWC-Labor Regular	1,132,943				(725,574)		(725,574)	407,369
594	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive								
595	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	7,056,579				919,534		919,534	7,976,113
596	O&M	A&G	92800-A&G Regulatory Comm Exp	Non-Labor	CUST-AVG	SPS CWC-Other O&M	3,160,114				(867,082)		(867,082)	2,293,032
597	O&M	A&G	92800R-Regulatory Commission Expense TX	Non-Labor	TX	SPS CWC-Other O&M	1,949,917							1,949,917
598	O&M	A&G	92801R-Regulatory Commission Expense NV	Non-Labor	NM	SPS CWC-Other O&M								
599	O&M	A&G	92802R-Regulatory Commission Expense W	Non-Labor	WHL5	SPS CWC-Other O&M								
600	O&M	A&G	92804R-Regulatory Commission Expense Mis	Labor - Incentive	RETAIL-ENERGY	SPS CWC-Labor Incentive	(18)		2				2	(15)
601	O&M	A&G	92804R-Regulatory Commission Expense Mis	Non-Labor	RETAIL-ENERGY	SPS CWC-Other O&M	(83,918)				(14)		(14)	(83,932)
602	O&M	A&G	92900-A&G Duplicate Chg Crd	Non-Labor	PIS-PTD	SPS CWC-Other O&M	(1,162,226)				12,679		12,679	(1,149,547)
603	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,423,458				(1,423,458)		(1,423,458)	270,623
604	O&M	A&G	93020-A&G Misc. General Exp	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,280,946				(1,010,323)		(1,010,323)	270,623
605	O&M	A&G	93100-A&G Rents	Labor - Bargaining	PIS-PTD	SPS CWC-Labor Regular				0	32		32	0
606	O&M	A&G	93100-A&G Rents	Labor - Incentive	PIS-PTD	SPS CWC-Labor Incentive	4,036		40		(4,331)		(4,291)	(255)
607	O&M	A&G	93100-A&G Rents	Labor - Non-bargaining	PIS-PTD	SPS CWC-Labor Regular	19,928				(19,925)		(19,925)	2
608	O&M	A&G	93100-A&G Rents	Labor - Other Compens	PIS-PTD	SPS CWC-Labor Regular	292				(2,110,834)		(2,110,834)	9,441,148
609	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS CWC-Other O&M	11,551,982							2,491,920
610	O&M	A&G	93100-A&G Rents	Non-Labor	PISRET-DIST	SPS CWC-Other O&M	2,491,920				(8,285)		(8,285)	38,966
611	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS CWC-Other O&M	47,251				2,130,030		2,130,030	2,130,030
612	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	SPS CWC-Other O&M			(955,866)	3,120,847	29,608,653		31,773,634	554,451,307
613	O&M	A&G				Sub-Total O&M	522,677,673							
614														
615	Depreciation Expense	Intangible	303003-Ing Misc. Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,086,711				117,378		117,378	1,154,089
616	Depreciation Expense	Intangible	303004-Ing Misc. Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	17,326,341				1,860,911		1,860,911	19,187,252
617	Depreciation Expense	Intangible	303004R-Ing Misc. Computr Softwr-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	168,554				19,129		19,129	187,684
618	Depreciation Expense	Intangible	303005-Ing Misc. Computr Soft. 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,948,242				551,947		551,947	5,500,189
619	Depreciation Expense	Intangible	303007-Ing Misc. Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
620	Depreciation Expense	Intangible	303010-Ing Misc. Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	774,794				87,931		87,931	862,725
621	Depreciation Expense	Intangible	303014-Ing CRS Computr Softwr	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	168,756				19,152		19,152	187,908
622	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	34,188				12,133		12,133	46,321
623	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	385,335				184,662		184,662	569,997
624	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	928				(928)		(928)	
625	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	7,471,631				1,837,040		1,837,040	9,308,671
626	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TollSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	177,570				358,550		358,550	536,120
627	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	28,882,049				13,840,021		13,840,021	42,722,071
628	Depreciation Expense	Steam Production	312001-Steam Prod Btr Plt-TollSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	98,744				220,414		220,414	319,158
629	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen-TollSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	14,274,008				7,141,246		7,141,246	21,415,254
630	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TollSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	297,128				590,750		590,750	887,877
631	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,546,132				835,416		835,416	3,381,548
632	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-Tolls	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	132,474				379,079		379,079	511,553
633	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	783,954				231,442		231,442	1,015,396
634	Depreciation Expense	Steam Production	316001-Steam Prod PwrPltEq-TollSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	35,811				52,396		52,396	88,207
635	Depreciation Expense	Other Production	340002-Other Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item					(2)		(2)	
636	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	400,868				33,311		33,311	434,179
637	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,922,885				(77,251)		(77,251)	1,845,635

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638	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	152,770				17,988		17,988	170,757
639	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,382,521				331,058		331,058	1,713,579
640	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	5,407,196				876,221		876,221	6,283,418
641	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	25,682,068				31,645,834		31,645,834	57,327,902
642	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	842,422				132,475		132,475	974,896
643	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	826,807				(32,296)		(32,296)	794,511
644	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	137,684				19,021		19,021	156,705
645	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	678				(29)		(29)	649
646	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,544,939				411,553		411,553	1,956,491
647	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	32,716				8,715		8,715	41,431
648	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	51,415				13,696		13,696	65,111
649	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	10,130				2,699		2,699	12,829
650	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,902,884				632,394		632,394	2,535,278
651	Depreciation Expense	Transmission	352010-TRAN Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	11,389				3,909		3,909	15,298
652	Depreciation Expense	Transmission	352045-TRAN Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	20,639				50,837		50,837	71,475
653	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	24,912,534				5,279,503		5,279,503	30,192,037
654	Depreciation Expense	Transmission	353010-TRAN Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	605,120				128,904		128,904	734,024
655	Depreciation Expense	Transmission	353045-TRAN Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	288,410				678,077		678,077	966,487
656	Depreciation Expense	Transmission	354000E-TRAN Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	119,417				6,834		6,834	126,251
657	Depreciation Expense	Transmission	354000ERN-TRAN Towers & Fixture Radial IN	Non-Labor	NM	SPS CWC-Not CWC Item	2,529				145		145	2,674
658	Depreciation Expense	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	3,974				227		227	4,202
659	Depreciation Expense	Transmission	354000ERW-TRAN Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	783				45		45	828
660	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	40,250,763				8,269,304		8,269,304	48,520,067
661	Depreciation Expense	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	852,362				175,113		175,113	1,027,475
662	Depreciation Expense	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	1,339,520				275,197		275,197	1,614,717
663	Depreciation Expense	Transmission	355000ERW-TRAN Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	263,950				54,223		54,223	318,152
664	Depreciation Expense	Transmission	355010-TRAN Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	8,240				1,642		1,642	9,881
665	Depreciation Expense	Transmission	355045-TRAN Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	303,444				169,118		169,118	472,562
666	Depreciation Expense	Transmission	356000E-TRAN OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	13,336,761				1,424,989		1,424,989	14,761,751
667	Depreciation Expense	Transmission	356000ERN-TRAN OH Conductor & D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	282,423				30,176		30,176	312,599
668	Depreciation Expense	Transmission	356000ERT-TRAN OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	443,839				47,423		47,423	491,262
669	Depreciation Expense	Transmission	356000ERW-TRAN OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	87,451				9,344		9,344	96,795
670	Depreciation Expense	Transmission	356010-TRAN OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	7,944				1,298		1,298	9,243
671	Depreciation Expense	Transmission	356045-TRAN OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	132,030				134,505		134,505	266,534
672	Depreciation Expense	Transmission	357000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	3,600				1,232		1,232	4,832
673	Depreciation Expense	Transmission	358000-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	12,892				1,808		1,808	14,700
674	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	7,943				505		505	8,447
675	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	159,780				6,321		6,321	166,100
676	Depreciation Expense	Distribution	360004-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	41,481				310		310	41,792
677	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	318,521				(28,937)		(28,937)	289,584
678	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	279,354				18,822		18,822	298,176
679	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	2,564,190				709,507		709,507	3,273,696
680	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	3,734,982				679,513		679,513	4,414,495
681	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fxt	Non-Labor	NM	SPS CWC-Not CWC Item	2,947,293				1,367,014		1,367,014	4,314,307
682	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fxt	Non-Labor	TX	SPS CWC-Not CWC Item	6,429,951				1,619,034		1,619,034	8,048,985
683	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	2,966,947				1,237,148		1,237,148	4,204,096
684	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	5,205,538				614,595		614,595	5,820,133
685	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	126,462				4,173		4,173	130,635
686	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	383,454				(32,886)		(32,886)	350,567

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687	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	306,778				57,775		57,775	364,553
688	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	906,129				27,194		27,194	933,323
689	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	1,656,807				125,279		125,279	1,782,086
690	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	4,128,643				(379,894)		(379,894)	3,748,749
691	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	528,011				(36,680)		(36,680)	491,331
692	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	971,296				(8,274)		(8,274)	963,023
693	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	868,128				(34,939)		(34,939)	863,007
694	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	502,946				(7,395)		(7,395)	860,733
695	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	677,216				404,694		404,694	1,081,910
696	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	1,188,987				622,478		622,478	1,811,465
697	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	2				174,015		174,015	174,017
698	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	358,778				(70,982)		(70,982)	287,797
699	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	368,173				234,388		234,388	602,561
700	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	651,935				207,006		207,006	858,941
701	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,022				(268)		(268)	754
702	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,617,182				(227,891)		(227,891)	1,389,290
703	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	178,784				(37,115)		(37,115)	141,670
704	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	228,998				(47,538)		(47,538)	181,460
705	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	762,114				344,025		344,025	1,106,139
706	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	16,181,757				3,180,175		3,180,175	19,361,932
707	Depreciation Expense	General	392010-General Transp Eq Gp	Non-Labor	LABXAG	SPS CWC-Not CWC Item					87,794		87,794	87,794
708	Depreciation Expense	General	392020-General Transp Eq Gp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item					720,310		720,310	720,310
709	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item					133,449		133,449	133,449
710	Depreciation Expense	General	392040-General Transp Eq Gp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item					984,551		984,551	984,551
711	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item					6,670		6,670	17,210
712	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,421,944				265,153		265,153	1,687,097
713	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	366,471				19,482		19,482	385,954
714	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item					182,361		182,361	182,361
715	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,640,485				(878,700)		(878,700)	2,761,785
716	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,009,750				(62,448)		(62,448)	2,947,302
717	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,841				(80)		(80)	3,761
718	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,033,769				(10,030)		(10,030)	1,023,738
719	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	104,613				29,157		29,157	133,770
720	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,789,824				(1,789,824)		(1,789,824)	
721	Depreciation Expense	Other Tax	40730 - Regulatory Debits	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(626,829)				(3,373,125)		(3,373,125)	(626,829)
722	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PIS-NET	Sub-Total Depreciation Expense	274,508,443				86,133,803		86,133,803	360,642,246
723	Depreciation Expense													
724														
725	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	NM	SPS CWC-Not CWC Item	3,691,919				(3,691,919)		(3,691,919)	
726	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	PIS-NET	SPS CWC-Not CWC Item					(2,607,581)		(2,607,581)	398,167
727	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	TX	SPS CWC-Not CWC Item	3,005,748				3,064,827		3,064,827	
728	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS CWC-Not CWC Item	(3,064,827)							
729	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(5,162,949)				68,082,750		68,082,750	(5,162,949)
730	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS CWC-Not CWC Item	(68,136,699)				64,848,076		64,848,076	(4,818,732)
731	Amortization Expense					Sub-Total Amortization Expense	(69,666,808)							
732														
733	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Propre	Non-Labor	PIS-NET	SPS CWC-Property Tax	61,389,020				10,686,980		10,686,980	72,076,000
734	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payrol	Non-Labor	LABOR	SPS CWC-Payroll	8,506,804				(18,384)		(18,384)	8,488,421
735	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franc	Non-Labor	TX	SPS CWC-Franchise Fee	8,127,809				2,210,930		2,210,930	10,338,739

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736	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gro	Non-Labor	TX	SPS CWC-Gross Receipts	6,487,347				983,447		983,447	7,470,794
737	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth Non-Labor	Non-Labor	NM	SPS CWC-Sales Tax	4,176							4,176
738	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth Non-Labor	Non-Labor	PIS-NET	SPS CWC-sales Tax	(2,318)							(2,318)
739	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth Non-Labor	Non-Labor	TX	SPS CWC-sales Tax	47,385							47,385
740	Taxes Other than Income					Sub-Total Taxes Other than Income	84,560,225				13,862,973		13,862,973	98,423,197
741														
742	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	59,246				42,219		42,219	101,465
743	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,401,023				1,778,568		1,778,568	3,179,591
744	Sched M: Plant Temporary	Intangible	303004R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	204,156				(723,228)		(723,228)	(519,072)
745	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,094,963				703,518		703,518	1,798,482
746	Sched M: Plant Temporary	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				0		0	0
747	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	131,389				97,161		97,161	228,550
748	Sched M: Plant Temporary	Intangible	303010R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item					(9,929)		(9,929)	(9,929)
749	Sched M: Plant Temporary	Intangible	303014-Intg CIS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(186,978)				(101,812)		(101,812)	(288,790)
750	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,308)				715		715	(593)
751	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(9,535)				(37,316)		(37,316)	(46,852)
752	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	786,417				83,221		83,221	869,639
753	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(635)				(2,483)		(2,483)	(3,118)
754	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,943,633				2,284,754		2,284,754	4,228,388
755	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	5,718,152				2,954,212		2,954,212	8,672,364
756	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbagen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,234,025				2,816,002		2,816,002	5,050,028
757	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(75,188)				1,406,957		1,406,957	1,331,769
758	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Pk E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(257,372)				1,493,454		1,493,454	1,236,082
759	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,270)				728		728	(542)
760	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
761	Sched M: Plant Temporary	Other Production	340145-Other Prod Wind Land Own	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(91)				(30)		(30)	(121)
762	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,259,162)				(102,471)		(102,471)	(3,361,634)
763	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(10,778,470)				(1,087,751)		(1,087,751)	(11,866,221)
764	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(234,152)				307,416		307,416	73,264
765	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,067,406				1,177,309		1,177,309	2,244,715
766	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,657,458)				(1,840,072)		(1,840,072)	(3,497,531)
767	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(174,466,299)				(24,796,430)		(24,796,430)	(199,262,728)
768	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(490,574)				60,342		60,342	(430,231)
769	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(4,639,931)				(468,257)		(468,257)	(5,108,188)
770	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(319,692)				299,325		299,325	(20,367)
771	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(3,793)				(383)		(383)	(4,176)
772	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,401,054				(1,401,054)		(1,401,054)	
773	Sched M: Plant Temporary	Transmission	350001-TRAN Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(6,381)				5,061		5,061	(1,320)
774	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(12,549,126)				6,107,429		6,107,429	(6,441,698)
775	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	(265,744)				129,333		129,333	(136,411)
776	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	(417,627)				203,251		203,251	(214,376)
777	Sched M: Plant Temporary	Transmission	350002ERNV-Transmission Land Right Radia	Non-Labor	WHL5	SPS CWC-Not CWC Item	(82,286)				40,047		40,047	(42,239)
778	Sched M: Plant Temporary	Transmission	350011-TRAN Fee Land - Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(18)				8		8	(10)
779	Sched M: Plant Temporary	Transmission	350045-TRAN Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(15)				15		15	0
780	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(7,756,579)				4,904,260		4,904,260	(2,852,319)
781	Sched M: Plant Temporary	Transmission	352010-TRAN Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	35,484				(1,793)		(1,793)	33,691
782	Sched M: Plant Temporary	Transmission	352045-TRAN Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(190,118)				94,622		94,622	(95,497)
783	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(75,925,051)				48,143,684		48,143,684	(27,781,367)
784	Sched M: Plant Temporary	Transmission	353010-TRAN Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,683,169				20,020		20,020	1,703,189

Southwestern Public Service Company
Docket No. XXXXX
Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
785	Sched M: Plant Temporary	Transmission	353045-Train Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(2,390,279)	948,217			948,217		948,217	(1,442,062)
786	Sched M: Plant Temporary	Transmission	354000E-Train Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(4,391,273)	2,020,945			2,020,945		2,020,945	(2,370,328)
787	Sched M: Plant Temporary	Transmission	354000ERN-Train Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(92,991)	42,796			42,796		42,796	(50,195)
788	Sched M: Plant Temporary	Transmission	354000ERT-Train Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(146,139)	67,256			67,256		67,256	(78,883)
789	Sched M: Plant Temporary	Transmission	354000ERNW-Train Towers & Fixture Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	(28,794)	13,252			13,252		13,252	(15,543)
790	Sched M: Plant Temporary	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(71,435,236)	51,437,739			51,437,739		51,437,739	(19,997,497)
791	Sched M: Plant Temporary	Transmission	355000ERN-Train Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	(1,512,733)	1,089,260			1,089,260		1,089,260	(423,473)
792	Sched M: Plant Temporary	Transmission	355000ERT-Train Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(2,377,320)	1,711,816			1,711,816		1,711,816	(665,504)
793	Sched M: Plant Temporary	Transmission	355000ERW-Train Poles & Fixtures Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	(468,410)	337,284			337,284		337,284	(131,126)
794	Sched M: Plant Temporary	Transmission	355010-Train Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,108,519)	1,816,892			1,816,892		1,816,892	708,373
795	Sched M: Plant Temporary	Transmission	355045-Train Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,804,252)	(535,127)			(535,127)		(535,127)	(2,339,378)
796	Sched M: Plant Temporary	Transmission	356000E-Train OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(26,187,477)	19,005,268			19,005,268		19,005,268	(7,182,209)
797	Sched M: Plant Temporary	Transmission	356000ERN-Train OH Conductor & D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(554,554)	402,461			402,461		402,461	(152,093)
798	Sched M: Plant Temporary	Transmission	356000ERT-Train OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	(871,503)	632,483			632,483		632,483	(239,019)
799	Sched M: Plant Temporary	Transmission	356000ERW-Train OH Conductor & D Radial W	Non-Labor	WHLs	SPS CWC-Not CWC Item	(171,715)	124,620			124,620		124,620	(47,095)
800	Sched M: Plant Temporary	Transmission	356010-Train OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,558,641)	1,577,284			1,577,284		1,577,284	(1,981,356)
801	Sched M: Plant Temporary	Transmission	356045-Train OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(72,725)	11,713			11,713		11,713	(75,325)
802	Sched M: Plant Temporary	Transmission	357000E-Train Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(15,975)	20,859			20,859		20,859	(4,261)
803	Sched M: Plant Temporary	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(28,447)	22,052			22,052		22,052	(7,588)
804	Sched M: Plant Temporary	Distribution	359000-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(30,075)	332			332		332	(8,023)
805	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS CWC-Not CWC Item	(684)	799			799		799	(352)
806	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item	(1,665)	799			799		799	(867)
807	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	(297,340)	(11,750)			(11,750)		(11,750)	(309,090)
808	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	(54,109)	735			735		735	(53,375)
809	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	(950,393)	(8,389)			(8,389)		(8,389)	(558,782)
810	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	(709,285)	207,731			207,731		207,731	(500,554)
811	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(2,534,740)	176,403			176,403		176,403	(2,358,337)
812	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(913,438)	371,551			371,551		371,551	(541,887)
813	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fxt	Non-Labor	NM	SPS CWC-Not CWC Item	(4,163,284)	700,023			700,023		700,023	(3,463,260)
814	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fxt	Non-Labor	TX	SPS CWC-Not CWC Item	(4,599,503)	1,307,597			1,307,597		1,307,597	(3,291,907)
815	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	(3,501,105)	399,041			399,041		399,041	(3,102,065)
816	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	(1,668,164)	398,538			398,538		398,538	(1,269,626)
817	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	(130,485)	(3,679)			(3,679)		(3,679)	(134,164)
818	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	(168,024)	18,288			18,288		18,288	(149,736)
819	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	(361,477)	19,957			19,957		19,957	(341,470)
820	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	(384,615)	52,325			52,325		52,325	(332,290)
821	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	386,951	(581,450)			(581,450)		(581,450)	(194,499)
822	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	(452,380)	117,138			117,138		117,138	(335,243)
823	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	(1,693)	3,677			3,677		3,677	1,983
824	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	51,011	(9,472)			(9,472)		(9,472)	41,539
825	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	(123,464)	(75,565)			(75,565)		(75,565)	(199,028)
826	Sched M: Plant Temporary	Distribution	369010-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	(207,457)	29,407			29,407		29,407	(178,050)
827	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	(77,155)	(78,246)			(78,246)		(78,246)	(155,401)
828	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	(513,676)	38,127			38,127		38,127	(475,549)
829	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	20,656	(104,134)			(104,134)		(104,134)	(83,478)
830	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	(280,912)	16,298			16,298		16,298	(264,614)
831	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	38,455	(19,660)			(19,660)		(19,660)	18,795
832	Sched M: Plant Temporary	Distribution	373000E-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	72,795	279			279		279	73,074
833	Sched M: Plant Temporary	Distribution	373000E-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	(539,373)	449,332			449,332		449,332	(90,041)

Southwestern Public Service Company
Docket No. XXXXX
Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
834	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	138,191				(271,538)		(271,538)	(133,347)
835	Sched M: Plant Temporary	General	389001-General Land Owned In Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,246)			1,974			1,974	(772)
836	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	5,549			(4,414)			(4,414)	1,135
837	Sched M: Plant Temporary	General	390000-Gen Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,251,146			(3,165,498)			(3,165,498)	1,085,648
838	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bid	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,028,849)			1,479,284			1,479,284	(549,564)
839	Sched M: Plant Temporary	General	390050-Genl Str & Imp Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	102,306							102,306
840	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(4,761,109)			3,835,810			3,835,810	(925,299)
841	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	17,032,981			(13,155,354)			(13,155,354)	3,877,627
842	Sched M: Plant Temporary	General	391005-Genl Off Eq Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0			(0)			(0)	0
843	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0							0
844	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	383,118			(307,502)			(307,502)	75,616
845	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,773,039			(3,824,330)			(3,824,330)	948,708
846	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	927,770			(744,626)			(744,626)	183,144
847	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	6,119,557			(4,913,811)			(4,913,811)	1,205,746
848	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(24,035)			24,090			24,090	56
849	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,722,810)			2,712,280			2,712,280	(10,530)
850	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(609,868)			611,285			611,285	1,417
851	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,389,236			(1,118,549)			(1,118,549)	270,688
852	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,554,384)			3,562,664			3,562,664	8,280
853	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,550,408)			2,556,721			2,556,721	6,313
854	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,383)			3,391			3,391	8
855	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(991,941)			994,234			994,234	2,293
856	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(154,542)			154,898			154,898	356
857	Sched M: Plant Temporary	General		Non-Labor		Sub-Total Sched M: Plant Temporary	(397,006,974)			117,171,332			117,171,332	(279,835,642)
858														
859	Sched M: Non-Plant Temporary	Demand Related	SchM-103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,495,330							2,495,330
860	Sched M: Non-Plant Temporary	Plant Related	SchM-102 - Fuel Tax Credit - Inc. Addback	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(324)							(324)
861	Sched M: Non-Plant Temporary	Plant Related	SchM-118 - Inventory Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	16,338							16,338
862	Sched M: Non-Plant Temporary	Plant Related	SchM-126 - Book Unamortized Cost of Reac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	809,826							809,826
863	Sched M: Non-Plant Temporary	Plant Related	SchM-127 - Litigation Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(760,383)							(760,383)
864	Sched M: Non-Plant Temporary	Plant Related	SchM-147 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	47							47
865	Sched M: Non-Plant Temporary	Plant Related	SchM-192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(487,506)							(487,506)
866	Sched M: Non-Plant Temporary	Plant Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	245,549							245,549
867	Sched M: Non-Plant Temporary	Plant Related	SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	62,915							62,915
868	Sched M: Non-Plant Temporary	Plant Related	SchM-111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	108,864							108,864
869	Sched M: Non-Plant Temporary	Plant Related	SchM-112 - Post Employment Benefits FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	(91,177)							(91,177)
870	Sched M: Non-Plant Temporary	Plant Related	SchM-226 - Performance Recognition Award	Non-Labor	LABOR	SPS CWC-Not CWC Item	21,118							21,118
871	Sched M: Non-Plant Temporary	Plant Related	SchM-301 - Cares Act Payroll Deferral	Non-Labor	LABOR	SPS CWC-Not CWC Item	3,070,533							3,070,533
872	Sched M: Non-Plant Temporary	Plant Related	SchM-138 - Rate Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item	(43,169)							(43,169)
873	Sched M: Non-Plant Temporary	Plant Related	SchM-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	5,880,972							5,880,972
874	Sched M: Non-Plant Temporary	Plant Related	SchM-168 - Reg Asset-NOX	Non-Labor	NM	SPS CWC-Not CWC Item	34,908							34,908
875	Sched M: Non-Plant Temporary	Plant Related	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS CWC-Not CWC Item	343,675							343,675
876	Sched M: Non-Plant Temporary	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	1,700,132							1,700,132
877	Sched M: Non-Plant Temporary	Other	SchM-130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	1,198,678							1,198,678
878	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	33,960							33,960
879	Sched M: Non-Plant Temporary	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	53,024							53,024
880	Sched M: Non-Plant Temporary	Other	SchM-146 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(3,014,008)							(3,014,008)
881	Sched M: Non-Plant Temporary	Other	SchM-178 - Interest Income on Disputed It	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,044,917							1,044,917
882	Sched M: Non-Plant Temporary	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,255,010)							(1,255,010)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
883	Sched M: Non-Plant Temporary, Other		Schw-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(24,595,745)	24,595,745					24,595,745	
884	Sched M: Non-Plant Temporary, Other		Schw-187 - Reg Asset/Liability Transmission	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(5,865,595)	5,865,595					5,865,595	
885	Sched M: Non-Plant Temporary, Other		Schw-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	331,305	(331,305)					(331,305)	
886	Sched M: Non-Plant Temporary, Other		Schw-189 - OCI Treasury	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	16,483	(16,483)					(16,483)	
887	Sched M: Non-Plant Temporary, Other		Schw-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(3,426,249)	3,426,249					3,426,249	
888	Sched M: Non-Plant Temporary, Other		Schw-201 - State Tax Deduction Cash vs Act	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(179,688)	179,688					179,688	
889	Sched M: Non-Plant Temporary, Other		Schw-205 - State Only NOL	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(111,109)	111,109					111,109	
890	Sched M: Non-Plant Temporary, Other		Schw-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,168,444	(1,168,444)					(1,168,444)	
891	Sched M: Non-Plant Temporary, Other		Schw-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,689,336)	1,689,336					1,689,336	
892	Sched M: Non-Plant Temporary, Other		Schw-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	21,491,907	(21,491,907)					(21,491,907)	
893	Sched M: Non-Plant Temporary, Other		Schw-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(70,418,958)	70,418,958					70,418,958	
894	Sched M: Non-Plant Temporary, Other		Schw-299 - Operating Lease	Non-Labor	PIS-NET	SPS CWC-Not CWC Item								
895	Sched M: Non-Plant Temporary, Other		Schw-300 - Reg A/L - Emergency Spec Resp	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,069,286)	1,069,286					(1,069,286)	
896	Sched M: Non-Plant Temporary					Sub-Total Sched M: Non-Plant Temp	(72,878,618)	83,227,410					83,227,410	10,348,792
897														
898	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	8,201				153		153	8,354
899	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(887,245)				(254,213)		(254,213)	(1,141,457)
900	Sched M: Plant Permanent	Intangible	303004R-Intg Misc Computr Softwr-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(36,344)				35,199		35,199	(1,145)
901	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 1.5y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	154,201				(4,191)		(4,191)	150,009
902	Sched M: Plant Permanent	Intangible	303007-Intg Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				(0)		(0)	0
903	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	18,504				478		478	18,982
904	Sched M: Plant Permanent	Intangible	303010R-Intg Misc Computr Softwr-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item					(983)		(983)	(983)
905	Sched M: Plant Permanent	Intangible	303014-Intg GIS Computr Softwr	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(8,147)				(2,369)		(2,369)	(10,515)
906	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	216				(212)		(212)	4
907	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	414				25		25	439
908	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	14				(14)		(14)	0
909	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	78,900				42,253		42,253	121,152
910	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	839,140				5,078		5,078	844,218
911	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	325,215				644		644	325,859
912	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	23,652				(6,574)		(6,574)	17,078
913	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr P/E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	14,219				(780)		(780)	13,439
914	Sched M: Plant Permanent	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	0				0		0	0
915	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,041,645				(1,286,073)		(1,286,073)	(244,429)
916	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(311,026)				369,982		369,982	58,956
917	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,236)				(800)		(800)	(2,036)
918	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	4,954				(9,294)		(9,294)	(4,340)
919	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	11,018				(46,647)		(46,647)	(35,629)
920	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item					420,681		420,681	(20,863,092)
921	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,135				(7,689)		(7,689)	(5,554)
922	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc B Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item					159,270		159,270	25,380
923	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	31				(1,176)		(1,176)	(1,145)
924	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(109)				130		130	21
925	Sched M: Plant Permanent	Transmission	350001-Trans Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	99				(100)		(100)	(0)
926	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,398				(1,432)		(1,432)	966
927	Sched M: Plant Permanent	Transmission	350002ENN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	51				(30)		(30)	20
928	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	80				(48)		(48)	32
929	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	16				(9)		(9)	6
930	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(209,430)				(37,331)		(37,331)	(246,761)
931	Sched M: Plant Permanent	Transmission	352010-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(616)				428		428	(188)

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932	Sched M: Plant Permanent	Transmission	352045-TRAN STR & IMPR-WIND	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(43,818)	(8,822)			(8,822)		(8,822)	(52,640)
933	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(2,047,197)	(357,405)			(357,405)		(357,405)	(2,404,602)
934	Sched M: Plant Permanent	Transmission	353010-TRAN Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	37,012	36,895			36,895		36,895	73,906
935	Sched M: Plant Permanent	Transmission	353045-TRAN Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(544,503)	(120,269)			(120,269)		(120,269)	(664,772)
936	Sched M: Plant Permanent	Transmission	354000E-TRAN Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,738,937	1,756,642			1,756,642		1,756,642	4,495,579
937	Sched M: Plant Permanent	Transmission	354000ERN-TRAN Towers & Fixture Radial I	Non-Labor	NM	SPS CWC-Not CWC Item	58,001	37,199			37,199		37,199	95,200
938	Sched M: Plant Permanent	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	91,150	58,460			58,460		58,460	149,610
939	Sched M: Plant Permanent	Transmission	354000ERN-TRAN Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	17,960	11,519			11,519		11,519	29,478
940	Sched M: Plant Permanent	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,723,257)	(1,284,392)			(1,284,392)		(1,284,392)	(5,007,648)
941	Sched M: Plant Permanent	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	(78,845)	(27,199)			(27,199)		(27,199)	(106,043)
942	Sched M: Plant Permanent	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(123,908)	(42,744)			(42,744)		(42,744)	(166,651)
943	Sched M: Plant Permanent	Transmission	355000ERW-TRAN Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	(24,414)	(8,422)			(8,422)		(8,422)	(32,836)
944	Sched M: Plant Permanent	Transmission	355010-TRAN Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(5,605)	(5,530)			(5,530)		(5,530)	(11,136)
945	Sched M: Plant Permanent	Transmission	355045-TRAN Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(156,973)	4,443			4,443		4,443	(152,531)
946	Sched M: Plant Permanent	Transmission	356000E-TRAN OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,130,333)	(450,232)			(450,232)		(450,232)	(1,780,565)
947	Sched M: Plant Permanent	Transmission	356000ERN-TRAN OH Conductor & D Radial I	Non-Labor	NM	SPS CWC-Not CWC Item	(28,172)	(9,534)			(9,534)		(9,534)	(37,706)
948	Sched M: Plant Permanent	Transmission	356000ERT-TRAN OH Conductor & D Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(44,273)	(14,983)			(14,983)		(14,983)	(59,256)
949	Sched M: Plant Permanent	Transmission	356000ERW-TRAN OH Conductor & D Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	(8,723)	(2,952)			(2,952)		(2,952)	(11,675)
950	Sched M: Plant Permanent	Transmission	356010-TRAN OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	4,535	(291)			(291)		(291)	4,244
951	Sched M: Plant Permanent	Transmission	356045-TRAN OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(100,760)	(5,322)			(5,322)		(5,322)	(106,082)
952	Sched M: Plant Permanent	Transmission	357000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(794)	(263)			(263)		(263)	(1,056)
953	Sched M: Plant Permanent	Transmission	358000-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,413)	(468)			(468)		(468)	(1,881)
954	Sched M: Plant Permanent	Transmission	359000-TRAN UG Conductor & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,494)	(495)			(495)		(495)	(1,989)
955	Sched M: Plant Permanent	Distribution	360001E-DIST Land Owned In Fee	Non-Labor	TX	SPS CWC-Not CWC Item	(0)	(0)			(0)		(0)	(0)
956	Sched M: Plant Permanent	Distribution	360004-DIST Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	26	(5)			(5)		(5)	21
957	Sched M: Plant Permanent	Distribution	360005-DIST Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	17	(3)			(3)		(3)	14
958	Sched M: Plant Permanent	Distribution	361000E-STR & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	(50,586)	(512)			(512)		(512)	(51,097)
959	Sched M: Plant Permanent	Distribution	361000E-STR & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	(114,203)	(10,537)			(10,537)		(10,537)	(124,741)
960	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(169,371)	(7,813)			(7,813)		(7,813)	(177,184)
961	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(106,868)	1,836			1,836		1,836	(105,032)
962	Sched M: Plant Permanent	Distribution	364000-DIST Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	(172,459)	(14,500)			(14,500)		(14,500)	(186,960)
963	Sched M: Plant Permanent	Distribution	364000-DIST Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	(42,417)	80,473			80,473		80,473	38,057
964	Sched M: Plant Permanent	Distribution	365000-DIST OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	(211,925)	(15,937)			(15,937)		(15,937)	(227,862)
965	Sched M: Plant Permanent	Distribution	365000-DIST OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	8,376	(22)			(22)		(22)	8,354
966	Sched M: Plant Permanent	Distribution	366000E-DIST Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	(1,794)	79			79		79	(1,685)
967	Sched M: Plant Permanent	Distribution	366000E-DIST Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	8,740	(1,629)			(1,629)		(1,629)	7,111
968	Sched M: Plant Permanent	Distribution	367000E-DIST UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	(470)	(3,519)			(3,519)		(3,519)	(3,989)
969	Sched M: Plant Permanent	Distribution	367000E-DIST UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	46,504	(9,559)			(9,559)		(9,559)	36,945
970	Sched M: Plant Permanent	Distribution	368000E-DIST Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	25,538	(13,650)			(13,650)		(13,650)	11,888
971	Sched M: Plant Permanent	Distribution	368000E-DIST Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	29,558	(3,829)			(3,829)		(3,829)	25,729
972	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	26	(8)			(8)		(8)	18
973	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	124	(24)			(24)		(24)	100
974	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	(4,179)	(768)			(768)		(768)	(4,947)
975	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	1,150	(59)			(59)		(59)	1,091
976	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	(3,681)	(616)			(616)		(616)	(4,298)
977	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	774	73			73		73	847
978	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(1,364)	(644)			(644)		(644)	(2,007)
979	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	2,843	19			19		19	2,861
980	Sched M: Plant Permanent	Distribution	371000E-DIST Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	2,956	(883)			(883)		(883)	2,073

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981	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	394				(72)		(72)	322
982	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	1,994			3,687	3,687		3,687	5,681
983	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(9,158)			(4,417)	(4,417)		(4,417)	(13,575)
984	Sched M: Plant Permanent	General	389001-General Land Owned In Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1)			1	1		1	(0)
985	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1			(0)	(0)		(0)	1
986	Sched M: Plant Permanent	General	390000-Geni Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(33,521)			56,625	56,625		56,625	23,104
987	Sched M: Plant Permanent	General	390007-Geni Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,775			(959)	(959)		(959)	3,815
988	Sched M: Plant Permanent	General	390050-Geni Str & Imp Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	11,129							11,129
989	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,998				(339)		(339)	1,659
990	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	56,560				(8,057)		(8,057)	48,503
991	Sched M: Plant Permanent	General	391005-Geni Off Eq Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				(0)		(0)	0
992	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0			0	0		0	0
993	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	15			7	7		7	22
994	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	190			88	88		88	277
995	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	37			17	17		17	53
996	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	244			108	108		108	352
997	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(117)			115	115		115	(2)
998	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(12,164)			12,942	12,942		12,942	778
999	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,958)			2,913	2,913		2,913	(45)
1000	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	56			23	23		23	79
1001	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(17,230)			16,969	16,969		16,969	(261)
1002	Sched M: Plant Permanent	General	397010-General Commn Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(12,186)			11,987	11,987		11,987	(199)
1003	Sched M: Plant Permanent	General	397020-General Commn Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(16)			16	16		16	(0)
1004	Sched M: Plant Permanent	General	397030-General Commn Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(4,817)			4,745	4,745		4,745	(72)
1005	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(751)			740	740		740	(11)
1006	Sched M: Plant Permanent					Sub-Total Sched M: Plant Permanen	(26,431,785)			(964,707)	(964,707)		(964,707)	(27,396,492)
1007														
1008	Sched M: Non-Plant Permanent	Plant Related	SchM-218 - Deferred revenue (ITC Grant Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(12,861)			12,861	12,861		12,861	1,133,327
1009	Sched M: Non-Plant Permanent	Labor Related	SchM-124 - Meals and Entertainment	Non-Labor	LABOR	SPS CWC-Not CWC Item	1,133,327							
1010	Sched M: Non-Plant Permanent	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,076,604			(1,076,604)	(1,076,604)		(1,076,604)	
1011	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	25,948			(25,948)	(25,948)		(25,948)	
1012	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	746,344			(746,344)	(746,344)		(746,344)	
1013	Sched M: Non-Plant Permanent	Other	SchM-199 - Penalties	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	82,927			(82,927)	(82,927)		(82,927)	
1014	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(332)			332	332		332	
1015	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	11			(11)	(11)		(11)	
1016	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	25,705			(25,705)	(25,705)		(25,705)	
1017	Sched M: Non-Plant Permanent					Sub-Total Sched M: Non-Plant Perm	3,077,673			(1,944,346)	(1,944,346)		(1,944,346)	1,133,327
1018														
1019	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(44,693)				(11,275)		(11,275)	(55,968)
1020	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,342,345)			(362,018)	(362,018)		(362,018)	(1,704,362)
1021	Deferred Taxes Plant	Intangible	303004R-Intg Misc Computr Software-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(59,087)			65,442	65,442		65,442	6,355
1022	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(832,636)			(175,057)	(175,057)		(175,057)	(1,007,693)
1023	Deferred Taxes Plant	Intangible	303007-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)			(0)	(0)		(0)	(0)
1024	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Software	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(99,913)			(23,198)	(23,198)		(23,198)	(123,111)
1025	Deferred Taxes Plant	Intangible	303010R-Intg Misc Computr Software-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	2,200			2,200	2,200		2,200	2,200
1026	Deferred Taxes Plant	Intangible	303014-Intg GIS Computr Software	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	54,295			9,979	9,979		9,979	64,274
1027	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own In Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	306			(173)	(173)		(173)	132
1028	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,459			8,480	8,480		8,480	9,939
1029	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(184,009)			(9,870)	(9,870)		(9,870)	(193,880)

Southwestern Public Service Company
Docket No. XXXXX
Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1030	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	97				564		564	661
1031	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,064,913)				(532,930)		(532,930)	(1,597,843)
1032	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,824,010)				(686,576)		(686,576)	(4,510,587)
1033	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turboggen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,655,369)				(651,028)		(651,028)	(2,306,397)
1034	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(101,617)				(335,875)		(335,875)	(437,491)
1035	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Pll E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	45,548				(364,210)		(364,210)	(318,662)
1036	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	296				(175)		(175)	121
1037	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	0				0		0	0
1038	Deferred Taxes Plant	Other Production	340145-Other Prod Wind Land Own	Non-Labor	ENERGY	SPS CWC-Not CWC Item	21				6		6	27
1039	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	775,841				(21,929)		(21,929)	753,912
1040	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	2,517,263				123,631		123,631	2,640,894
1041	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	51,197				(70,170)		(70,170)	(18,973)
1042	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(663,108)				(355,982)		(355,982)	(1,019,089)
1043	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	57,704				407,380		407,380	465,085
1044	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	40,751,268				3,596,033		3,596,033	44,347,301
1045	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	63,308				(17,946)		(17,946)	45,362
1046	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,083,635				53,221		53,221	1,136,856
1047	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	78,319				(66,996)		(66,996)	11,323
1048	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	886				44		44	929
1049	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(288,173)				288,173		288,173	294
1050	Deferred Taxes Plant	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,489				(1,195)		(1,195)	294
1051	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,886,133				(1,464,451)		(1,464,451)	1,421,682
1052	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	61,118				(31,012)		(31,012)	30,106
1053	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	96,049				(48,736)		(48,736)	47,313
1054	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	18,925				(9,603)		(9,603)	9,322
1055	Deferred Taxes Plant	Transmission	350011-Tran Fee Land - Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	4				(2)		(2)	2
1056	Deferred Taxes Plant	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	3				(3)		(3)	599,851
1057	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,721,523				(1,121,671)		(1,121,671)	608,152
1058	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(13,055)				3,424		3,424	(9,631)
1059	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	44,462				(23,208)		(23,208)	21,254
1060	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	16,850,602				(11,008,260)		(11,008,260)	5,842,342
1061	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(577,615)				115,004		115,004	(462,611)
1062	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	555,752				(234,804)		(234,804)	320,948
1063	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,026,702				(499,216)		(499,216)	527,486
1064	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial IN	Non-Labor	NM	SPS CWC-Not CWC Item	21,742				(10,572)		(10,572)	11,170
1065	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	34,168				(16,614)		(16,614)	17,554
1066	Deferred Taxes Plant	Transmission	354000ERW-3 Tran Towers & Fixture Radial V Non-Labor	Non-Labor	WHLS	SPS CWC-Not CWC Item	6,732				(3,273)		(3,273)	3,459
1067	Deferred Taxes Plant	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	14,920,502				(11,261,864)		(11,261,864)	3,658,637
1068	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	315,961				(238,484)		(238,484)	77,476
1069	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	496,545				(374,788)		(374,788)	121,757
1070	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial W Non-Labor	Non-Labor	WHLS	SPS CWC-Not CWC Item	97,836				(73,846)		(73,846)	23,990
1071	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	202,637				(360,296)		(360,296)	(157,659)
1072	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	401,678				118,978		118,978	520,657
1073	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	5,459,977				(4,141,966)		(4,141,966)	1,318,011
1074	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial I Non-Labor	Non-Labor	NM	SPS CWC-Not CWC Item	115,622				(87,711)		(87,711)	27,911
1075	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial I Non-Labor	Non-Labor	TX	SPS CWC-Not CWC Item	181,705				(137,842)		(137,842)	43,863
1076	Deferred Taxes Plant	Transmission	356000ERW-7 Tran OH Conductor & D Radial Non-Labor	Non-Labor	WHLS	SPS CWC-Not CWC Item	35,802				(27,159)		(27,159)	8,642
1077	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	833,423				(392,452)		(392,452)	440,971
1078	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	16,093				672		672	16,764

Southwestern Public Service Company

Docket No. XXXXX

Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments

TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1079	Deferred Taxes Plant	Transmission	357000E-Trans Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	3,338				(2,556)		(2,556)	782
1080	Deferred Taxes Plant	Transmission	358000-Trans UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	5,944				(4,551)		(4,551)	1,393
1081	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	6,284				(4,812)		(4,812)	1,472
1082	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS CWC-Not CWC Item	143				(65)		(65)	78
1083	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item	349				(156)		(156)	193
1084	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	60,709				6,378		6,378	67,087
1085	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	9,466				495		495	9,961
1086	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	111,315				8,826		8,826	120,140
1087	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	184,911				(68,253)		(68,253)	116,658
1088	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	478,196				(9,252)		(9,252)	468,944
1089	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(36,215)				(60,806)		(60,806)	(97,021)
1090	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fkt	Non-Labor	NM	SPS CWC-Not CWC Item	846,065				(82,944)		(82,944)	763,121
1091	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fkt	Non-Labor	TX	SPS CWC-Not CWC Item	762,382				(171,826)		(171,826)	590,556
1092	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	723,192				(41,478)		(41,478)	681,715
1093	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	253,914				(61,235)		(61,235)	192,679
1094	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	25,215				4,735		4,735	29,950
1095	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	23,765				(485)		(485)	23,280
1096	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	68,377				6,573		6,573	74,950
1097	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	36,427				(988)		(988)	35,439
1098	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	(219,422)				177,572		177,572	(41,850)
1099	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	(116,218)				(14,161)		(14,161)	(130,379)
1100	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	1,036				(1,171)		(1,171)	(135)
1101	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	(13,361)				2,081		2,081	(11,279)
1102	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	14,707				22,154		22,154	36,861
1103	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	29,786				(2,913)		(2,913)	26,873
1104	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	3,042				23,040		23,040	26,083
1105	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	102,740				(1,345)		(1,345)	101,394
1106	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(26,405)				31,049		31,049	4,644
1107	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	11,516				6,690		6,690	18,206
1108	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	(13,183)				5,970		5,970	(7,214)
1109	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	(21,449)				(1,143)		(1,143)	(22,592)
1110	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	111,055				(96,148)		(96,148)	14,907
1111	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(60,570)				80,959		80,959	20,390
1112	Deferred Taxes Plant	General	389001-General Land Owned in Fee	Non-Labor	LABXAG	SPS CWC-Not CWC Item	175				(114)		(114)	61
1113	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(700)				307		307	(393)
1114	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(523,388)				181,575		181,575	(341,813)
1115	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	190,669				(46,527)		(46,527)	144,142
1116	Deferred Taxes Plant	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(35,812)				(1,143)		(1,143)	(36,955)
1117	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	299,115				(127,621)		(127,621)	165,494
1118	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,122,088)				1,272,361		1,272,361	(1,849,727)
1119	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				0		0	(0)
1120	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				0		0	(0)
1121	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(73,020)				33,247		33,247	(39,774)
1122	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(909,679)				410,659		410,659	(499,020)
1123	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(176,838)				80,495		80,495	(96,343)
1124	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,166,371)				532,149		532,149	(634,222)
1125	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(504)				(785)		(785)	(1,288)
1126	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(70,922)				(76,874)		(76,874)	(147,796)
1127	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(12,758)				(19,911)		(19,911)	(32,669)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1128	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(264,803)	122,421			122,421		122,421	(142,382)
1129	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(74,920)	(115,977)			(115,977)		(115,977)	(190,897)
1130	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(63,455)	(82,099)			(82,099)		(82,099)	(145,553)
1131	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(72)	(110)			(110)		(110)	(182)
1132	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(20,443)	(32,420)			(32,420)		(32,420)	(52,863)
1133	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,157)	(5,054)			(5,054)		(5,054)	(8,211)
1134	Deferred Taxes Plant	Other	Schw1108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS CWC-Not CWC Item	(39,399)	39,399			39,399		39,399	
1135	Deferred Taxes Plant	Other	Schw1116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(361,682)	361,682			361,682		361,682	
1136	Deferred Taxes Plant	Other	Schw1130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	(258,062)	258,062			258,062		258,062	
1137	Deferred Taxes Plant	Other	Schw1134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,230)	3,230			3,230		3,230	
1138	Deferred Taxes Plant	Other	Schw1136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	(8,387)	8,387			8,387		8,387	
1139	Deferred Taxes Plant	Other	Schw1146 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	529,390	(529,390)			(529,390)		(529,390)	
1140	Deferred Taxes Plant	Other	Schw1178 - Interest Income on Disputed Ta	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(232,755)	232,755			232,755		232,755	
1141	Deferred Taxes Plant	Other	Schw1179 - DSM/CIP	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	317,179	(317,179)			(317,179)		(317,179)	
1142	Deferred Taxes Plant	Other	Schw1186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	5,399,496	(5,399,496)			(5,399,496)		(5,399,496)	
1143	Deferred Taxes Plant	Other	Schw1187 - Reg Asset/Liability Transmisior	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,294,624	(1,294,624)			(1,294,624)		(1,294,624)	
1144	Deferred Taxes Plant	Other	Schw1188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(179)	179			179		179	
1145	Deferred Taxes Plant	Other	Schw1189 - OCI Treasury	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(5,239)	5,239			5,239		5,239	
1146	Deferred Taxes Plant	Other	Schw1195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	760,135	(760,135)			(760,135)		(760,135)	
1147	Deferred Taxes Plant	Other	Schw201 - State Tax Deduction Cash vs Acr	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	41,692	(41,692)			(41,692)		(41,692)	
1148	Deferred Taxes Plant	Other	Schw203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,107,126	(1,107,126)			(1,107,126)		(1,107,126)	
1149	Deferred Taxes Plant	Other	Schw205 - State Only NOL	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	6,047	(6,047)			(6,047)		(6,047)	
1150	Deferred Taxes Plant	Other	Schw207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	259,601	(259,601)			(259,601)		(259,601)	
1151	Deferred Taxes Plant	Other	Schw213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	372,179	(372,179)			(372,179)		(372,179)	
1152	Deferred Taxes Plant	Other	Schw261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(4,817,127)	4,817,127			4,817,127		4,817,127	
1153	Deferred Taxes Plant	Other	Schw275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	15,678,590	(15,678,590)			(15,678,590)		(15,678,590)	
1154	Deferred Taxes Plant	Other	Schw293 - Rate Change	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(879,482)	879,482			879,482		879,482	
1155	Deferred Taxes Plant	Other	Schw295 - Rate Change on Fin 48	Temp lte Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,263,357	(1,263,357)			(1,263,357)		(1,263,357)	
1156	Deferred Taxes Plant	Other	Schw296 - Rate Change on Fin 48	Temp lte Non-Labor	PIS-NET	SPS CWC-Not CWC Item	244,626	(244,626)			(244,626)		(244,626)	
1157	Deferred Taxes Plant	Other	Schw299 - Operating Lease	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	237,982	(237,982)			(237,982)		(237,982)	
1158	Deferred Taxes Plant	Other	Schw300 - Reg A/L - Emergency Spec Respt	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	98,853,449	(48,734,544)			(48,734,544)		(48,734,544)	50,118,905
1159	Deferred Taxes Plant		Sub-Total Deferred Taxes Plant											
1160														
1161	Deferred Taxes Non-Plant	Demand Related	Schw103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(553,708)							(553,708)
1162	Deferred Taxes Non-Plant	Plant Related	Schw102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	267							267
1163	Deferred Taxes Non-Plant	Plant Related	Schw118 - Inventory Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	8,672							8,672
1164	Deferred Taxes Non-Plant	Plant Related	Schw126 - Book Unamortized Cost of Reac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,014,975)							(1,014,975)
1165	Deferred Taxes Non-Plant	Plant Related	Schw127 - Litigation Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	168,005							168,005
1166	Deferred Taxes Non-Plant	Plant Related	Schw137 - R&E Credit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(2,035,699)							(2,035,699)
1167	Deferred Taxes Non-Plant	Plant Related	Schw147 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(10)							(10)
1168	Deferred Taxes Non-Plant	Plant Related	Schw192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	383,498							383,498
1169	Deferred Taxes Non-Plant	Plant Related	Schw257 - Texas R&E Credit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(392,027)							(392,027)
1170	Deferred Taxes Non-Plant	Plant Related	Schw_NOL - NOL Excess ADIT	Non-Labor	NM	SPS CWC-Not CWC Item	300,696							300,696
1171	Deferred Taxes Non-Plant	Plant Related	Schw_NOL - NOL Excess ADIT	Non-Labor	TX	SPS CWC-Not CWC Item	302,018							302,018
1172	Deferred Taxes Non-Plant	Plant Related	TXGMT-Texas Gross Margin Tax	Non-Labor	PIS-NET	SPS CWC-Franchise Tax	2,547,011							2,547,011
1173	Deferred Taxes Non-Plant	Labor Related	Schw107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,908,929)							(3,908,929)
1174	Deferred Taxes Non-Plant	Labor Related	Schw109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	92,541							92,541
1175	Deferred Taxes Non-Plant	Labor Related	Schw111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	457,683							457,683
1176	Deferred Taxes Non-Plant	Labor Related	Schw112 - Post Employment Benefits FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	47,401							47,401

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1177	Deferred Taxes Non-Plant	Labor Related	Schw-226 - Performance Recognition	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,736)							(3,736)
1178	Deferred Taxes Non-Plant	Labor Related	Schw-301 - Cares Act Payroll Deferral	Non-Labor	LABOR	SPS CWC-Not CWC Item	(683,384)							(683,384)
1179	Deferred Taxes Non-Plant	Direct Assigned	Schw-138 - Rate Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item	(157,565)							(157,565)
1180	Deferred Taxes Non-Plant	Direct Assigned	Schw-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	(1,743,118)							(1,743,118)
1181	Deferred Taxes Non-Plant	Direct Assigned	Schw-168 - Reg Asset-NOx	Non-Labor	NM	SPS CWC-Not CWC Item	(8,918)							(8,918)
1182	Deferred Taxes Non-Plant	Energy Related	Schw-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(50,340,815)				50,340,815			
1183	Deferred Taxes Non-Plant					Sub-Total Deferred Taxes Non-Plant	(56,535,092)				50,328,743			(6,206,349)
1184														
1185	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	(52,421)							(52,421)
1186	ITC Amortized	Other Tax	ITC Amortization	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(52,421)							(52,421)
1187	ITC Amortized					Sub-Total ITC Amortized								
1188														
1189	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from dispc	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(91,803)				91,803			
1190	Gain on Sale of Utility Plant					Sub-Total Gain on Sale of Utility Plar	(91,803)				91,803			
1191						Total	(801,166,053)		(955,866)	3,120,847	166,594,803		168,759,783	(632,406,269)
1192														
1193														

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	21,732,218
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	6,602,365
3	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(112,454)
4	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	29,192,540
5	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	8,054,599
6	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(29,047,720)
7	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	1,482,918
8	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	33,111,195
9	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	8,711,286
10	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	794,552
11	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	33,599,046
12	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	5,802,027
13	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	53,370,273
14	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(737,879)
15	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	64,583,953
16	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	7,882,970
17	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	1,882,211
18	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	83,028,341
19	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	5,011,462
20	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(93,930,163)
21	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(3,516,266)
22	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	208,575
23	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	103,014
24	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	17,320
25	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	296,556
26	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	28,886
27	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(14,673,378)
28	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	45,800
29	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	2,252,468
30	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	617,482
31	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	20,021
32	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	3,916,738
33	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	611,917
34	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	8,783,055
35	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(498,053)
36	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHLS	SPS Eliminate Wholesale Fuel Revenue	SPS CWC-Not CWC Item	101,386,664
37	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	NM	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(40,933)
38	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	TX	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(65,871)
39	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	NM	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	22,750
40	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	TX	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	39,105
41	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	NM	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(928)
42	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	TX	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(4,236)
43	Operating Revenue	Other Revenue	45106-Misc Service Rev	Non-Labor	TX	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	34,585
44	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	PIS-DIST	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(28)
45	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	(423)
46	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service r	Non-Labor	ENERGY	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(423)
47	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service r	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	5,307
48	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	ENERGY	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	59
49	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	PIS-DIST	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(18,483)
								(3,547)

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50	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	TX	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	266,343
51	Operating Revenue	Other Revenue	45600EEI-Mutual Aid	Non-Labor	PIS-DIST	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(305,250)
52	Operating Revenue	Other Revenue	45600EEI-Mutual Aid	Non-Labor	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Not CWC Item	609,981
53	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheelin	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(54,288)
54	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheelin	Non-Labor	12CP-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(838,857)
55	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	7,697
56	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(315,741)
57	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - Other electric	Non-Labor	WHLs	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	219,903
58	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - Other electric	Non-Labor	WHLs	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(8,507,676)
59	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric	Non-Labor	WHLs	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(6,773)
60	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric	Non-Labor	WHLs	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(397,525)
61	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dis	Non-Labor	PIS-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(12,214)
62	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dis	Non-Labor	PIS-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(250,766)
63	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Contr	Non-Labor	12CP-PROD	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	2,266
64	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Contr	Non-Labor	12CP-PROD	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(67,261)
65	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charge	Non-Labor	TX	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	83,136
66	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charge	Non-Labor	TX	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(74,169)
67	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	1,595,342
68	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	449,467
69	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	Non-Labor	ENERGY	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	886
70	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	Non-Labor	NM	SPS Eliminate PTC Revenue	SPS CWC-Not CWC Item	(11,202,069)
71	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue - Texas	Non-Labor	PIS-NET	SPS Estimated Miscellaneous Other Revenue	SPS CWC-Not CWC Item	3,703
72	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue - Texas	Non-Labor	PIS-NET	SPS Eliminate PTC Revenue	SPS CWC-Not CWC Item	(40,218,442)
73	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	Non-Labor	TX	SPS Estimated Miscellaneous Other Revenue	SPS CWC-Not CWC Item	(5,503)
74	Operating Revenue	Other Revenue	45646CIP-Performance Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	(168,902)
75	Operating Revenue	Other Revenue	45646CIP-Performance Revenue	Non-Labor	ENERGY	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	937,871
76	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	34,119,018
77	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS Estimated Other Revenue	SPS CWC-Not CWC Item	(6,416,844)
78	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	1,733,136
79	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	Non-Labor	12CP-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Not CWC Item	(54,311,550)
80	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(84,252,148)
81	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(71,907)
82	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(44,319,025)
83	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(55,130,657)
84	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(26,586,858)
85	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(319,643,443)
86	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS Estimated Fuel Cost	SPS CWC-Not CWC Item	(29,957)
87	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS Purchased Capacity and Variable O&M	SPS CWC-Purchased Power Capacity	1,319,458
88	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS Estimated Purchased Power Capacity	SPS CWC-Purchased Power Capacity	4,365,569
89	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS Purchased Capacity and Variable O&M	SPS CWC-Purchased Power Energy	351,468
90	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS Estimated Purchased Power Capacity	SPS CWC-Purchased Power Energy	363,325
91	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SPS Purchased Capacity and Variable O&M	SPS CWC-Not CWC Item	42,108,822
92	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	51,025
93	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	37,928
94	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	283,124
95	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(308)
96	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1,520)
97	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(892)
98	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(27,762)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
99	O&M	Steam Production Operations	50135-Coal Non-Mine/Non-Freight	Non-Labor	ENERGY	SPS Adjust TUCO Fuel Handling for Contract Rate Change	SPS CWC-Other O&M	38,437
100	O&M	Steam Production Operations	50135-Coal Non-Mine/Non-Freight	Non-Labor	ENERGY	SPS Estimated 501350 Coal Mine Non-Freight	SPS CWC-Other O&M	(461,501)
101	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
102	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(48)
103	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(85)
104	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	102,278
105	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(1)
106	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	10,126
107	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	138,112
108	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(504,690)
109	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Adjust Environmental Chemicals	SPS CWC-Other O&M	(5)
110	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(293,645)
111	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(111,898)
112	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(2)
113	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(4,042)
114	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	(151,102)
115	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(5)
116	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	305,824
117	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	50,519
118	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Regular	(6)
119	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	7,919
120	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	16,352
121	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(86)
122	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(2,469)
123	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(20,217)
124	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	791,501
125	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	62,772
126	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Include TX Deferrals	SPS CWC-Other O&M	86
127	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(4,657)
128	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(21,677)
129	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(1)
130	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(191)
131	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(23)
132	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(459,409)
133	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(684,942)
134	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	26,951
135	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	29,742
136	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	17,345
137	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(0)
138	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(36,007)
139	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(128)
140	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	27,542
141	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(6,828)
142	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(1)
143	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(468)
144	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(8,684)
145	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(16)
146	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(58)
147	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
148	O&M	Steam Production Maintenance 51100-Str Maint of Structures	12CP-PROD	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	(588,952)	
149	O&M	Steam Production Maintenance 51200-Str Maint of Boiler Plt	ENERGY	Labor - Bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	43,003	
150	O&M	Steam Production Maintenance 51200-Str Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(3)	
151	O&M	Steam Production Maintenance 51300-Str Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS Estimated O&M	SPS CWC-Labor Incentive	(11,935)	
152	O&M	Steam Production Maintenance 51200-Str Maint of Boiler Plt	ENERGY	Labor - Non-bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	(65,094)	
153	O&M	Steam Production Maintenance 51200-Str Maint of Boiler Plt	ENERGY	Non-Labor	SPS Business Area Adjustments	SPS CWC-Other O&M	(95)	
154	O&M	Steam Production Maintenance 51300-Str Maint of Elec Plant	ENERGY	Non-Labor	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(303)	
155	O&M	Steam Production Maintenance 51200-Str Maint of Boiler Plt	ENERGY	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	5,361	
156	O&M	Steam Production Maintenance 51300-Str Maint of Elec Plant	ENERGY	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	(106,281)	
157	O&M	Steam Production Maintenance 51300-Str Maint of Elec Plant	ENERGY	Labor - Incentive	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(4)	
158	O&M	Steam Production Maintenance 51300-Str Maint of Elec Plant	ENERGY	Labor - Incentive	SPS Estimated O&M	SPS CWC-Labor Incentive	(7,039)	
159	O&M	Steam Production Maintenance 51300-Str Maint of Boiler Plt	ENERGY	Labor - Non-bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	(123,287)	
160	O&M	Steam Production Maintenance 51300-Str Maint of Elec Plant	ENERGY	Non-Labor	SPS Business Area Adjustments	SPS CWC-Other O&M	(19)	
161	O&M	Steam Production Maintenance 51300-Str Maint of Elec Plant	ENERGY	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	(940,194)	
162	O&M	Steam Production Maintenance 51400-Str Maint of Misc Strm Plt	12CP-PROD	Labor - Bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	(169,893)	
163	O&M	Steam Production Maintenance 51400-Str Maint of Misc Strm Plt	12CP-PROD	Labor - Incentive	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)	
164	O&M	Steam Production Maintenance 51400-Str Maint of Misc Strm Plt	12CP-PROD	Labor - Incentive	SPS Estimated O&M	SPS CWC-Labor Incentive	(16,244)	
165	O&M	Steam Production Maintenance 51400-Str Maint of Misc Strm Plt	12CP-PROD	Labor - Non-bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	(262,587)	
166	O&M	Steam Production Maintenance 51400-Str Maint of Misc Strm Plt	12CP-PROD	Non-Labor	SPS Business Area Adjustments	SPS CWC-Other O&M	(12)	
167	O&M	Steam Production Maintenance 51400-Str Maint of Misc Strm Plt	12CP-PROD	Non-Labor	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1,528)	
168	O&M	Steam Production Maintenance 51400-Str Maint of Misc Strm Plt	12CP-PROD	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	(266,263)	
169	O&M	Other Production Operations 54600-0th Oper Super&Eng	12CP-PROD	Labor - Bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	(28,127)	
170	O&M	Other Production Operations 54600-0th Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS Estimated O&M	SPS CWC-Labor Incentive	16,809	
171	O&M	Other Production Operations 54600-0th Oper Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	61,628	
172	O&M	Other Production Operations 54600-0th Oper Super&Eng	12CP-PROD	Non-Labor	SPS Business Area Adjustments	SPS CWC-Other O&M	(107)	
173	O&M	Other Production Operations 54600-0th Oper Super&Eng	12CP-PROD	Non-Labor	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(60)	
174	O&M	Other Production Operations 54600-0th Oper Super&Eng	12CP-PROD	Non-Labor	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(95)	
175	O&M	Other Production Operations 54600-0th Oper Super&Eng	12CP-PROD	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	28,138	
176	O&M	Other Production Operations 54800-0th Oper Gen Exp	12CP-PROD	Labor - Bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	8,457	
177	O&M	Other Production Operations 54800-0th Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS Estimated O&M	SPS CWC-Labor Incentive	2,728	
178	O&M	Other Production Operations 54800-0th Oper Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	49,443	
179	O&M	Other Production Operations 54800-0th Oper Gen Exp	12CP-PROD	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	(12,629)	
180	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	164	
181	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(8)	
182	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS Estimated O&M	SPS CWC-Labor Incentive	5,105	
183	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	28,102	
184	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Non-Labor	SPS Business Area Adjustments	SPS CWC-Other O&M	(5)	
185	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Non-Labor	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(71)	
186	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Non-Labor	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)	
187	O&M	Other Production Operations 54900-0th Oper Misc Gen Exp	12CP-PROD	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	67,785	
188	O&M	Other Production Operations 54900W-0th Oper Misc Gen Exp	ENERGY	Non-Labor	SPS Annual Sagamore O&M Expense	SPS CWC-Other O&M	4,201,600	
189	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Labor - Bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	13	
190	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Labor - Incentive	SPS Estimated O&M	SPS CWC-Labor Incentive	(786)	
191	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Labor - Non-bargaining	SPS Estimated O&M	SPS CWC-Labor Regular	(3,655)	
192	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Non-Labor	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)	
193	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Non-Labor	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(37)	
194	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Non-Labor	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4)	
195	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Non-Labor	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(60,804)	
196	O&M	Other Production Operations 55000-0th Oper Rents	12CP-PROD	Non-Labor	SPS Estimated O&M	SPS CWC-Other O&M	(128,323)	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
197	O&M	Other Production Operations	55000W-0th Oper Rents	Non-Labor	ENERGY	SPS Annual Hale O&M Expense	SPS CWC-Other O&M	580,569
198	O&M	Other Production Operations	55000W-0th Oper Rents	Non-Labor	ENERGY	SPS Annual Sagamore O&M Expense	SPS CWC-Other O&M	2,844,411
199	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	2,608
200	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	3,496
201	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(9,804)
202	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(9,612)
203	O&M	Other Production Maintenance	55200-0th Maint of Structures	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(6,273)
204	O&M	Other Production Maintenance	55200-0th Maint of Structures	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
205	O&M	Other Production Maintenance	55200-0th Maint of Structures	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(438)
206	O&M	Other Production Maintenance	55200-0th Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(8,471)
207	O&M	Other Production Maintenance	55200-0th Maint of Structures	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
208	O&M	Other Production Maintenance	55200-0th Maint of Structures	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(66,034)
209	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(10,680)
210	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
211	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	(17,222)
212	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(76,968)
213	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
214	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	979,304
215	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	Non-Labor	ENERGY	SPS Annual Sagamore O&M Expense	SPS CWC-Other O&M	4,201,600
216	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Labor - Bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	294
217	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(8)
218	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,560)
219	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	1,551
220	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(3)
221	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Rlt Mjr	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(95,987)
222	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	(24,276)
223	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(75,706)
224	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(171)
225	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(559)
226	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(32)
227	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(1,441)
228	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS Eliminate SIP Expense	SPS CWC-Labor Incentive	(973,540)
229	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Incentive	5,835
230	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS Estimated O&M	SPS CWC-Labor Regular	(1,471)
231	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(916)
232	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(428)
233	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Estimated O&M	SPS CWC-Other O&M	(3,723,757)
234	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(125,000)
235	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(400,000)
236	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Credit for REC Sales	SPS CWC-Other O&M	(1,264,402)
237	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Ongoing REC Costs	SPS CWC-Other O&M	5,374,899
238	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SPS Eliminate REC Costs	SPS CWC-Other O&M	689,525
239	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SPS Eliminate REC Costs	SPS CWC-Other O&M	(1,790,365)
240	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(41,471)
241	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(7)
242	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	24,347
243	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	51,094
244	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(53,320)
245	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(62,026)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
246	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(5,487)
247	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	(324,419)
248	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	69,060
249	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	4,689
250	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	93,255
251	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(45,978)
252	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
253	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	1,394
254	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Regular	(60,037)
255	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(39)
256	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(251)
257	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
258	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	3,880
259	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,083)
260	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(1,504)
261	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(16)
262	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Non-Labor	12CP-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	(4,526)
263	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	7,210
264	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
265	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,517)
266	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	6,758
267	O&M	Transmission Operations	56160-Trans Service Studies	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
268	O&M	Transmission Operations	56160-Trans Service Studies	Non-Labor	12CP-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	(14,603)
269	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Incentive	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	15,062
270	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Non-bargaining	12CP-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	100,648
271	O&M	Transmission Operations	56170-Gen Interconn Studies	Non-Labor	12CP-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	2,824
272	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(21,013)
273	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	(469)
274	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(26,376)
275	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
276	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PIS-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	(17,370)
277	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	12,943
278	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	1,219
279	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	16,835
280	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
281	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	41,458
282	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Include Transmission Line Clearance Inspection	SPS CWC-Other O&M	977,623
283	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	Non-Labor	WHL	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	12,936
284	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	Non-Labor	12CP-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	4,000,902
285	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(638,317)
286	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	34,066,347
287	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(70,747)
288	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	Non-Labor	WHL	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	84,045
289	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(24,234)
290	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	454,444
291	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	2,646
292	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHL	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	100,235
293	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(7,402)
294	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHL	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	94,512

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295	O&M	Transmission Operations	5650052-Wheeling Schedule 2	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(22,966)
296	O&M	Transmission Operations	5650052-Wheeling Schedule 2	Non-Labor	RETAIL-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	36,184
297	O&M	Transmission Operations	5650052W-Wheeling Schedule 2 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(6,278)
298	O&M	Transmission Operations	5650052W-Wheeling Schedule 2 - Wholesale	Non-Labor	WHL	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	10,120
299	O&M	Transmission Operations	5650059-Wheeling Schedule 9	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(3,025)
300	O&M	Transmission Operations	5650059-Wheeling Schedule 9	Non-Labor	RETAIL-TRAN	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	2,247,632
301	O&M	Transmission Operations	5650059W-Wheeling Schedule 9 - Wholesale	Non-Labor	WHL	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(86,833)
302	O&M	Transmission Operations	5650059W-Wheeling Schedule 9 - Wholesale	Non-Labor	WHL	SPS Estimated Transmission Revenue & Expense	SPS CWC-Other O&M	5,286,381
303	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	3,086
304	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
305	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	(14,104)
306	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(97,542)
307	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(241)
308	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(183)
309	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(2,137)
310	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	315,268
311	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Include TX Deferrals	SPS CWC-Other O&M	17,514
312	O&M	Transmission Operations	56700-Trans Rents	Labor - Bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	38
313	O&M	Transmission Operations	56700-Trans Rents	Labor - Incentive	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	(2,224)
314	O&M	Transmission Operations	56700-Trans Rents	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(10,334)
315	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
316	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(100)
317	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(12)
318	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(217,361)
319	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	(291,738)
320	O&M	Transmission Operations	57000-Tran Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(1,039)
321	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
322	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	205
323	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	(2,136)
324	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
325	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Non-Labor	PIS-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	145,683
326	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	7,361
327	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	11,042
328	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
329	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Incentive	647
330	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS Estimated O&M	SPS CWC-Labor Regular	13,806
331	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	14,910
332	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(15)
333	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	(305,446)
334	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	TX	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	220,528
335	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Bargaining	ENERGY	SPS Estimated O&M	SPS CWC-Labor Regular	(1)
336	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS Estimated O&M	SPS CWC-Labor Incentive	(681)
337	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS Estimated O&M	SPS CWC-Labor Regular	4,912
338	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(191)
339	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2)
340	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Estimated O&M	SPS CWC-Other O&M	(0)
341	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	4,737
342	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,725)
343	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS Estimated O&M	SPS CWC-Labor Regular	(1,814)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
344	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS Estimated O&M	SPS CWC-Labor Incentive	259
345	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS Estimated O&M	SPS CWC-Labor Regular	531
346	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS Estimated O&M	SPS CWC-Labor Incentive	44
347	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS Estimated O&M	SPS CWC-Labor Regular	(747)
348	O&M	Regional Marketing Operations	57570-Mkt Fee/Mon/Comp Serv	Non-Labor	RETAIL-TRAN	SPS Estimated O&M	SPS CWC-Other O&M	(615,384)
349	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2)
350	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
351	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(5,026)
352	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	20,865
353	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(66,607)
354	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	76,494
355	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	2,125
356	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	PI5-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
357	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,781)
358	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	7,722
359	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	28,176
360	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(26,377)
361	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	103,294
362	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	8,719
363	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PI5-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(11,295)
364	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PI5-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(4,041)
365	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PI5-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(3,813)
366	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PI5-DIST	SPS Estimated O&M	SPS CWC-Other O&M	567,724
367	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	SPS Direct Other	SPS Estimated O&M	SPS CWC-Other O&M	(102)
368	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(700)
369	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	21,523
370	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	12,765
371	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Incentive	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	1,010
372	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	2,316
373	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Non-bargaining	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	882
374	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	17,237
375	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PI5-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(2)
376	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PI5-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3)
377	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PI5-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
378	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PI5-DIST	SPS Estimated O&M	SPS CWC-Other O&M	16,622
379	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	1,862
380	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	42
381	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Bargaining	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	12,005
382	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Incentive	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	2,107
383	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	57
384	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Non-bargaining	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	16,116
385	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PI5-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(5)
386	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PI5-DIST	SPS Estimated O&M	SPS CWC-Other O&M	21,983
387	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	4,679
388	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	23,461
389	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	13,255
390	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	385
391	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PI5-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
392	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PI5-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,504)

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393	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	1,349
394	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	6,319
395	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	24,159
396	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	17,898
397	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	(352,727)
398	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(81)
399	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,970)
400	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	463,223
401	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(412,551)
402	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	2,388
403	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	619
404	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	6,453
405	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	44
406	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	58
407	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	396
408	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	3,224
409	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	836
410	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	8,713
411	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	19,005
412	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
413	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	42,697
414	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(123,250)
415	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	3,075
416	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	318
417	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(2,125)
418	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	430
419	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
420	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	557
421	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	585
422	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	4,421
423	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	3,003
424	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(6,703)
425	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	(6,269)
426	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(19)
427	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	1,389
428	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(10,081)
429	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	12,866
430	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	10,239
431	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(46,757)
432	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	1,930
433	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
434	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	3,314
435	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,461)
436	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	16,662
437	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	24,547
438	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(62,809)
439	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	(149,549)
440	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(3)
441	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(208)

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442	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(5377)
443	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	293,425
444	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(89,514)
445	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	855
446	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	13,565
447	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(1,338)
448	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	70
449	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
450	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	1,751
451	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	289
452	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	1,154
453	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	18,318
454	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(1,842)
455	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	2,255
456	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	4,998
457	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	3,221
458	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	(10,326)
459	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(417,482)
460	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(87,961)
461	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	(361)
462	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
463	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	12,014
464	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	(3,801)
465	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	(12,558)
466	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(567,657)
467	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(402,651)
468	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(2,648)
469	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	(76,152)
470	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(63)
471	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,792)
472	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(91)
473	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	(1,751,886)
474	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(7,990)
475	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	133,691
476	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS Include TX Deferrals	SPS CWC-Other O&M	179,267
477	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	6
478	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	36
479	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	16
480	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	(286)
481	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	(1,824)
482	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	(799)
483	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	(4,343)
484	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(6,499)
485	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(3,731)
486	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	NM	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
487	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	(52,210)
488	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
489	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(109)
490	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(9)

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491	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(275,388)
492	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	(274,244)
493	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS Eliminate Life-Event Expense	SPS CWC-Other O&M	(4)
494	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(101,667)
495	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	33
496	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	1,384
497	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	6,262
498	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	3
499	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	1,276
500	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	636
501	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	45
502	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	2,947
503	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	8,455
504	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	79
505	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	(22)
506	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	134
507	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(7,562)
508	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	(369)
509	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(102,111)
510	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	(87)
511	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(3,375)
512	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(29,178)
513	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	949
514	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
515	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	(2,536)
516	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	98
517	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(36,817)
518	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	1,281
519	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
520	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	125,838
521	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	180,183
522	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(5,135)
523	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(168,435)
524	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	149,100
525	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(14,057)
526	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	(653)
527	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(21)
528	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	(6,440)
529	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Incentive	(2,900)
530	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	1,337
531	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	243,623
532	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(11,133)
533	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(227,449)
534	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	201,339
535	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(18,535)
536	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(6,939)
537	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Pension	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(6,384)
538	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	186,300
539	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(43)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
540	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(277)
541	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(11)
542	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Other O&M	742,874
543	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	(159,481)
544	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	1,641,927
545	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	1,171,091
546	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Bargaining	MM	SPS Estimated O&M	SPS CWC-Labor Regular	820
547	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(357)
548	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	1,304
549	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Incentive	MM	SPS Estimated O&M	SPS CWC-Labor Regular	50
550	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
551	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	(41)
552	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	(82)
553	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Non-bargaining	MM	SPS Estimated O&M	SPS CWC-Labor Regular	1,108
554	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	(483)
555	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	1,761
556	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Non-Labor	MM	SPS Estimated O&M	SPS CWC-Other O&M	2,162
557	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
558	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	(8,021)
559	O&M	Distribution Maintenance	59400-Dist Mtc of Undergrmd Line	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(11,263)
560	O&M	Distribution Maintenance	59500-Dist Mtc of Line Transform	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	43
561	O&M	Distribution Maintenance	59500-Dist Mtc of Line Transform	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	57
562	O&M	Distribution Maintenance	59500-Dist Mtc of Line Transform	Non-Labor	MM	SPS Estimated O&M	SPS CWC-Other O&M	711
563	O&M	Distribution Maintenance	59500-Dist Mtc of Line Transform	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	448
564	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	MM	SPS Estimated O&M	SPS CWC-Labor Regular	1,400
565	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	4,520
566	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	333
567	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	MM	SPS Estimated O&M	SPS CWC-Labor Incentive	131
568	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
569	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	276
570	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	14
571	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	MM	SPS Estimated O&M	SPS CWC-Labor Regular	1,891
572	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	6,103
573	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	449
574	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	MM	SPS Estimated O&M	SPS CWC-Other O&M	(17,594)
575	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
576	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	29,893
577	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	(5,170)
578	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	MM	SPS Estimated O&M	SPS CWC-Labor Regular	465
579	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	10,299
580	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	1,180
581	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	MM	SPS Estimated O&M	SPS CWC-Labor Incentive	36
582	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Incentive	785
583	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	121
584	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	MM	SPS Estimated O&M	SPS CWC-Labor Regular	627
585	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	PIS-DIST	SPS Estimated O&M	SPS CWC-Labor Regular	13,907
586	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	1,594
587	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	MM	SPS Estimated O&M	SPS CWC-Other O&M	241
588	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	PIS-DIST	SPS Estimated O&M	SPS CWC-Other O&M	179

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
589	O&M	Distribution Maintenance	59700-Dist Mtrc of Meters	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	526
590	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Labor - Bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	(215)
591	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Labor - Bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(535)
592	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Labor - Incentive	NM	SPS Estimated O&M	SPS CWC-Labor Incentive	(12)
593	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Labor - Incentive	TX	SPS Estimated O&M	SPS CWC-Labor Incentive	(89)
594	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Labor - Non-bargaining	NM	SPS Estimated O&M	SPS CWC-Labor Regular	(291)
595	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Labor - Non-bargaining	TX	SPS Estimated O&M	SPS CWC-Labor Regular	(723)
596	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Non-Labor	NM	SPS Estimated O&M	SPS CWC-Other O&M	(1,042)
597	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
598	O&M	Distribution Maintenance	59800-Dist Mtrc of Dist Plant	Non-Labor	TX	SPS Estimated O&M	SPS CWC-Other O&M	29,429
599	O&M	Customer Accounting	90100-Cust Act Supervise	Labor - Incentive	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Incentive	(59)
600	O&M	Customer Accounting	90100-Cust Act Supervise	Labor - Non-bargaining	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Regular	(6,819)
601	O&M	Customer Accounting	90100-Cust Act Supervise	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(436)
602	O&M	Customer Accounting	90100-Cust Act Supervise	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	1,112
603	O&M	Customer Accounting	90100-Cust Act Supervise	Non-Labor	CUST-AVG	SPS Estimated O&M	SPS CWC-Other O&M	(14,297)
604	O&M	Customer Accounting	90200-Cust Act Meter Read	Labor - Bargaining	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Regular	(13)
605	O&M	Customer Accounting	90200-Cust Act Meter Read	Labor - Incentive	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Incentive	6,171
606	O&M	Customer Accounting	90200-Cust Act Meter Read	Labor - Incentive	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Incentive	(6,422)
607	O&M	Customer Accounting	90200-Cust Act Meter Read	Labor - Non-bargaining	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Regular	(9)
608	O&M	Customer Accounting	90200-Cust Act Meter Read	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(4)
609	O&M	Customer Accounting	90200-Cust Act Meter Read	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(199)
610	O&M	Customer Accounting	90200-Cust Act Meter Read	Non-Labor	CUST-AVG	SPS Estimated O&M	SPS CWC-Other O&M	146,588
611	O&M	Customer Accounting	90200-Cust Act Meter Read	Non-Labor	CUST-AVG	SPS Estimated O&M	SPS CWC-Other O&M	(84,549)
612	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Labor - Bargaining	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Regular	(1)
613	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(6,037)
614	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Labor - Incentive	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Incentive	(137,597)
615	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Labor - Non-bargaining	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Regular	(14,278)
616	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(58)
617	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(467)
618	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Non-Labor	CUST-AVG	SPS Estimated O&M	SPS CWC-Other O&M	(73,512)
619	O&M	Customer Accounting	90300-Cust Act Rtrcds & Coll	Non-Labor	CUST-AVG	SPS Estimated O&M	SPS CWC-Other O&M	546,440
620	O&M	Customer Accounting	90400-Cust Act Uncollect	Non-Labor	CUST-RET	SPS Estimated O&M	SPS CWC-Other O&M	757,904
621	O&M	Customer Accounting	90400-Cust Act Uncollect	Non-Labor	CUST-RET	SPS Include TX Deferrals	SPS CWC-Other O&M	(912,305)
622	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Commodity	Non-Labor	CUST-RET	SPS Estimated O&M	SPS CWC-Other O&M	(0)
623	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(27)
624	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1)
625	O&M	Customer Accounting	90500-Cust Act Misc	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	15,689
626	O&M	Customer Accounting	DEFINT - Customer Deposit Interest Expense	Non-Labor	NM	SPS Customer Deposit Interest	SPS CWC-Other O&M	110,874
627	O&M	Customer Accounting	DEFINT - Customer Deposit Interest Expense	Non-Labor	TX	SPS Customer Deposit Interest	SPS CWC-Other O&M	58,461
628	O&M	Customer Service	90800-Customer Assst Expense	Labor - Bargaining	CUST-AVG	SPS Estimated Customer Assistance	SPS CWC-Labor Regular	(2)
629	O&M	Customer Service	90800-Customer Assst Expense	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	7,295
630	O&M	Customer Service	90800-Customer Assst Expense	Labor - Incentive	CUST-AVG	SPS Estimated Customer Assistance	SPS CWC-Labor Incentive	78,943
631	O&M	Customer Service	90800-Customer Assst Expense	Labor - Non-bargaining	CUST-AVG	SPS Estimated Customer Assistance	SPS CWC-Labor Regular	(2)
632	O&M	Customer Service	90800-Customer Assst Expense	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(2,221)
633	O&M	Customer Service	90800-Customer Assst Expense	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(945)
634	O&M	Customer Service	90800-Customer Assst Expense	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(610,671)
635	O&M	Customer Service	90800-Customer Assst Expense	Non-Labor	CUST-AVG	SPS Estimated Customer Assistance	SPS CWC-Other O&M	(4,267,108)
636	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(87,302)
637	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS Estimated Customer Assistance	SPS CWC-Other O&M	

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
638	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(11,469,238)
639	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS Estimated Customer Assistance	SPS CWC-Other O&M	462,888
640	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Labor - Bargaining	TX	SPS Estimated Customer Assistance	SPS CWC-Labor Regular	(65)
641	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Labor - Non-bargaining	TX	SPS Estimated Customer Assistance	SPS CWC-Labor Regular	(87)
642	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Non-Labor	TX	SPS Estimated Customer Assistance	SPS CWC-Other O&M	6,058
643	O&M	Customer Service	909000-Informational and instruction advertising expense Non-Labor	Non-Labor	CUST-RET	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(292,042)
644	O&M	Customer Service	909000-Informational and instruction advertising expense Non-Labor	Non-Labor	CUST-RET	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(4,863)
645	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(10)
646	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
647	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Regular	(8,901)
648	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
649	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Incentive	(348)
650	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS Estimated O&M	SPS CWC-Labor Regular	(9,924)
651	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(5,128)
652	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS Estimated O&M	SPS CWC-Other O&M	11,391
653	O&M	Sales	916000-Misc Sales Expense	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1)
654	O&M	Sales	916000-Misc Sales Expense	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
655	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(31,156)
656	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS Estimated O&M	SPS CWC-Labor Regular	(31,156)
657	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Incentive	(56,278)
658	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Long Term Incentive	SPS CWC-Labor Incentive	55,831
659	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Incentive	(2,845)
660	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Incentive	(906,198)
661	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Estimated O&M	SPS CWC-Labor Incentive	(6,225,906)
662	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS Eliminate Long Term Incentive	SPS CWC-Labor Regular	(305)
663	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Regular	(123,382)
664	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(47,072)
665	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(20,192)
666	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	463,599
667	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Estimated O&M	SPS CWC-Labor Regular	(65)
668	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(91,877)
669	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Estimated O&M	SPS CWC-Labor Incentive	(21,690)
670	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(71,996)
671	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(95,099)
672	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(4,777)
673	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(3,686)
674	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Other O&M	(6,373)
675	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	802,969
676	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Estimated O&M	SPS CWC-Other O&M	34,948
677	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Include Commercial Equivalent of Corporate Aircraft Travel	SPS CWC-Other O&M	51,829
678	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Include TX Deferrals	SPS CWC-Other O&M	3,689,026
679	O&M	A&G	92200-A&G Adm Transfer Crdt	Non-Labor	LABXAG	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(798,820)
680	O&M	A&G	92200-A&G Adm Transfer Crdt	Non-Labor	LABXAG	SPS Estimated O&M	SPS CWC-Other O&M	(2,024)
681	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(16,890)
682	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(14,946)
683	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	544,457
684	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Estimated O&M	SPS CWC-Other O&M	(7,825)
685	O&M	A&G	92400-A&G Property Insurance	Non-Labor	PIS-NET	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	124,384
686	O&M	A&G	92400-A&G Property Insurance	Non-Labor	PIS-NET	SPS Estimated O&M	SPS CWC-Other O&M	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
687	O&M	A&G	92500-A&G Injuries & Damages	Labor - Incentive	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	0
688	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(1,052)
689	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(23)
690	O&M	A&G	92500-A&G Injuries & Damages	Labor - Pension	LABXAG	SPS Adjust Pension and Benefits	SPS CWC-Labor Regular	(71,399)
691	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	0
692	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(1,330)
693	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(1,795)
694	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(52)
695	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Adjust Pension and Benefits	SPS CWC-Labor Regular	218,224
696	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Executive Perquisites	SPS CWC-Labor Regular	(6,799)
697	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate FAS 88 Qualified Pension Expense	SPS CWC-Labor Regular	(1,449,736)
698	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Non-Qualified Pension Expense	SPS CWC-Labor Regular	(438,251)
699	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(22,685)
700	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(4,238)
701	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS Eliminate Per Book Deferred Pension	SPS CWC-Labor Regular	(1,132,943)
702	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS Estimated Deferred Pension and OPEB Expense	SPS CWC-Labor Regular	407,369
703	O&M	A&G	92800R-Regulatory Commission Expense TX	Non-Labor	TX	SPS Eliminate Test Year Rate Case Expense Amortization	SPS CWC-Other O&M	(5,861,536)
704	O&M	A&G	92800R-Regulatory Commission Expense TX	Non-Labor	TX	SPS Include Rate Case Expenses	SPS CWC-Other O&M	6,486,825
705	O&M	A&G	92800R-Regulatory Commission Expense TX	Non-Labor	TX	SPS Public Regulatory Commission Fees	SPS CWC-Other O&M	294,245
706	O&M	A&G	92801R-Regulatory Commission Expense NM	Non-Labor	NM	SPS Eliminate Test Year Rate Case Expense Amortization	SPS CWC-Other O&M	(867,082)
707	O&M	A&G	92804R-Regulatory Commission Expense Misc	Non-Labor	RETAIL-ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(14)
708	O&M	A&G	92900-A&G Duplicate Chg Crdt	Non-Labor	PIS-PTD	SPS Estimated O&M	SPS CWC-Other O&M	12,679
709	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS Eliminate Brand & General Advertising	SPS CWC-Other O&M	(1,422,458)
710	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
711	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(584,302)
712	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Stock Equivalent Plan	SPS CWC-Other O&M	(310,890)
713	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Estimated O&M	SPS CWC-Other O&M	(115,131)
714	O&M	A&G	93100-A&G Rents	Labor - Bargaining	PIS-PTD	SPS Estimated O&M	SPS CWC-Labor Regular	32
715	O&M	A&G	93100-A&G Rents	Labor - Incentive	PIS-PTD	SPS Estimated O&M	SPS CWC-Labor Incentive	(4,331)
716	O&M	A&G	93100-A&G Rents	Labor - Non-bargaining	PIS-PTD	SPS Estimated O&M	SPS CWC-Labor Regular	(19,925)
717	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(1,263)
718	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(314)
719	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(247)
720	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(33)
721	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(2,013,414)
722	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Estimated O&M	SPS CWC-Other O&M	(95,582)
723	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(16,473)
724	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS Estimated O&M	SPS CWC-Other O&M	8,188
725	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	SPS Include Allowed Contributions, Donations & Dues	SPS CWC-Other O&M	2,130,300
726	Depreciation Expense	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(277)
727	Depreciation Expense	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	117,655
728	Depreciation Expense	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(105,440)
729	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	1,966,351
730	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	0
731	Depreciation Expense	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	19,129
732	Depreciation Expense	Intangible	303004R-Ing Misc Computr Softwar-Retail Allocated	Non-Labor	CUST-RET	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(9,624)
733	Depreciation Expense	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	561,572
734	Depreciation Expense	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	87,931
735	Depreciation Expense	Intangible	303010-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	0

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
736	Depreciation Expense	Intangible	303014-Ing CRS Computr Softwar	Non-Labor	CUST-RET	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	19,152
737	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	6,751
738	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,330
739	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,053
740	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	147,058
741	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(15,214)
742	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	52,818
743	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(1,352)
744	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	424
745	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,643,731
746	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(327,605)
747	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	520,914
748	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	71,170
749	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	309,967
750	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(22,586)
751	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	8,826,228
752	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,254,572
753	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,759,221
754	Depreciation Expense	Steam Production	312001-Steam Prod Bir PIt-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	68,661
755	Depreciation Expense	Steam Production	312001-Steam Prod Bir PIt-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	166,998
756	Depreciation Expense	Steam Production	312001-Steam Prod Bir PIt-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,245)
757	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	4,659,650
758	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(238,301)
759	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,719,896
760	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	49,538
761	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	558,893
762	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(17,681)
763	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	669,997
764	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(207,384)
765	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	372,802
766	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	128,652
767	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolKS	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	258,601
768	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolKS	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,173)
769	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr PIt E	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	235,518
770	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr PIt E	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(50,849)
771	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr PIt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	46,773
772	Depreciation Expense	Steam Production	316001-Steam Prod PwrPHEq-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(2,022)
773	Depreciation Expense	Steam Production	316001-Steam Prod PwrPHEq-TolKSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	60,153
774	Depreciation Expense	Steam Production	316001-Steam Prod PwrPHEq-TolKSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,735)
775	Depreciation Expense	Other Production	340002-Other Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2)
776	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	26,067
777	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	12,295
778	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,050)
779	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(32,299)
780	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(6,421)
781	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(36,531)
782	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	16,963
783	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(617)
784	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,642

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
785	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	114,542
786	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	44,909
787	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	171,608
788	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	419,372
789	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	397,783
790	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	59,066
791	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(443,659)
792	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	32,611,426
793	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(521,933)
794	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	52,705
795	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	42,243
796	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	37,526
797	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(13,904)
798	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(3,625)
799	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14,766)
800	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	8,217
801	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	6,284
802	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,520
803	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(1)
804	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(3)
805	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14)
806	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	30,570
807	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	36,391
808	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	344,592
809	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	647
810	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	771
811	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7,297
812	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,017
813	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,211
814	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	11,468
815	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHL	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	200
816	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHL	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	239
817	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,260
818	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	252,200
819	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	215,164
820	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	165,029
821	Depreciation Expense	Transmission	352010-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,522
822	Depreciation Expense	Transmission	352010-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,298
823	Depreciation Expense	Transmission	352010-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,089
824	Depreciation Expense	Transmission	352045-Trans Str & Impr-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	7,110
825	Depreciation Expense	Transmission	352045-Trans Str & Impr-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	42,681
826	Depreciation Expense	Transmission	352045-Trans Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,045
827	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	518,318
828	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	2,373,204
829	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,387,980
830	Depreciation Expense	Transmission	353010-Trans Station Equip Pro	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	12,601
831	Depreciation Expense	Transmission	353010-Trans Station Equip Pro	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	57,697
832	Depreciation Expense	Transmission	353010-Trans Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	58,606
833	Depreciation Expense	Transmission	353045-Trans Station Equip-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	16,592

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
834	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	634,729
835	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	26,755
836	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	8,093
837	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	4,730
838	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,989)
839	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	171
840	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	100
841	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(127)
842	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	269
843	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	157
844	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(199)
845	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLHS	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	53
846	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLHS	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	31
847	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLHS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(89)
848	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	10,416,737
849	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	3,479,895
850	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,627,328)
851	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	220,588
852	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	73,691
853	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(119,166)
854	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	346,662
855	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	115,809
856	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(187,274)
857	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLHS	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	68,304
858	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLHS	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	22,818
859	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLHS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(36,899)
860	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	2,121
861	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	709
862	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,189)
863	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	101,454
864	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	95,078
865	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(27,414)
866	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	876,936
867	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,000,511
868	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(452,457)
869	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	21,187
870	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(9,581)
871	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	29,184
872	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	33,296
873	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(15,057)
874	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,750
875	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLHS	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	6,560
876	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLHS	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(2,967)
877	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLHS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	549
878	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	626
879	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	123
880	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	15,493
881	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	119,304
882	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
883	Depreciation Expense	Transmission	356045-TRAN OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(292)
884	Depreciation Expense	Transmission	357000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	604
885	Depreciation Expense	Transmission	357000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	145
886	Depreciation Expense	Transmission	358000E-TRAN Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	482
887	Depreciation Expense	Transmission	358000E-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	2,100
888	Depreciation Expense	Transmission	358000E-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	433
889	Depreciation Expense	Transmission	358000E-TRAN UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(725)
890	Depreciation Expense	Transmission	359000E-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	54
891	Depreciation Expense	Transmission	359000E-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	423
892	Depreciation Expense	Transmission	359000E-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	27
893	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	6,321
894	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	310
895	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(44,440)
896	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	15,503
897	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(45,759)
898	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	64,580
899	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	278,919
900	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	430,588
901	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	376,115
902	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	303,398
903	Depreciation Expense	Distribution	364000E-Dist Poles, Towers & Fxt	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	630,126
904	Depreciation Expense	Distribution	364000E-Dist Poles, Towers & Fxt	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	736,888
905	Depreciation Expense	Distribution	364000E-Dist Poles, Towers & Fxt	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,175,595
906	Depreciation Expense	Distribution	364000E-Dist Poles, Towers & Fxt	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	443,439
907	Depreciation Expense	Distribution	365000E-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	291,493
908	Depreciation Expense	Distribution	365000E-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	945,656
909	Depreciation Expense	Distribution	365000E-Dist OH Conductor & Devic	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	403,541
910	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	211,053
911	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(16,922)
912	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	21,096
913	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(45,412)
914	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	12,525
915	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(13,543)
916	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	71,318
917	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(34,672)
918	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	61,865
919	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(205,343)
920	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	331,622
921	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(434,057)
922	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	54,164
923	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(10,342)
924	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(26,338)
925	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(202,771)
926	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	11,997
927	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(9,851)
928	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(25,087)
929	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(18,118)
930	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	10,723
931	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	368,058

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
932	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	36,636
933	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	616,247
934	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	6,311
935	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(42,919)
936	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	216,934
937	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(70,982)
938	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	0
939	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	74,042
940	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	160,346
941	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	105,545
942	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	101,461
943	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(382)
944	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	0
945	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	114
946	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(321,425)
947	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(43,538)
948	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	136,072
949	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(32,777)
950	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(4,338)
951	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1)
952	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(41,982)
953	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(5,556)
954	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	100,515
955	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	254,742
956	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(11,233)
957	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	71,431
958	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	3,367,077
959	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(258,333)
960	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(1,154)
961	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	88,948
962	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(51,630)
963	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	771,941
964	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(3,720)
965	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	137,169
966	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(60,750)
967	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,045,302
968	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7,268
969	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(192)
970	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(406)
971	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,288
972	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	270,137
973	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,288
974	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7,268
975	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(192)
976	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(406)
977	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,288
978	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(12,671)
979	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	146,194
980	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(114,040)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
981	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	5,470
982	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	176,891
983	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
984	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	22,449
985	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	334,983
986	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,236,132)
987	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(61,900)
988	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	290,539
989	Depreciation Expense	General	397020-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(371)
990	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(79)
991	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	371
992	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(101,108)
993	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(215,901)
994	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	112,579
995	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
996	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(1,870)
997	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	50,285
998	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(19,237)
999	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	(1,789,824)
1000	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	(3,373,125)
1001	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	NM	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(3,691,919)
1002	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	TX	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(2,970,850)
1003	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debts	Non-Labor	TX	SPS Include TX Deferrals	SPS CWC-Not CWC Item	363,269
1004	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	3,064,827
1005	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	68,082,750
1006	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Adjust Property Tax	SPS CWC-Property Tax	(3,240,000)
1007	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Annualize Property Tax	SPS CWC-Property Tax	5,700,000
1008	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Non-Labor	PIS-NET	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Payroll	8,226,980
1009	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Payroll	(10,073)
1010	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Xcel Foundation Expense	SPS CWC-Payroll	(6,658)
1011	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	Labor - Taxes	LABOR	SPS Eliminate Xcel Foundation Expense	SPS CWC-Payroll	(1,652)
1012	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Ta	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Franchise Fee	2,210,930
1013	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Ta	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Gross Receipts	983,447
1014	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(287)
1015	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	42,505
1016	Sched M: Plant Temporary	Intangible	303003-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1017	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(112,915)
1018	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,791,484
1019	Sched M: Plant Temporary	Intangible	303004-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1020	Sched M: Plant Temporary	Intangible	303004R-Ing Misc Computr Softwar-Retail Allocated	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(723,228)
1021	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(6,963)
1022	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	710,481
1023	Sched M: Plant Temporary	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1024	Sched M: Plant Temporary	Intangible	303007-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1025	Sched M: Plant Temporary	Intangible	303007-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
1026	Sched M: Plant Temporary	Intangible	303010-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	97,161
1027	Sched M: Plant Temporary	Intangible	303010-Ing Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1028	Sched M: Plant Temporary	Intangible	303010R-Ing Misc Computr Softwar-Retail Allocated	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(9,929)
1029	Sched M: Plant Temporary	Intangible	303014-Ing CRS Computr Softwar	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(101,812)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1030	Sched M: Plant Temporary	Steam Production	310001-Stream Prod Land Own In Fe	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	715
1031	Sched M: Plant Temporary	Steam Production	310002-Stream Prod Land Rights	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(14,171)
1032	Sched M: Plant Temporary	Steam Production	310002-Stream Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(23,145)
1033	Sched M: Plant Temporary	Steam Production	310003-Stream Prod Water Rights	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	109,761
1034	Sched M: Plant Temporary	Steam Production	310003-Stream Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(26,540)
1035	Sched M: Plant Temporary	Steam Production	310004-Stream Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(943)
1036	Sched M: Plant Temporary	Steam Production	310004-Stream Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,540)
1037	Sched M: Plant Temporary	Steam Production	311000E-Stream Prod Str & Improv	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	903,600
1038	Sched M: Plant Temporary	Steam Production	311000E-Stream Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,381,154
1041	Sched M: Plant Temporary	Steam Production	312000E-Stream Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,185,426
1042	Sched M: Plant Temporary	Steam Production	312000E-Stream Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,768,786
1043	Sched M: Plant Temporary	Steam Production	314000-Stream Prod Turbogogen Unit	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,120,664
1044	Sched M: Plant Temporary	Steam Production	314000-Stream Prod Turbogogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,695,338
1045	Sched M: Plant Temporary	Steam Production	315000E-Stream Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	470,442
1046	Sched M: Plant Temporary	Steam Production	315000E-Stream Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	936,544
1047	Sched M: Plant Temporary	Other Production	316000E-Stream Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	535,555
1048	Sched M: Plant Temporary	Other Production	316000E-Stream Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	957,899
1049	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own In Fee	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	728
1050	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own In Fee	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(0)
1051	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1052	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(90)
1053	Sched M: Plant Temporary	Other Production	340145-Other Prod Wind Land Own	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(224,385)
1054	Sched M: Plant Temporary	Other Production	340145-Other Prod Wind Land Own	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	121,914
1055	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,061,531)
1056	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(26,220)
1057	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	35,908
1058	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	271,508
1059	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	942,097
1060	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	235,211
1061	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,063,802)
1062	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(776,270)
1063	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(24,425,898)
1064	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(370,531)
1065	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(107,847)
1066	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	168,190
1067	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(456,969)
1068	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(11,287)
1069	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,980
1070	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	295,345
1071	Sched M: Plant Temporary	Transmission	346000E-Other Prod Misc Pwr P	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(374)
1072	Sched M: Plant Temporary	Transmission	346000E-Other Prod Misc Pwr P	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(9)
1073	Sched M: Plant Temporary	Transmission	346045-Other Prod Misc Pwr P	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,401,054)
1074	Sched M: Plant Temporary	Transmission	346045-Other Prod Misc Pwr P	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,061
1075	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS CWC-Not CWC Item	6,665,529
1076	Sched M: Plant Temporary	Transmission	350001L-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(558,101)
1077	Sched M: Plant Temporary	Transmission	350001L-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	141,151
1078	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(11,818)
1079	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	221,825
1080	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(18,573)
1081	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
1082	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	
1083	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	

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1079	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHL5	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	43,707
1080	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHL5	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,660)
1081	Sched M: Plant Temporary	Transmission	350011-Tran Fee Land - Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	8
1082	Sched M: Plant Temporary	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	15
1083	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	4,711,825
1084	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14,435)
1085	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	191,181
1086	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12,388
1087	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	92,603
1088	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,019
1089	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	46,266,311
1090	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,877,373
1091	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(465,361)
1092	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	485,381
1093	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	925,862
1094	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	22,355
1095	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2,040,579
1096	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(19,634)
1097	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	43,212
1098	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(416)
1099	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	67,909
1100	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(653)
1101	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHL5	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	13,380
1102	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHL5	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(129)
1103	Sched M: Plant Temporary	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	54,789,737
1104	Sched M: Plant Temporary	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,351,998)
1105	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,160,243
1106	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(70,983)
1107	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,823,368
1108	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(111,552)
1109	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHL5	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	359,263
1110	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHL5	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21,979)
1111	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,817,607
1112	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(716)
1113	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(518,838)
1114	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(16,289)
1115	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	20,186,943
1116	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,181,675)
1117	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	427,485
1118	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(25,023)
1119	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	671,809
1120	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(39,325)
1121	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHL5	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	132,368
1122	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHL5	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,748)
1123	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,578,287
1124	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,002)
1125	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	8,343
1126	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10,943)
1127	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	12,411

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1128	Sched M: Plant Temporary	Transmission	357000E-Train Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(698)
1129	Sched M: Plant Temporary	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	22,101
1130	Sched M: Plant Temporary	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,243)
1131	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	23,366
1132	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trail	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,314)
1133	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	332
1134	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	735
1135	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(11,750)
1136	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	799
1137	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(8,389)
1138	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	207,731
1139	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	176,403
1140	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	371,551
1141	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	700,023
1142	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,307,597
1143	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	399,041
1144	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	398,538
1145	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(3,679)
1146	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	18,288
1147	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	19,957
1148	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	52,325
1149	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(581,450)
1150	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	117,138
1151	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,677
1152	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(9,472)
1153	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(75,565)
1154	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	29,407
1155	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(78,246)
1156	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	38,127
1157	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(104,134)
1158	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	16,298
1159	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(19,660)
1160	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	279
1161	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	449,332
1162	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(271,538)
1163	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,974
1164	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(4,542)
1165	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	128
1166	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,353,552)
1167	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	188,054
1168	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,479,258
1169	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	27
1170	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,887,030
1171	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,221)
1172	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(13,383,128)
1173	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	227,774
1174	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(0)
1175	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1176	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(0)

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1177	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1178	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(313,520)
1179	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,018
1180	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(3,898,745)
1181	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	74,415
1182	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(759,196)
1183	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	14,570
1184	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(5,010,106)
1185	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	96,295
1186	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	21,827
1187	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,264
1188	Sched M: Plant Temporary	General	394000-General Tools & Shop Eq	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2,444,139
1189	Sched M: Plant Temporary	General	394000-General Tools & Shop Eq	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	268,141
1190	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	553,860
1191	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	57,425
1192	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,140,663)
1193	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	22,115
1194	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,227,406
1195	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	335,257
1196	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2,306,236
1197	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	250,485
1198	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,071
1199	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	319
1200	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	901,148
1201	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	93,086
1202	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	140,425
1203	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	14,474
1204	Sched M: Non-Plant Temporary Plant Related	General	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(47)
1205	Sched M: Non-Plant Temporary Labor Related	General	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	83,499
1206	Sched M: Non-Plant Temporary Labor Related	General	SchM-111 - Post Employment Benefits - FAS 106(Short Te	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	(4,414)
1207	Sched M: Non-Plant Temporary Labor Related	General	SchM-112 - Post Employment Benefits FAS 112	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	(24,801)
1208	Sched M: Non-Plant Temporary Other	General	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(343,675)
1209	Sched M: Non-Plant Temporary Other	General	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,700,132)
1210	Sched M: Non-Plant Temporary Other	General	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,198,678)
1211	Sched M: Non-Plant Temporary Other	General	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	(24,414)
1212	Sched M: Non-Plant Temporary Other	General	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(9,546)
1213	Sched M: Non-Plant Temporary Other	General	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(53,024)
1214	Sched M: Non-Plant Temporary Other	General	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	3,014,008
1215	Sched M: Non-Plant Temporary Other	General	SchM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,044,917)
1216	Sched M: Non-Plant Temporary Other	General	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	1,255,010
1217	Sched M: Non-Plant Temporary Other	General	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	24,595,745
1218	Sched M: Non-Plant Temporary Other	General	SchM-187 - Reg Asset/Liability Transmission Attachment (Non-Labor	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	5,865,595
1219	Sched M: Non-Plant Temporary Other	General	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(331,305)
1220	Sched M: Non-Plant Temporary Other	General	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(16,483)
1221	Sched M: Non-Plant Temporary Other	General	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	3,426,249
1222	Sched M: Non-Plant Temporary Other	General	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	179,688
1223	Sched M: Non-Plant Temporary Other	General	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	111,109
1224	Sched M: Non-Plant Temporary Other	General	SchM-217 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,168,444)
1225	Sched M: Non-Plant Temporary Other	General	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	1,689,336

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1226	Sched M: Non-Plant Temporary Other		SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	(21,491,907)
1227	Sched M: Non-Plant Temporary Other		SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWG-Not CWC Item	70,418,958
1228	Sched M: Plant Permanent		303003-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	153
1229	Sched M: Plant Permanent		303003-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
1230	Sched M: Plant Permanent		303004-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(254,213)
1231	Sched M: Plant Permanent		303004-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
1232	Sched M: Plant Permanent		303004R-Ing Misc Computr Softwr-Retail	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	35,199
1233	Sched M: Plant Permanent		303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(4,191)
1234	Sched M: Plant Permanent		303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
1235	Sched M: Plant Permanent		303007-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(0)
1236	Sched M: Plant Permanent		303007-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	478
1237	Sched M: Plant Permanent		303010-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(0)
1238	Sched M: Plant Permanent		303010-Ing Misc Computr Softwr	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(0)
1239	Sched M: Plant Permanent		303010R-Ing Misc Computr Softwr-Retail	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(983)
1240	Sched M: Plant Permanent		303014-Ing CRS Computr Softwr	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(2,369)
1241	Sched M: Plant Permanent		310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(127)
1242	Sched M: Plant Permanent		310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(84)
1243	Sched M: Plant Permanent		310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	33
1244	Sched M: Plant Permanent		310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(8)
1245	Sched M: Plant Permanent		310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(8)
1246	Sched M: Plant Permanent		310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(6)
1247	Sched M: Plant Permanent		311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	31,102
1248	Sched M: Plant Permanent		311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	11,151
1249	Sched M: Plant Permanent		312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(9,288)
1250	Sched M: Plant Permanent		312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	14,366
1251	Sched M: Plant Permanent		314000-Steam Prod Turbogoen Unit	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(11,187)
1252	Sched M: Plant Permanent		314000-Steam Prod Turbogoen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	11,890
1253	Sched M: Plant Permanent		315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(6,598)
1254	Sched M: Plant Permanent		315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	2,024
1255	Sched M: Plant Permanent		316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(1,541)
1256	Sched M: Plant Permanent		316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	761
1257	Sched M: Plant Permanent		340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	0
1258	Sched M: Plant Permanent		340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(1,285,154)
1259	Sched M: Plant Permanent		341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(919)
1260	Sched M: Plant Permanent		341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	370,797
1261	Sched M: Plant Permanent		341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(815)
1262	Sched M: Plant Permanent		341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(652)
1263	Sched M: Plant Permanent		342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(148)
1264	Sched M: Plant Permanent		342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(6,937)
1265	Sched M: Plant Permanent		343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(2,357)
1266	Sched M: Plant Permanent		343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(35,446)
1267	Sched M: Plant Permanent		344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(11,201)
1268	Sched M: Plant Permanent		344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	432,133
1269	Sched M: Plant Permanent		344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(11,453)
1270	Sched M: Plant Permanent		344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	(5,943)
1271	Sched M: Plant Permanent		345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(1,746)
1272	Sched M: Plant Permanent		345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWG-Not CWC Item	159,621
1273	Sched M: Plant Permanent		345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWG-Not CWC Item	(351)
1274	Sched M: Plant Permanent		345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWG-Not CWC Item	

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1275	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(936)
1276	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(240)
1277	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	130
1278	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1279	Sched M: Plant Permanent	Transmission	350004-Trans Land Owned in Fe	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(100)
1280	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(652)
1281	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(780)
1282	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(14)
1283	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(17)
1284	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(22)
1285	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(26)
1286	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(4)
1287	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5)
1288	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(42,244)
1289	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,913
1290	Sched M: Plant Permanent	Transmission	352010-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(300)
1291	Sched M: Plant Permanent	Transmission	352010-Trans Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	727
1292	Sched M: Plant Permanent	Transmission	352045-Trans Str & Impr-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(8,896)
1293	Sched M: Plant Permanent	Transmission	352045-Trans Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	74
1294	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(405,333)
1295	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	47,928
1296	Sched M: Plant Permanent	Transmission	353010-Trans Station Equip Pro	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	8,399
1297	Sched M: Plant Permanent	Transmission	353010-Trans Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	28,496
1298	Sched M: Plant Permanent	Transmission	353045-Trans Station Equip-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(121,089)
1299	Sched M: Plant Permanent	Transmission	353045-Trans Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	820
1300	Sched M: Plant Permanent	Transmission	354000E-Train Towers & Fixture	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,757,082
1301	Sched M: Plant Permanent	Transmission	354000E-Train Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(450)
1302	Sched M: Plant Permanent	Transmission	354000ERN-Train Towers & Fixture Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	37,209
1303	Sched M: Plant Permanent	Transmission	354000ERN-Train Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10)
1304	Sched M: Plant Permanent	Transmission	354000ERT-Train Towers & Fixture Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	58,475
1305	Sched M: Plant Permanent	Transmission	354000ERT-Train Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15)
1306	Sched M: Plant Permanent	Transmission	354000ERW-Train Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	11,521
1307	Sched M: Plant Permanent	Transmission	354000ERW-Train Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3)
1308	Sched M: Plant Permanent	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,207,591)
1309	Sched M: Plant Permanent	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(76,800)
1310	Sched M: Plant Permanent	Transmission	355000ERN-Train Poles & Fixtures Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(25,572)
1311	Sched M: Plant Permanent	Transmission	355000ERN-Train Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,626)
1312	Sched M: Plant Permanent	Transmission	355000ERT-Train Poles & Fixtures Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(40,188)
1313	Sched M: Plant Permanent	Transmission	355000ERT-Train Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,556)
1314	Sched M: Plant Permanent	Transmission	355000ERW-Train Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(7,918)
1315	Sched M: Plant Permanent	Transmission	355000ERW-Train Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(504)
1316	Sched M: Plant Permanent	Transmission	355010-Train Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(5,496)
1317	Sched M: Plant Permanent	Transmission	355010-Train Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(35)
1318	Sched M: Plant Permanent	Transmission	355045-Train Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	4,533
1319	Sched M: Plant Permanent	Transmission	355045-Train Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(90)
1320	Sched M: Plant Permanent	Transmission	356000E-Train OH Conductor & D	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(423,148)
1321	Sched M: Plant Permanent	Transmission	356000E-Train OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(27,084)
1322	Sched M: Plant Permanent	Transmission	356000ERN-Train OH Conductor& D Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(8,961)
1323	Sched M: Plant Permanent	Transmission	356000ERN-Train OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(574)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1324	Sched M: Plant Permanent	Transmission	356000ERT-Train OH Conductor & D Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(14,082)
1325	Sched M: Plant Permanent	Transmission	356000ERT-Train OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(901)
1326	Sched M: Plant Permanent	Transmission	356000ERW-Train OH Conductor & D Radial Wholesale	Non-Labor	WHL	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(2,775)
1327	Sched M: Plant Permanent	Transmission	356000ERW-Train OH Conductor & D Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(178)
1328	Sched M: Plant Permanent	Transmission	356010-Train OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(242)
1329	Sched M: Plant Permanent	Transmission	356010-Train OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(49)
1330	Sched M: Plant Permanent	Transmission	356045-Train OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(65)
1331	Sched M: Plant Permanent	Transmission	356045-Train OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(247)
1332	Sched M: Plant Permanent	Transmission	357000E-Train Underground Cond	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(16)
1333	Sched M: Plant Permanent	Transmission	357000E-Train Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(439)
1334	Sched M: Plant Permanent	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(28)
1335	Sched M: Plant Permanent	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(465)
1336	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(30)
1337	Sched M: Plant Permanent	Distribution	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5)
1338	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(5)
1339	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(312)
1340	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(512)
1341	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(10,537)
1342	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(7,813)
1343	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,836
1344	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(14,500)
1345	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	80,473
1346	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(15,937)
1347	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(22)
1348	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	79
1349	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,629)
1350	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(3,519)
1351	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(9,559)
1352	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(13,650)
1353	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(3,829)
1354	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(8)
1355	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(24)
1356	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(768)
1357	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(659)
1358	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(616)
1359	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	73
1360	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(644)
1361	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	19
1362	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(883)
1363	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(72)
1364	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,687
1365	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(4,417)
1366	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	Non-Labor	LABAAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1
1367	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABAAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(0)
1368	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABAAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	50,089
1369	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABAAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	6,536
1370	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABAAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
1371	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABAAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	
1372	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABAAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(959)

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1373	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(334)
1374	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5)
1375	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(6,738)
1376	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	680
1377	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(0)
1378	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1379	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1380	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6
1381	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1
1382	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	80
1383	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	8
1384	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	15
1385	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2
1386	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	98
1387	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	10
1388	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	85
1389	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	30
1390	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	9,408
1391	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,539
1392	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,156
1393	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	758
1394	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	21
1395	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2
1396	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12,546
1397	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	4,423
1398	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8,680
1399	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,307
1400	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12
1401	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	4
1402	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,517
1403	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,228
1404	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	549
1405	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	191
1406	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12,861
1407	Sched M: Non-Plant Permanent Plant Related	General	SCHM-218 - Deferred revenue (TRC Grant Accounting)	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,076,604)
1408	Sched M: Non-Plant Permanent Other	Other	SCHM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(25,948)
1409	Sched M: Non-Plant Permanent Other	Other	SCHM-196 - Club Dues	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(746,344)
1410	Sched M: Non-Plant Permanent Other	Other	SCHM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(82,927)
1411	Sched M: Non-Plant Permanent Other	Other	SCHM-199 - Penalties	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	332
1412	Sched M: Non-Plant Permanent Other	Other	SCHM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(11)
1413	Sched M: Non-Plant Permanent Other	Other	SCHM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(25,705)
1414	Sched M: Non-Plant Permanent Other	Other	SCHM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	23
1415	Deferred Taxes Plant	Intangible	303003-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(11,298)
1416	Deferred Taxes Plant	Intangible	303003-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1417	Deferred Taxes Plant	Intangible	303003-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,018
1418	Deferred Taxes Plant	Intangible	303004-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	(863,035)
1419	Deferred Taxes Plant	Intangible	303004-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1420	Deferred Taxes Plant	Intangible	303004-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	65,442
1421	Deferred Taxes Plant	Intangible	303004R-Ing Misc Computr Software-Retail	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	

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1422	Deferred Taxes Plant	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Eliminate Non-Reg Software	SPS CWC-Not CWC Item	549
1423	Deferred Taxes Plant	Intangible	303005-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(175,605)
1424	Deferred Taxes Plant	Intangible	303007-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1425	Deferred Taxes Plant	Intangible	303007-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(0)
1426	Deferred Taxes Plant	Intangible	303007-Ing Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1427	Deferred Taxes Plant	Intangible	303010-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(25,198)
1428	Deferred Taxes Plant	Intangible	303010-Ing Misc Computr Software	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1429	Deferred Taxes Plant	Intangible	303010R-Ing Misc Computr Software-Retail Allocated	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2,200
1430	Deferred Taxes Plant	Intangible	303014-Ing CRS Computr Software	Non-Labor	CUST-RET	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	9,979
1431	Deferred Taxes Plant	Intangible	310001-Stream Prod Land Own In Fe	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(173)
1432	Deferred Taxes Plant	Steam Production	310002-Stream Prod Land Rights	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	3,328
1433	Deferred Taxes Plant	Steam Production	310002-Stream Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,152
1434	Deferred Taxes Plant	Steam Production	310003-Stream Prod Water Rights	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(15,784)
1435	Deferred Taxes Plant	Steam Production	310003-Stream Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,914
1436	Deferred Taxes Plant	Steam Production	310004-Stream Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	221
1437	Deferred Taxes Plant	Steam Production	310004-Stream Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	343
1438	Deferred Taxes Plant	Steam Production	311000E-Stream Prod Str & Improv	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(225,684)
1439	Deferred Taxes Plant	Steam Production	311000E-Stream Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(307,246)
1440	Deferred Taxes Plant	Steam Production	312000E-Stream Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(293,474)
1441	Deferred Taxes Plant	Steam Production	312000E-Stream Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(393,102)
1442	Deferred Taxes Plant	Steam Production	314000-Stream Prod Turboggen Unit	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(274,016)
1443	Deferred Taxes Plant	Steam Production	314000-Stream Prod Turboggen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(377,012)
1444	Deferred Taxes Plant	Steam Production	315000E-Stream Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(127,485)
1445	Deferred Taxes Plant	Steam Production	315000E-Stream Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(208,390)
1446	Deferred Taxes Plant	Steam Production	316000E-Stream Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(151,032)
1447	Deferred Taxes Plant	Steam Production	316000E-Stream Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(213,178)
1448	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own In Fee	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1449	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1450	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1451	Deferred Taxes Plant	Other Production	340145-Other Prod Wind Land Own	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	6
1452	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(27,141)
1453	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	117,820
1454	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	5,812
1455	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(97,89)
1456	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(60,431)
1457	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(303,683)
1458	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(52,299)
1459	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	234,657
1460	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	172,723
1461	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,513,886
1462	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	82,147
1463	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	19,486
1464	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(37,432)
1465	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	50,719
1466	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2,502
1467	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,264)
1468	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(65,372)
1469	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	41
1470	Deferred Taxes Plant	Other Production	346045-Other Prod Misc Pwr P	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1471.	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2
1472	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS CWC-Not CWC Item	288,173
1473	Deferred Taxes Plant	Transmission	350001-Train Land Owned in Fe	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,195)
1474	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,588,573)
1475	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	124,122
1476	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(33,640)
1477	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,628
1478	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(52,867)
1479	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,131
1480	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLs	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(10,416)
1481	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLs	SPS Unblending Adjustment	SPS CWC-Not CWC Item	814
1482	Deferred Taxes Plant	Transmission	350011-Train Fee Land - Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(2)
1483	Deferred Taxes Plant	Transmission	350045-Train Land Fee-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(3)
1484	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,078,856)
1485	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(42,816)
1486	Deferred Taxes Plant	Transmission	352010-Train Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	6,181
1487	Deferred Taxes Plant	Transmission	352010-Train Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,757)
1488	Deferred Taxes Plant	Transmission	352045-Train Str & Impr-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(22,759)
1489	Deferred Taxes Plant	Transmission	352045-Train Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(449)
1490	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(10,590,555)
1491	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(417,704)
1492	Deferred Taxes Plant	Transmission	353010-Train Station Equip Pro	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	223,026
1493	Deferred Taxes Plant	Transmission	353010-Train Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(108,022)
1494	Deferred Taxes Plant	Transmission	353045-Train Station Equip-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(229,829)
1495	Deferred Taxes Plant	Transmission	353045-Train Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,975)
1496	Deferred Taxes Plant	Transmission	354000E-Train Towers & Fixture	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(503,588)
1497	Deferred Taxes Plant	Transmission	354000E-Train Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,372
1498	Deferred Taxes Plant	Transmission	354000ERN-Train Towers & Fixture Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(10,664)
1499	Deferred Taxes Plant	Transmission	354000ERN-Train Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	93
1500	Deferred Taxes Plant	Transmission	354000ERT-Train Towers & Fixture Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(16,759)
1501	Deferred Taxes Plant	Transmission	354000ERT-Train Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	145
1502	Deferred Taxes Plant	Transmission	354000ERW-Train Towers & Fixture Radial Wholesale	Non-Labor	WHLs	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(3,302)
1503	Deferred Taxes Plant	Transmission	354000ERW-Train Towers & Fixture Radial Wholesale	Non-Labor	WHLs	SPS Unblending Adjustment	SPS CWC-Not CWC Item	29
1504	Deferred Taxes Plant	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(12,008,214)
1505	Deferred Taxes Plant	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	746,350
1506	Deferred Taxes Plant	Transmission	355000ERN-Train Poles & Fixtures Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(254,289)
1507	Deferred Taxes Plant	Transmission	355000ERN-Train Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	15,805
1508	Deferred Taxes Plant	Transmission	355000ERT-Train Poles & Fixtures Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(899,626)
1509	Deferred Taxes Plant	Transmission	355000ERT-Train Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	24,838
1510	Deferred Taxes Plant	Transmission	355000ERW-Train Poles & Fixtures Radial Wholesale	Non-Labor	WHLs	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(78,739)
1511	Deferred Taxes Plant	Transmission	355000ERW-Train Poles & Fixtures Radial Wholesale	Non-Labor	WHLs	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,884
1512	Deferred Taxes Plant	Transmission	355010-Train Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(860,455)
1513	Deferred Taxes Plant	Transmission	355010-Train Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	159
1514	Deferred Taxes Plant	Transmission	355045-Train Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	115,351
1515	Deferred Taxes Plant	Transmission	355045-Train Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,627
1516	Deferred Taxes Plant	Transmission	356000E-Train OH Conductor & D	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(4,405,081)
1517	Deferred Taxes Plant	Transmission	356000E-Train OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	263,115
1518	Deferred Taxes Plant	Transmission	356000ERN-Train OH Conductor& D Radial NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(93,283)
1519	Deferred Taxes Plant	Transmission	356000ERN-Train OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,572

Southeastern Public Service Company

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1520	Deferred Taxes Plant	Transmission	356000ERT-Train OH Conductor & D Radial TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(146,538)
1521	Deferred Taxes Plant	Transmission	356000BERT-Train OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8,756
1522	Deferred Taxes Plant	Transmission	356000ERW-Train OH Conductor & D Radial Wholesale	Non-Labor	WHL	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(28,885)
1523	Deferred Taxes Plant	Transmission	356000ERW-Train OH Conductor & D Radial Wholesale	Non-Labor	WHL	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,725
1524	Deferred Taxes Plant	Transmission	356010-Train OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(892,675)
1525	Deferred Taxes Plant	Transmission	356010-Train OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	223
1526	Deferred Taxes Plant	Transmission	356045-Train OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,765)
1527	Deferred Taxes Plant	Transmission	356045-Train OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,486
1529	Deferred Taxes Plant	Transmission	357000E-Train Underground Cond	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(2,711)
1530	Deferred Taxes Plant	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(4,828)
1531	Deferred Taxes Plant	Transmission	358000-Train UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	277
1532	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(5,104)
1533	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	293
1534	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(65)
1535	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(156)
1536	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	6,378
1537	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	495
1538	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	8,826
1539	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(68,253)
1540	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(9,252)
1541	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(60,806)
1542	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(82,944)
1543	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(171,826)
1544	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(41,478)
1545	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(61,235)
1546	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	4,735
1547	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(485)
1548	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(988)
1549	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	177,572
1550	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(14,161)
1551	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,171)
1552	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	2,081
1553	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	22,154
1554	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(2,913)
1555	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	23,040
1556	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,345)
1557	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	31,049
1558	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	6,690
1559	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	5,970
1560	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,143)
1561	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(96,148)
1562	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	80,959
1563	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(114)
1564	Deferred Taxes Plant	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	335
1565	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(28)
1566	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	223,369
1567	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(41,794)
1568	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	

Southeastern Public Service Company
Docket No. XXXXX
Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1569	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(46,521)
1570	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6)
1571	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(127,888)
1572	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	267
1573	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	1,323,031
1574	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(50,670)
1575	Deferred Taxes Plant	General	391005-Genl Off Eq Comp 3 Yr Life	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1576	Deferred Taxes Plant	General	391005-Genl Off Eq Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1577	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	0
1578	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1579	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	34,583
1580	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,337)
1581	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	427,187
1582	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(16,528)
1583	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	83,731
1584	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,236)
1585	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	553,536
1586	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21,387)
1587	Deferred Taxes Plant	General	393000-General Stores Equipment	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(281)
1588	Deferred Taxes Plant	General	393000-General Stores Equipment	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(17,245)
1589	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(59,629)
1590	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,141)
1591	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(12,770)
1592	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(503)
1593	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	127,332
1594	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,911)
1595	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(41,426)
1596	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(74,551)
1597	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(26,394)
1598	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(55,704)
1599	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(39)
1600	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(71)
1601	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(11,721)
1602	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(20,699)
1603	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Estimated Schedule M and Deferred Tax	SPS CWC-Not CWC Item	(1,836)
1604	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,218)
1605	Deferred Taxes Plant	Other	SCHM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	39,399
1606	Deferred Taxes Plant	Other	SCHM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	361,682
1607	Deferred Taxes Plant	Other	SCHM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	258,062
1608	Deferred Taxes Plant	Other	SCHM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	SPS CWC-Not CWC Item	5,434
1609	Deferred Taxes Plant	Other	SCHM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(2,204)
1610	Deferred Taxes Plant	Other	SCHM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	8,387
1611	Deferred Taxes Plant	Other	SCHM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(529,390)
1612	Deferred Taxes Plant	Other	SCHM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	232,755
1613	Deferred Taxes Plant	Other	SCHM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(317,179)
1614	Deferred Taxes Plant	Other	SCHM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(5,399,496)
1615	Deferred Taxes Plant	Other	SCHM-187 - Reg Asses/Liability Transmission Attachment	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	(1,294,624)
1616	Deferred Taxes Plant	Other	SCHM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	179
1617	Deferred Taxes Plant	Other	SCHM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS Eliminate SCHM/Deferred Taxes	SPS CWC-Not CWC Item	5,239

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1618	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(760,135)
1619	Deferred Taxes Plant	Other	SchM-204 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(41,692)
1620	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,107,126)
1621	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(6,047)
1622	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	259,601
1623	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(372,179)
1624	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	4,817,127
1625	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(15,676,590)
1626	Deferred Taxes Plant	Other	SchM-293 - Rate Change	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	879,482
1627	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,263,357)
1628	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(244,626)
1629	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	10
1630	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(18,584)
1631	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106/Short Te	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	982
1632	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	5,520
1633	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	50,340,815
1634	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allow	Non-Labor	12CP-PROD	SPS Gain on Sale of Disposition of Allowances	SPS CWC-Not CWC Item	91,803

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	544,903	65,923	610,826	12CP-PROD	57.90%	353,645	257,181
2	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	245,479	(3,398)	242,081	12CP-PROD	57.90%	140,156	101,926
3	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	2,330,053	361,519	2,691,573	12CP-PROD	57.90%	1,558,316	1,133,256
4	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	20,999		20,999	12CP-PROD	57.90%	12,158	8,841
5	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(514)	(13)	(527)	ENERGY	59.75%	(315)	(212)
6	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	160,682	(21,877)	138,805	ENERGY	59.75%	82,985	55,911
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	1,251,928	37,558	1,289,486	ENERGY	59.75%	770,419	519,067
8	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	15,525		15,525	ENERGY	59.75%	9,276	6,250
9	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Taxes	SPS CWC-Other O&M	(36,288)		(36,288)	ENERGY	59.75%	(21,681)	(14,607)
10	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,804,808	174,955	2,979,763	12CP-PROD	57.90%	1,725,168	1,254,596
11	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	194,182	(30,339)	163,843	12CP-PROD	57.90%	94,859	68,984
12	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,787,513	255,881	4,043,394	12CP-PROD	57.90%	2,340,969	1,702,425
13	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(2,109)		(2,109)	12CP-PROD	57.90%	(1,221)	(888)
14	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,495,434	(52,309)	2,443,125	12CP-PROD	57.90%	1,414,475	1,028,650
15	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	164,741	(35,871)	128,870	12CP-PROD	57.90%	74,611	54,259
16	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,365,746	(54,543)	3,311,203	12CP-PROD	57.90%	1,919,374	1,395,829
17	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(2,151)		(2,151)	12CP-PROD	57.90%	(1,245)	(906)
18	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,045,326	102,916	2,148,242	12CP-PROD	57.90%	1,243,749	904,493
19	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	430,416	(62,450)	367,966	12CP-PROD	57.90%	213,038	154,928
20	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	5,057,069	168,554	5,225,623	12CP-PROD	57.90%	3,025,434	2,200,189
21	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	28,928		28,928	12CP-PROD	57.90%	16,748	12,180
22	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(85)	86	(77)	12CP-PROD	57.90%	(160)	(117)
23	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	4,337	(4,613)	(277)	12CP-PROD	57.90%	(160)	(117)
24	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	21,679	(21,677)	2	12CP-PROD	57.90%	1	1
25	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	319		319	12CP-PROD	57.90%	185	135
26	O&M	Steam Production Operations				Sub-Total Steam Production Operations	24,932,922	880,392	25,813,314			14,970,942	10,842,372
27	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	127,959	30,824	158,783	12CP-PROD	57.90%	91,929	66,854
28	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	15,987	22,735	38,722	12CP-PROD	57.90%	22,419	16,304
29	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	227,949	24,704	252,652	12CP-PROD	57.90%	146,276	106,376
30	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	723		723	12CP-PROD	57.90%	418	304
31	O&M	Steam Production Maintenance	51100-Stm Maint Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	450,851	4,273	455,124	12CP-PROD	57.90%	266,499	191,625
32	O&M	Steam Production Maintenance	51100-Stm Maint Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	38,595	(6,020)	30,574	12CP-PROD	57.90%	17,701	12,873
33	O&M	Steam Production Maintenance	51100-Stm Maint Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	608,813	9,320	618,133	12CP-PROD	57.90%	357,875	260,258
34	O&M	Steam Production Maintenance	51100-Stm Maint Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(377)		(377)	12CP-PROD	57.90%	(218)	(159)
35	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	1,901,024	91,603	1,992,627	ENERGY	59.75%	1,190,519	802,108
36	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	220,919	(48,867)	172,052	ENERGY	59.75%	102,795	69,258
37	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	3,287,486	31,578	3,319,064	ENERGY	59.75%	1,983,014	1,336,050
38	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	7,276		7,276	ENERGY	59.75%	4,347	2,929
39	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	1,251,974	(77,639)	1,174,335	ENERGY	59.75%	701,621	472,715
40	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	125,753	(28,242)	97,511	ENERGY	59.75%	58,259	39,252
41	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	2,012,603	(66,618)	1,945,985	ENERGY	59.75%	1,162,652	783,333
42	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	3,697		3,697	ENERGY	59.75%	2,209	1,488
43	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,395,822	(114,245)	2,281,578	12CP-PROD	57.90%	1,320,945	960,633
44	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	183,040	(49,319)	133,721	12CP-PROD	57.90%	77,420	56,302
45	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,284,478	(174,930)	3,112,548	12CP-PROD	57.90%	1,802,045	1,310,503
46	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(933)		(933)	12CP-PROD	57.90%	(540)	(393)
47	O&M	Steam Production Maintenance				Sub-Total Steam Production Maintenance	16,143,644	(349,844)	15,793,796			9,305,183	6,488,613

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49													
50	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	3,941	(28,732)	(24,791)	12CP-PROD	57.90%	(14,353)	(10,438)
51	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	29,788	10,609	40,377	12CP-PROD	57.90%	23,377	17,000
52	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	260,376	71,288	331,664	12CP-PROD	57.90%	192,021	139,643
53	O&M	Other Production Operations	54600-0th Oper Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	3,868		3,868	12CP-PROD	57.90%	2,239	1,629
54	O&M	Other Production Operations	54600W-0th Oper Super&Eng	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	4,600	1,140	46,740	ENERGY	59.75%	27,926	18,815
55	O&M	Other Production Operations	54600W-0th Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	9,986	(1,592)	8,394	ENERGY	59.75%	5,015	3,379
56	O&M	Other Production Operations	54600W-0th Oper Super&Eng	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	87,780	2,633	90,413	ENERGY	59.75%	54,018	36,395
57	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	113,154	11,497	124,651	12CP-PROD	57.90%	72,168	52,483
58	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	9,187	368	9,555	12CP-PROD	57.90%	5,532	4,023
59	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	152,799	55,510	208,310	12CP-PROD	57.90%	120,603	87,706
60	O&M	Other Production Operations	54800-0th Oper Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(106)		(106)	12CP-PROD	57.90%	(61)	(45)
61	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	9,955	417	10,372	12CP-PROD	57.90%	6,005	4,367
62	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	20,067	1,541	21,607	12CP-PROD	57.90%	12,510	9,098
63	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	157,527	33,671	191,197	12CP-PROD	57.90%	110,696	80,502
64	O&M	Other Production Operations	54900-0th Oper Misc Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	1,612		1,612	12CP-PROD	57.90%	933	679
65	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(12)	13	1	12CP-PROD	57.90%	1	0
66	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	733	(779)	(46)	12CP-PROD	57.90%	(27)	(19)
67	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,656	(3,655)	1	12CP-PROD	57.90%	1	0
68	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	54		54	12CP-PROD	57.90%	31	23
69	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Pension	SPS CWC-Labor Regular				12CP-PROD	57.90%		
70	O&M	Other Production Operations	55000-0th Oper Rents	12CP-PROD	Labor - Taxes	SPS CWC-Other O&M				12CP-PROD	57.90%		
71	O&M	Other Production Operations			Sub-Total Other Production Operations		909,944	153,931	1,063,875			618,635	445,240
72													
73	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular				12CP-PROD	57.90%		
74	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	40,407	(3,321)	37,086	12CP-PROD	57.90%	21,472	15,615
75	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	336,939	13,711	350,703	12CP-PROD	57.90%	203,044	147,660
76	O&M	Other Production Maintenance	55100-0th Mtc Supervision&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	3,847		3,847	12CP-PROD	57.90%	2,227	1,620
77	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	40,860	(5,408)	35,451	12CP-PROD	57.90%	20,525	14,926
78	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	3,706	(1,085)	2,621	12CP-PROD	57.90%	1,517	1,103
79	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	55,175	(7,070)	48,105	12CP-PROD	57.90%	27,851	20,254
80	O&M	Other Production Maintenance	55200-0th Maint of Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(5)		(5)	12CP-PROD	57.90%	(3)	(2)
81	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	155,886	(7,049)	148,837	12CP-PROD	57.90%	86,171	62,666
82	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	61,196	(23,907)	37,289	12CP-PROD	57.90%	21,589	15,700
83	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	573,552	(62,071)	511,481	12CP-PROD	57.90%	296,128	215,353
84	O&M	Other Production Maintenance	55300-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	4,928		4,928	12CP-PROD	57.90%	2,853	2,075
85	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	8,369	209	8,578	ENERGY	59.75%	5,125	3,453
86	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	356	(66)	290	ENERGY	59.75%	173	117
87	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	12,487	375	12,861	ENERGY	59.75%	7,684	5,177
88	O&M	Other Production Maintenance	55300W-0th Mtc of Gen & Ele Plant	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	65	303	368	12CP-PROD	57.90%	213	155
89	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Ptl Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,949	(1,653)	296	12CP-PROD	57.90%	172	125
90	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Ptl Mjr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	10,078	1,900	11,979	12CP-PROD	57.90%	6,935	5,044
91	O&M	Other Production Maintenance	55400-0th Mtc Misc Gen Ptl Mjr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	144		144	12CP-PROD	57.90%	83	61
92	O&M	Other Production Maintenance			Sub-Total Other Production Maintenance		1,309,992	(95,133)	1,214,859			703,758	511,101
93													
94	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	121,290	(37,430)	83,860	12CP-PROD	57.90%	48,552	35,308
95	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	1,010,277	(47,669)	962,609	12CP-PROD	57.90%	557,313	405,295
96	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	10,915		10,915	12CP-PROD	57.90%	6,320	4,596

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
97	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	183,876	(861,489)	(677,613)	12CP-PROD	57.90%	(992,312)	(285,301)
98	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	2,420,929	71,113	2,492,042	12CP-PROD	57.90%	1,442,796	1,049,346
99	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	18,170		18,170	12CP-PROD	57.90%	10,520	7,650
100	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Other Compensation	Sub-Total Other Power Supply	3,765,458	(875,475)	2,889,982	12CP-PROD	57.90%	1,675,188	1,216,794
102													
103	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	311,031	(34,732)	276,299	PIS-TRAN	46.22%	127,702	148,597
104	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	660,537	(69,760)	590,777	PIS-TRAN	46.22%	273,050	317,727
105	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	5,770,766	225,750	5,996,515	PIS-TRAN	46.22%	2,771,518	3,224,998
106	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	64,170		64,170	PIS-TRAN	46.22%	29,659	34,512
107	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(69,014)	(1,725)	(70,740)	12CP-TRAN	45.49%	(32,183)	(38,557)
108	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	(6,480)	1,283	(5,197)	12CP-TRAN	45.49%	(2,364)	(2,833)
109	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	(93,195)	(2,796)	(95,990)	12CP-TRAN	45.49%	(43,671)	(52,320)
110	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	1,986		1,986	12CP-TRAN	45.49%	904	1,083
111	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	1,986	70,786	70,786	12CP-TRAN	45.49%	32,204	38,582
112	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,760		3,760	12CP-TRAN	45.49%	1,711	2,050
113	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	96,063		96,063	12CP-TRAN	45.49%	43,699	52,364
114	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	884,496	(29,015)	859,481	12CP-TRAN	45.49%	391,019	468,463
115	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	83,160	(13,874)	69,286	12CP-TRAN	45.49%	31,521	37,764
116	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	1,378,311	(20,489)	1,357,822	12CP-TRAN	45.49%	617,738	740,084
117	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	308		308	12CP-TRAN	45.49%	140	168
118	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,710	(1,439)	2,271	12CP-TRAN	45.49%	1,033	1,238
119	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	14,431	(1,116)	13,315	12CP-TRAN	45.49%	6,057	7,257
120	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	230		230	12CP-TRAN	45.49%	104	125
121	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(306)	7,382	7,076	12CP-TRAN	45.49%	3,219	3,857
122	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,299	(1,747)	1,552	12CP-TRAN	45.49%	706	846
123	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	22,008	7,621	29,629	12CP-TRAN	45.49%	13,480	16,149
124	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	296		296	12CP-TRAN	45.49%	135	161
125	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,490	15,140	18,629	12CP-TRAN	45.49%	8,475	10,154
126	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	32,605	104,646	137,251	12CP-TRAN	45.49%	62,442	74,809
127	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	390		390	12CP-TRAN	45.49%	177	212
128	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	593,195	(6,709)	586,486	PIS-TRAN	46.22%	271,067	315,419
129	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	41,755	(6,646)	33,109	PIS-TRAN	46.22%	15,303	17,806
130	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	801,029	(5,196)	795,833	PIS-TRAN	46.22%	367,824	428,008
131	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	125		125	PIS-TRAN	46.22%	58	67
132	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	21,026	13,792	34,819	PIS-TRAN	46.22%	16,093	18,716
133	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,130	763	1,894	PIS-TRAN	46.22%	875	1,018
134	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	30,368	18,251	48,619	PIS-TRAN	46.22%	22,471	26,148
135	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	48		48	PIS-TRAN	46.22%	22	26
136	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	377,655	12,605	390,259	PIS-TRAN	46.22%	180,373	209,886
137	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	112,742	(29,451)	83,291	PIS-TRAN	46.22%	38,496	44,795
138	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	1,128,131	(66,625)	1,061,507	PIS-TRAN	46.22%	490,616	570,891
139	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	7,687		7,687	PIS-TRAN	46.22%	3,553	4,134
140	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(38)	38	0	PIS-TRAN	46.22%	0	0
141	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,071	(2,093)	(132)	PIS-TRAN	46.22%	(61)	(71)
142	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	10,335	(10,334)	1	PIS-TRAN	46.22%	0	0
143	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	152		152	PIS-TRAN	46.22%	70	82
144	O&M	Transmission Operations	Sub-Total Transmission Operations				12,199,638	276,015	12,469,653			5,745,236	6,724,417

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145													
146	O&M	Transmission Maintenance	57000-TRAN Mint of Station Equip	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	216,386	4,345	220,730	PIS-TRAN	46.22%	102,019	118,711
147	O&M	Transmission Maintenance	57000-TRAN Mint of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	14,684	(2,744)	11,940	PIS-TRAN	46.22%	5,519	6,422
148	O&M	Transmission Maintenance	57000-TRAN Mint of Station Equip	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	292,199	6,566	298,765	PIS-TRAN	46.22%	138,086	160,680
149	O&M	Transmission Maintenance	57000-TRAN Mint of Station Equip	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	(6)			PIS-TRAN	46.22%	(3)	
150	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	38,128	8,498	46,626	PIS-TRAN	46.22%	21,550	25,076
151	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,651	468	2,119	PIS-TRAN	46.22%	979	1,139
152	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	89,074	16,893	105,967	PIS-TRAN	46.22%	48,977	56,990
153	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	604		604	PIS-TRAN	46.22%	279	325
154	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular		11,318	11,318	TX	100.00%	11,318	
155	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular		15,358	15,358	TX	100.00%	15,358	
156	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines			Sub-Total Transmission Maintenance	652,721	60,700	713,422			344,081	369,340
157													
158	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(6)	(1)		ENERGY	59.75%	(4)	(3)
159	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	18,610	(3,112)	15,498	ENERGY	59.75%	9,259	6,238
160	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	115,487	8,524	124,011	ENERGY	59.75%	74,092	49,919
161	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	1,654		1,654	ENERGY	59.75%	988	666
162	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	34,675	(9,810)	29,865	ENERGY	59.75%	17,843	12,022
163	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	267,297	6,150	273,448	ENERGY	59.75%	168,375	110,073
164	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	3,357		3,357	ENERGY	59.75%	2,006	1,351
165	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	1,641	1	1,642	ENERGY	59.75%	981	661
166	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	12,638	926	13,564	ENERGY	59.75%	8,104	5,460
167	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	166		166	ENERGY	59.75%	99	67
168	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,911	(357)	2,554	ENERGY	59.75%	1,526	1,028
169	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	23,853	(54)	23,799	ENERGY	59.75%	14,219	9,580
170	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	284		284	ENERGY	59.75%	170	114
171	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(1)	(0)		ENERGY	59.75%	(1)	(0)
172	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	52	(7)	45	ENERGY	59.75%	27	18
173	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	261	8	269	ENERGY	59.75%	161	108
174	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	4		4	ENERGY	59.75%	2	2
175	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Pension	SPS CWC-Labor Regular				ENERGY	59.75%		
176	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Taxes	SPS CWC-Other O&M				ENERGY	59.75%		
177	O&M	Regional Marketing Operations				Sub-Total Regional Marketing Operations	482,882	7,269	490,151			292,847	197,305
178													
179	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Bargaining	SPS CWC-Labor Regular	161	21,391	21,552	NM		21,552	
180	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive	13	1,702	1,715	NM		1,715	
181	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	217	29,028	29,245	NM		29,245	
182	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	1,063,400	(41,687)	1,021,713	PIS-DIST	61.81%	631,507	390,206
183	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	133,783	(24,184)	109,599	PIS-DIST	61.81%	67,741	41,857
184	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	1,862,952	28,720	1,891,672	PIS-DIST	61.81%	1,169,216	722,456
185	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	5,480		5,480	PIS-DIST	61.81%	3,387	2,093
186	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Bargaining	SPS CWC-Labor Regular	73,766	80,250	154,016	TX	100.00%	154,016	
187	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive	5,836	5,087	10,923	TX	100.00%	10,873	
188	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	99,611	109,381	208,992	TX	100.00%	208,992	
189	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	5,365	146	5,511	PIS-DIST	61.81%	3,406	2,105
190	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	51,030	2,439	53,469	PIS-DIST	61.81%	33,048	20,421
191	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	595		595	PIS-DIST	61.81%	368	227
192	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	Labor - Bargaining	SPS CWC-Labor Regular		13,084	13,084	TX	100.00%	13,084	

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193	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	Labor - Incentive	SPS CWC-Labor Incentive	1,857	1,857	1,857	TX	100.00%	1,857	
194	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	17,754	17,754	17,754	TX	100.00%	17,754	
195	O&M	Distribution Operations	58200-Dist Op Station Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	43	43	43	NM			43
196	O&M	Distribution Operations	58200-Dist Op Station Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	59	59	59	NM			59
197	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	264,145	18,908	283,053	PIS-DIST	61.81%	174,951	108,102
198	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	19,647	(2,202)	17,446	PIS-DIST	61.81%	10,783	6,663
199	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	356,691	27,301	383,992	PIS-DIST	61.81%	237,340	146,652
200	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(325)		(325)	PIS-DIST	61.81%	(201)	(124)
201	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	50,704	6,064	56,768	NM			56,768
202	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	2,067	(101)	1,966	NM			1,966
203	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	68,469	8,562	77,031	NM			77,031
204	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	162,225	28,103	190,328	PIS-DIST	61.81%	117,639	72,689
205	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	14,315	(9,807)	10,507	PIS-DIST	61.81%	6,495	4,013
206	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	272,570	33,061	305,631	PIS-DIST	61.81%	188,906	116,725
207	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	449		449	PIS-DIST	61.81%	277	171
208	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	242,637	19,652	262,289	TX	100.00%	262,289	
209	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	14,584	(1,807)	12,777	TX	100.00%	12,777	
210	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	327,649	28,265	355,914	TX	100.00%	355,914	
211	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	5,206	2,578	7,784	NM			7,784
212	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	229	(10)	219	NM			219
213	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	7,030	3,532	10,562	NM			10,562
214	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	7	635	642	PIS-DIST	61.81%	397	245
215	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	13	44	57	PIS-DIST	61.81%	35	22
216	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	10	861	871	PIS-DIST	61.81%	538	333
217	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(13)		(13)	PIS-DIST	61.81%	(8)	(5)
218	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	21,177	7,143	28,320	TX	100.00%	28,320	
219	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	233	271	505	TX	100.00%	505	
220	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	28,596	9,833	38,429	TX	100.00%	38,429	
221	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	Labor - Bargaining	SPS CWC-Labor Regular	3,152	3,152	3,152	NM			3,152
222	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	Labor - Incentive	SPS CWC-Labor Incentive	345	345	345	NM			345
223	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	4,554	4,554	4,554	NM			4,554
224	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	172,010	4,626	176,636	PIS-DIST	61.81%	109,177	67,460
225	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	11,823	(1,775)	10,048	PIS-DIST	61.81%	6,211	3,838
226	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	260,214	10,900	271,114	PIS-DIST	61.81%	167,572	103,542
227	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(137)		(137)	PIS-DIST	61.81%	(84)	(52)
228	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	Labor - Bargaining	SPS CWC-Labor Regular	(2,178)	(2,178)	(2,178)	TX	100.00%	(2,178)	
229	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	Labor - Incentive	SPS CWC-Labor Incentive	469	469	469	TX	100.00%	469	
230	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	(6,904)	(6,904)	(6,904)	TX	100.00%	(6,904)	
231	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	402,353	23,246	425,599	NM			425,599
232	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	26,004	(3,602)	22,401	NM			22,401
233	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	543,323	33,462	576,785	NM			576,785
234	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	66,794	12,165	78,959	PIS-DIST	61.81%	48,804	30,156
235	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	20,746	(385)	20,361	PIS-DIST	61.81%	12,585	7,776
236	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	215,615	31,752	247,366	PIS-DIST	61.81%	152,894	94,473
237	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	950		950	PIS-DIST	61.81%	587	363
238	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	693,576	(30,586)	662,990	TX	100.00%	662,990	
239	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	48,710	(10,819)	37,891	TX	100.00%	37,891	
240	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	899,985	(36,596)	899,985	TX	100.00%	899,985	

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241	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	Labor - Bargaining	SPS CWC-Labor Regular	876	876	876	NM			876
242	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	Labor - Incentive	SPS CWC-Labor Incentive	56	56	56	NM			56
243	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	1,189	1,189	1,189	NM			1,189
244	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	206,942	19,078	226,020	PI5-DIST	61.81%	139,700	86,320
245	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Incentive	SPS CWC-Labor Regular	15,053	(1,577)	13,476	PI5-DIST	61.81%	8,329	5,147
246	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Incentive	279,447	27,251	306,698	PI5-DIST	61.81%	189,566	117,132
247	O&M	Distribution Operations	58700-Dist Oper Cust Install	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(59)	(1,371)	(1,371)	PI5-DIST	61.81%	(37)	(23)
248	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	Labor - Bargaining	SPS CWC-Labor Regular	232	232	232	TX	100.00%	(4,371)	
249	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	Labor - Incentive	SPS CWC-Labor Incentive	232	232	232	TX	100.00%	232	
250	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	(1,898)	(1,898)	(1,898)	TX	100.00%	(1,898)	
251	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	202,795	(5,514)	197,281	NM			197,281
252	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	14,986	(3,197)	11,788	NM			11,788
253	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	279,327	(4,555)	274,772	NM			274,772
254	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	71,188	(427,632)	(416,446)	PI5-DIST	61.81%	(257,214)	(158,932)
255	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	11,485	(6)	11,479	PI5-DIST	61.81%	43,997	27,185
256	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	585,148	(567,133)	18,015	PI5-DIST	61.81%	11,135	6,880
257	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	10,406	(67,746)	(57,340)	PI5-DIST	61.81%	6,432	3,974
258	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	896,535	(67,746)	828,788	TX	100.00%	828,788	
259	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	60,182	(14,701)	45,481	TX	100.00%	45,481	
260	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,244,879	(68,384)	1,176,495	TX	100.00%	1,176,495	
261	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Bargaining	SPS CWC-Labor Regular	6	(3)	3	NM			3
262	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive	286	(286)	(0)	NM			(0)
263	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	1,337	(1,343)	(6)	NM			(6)
264	O&M	Distribution Operations	58900-Dist Rents	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	36	(36)	0	PI5-DIST	61.81%	0	0
265	O&M	Distribution Operations	58900-Dist Rents	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,624	(1,797)	(173)	PI5-DIST	61.81%	(107)	(66)
266	O&M	Distribution Operations	58900-Dist Rents	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	8,498	(8,499)	(1)	PI5-DIST	61.81%	(1)	(0)
267	O&M	Distribution Operations	58900-Dist Rents	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	200	(200)	0	PI5-DIST	61.81%	123	76
268	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Bargaining	SPS CWC-Labor Regular	16	16	16	TX	100.00%	6	6
269	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive	797	(799)	(2)	TX	100.00%	(1)	(1)
270	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	3,724	(3,731)	(7)	TX	100.00%	(7)	(7)
271	O&M	Distribution Operations	Sub-Total Distribution Operations				12,453,817	(667,699)	11,786,118			8,030,282	3,755,836
272													
273	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	Labor - Bargaining	SPS CWC-Labor Regular	34	34	34	NM			34
274	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive	2	2	2	NM			2
275	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	46	46	46	NM			46
276	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	1,368	1,368	1,368	PI5-DIST	61.81%	845	522
277	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,385	771	3,156	PI5-DIST	61.81%	1,951	1,205
278	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PI5-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	25,034	3,786	28,820	PI5-DIST	61.81%	17,813	11,007
279	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PI5-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	275	(275)	0	PI5-DIST	61.81%	170	105
280	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	Labor - Bargaining	SPS CWC-Labor Regular	6,418	6,418	6,418	TX	100.00%	6,418	
281	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive	510	510	510	TX	100.00%	510	
282	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	8,709	8,709	8,709	TX	100.00%	8,709	
283	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Bargaining	SPS CWC-Labor Regular				NM			
284	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Incentive	SPS CWC-Labor Incentive				NM			
285	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Non-bargaining	SPS CWC-Labor Regular				NM			
286	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PI5-DIST	Labor - Bargaining	SPS CWC-Labor Regular	9	(43)	(35)	PI5-DIST	61.81%	(21)	(13)
287	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PI5-DIST	Labor - Incentive	SPS CWC-Labor Incentive	43	43	43	PI5-DIST	61.81%	27	17
288	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Other Compensation	SPS CWC-Labor Regular	(138)	(7,555)	(7,693)	TX	100.00%	(7,913)	

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289	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive	372	(370)	2	TX	100.00%	2	
290	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	(214)	(10,524)	(10,737)	TX	100.00%	(10,737)	
291	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	154,522	(26,045)	128,477	PIS-DIST	61.81%	79,410	49,067
292	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	12,586	(4,526)	8,060	PIS-DIST	61.81%	4,982	3,078
293	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	208,661	(31,661)	176,999	PIS-DIST	61.81%	109,401	67,598
294	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(362)		(362)	PIS-DIST	61.81%	(224)	(138)
295	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	Labor - Bargaining	SPS CWC-Labor Regular		973	973	TX	100.00%		
296	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	Labor - Incentive	SPS CWC-Labor Incentive		79	79	TX	100.00%		
297	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,320		1,320	TX	100.00%		
298	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	298,153	192,142	490,295	NM	100.00%		490,295
299	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	10,980	(2,698)	8,282	NM	100.00%		8,282
300	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	402,616	263,010	665,626	NM	100.00%		665,626
301	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Pension	SPS CWC-Labor Regular	(12)		(12)	NM	100.00%		(12)
302	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	123,374	(174,825)	(51,451)	PIS-DIST	61.81%	(31,801)	(19,650)
303	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	31,218	(12,689)	18,529	PIS-DIST	61.81%	11,453	7,077
304	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	298,392	(236,788)	61,604	PIS-DIST	61.81%	38,076	23,527
305	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	1,102	(6,939)	(5,837)	PIS-DIST	61.81%	(3,608)	(2,229)
306	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Pension	SPS CWC-Labor Regular		(6,384)	(6,384)	PIS-DIST	61.81%	(3,946)	(2,438)
307	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	928,185	161,624	1,089,809	TX	100.00%	1,089,809	
308	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	37,303	(6,316)	30,987	TX	100.00%	30,987	
309	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,253,389	225,889	1,479,278	TX	100.00%	1,479,278	
310	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Pension	SPS CWC-Labor Regular	(35)		(35)	TX	100.00%		(35)
311	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Bargaining	SPS CWC-Labor Regular	3,394	926	4,320	NM	100.00%		4,320
312	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive	61	28	89	NM	100.00%		89
313	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	4,584	1,278	5,862	NM	100.00%		5,862
314	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	2,164	(312)	1,852	PIS-DIST	61.81%	1,145	707
315	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	203	(73)	129	PIS-DIST	61.81%	80	49
316	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	2,922	(409)	2,513	PIS-DIST	61.81%	1,553	960
317	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(76)		(76)	PIS-DIST	61.81%	(47)	(29)
318	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Bargaining	SPS CWC-Labor Regular	28,053	2,088	30,091	TX	100.00%	30,091	
319	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive	928	(249)	678	TX	100.00%	678	
320	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	37,882	2,950	40,832	TX	100.00%	40,832	
321	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Bargaining	SPS CWC-Labor Regular		44	44	TX	100.00%		
322	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Non-bargaining	SPS CWC-Labor Regular		59	59	TX	100.00%		
323	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Bargaining	SPS CWC-Labor Regular	3,056	1,512	4,567	NM	100.00%		4,567
324	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive	200	65	265	NM	100.00%		265
325	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	4,126	2,071	6,198	NM	100.00%		6,198
326	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	2,298	4,690	6,988	PIS-DIST	61.81%	4,319	2,669
327	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	207	180	387	PIS-DIST	61.81%	239	148
328	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	3,103	6,379	9,483	PIS-DIST	61.81%	5,861	3,622
329	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(33)		(33)	PIS-DIST	61.81%	(20)	(12)
330	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Bargaining	SPS CWC-Labor Regular	9,145	570	9,715	TX	100.00%	9,715	
331	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive	676	(123)	553	TX	100.00%	553	
332	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	12,349	833	13,182	TX	100.00%	13,182	
333	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Bargaining	SPS CWC-Labor Regular		476	476	NM	100.00%		476
334	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Incentive	SPS CWC-Labor Incentive		29	29	NM	100.00%		29
335	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Non-bargaining	SPS CWC-Labor Regular		646	646	NM	100.00%		646
336	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	9,751	10,800	20,551	PIS-DIST	61.81%	12,702	7,849

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337	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,125	407	1,531	PIS-DIST	61.81%	947	585
338	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	13,167	14,719	27,887	PIS-DIST	61.81%	17,236	10,650
339	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(9)	(9)	(9)	PIS-DIST	61.81%	(6)	(4)
340	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Bargaining	SPS CWC-Labor Regular	1,210	1,210	1,210	TX	100.00%	1,210	97
341	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive	97	97	97	TX	100.00%	97	97
342	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,642	1,642	1,642	TX	100.00%	1,642	(228)
343	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Bargaining	SPS CWC-Labor Regular	(8)	(221)	(228)	NM			5
344	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive	18	(13)	(5)	NM			(310)
345	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	(10)	(300)	(310)	NM			3
346	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	10	(2)	8	PIS-DIST	61.81%	5	(4)
347	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(10)	(372)	(10)	PIS-DIST	61.81%	(6)	(4)
348	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Bargaining	SPS CWC-Labor Regular	7,059	(372)	6,687	TX	100.00%	6,687	378
349	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive	561	(182)	378	TX	100.00%	378	9,074
350	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	9,533	(458)	9,074	TX	100.00%	9,074	1,352,121
351	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Non-bargaining	Sub-Total Distribution Maintenance	3,944,195	390,104	4,334,299			2,982,178	
352	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	3,172	(481)	2,691	CUST-AVG	68.74%	1,850	841
353	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	21,479	(6,379)	15,100	CUST-AVG	68.74%	10,380	4,720
354	O&M	Customer Accounting	90100-Cust Act Supervise	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	306		306	CUST-AVG	68.74%	210	96
355	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	1,150,387	14,105	1,164,493	CUST-AVG	68.74%	800,493	364,000
356	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Regular	96,733	(13,519)	83,214	CUST-AVG	68.74%	57,203	26,011
357	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Incentive	1,617,170	41,900	1,659,070	CUST-AVG	68.74%	1,140,474	518,596
358	O&M	Customer Accounting	90200-Cust Act Meter Read	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	(108)		(108)	CUST-AVG	68.74%	(74)	(34)
359	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	267,680	(79,971)	187,709	CUST-AVG	68.74%	129,034	58,675
360	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	289,893	(46,303)	244,590	CUST-AVG	68.74%	168,135	76,454
361	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	2,809,911	(69,428)	2,546,483	CUST-AVG	68.74%	1,750,497	795,986
362	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	25,922		25,922	CUST-AVG	68.74%	17,819	8,103
363	O&M	Customer Accounting	90300-Cust Act Recds & Coll	CUST-AVG	Labor - Pension	SPS CWC-Labor Regular	1		1	CUST-AVG	68.74%	0	0
364	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	(50)	(1)	(51)	CUST-AVG	68.74%	(35)	(16)
365	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	1,009	(136)	873	CUST-AVG	68.74%	600	273
366	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	10,646	319	10,965	CUST-AVG	68.74%	7,538	3,428
367	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	116		116	CUST-AVG	68.74%	80	36
368	O&M	Customer Accounting	90500-Cust Act Misc	CUST-AVG	Labor - Other Compensation	Sub-Total Customer Accounting	6,094,265	(152,893)	5,941,372			4,084,203	1,857,170
369	O&M	Customer Accounting	90800-Customer Asst Expense	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	825,139	80,551	905,690	CUST-AVG	68.74%	622,587	283,103
370	O&M	Customer Accounting	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	72,713	(7,959)	64,754	CUST-AVG	68.74%	44,513	20,241
371	O&M	Customer Accounting	90800-Customer Asst Expense	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,183,504	116,817	1,300,320	CUST-AVG	68.74%	893,863	406,457
372	O&M	Customer Accounting	90800-Customer Asst Expense	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	1,085		1,085	CUST-AVG	68.74%	746	339
373	O&M	Customer Accounting	90800-Customer Asst Expense	CUST-AVG	Labor - Taxes	SPS CWC-Other O&M	(212)		(212)	CUST-AVG	68.74%	(146)	(66)
374	O&M	Customer Accounting	90804EE-Customer Assistance SaversSwitch	TX	Labor - Bargaining	SPS CWC-Labor Regular	2,133	(66)	(66)	TX	100.00%	(66)	(66)
375	O&M	Customer Accounting	90804EE-Customer Assistance SaversSwitch	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	2,107	(26)	2,079	TX	100.00%	2,107	(10)
376	O&M	Customer Accounting	910000-Misc Cust Serv Expense	CUST-RET	Labor - Bargaining	SPS CWC-Labor Regular	(30)	(1)	(31)	CUST-RET	68.74%	(21)	(18)
377	O&M	Customer Accounting	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	674	(91)	583	CUST-RET	68.74%	401	182
378	O&M	Customer Accounting	910000-Misc Cust Serv Expense	CUST-RET	Labor - Non-bargaining	SPS CWC-Labor Regular	5,576	167	5,743	CUST-RET	68.74%	3,948	1,795
379	O&M	Customer Accounting	910000-Misc Cust Serv Expense	CUST-RET	Labor - Other Compensation	SPS CWC-Labor Regular	71		71	CUST-RET	68.74%	49	22
380	O&M	Customer Accounting	910000-Misc Cust Serv Expense	CUST-RET	Labor - Other Compensation	Sub-Total Customer Service	2,090,652	189,391	2,280,043			1,567,979	712,064
381	O&M	Customer Accounting	91200-Economic Development	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	84,205	(7,019)	77,187	CUST-AVG	68.74%	53,060	24,127

Southwestern Public Service Company

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments

TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
385	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	7,418	(1,688)	5,720	CUST-AVG	68.74%	3,932	1,788
386	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	119,325	(6,642)	112,683	CUST-AVG	68.74%	77,460	35,223
387	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	(6)	(0)	(6)	CUST-AVG	68.74%	(4)	(2)
388	O&M	Sales	916000-Misc. Sales Expense	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	(3)	(0)	(3)	CUST-AVG	68.74%	(2)	(1)
389	O&M	Sales	916000-Misc. Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	44	(6)	38	CUST-AVG	68.74%	26	12
390	O&M	Sales	916000-Misc. Sales Expense	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	603	18	621	CUST-AVG	68.74%	427	194
391	O&M	Sales	916000-Misc. Sales Expense	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	5	(15,346)	196,245	CUST-AVG	68.74%	134,902	61,343
392	O&M	Sales			Sub-Total Sales		211,591	(15,346)	196,245				
393													
394	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	1,527,260	(25,670)	1,501,589	LABXAG	59.37%	891,433	610,157
395	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	3,191,648	(710,268)	2,481,380	LABXAG	59.37%	1,473,095	1,008,285
396	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Long-Term Incentive	SPS CWC-Labor Regular	9,785,077	(6,225,906)	3,559,170	LABXAG	59.37%	2,112,935	1,446,235
397	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	24,399,619	1,017,965	25,417,584	LABXAG	59.37%	15,089,390	10,328,194
398	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular	641,639		641,639	LABXAG	59.37%	380,915	260,724
399	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular		(76,296)	(76,296)	LABXAG	59.37%	(45,294)	(31,002)
400	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive				LABXAG	59.37%		
401	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular				LABXAG	59.37%		
402	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular				LABXAG	59.37%		
403	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	451,171	0	451,171	LABXAG	59.37%	267,842	183,329
404	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	860,190	(1,075)	859,116	LABXAG	59.37%	510,022	349,093
405	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Injuries & Damages	SPS CWC-Labor Regular		(71,399)	(71,399)	LABXAG	59.37%	(43,387)	(28,012)
406	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Pension	SPS CWC-Labor Regular	1,116,689	26,554	1,143,243	LABXAG	59.37%	678,697	464,546
407	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	1,617,248	46,615	1,663,863	LABXAG	59.37%	987,768	676,095
408	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	25,444,403	(1,703,486)	23,740,918	LABXAG	59.37%	14,094,021	9,646,897
409	O&M	A&G	92603-SPS Deferred Pension Exp	TX	Labor - Pension	SPS CWC-Labor Regular	1,132,943	(725,574)	407,369	TX	100.00%	407,369	
410	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive				CUST-AVG	68.74%		
411	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular				CUST-AVG	68.74%		
412	O&M	A&G	92804R-Regulatory Commission Expense Misc	RETAIL-ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	(18)	2	(15)	RETAIL-ENERGY	64.59%	(10)	(5)
413	O&M	A&G	93100-A&G Rents	PI5-PTD	Labor - Bargaining	SPS CWC-Labor Regular	(32)	32	0	PI5-PTD	54.16%	0	0
414	O&M	A&G	93100-A&G Rents	PI6-PTD	Labor - Incentive	SPS CWC-Labor Incentive	4,036	(4,291)	(255)	PI5-PTD	54.16%	(138)	(117)
415	O&M	A&G	93100-A&G Rents	PI6-PTD	Labor - Non-bargaining	SPS CWC-Labor Regular	19,928	(19,925)	2	PI5-PTD	54.16%	1	1
416	O&M	A&G	93100-A&G Rents	PI6-PTD	Labor - Other Compensation	SPS CWC-Labor Regular	292		292	PI5-PTD	54.16%	158	134
417	O&M	A&G			Sub-Total A&G		70,192,092	(8,472,720)	61,719,372			36,805,818	24,913,554
418													
419	O&M				Sub-Total O&M		155,377,809	(8,671,308)	146,706,501			87,259,233	59,447,268
420													
421	Labor Basis						155,377,809	(8,671,308)	146,706,501			87,259,233	59,447,268
422	LABXAG Basis						85,185,717	(198,588)	84,987,129			50,453,415	34,533,714
423													
424													

Southern Public Service Company

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total (Cost of Sales)							
3													
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular	1,527,260	(62,295)	1,464,965	2.50%	12	36,624	
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular	1,116,689	(1,330)	1,115,359	2.50%	12	27,884	
6	Labor - Bargaining	O&M	A&G	92600-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular				2.50%	12		
7	Labor - Bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular	32		0	2.50%	12	0	
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular	1,150,387	(44,297)	1,106,090	2.50%	12	28,402	
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recdrs & Coll	CUST-AVG	SPS CWC-Labor Regular	267,680	(84,549)	183,131	2.50%	12	4,578	
10	Labor - Bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular		(50)	(50)	2.50%	12	(1)	
11	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular	825,139	58,461	883,600	2.50%	12	22,090	
12	Labor - Bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular		(65)	(65)	2.50%	12	(2)	
13	Labor - Bargaining	O&M	Customer Service	91000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular		(30)	(30)	2.50%	12	(1)	
14	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	SPS CWC-Labor Regular	33		33	2.50%	12		
15	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular	1,334		1,334	2.50%	12	33	
16	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	SPS CWC-Labor Regular	6,262		6,262	2.50%	12	157	
17	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular				2.50%	12		
18	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular		(158)	(158)	2.50%	12	(193)	
19	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular	154,522	(29,178)	125,343	2.50%	12	3,134	
20	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	SPS CWC-Labor Regular	949		949	2.50%	12	24	
21	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular	298,153	180,183	478,337	2.50%	12	11,958	
22	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	123,374	(173,570)	(50,196)	2.50%	12	(1,255)	
23	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular	928,185	135,043	1,063,229	2.50%	12	26,581	
24	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	NM	SPS CWC-Labor Regular	3,394	820	4,215	2.50%	12	105	
25	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	PIS-DIST	SPS CWC-Labor Regular	2,164	(357)	1,807	2.50%	12	45	
26	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	TX	SPS CWC-Labor Regular	28,053	1,304	29,357	2.50%	12	734	
27	Labor - Bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular	43		43	2.50%	12	1	
28	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular	3,056	1,400	4,456	2.50%	12	111	
29	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular	2,298	4,520	6,818	2.50%	12	170	
30	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular	9,145	333	9,478	2.50%	12	237	
31	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular	465		465	2.50%	12	12	
32	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular	9,751	10,299	20,050	2.50%	12	501	
33	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular	1,180		1,180	2.50%	12	30	
34	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	SPS CWC-Labor Regular		(215)	(215)	2.50%	12	(6)	
35	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	SPS CWC-Labor Regular	7,059	(535)	6,524	2.50%	12	163	
36	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular	161	20,865	21,026	2.50%	12	526	
37	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular	1,063,400	(66,607)	996,793	2.50%	12	24,920	
38	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular	73,766	76,494	150,259	2.50%	12	3,756	
39	Labor - Bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	SPS CWC-Labor Regular		12,765	12,765	2.50%	12	319	
40	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	NM	SPS CWC-Labor Regular	42		42	2.50%	12	1	
41	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular	264,145	12,005	276,149	2.50%	12	6,904	
42	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular	50,704	4,679	55,383	2.50%	12	1,385	
43	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	23,461	185,685	209,146	2.50%	12	4,642	
44	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular	242,637	13,255	255,892	2.50%	12	6,397	
45	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular	5,206	2,388	7,594	2.50%	12	190	
46	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular	7	619	626	2.50%	12	16	
47	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular	21,177	6,453	27,629	2.50%	12	691	
48	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	SPS CWC-Labor Regular		3,075	3,075	2.50%	12	77	

Southwestern Public Service Company

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total (Cost of Sales)						
3												
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular			3.00%	12		36,624
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular			3.00%	12		
6	Labor - Bargaining	O&M	A&G	92600-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular			3.00%	12		27,884
7	Labor - Bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular			3.00%	12		0
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		28,402
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		4,578
10	Labor - Bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		(1)
11	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		22,090
12	Labor - Bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular			3.00%	12		(2)
13	Labor - Bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular			3.00%	12		(1)
14	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	SPS CWC-Labor Regular			3.00%	12		1
15	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		33
16	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	SPS CWC-Labor Regular			3.00%	12		157
17	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular			3.00%	12		(193)
18	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular			3.00%	12		
19	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		3,134
20	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	SPS CWC-Labor Regular			3.00%	12		24
21	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		11,958
22	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		(1,255)
23	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		26,581
24	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	NM	SPS CWC-Labor Regular			3.00%	12		105
25	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		45
26	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrmd Line	TX	SPS CWC-Labor Regular			3.00%	12		734
27	Labor - Bargaining	O&M	Distribution Maintenance	59500-Dist Mtc of Line Transform	TX	SPS CWC-Labor Regular			3.00%	12		1
28	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular			3.00%	12		111
29	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		170
30	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular			3.00%	12		237
31	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular			3.00%	12		12
32	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		501
33	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular			3.00%	12		30
34	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	SPS CWC-Labor Regular			3.00%	12		(6)
35	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	SPS CWC-Labor Regular			3.00%	12		163
36	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular			3.00%	12		526
37	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		24,920
38	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular			3.00%	12		3,756
39	Labor - Bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	SPS CWC-Labor Regular			3.00%	12		319
40	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	NM	SPS CWC-Labor Regular			3.00%	12		1
41	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		6,904
42	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		1,385
43	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		4,642
44	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		6,397
45	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular			3.00%	12		190
46	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		16
47	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular			3.00%	12		691
48	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	SPS CWC-Labor Regular			3.00%	12		77

Southwestern Public Service Company
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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
49	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular	172,010	318	172,328	2.50%	12	4,308	
50	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	SPS CWC-Labor Regular	(2,125)	(2,125)				(53)	
51	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular	402,353	12,866	415,219	2.50%	12	10,380	
52	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular	66,794	10,239	77,033	2.50%	12	1,926	
53	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular	693,576	(46,757)	646,820	2.50%	12	16,170	
54	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	SPS CWC-Labor Regular	855	855				21	
55	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular	206,942	13,565	220,507	2.50%	12	5,513	
56	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	SPS CWC-Labor Regular	(1,338)	(1,338)				(33)	
57	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular	202,795	(10,326)	192,469	2.50%	12	4,812	
58	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular	11,485	(417,482)	(405,996)	2.50%	12	(10,150)	
59	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular	896,535	(87,961)	808,574	2.50%	12	20,214	
60	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular	(3)	6	3			0	
61	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular	(36)	36	0			0	
62	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular	(10)	16	5			0	
63	Labor - Bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular							
64	Labor - Bargaining	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular							
65	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	40,860	(6,273)	34,586	2.50%	12	865	
66	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular	155,886	(10,680)	145,207	2.50%	12	3,630	
67	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular	8,369					209	
68	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	12CP-PROD	SPS CWC-Labor Regular	65	294	359	2.50%	12	9	
69	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular	3,941	(26,127)	(24,187)	2.50%	12	(605)	
70	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular	45,600					1,140	
71	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular	113,154	8,457	121,611	2.50%	12	3,040	
72	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular	9,955	164	10,119	2.50%	12	253	
73	Labor - Bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular	(12)	13	1			0	
74	Labor - Bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular	(6)	(1)	(7)	2.50%	12	(0)	
75	Labor - Bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	CUST-ANG	SPS CWC-Labor Regular	(1)	(1)	(1)	2.50%	12	(0)	
76	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-ANG	SPS CWC-Labor Regular	84,205	(8,901)	75,304	2.50%	12	1,883	
77	Labor - Bargaining	O&M	Sales	91600-Misc Sales Expense	CUST-ANG	SPS CWC-Labor Regular	(3)	(3)				(0)	
78	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Strm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular	127,959	26,951	154,910	2.50%	12	3,873	
79	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Strm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	450,851	(6,828)	444,023	2.50%	12	11,101	
80	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Strm Maint of Boiler Pkt	ENERGY	SPS CWC-Labor Regular	1,901,024	43,003	1,944,026	2.50%	12	48,601	
81	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Strm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular	1,251,974	(106,281)	1,145,693	2.50%	12	28,642	
82	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Strm Maint of Misc Strm Pkt	12CP-PROD	SPS CWC-Labor Regular	2,395,822	(169,893)	2,225,930	2.50%	12	55,648	
83	Labor - Bargaining	O&M	Steam Production Operations	50000-Strm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular	544,903	51,025	595,928	2.50%	12	14,898	
84	Labor - Bargaining	O&M	Steam Production Operations	50170-Strm Gen Fuel	ENERGY	SPS CWC-Labor Regular	(514)	(514)				(13)	
85	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular	2,804,808	102,278	2,907,086	2.50%	12	72,677	
86	Labor - Bargaining	O&M	Steam Production Operations	50500-Strm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular	2,495,434	(111,898)	2,383,537	2.50%	12	59,588	
87	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular	2,045,326	50,519	2,095,846	2.50%	12	52,396	
88	Labor - Bargaining	O&M	Steam Production Operations	50700-Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular	(85)	86	2			0	
89	Labor - Bargaining	O&M	Transmission Maintenance	57000-Trans Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular	216,386	(1,039)	215,347	2.50%	12	5,384	
90	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular	38,128	7,361	45,489	2.50%	12	1,137	
91	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	TX	SPS CWC-Labor Regular	11,042	11,042				276	
92	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular	311,031	(41,471)	269,560	2.50%	12	6,739	
93	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	(69,014)	(69,014)				(1,725)	
94	Labor - Bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	69,060	69,060				1,726	
95	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular	884,496	(45,978)	838,518	2.50%	12	20,963	
96	Labor - Bargaining	O&M	Transmission Operations	56120-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular	7,210	(306)	6,904	2.50%	12	173	

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
49	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular			3.00%	12	4,308	
50	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	SPS CWC-Labor Regular			3.00%	12	(63)	
51	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular			3.00%	12	10,380	
52	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12	1,926	
53	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular			3.00%	12	16,170	
54	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	SPS CWC-Labor Regular			3.00%	12	21	
55	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular			3.00%	12	5,513	
56	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	SPS CWC-Labor Regular			3.00%	12	(33)	
57	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular			3.00%	12	4,812	
58	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12	(10,150)	
59	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular			3.00%	12	20,214	
60	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular			3.00%	12	0	
61	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular			3.00%	12	0	
62	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular			3.00%	12	0	
63	Labor - Bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	0	
64	Labor - Bargaining	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	865	
65	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	3,630	
66	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	9	
67	Labor - Bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	(605)	
68	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pkt Mjr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	1,140	
69	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	3,040	
70	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular			3.00%	12	253	
71	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	0	
72	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	(0)	
73	Labor - Bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	(0)	
74	Labor - Bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular			3.00%	12	1,883	
75	Labor - Bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular			3.00%	12	0	
76	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-ANG	SPS CWC-Labor Regular			3.00%	12	1,883	
77	Labor - Bargaining	O&M	Sales	91600-Misc Sales Expense	CUST-ANG	SPS CWC-Labor Regular			3.00%	12	(0)	
78	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Strm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	3,873	
79	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Strm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	11,101	
80	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Strm Maint of Boiler Pkt	ENERGY	SPS CWC-Labor Regular			3.00%	12	48,601	
81	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Strm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular			3.00%	12	28,642	
82	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Strm Maint of Misc. Strm Pkt	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	55,648	
83	Labor - Bargaining	O&M	Steam Production Operations	50000-Strm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	14,898	
84	Labor - Bargaining	O&M	Steam Production Operations	50170-Strm Gen Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12	(13)	
85	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	72,677	
86	Labor - Bargaining	O&M	Steam Production Operations	50500-Strm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	59,588	
87	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	52,396	
88	Labor - Bargaining	O&M	Steam Production Operations	50700-Strm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular			3.00%	12	0	
89	Labor - Bargaining	O&M	Transmission Maintenance	57000-Strm Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12	5,384	
90	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12	1,137	
91	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12	276	
92	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12	6,739	
93	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12	(1,725)	
94	Labor - Bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12	1,726	
95	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12	20,963	
96	Labor - Bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12	173	

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
97	Labor - Bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular	593,195	(21,013)	572,181	2.50%	12	14,305	
98	Labor - Bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular	21,026	12,943	33,969	2.50%	12	849	
99	Labor - Bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular	377,655	3,086	380,741	2.50%	12	9,519	
100	Labor - Bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular	(38)	38	0	2.50%	12	0	
101	Labor - Bargaining	O&M				Sub-Total O&M	27,843,975	(554,741)	27,289,234			682,231	
102													
103	Labor - Bargaining					Sub-Total Labor - Bargaining	27,843,975	(554,741)	27,289,234			682,231	
104	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
105	Labor - Non-bargaining	Cost of Sales				Sub-Total Cost of Sales							
106	Labor - Non-bargaining												
107													
108	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular				2.50%	12		24,399,619
109	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular				2.50%	12		
110	Labor - Non-bargaining	O&M	A&G	92600-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular				2.50%	12		1,617,248
111	Labor - Non-bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		
112	Labor - Non-bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular				2.50%	12		19,928
113	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		21,479
114	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		1,617,170
115	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		2,609,911
116	Labor - Non-bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		10,646
117	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		1,183,504
118	Labor - Non-bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular				2.50%	12		2,133
119	Labor - Non-bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular				2.50%	12		5,576
120	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	SPS CWC-Labor Regular				2.50%	12		
121	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		25,034
122	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	SPS CWC-Labor Regular				2.50%	12		
123	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mtc of Structures	NM	SPS CWC-Labor Regular				2.50%	12		
124	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mtc of Structures	TX	SPS CWC-Labor Regular				2.50%	12		(214)
125	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		208,661
126	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	SPS CWC-Labor Regular				2.50%	12		
127	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular				2.50%	12		402,616
128	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		298,392
129	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		1,253,389
130	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular				2.50%	12		4,584
131	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		2,922
132	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular				2.50%	12		37,882
133	Labor - Non-bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular				2.50%	12		
134	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular				2.50%	12		4,126
135	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		3,103
136	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular				2.50%	12		12,349
137	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular				2.50%	12		
138	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		13,167
139	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Meters	TX	SPS CWC-Labor Regular				2.50%	12		(10)
140	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	SPS CWC-Labor Regular				2.50%	12		9,533
141	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	SPS CWC-Labor Regular				2.50%	12		217
142	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular				2.50%	12		1,862,952
143	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		
144	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular				2.50%	12		99,611

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
97	Labor - Bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		14,305
98	Labor - Bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		849
99	Labor - Bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		9,519
100	Labor - Bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		0
101	Labor - Bargaining	O&M				Sub-Total O&M						682,231
102												
103	Labor - Bargaining					Sub-Total Labor - Bargaining						682,231
104	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
106	Labor - Non-bargaining	Cost of Sales				Sub-Total Cost of Sales						
107												
108	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular	277,647	24,677,266	3.00%	12	740,318	740,318
109	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular	(1,847)	1,615,401	3.00%	12	48,462	48,462
110	Labor - Non-bargaining	O&M	A&G	92600-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular			3.00%	12		
111	Labor - Non-bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		
112	Labor - Non-bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular	(19,925)	2	3.00%	12	0	0
113	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Actt Supervise	CUST-AVG	SPS CWC-Labor Regular	(6,819)	14,660	3.00%	12	440	440
114	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Actt Meter Read	CUST-AVG	SPS CWC-Labor Regular	(6,422)	1,610,748	3.00%	12	48,322	48,322
115	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Actt Recrds & Coll	CUST-AVG	SPS CWC-Labor Regular	(137,597)	2,472,314	3.00%	12	74,169	74,169
116	Labor - Non-bargaining	O&M	Customer Accounting	90500-Cust Actt Misc	CUST-AVG	SPS CWC-Labor Regular		10,646	3.00%	12	319	319
117	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular	78,943	1,262,447	3.00%	12	37,873	37,873
118	Labor - Non-bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular	(87)	2,046	3.00%	12	61	61
119	Labor - Non-bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular		5,576	3.00%	12	167	167
120	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	SPS CWC-Labor Regular	45	45	3.00%	12	1	1
121	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular	2,947	27,981	3.00%	12	839	839
122	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	SPS CWC-Labor Regular	8,455	8,455	3.00%	12	254	254
123	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular			3.00%	12		
124	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular	(10,211)	(10,425)	3.00%	12	(313)	(313)
125	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular	(36,817)	171,844	3.00%	12	5,155	5,155
126	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	SPS CWC-Labor Regular	1,281	1,281	3.00%	12	38	38
127	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular	243,623	646,239	3.00%	12	19,387	19,387
128	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	(238,592)	59,809	3.00%	12	1,794	1,794
129	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular	182,804	1,436,192	3.00%	12	43,086	43,086
130	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular	1,108	5,692	3.00%	12	171	171
131	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular	(483)	2,440	3.00%	12	73	73
132	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular	1,761	39,643	3.00%	12	1,189	1,189
133	Labor - Non-bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular	57	57	3.00%	12	2	2
134	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular	1,891	6,017	3.00%	12	181	181
135	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular	6,103	9,206	3.00%	12	276	276
136	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular	449	12,798	3.00%	12	384	384
137	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular	627	627	3.00%	12	19	19
138	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular	13,907	27,075	3.00%	12	812	812
139	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular	1,594	1,594	3.00%	12	48	48
140	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	SPS CWC-Labor Regular	(291)	(301)	3.00%	12	(9)	(9)
141	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	SPS CWC-Labor Regular	(723)	8,810	3.00%	12	264	264
142	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular	28,176	28,393	3.00%	12	852	852
143	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular	(26,377)	1,836,575	3.00%	12	55,097	55,097
144	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular	103,294	202,905	3.00%	12	6,087	6,087

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
145	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		51,030
146	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	SPS CWC-Labor Regular				2.50%	12		
147	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	NM	SPS CWC-Labor Regular				2.50%	12		356,691
148	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		68,469
149	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular				2.50%	12		272,570
150	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		327,649
151	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		7,030
152	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular				2.50%	12		10
153	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		28,596
154	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular				2.50%	12		
155	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	SPS CWC-Labor Regular				2.50%	12		260,214
156	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		
157	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	SPS CWC-Labor Regular				2.50%	12		
158	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular				2.50%	12		543,323
159	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		215,615
160	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular				2.50%	12		936,581
161	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	SPS CWC-Labor Regular				2.50%	12		279,447
162	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		
163	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	SPS CWC-Labor Regular				2.50%	12		
164	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular				2.50%	12		279,327
165	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		585,148
166	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular				2.50%	12		1,244,879
167	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular				2.50%	12		1,337
168	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		8,498
169	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular				2.50%	12		3,724
170	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		1,010,277
171	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		2,420,929
172	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		336,993
173	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		55,175
174	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		573,552
175	Labor - Non-bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular				2.50%	12		12,487
176	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		10,078
177	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		260,376
178	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular				2.50%	12		87,780
179	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		152,799
180	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		157,527
181	Labor - Non-bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		3,656
182	Labor - Non-bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular				2.50%	12		115,487
183	Labor - Non-bargaining	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular				2.50%	12		267,297
184	Labor - Non-bargaining	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular				2.50%	12		23,853
185	Labor - Non-bargaining	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular				2.50%	12		261
186	Labor - Non-bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular				2.50%	12		119,325
187	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		603
188	Labor - Non-bargaining	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		227,949
189	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Strm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		608,813
190	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Strm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		3,287,486
191	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Strm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular				2.50%	12		2,012,603
192	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Strm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular				2.50%	12		

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Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
145	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular	882	51,912	3.00%	12	1,557	1,557
146	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	SPS CWC-Labor Regular	17,237	17,237	3.00%	12	517	517
147	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	NM	SPS CWC-Labor Regular	57	57	3.00%	12	2	2
148	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular	16,116	372,808	3.00%	12	11,184	11,184
149	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular	6,319	74,787	3.00%	12	2,244	2,244
150	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	24,159	296,729	3.00%	12	8,902	8,902
151	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular	17,898	345,547	3.00%	12	10,366	10,366
152	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	NM	SPS CWC-Labor Regular	3,224	10,254	3.00%	12	308	308
153	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	PIS-DIST	SPS CWC-Labor Regular	836	846	3.00%	12	25	25
154	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec Lines	TX	SPS CWC-Labor Regular	8,713	37,310	3.00%	12	1,119	1,119
155	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	SPS CWC-Labor Regular	4,421	4,421	3.00%	12	133	133
156	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular	3,003	263,218	3.00%	12	7,897	7,897
157	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	SPS CWC-Labor Regular	(6,703)	(6,703)	3.00%	12	(201)	(201)
158	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular	16,662	559,985	3.00%	12	16,800	16,800
159	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular	24,547	240,161	3.00%	12	7,205	7,205
160	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular	(62,809)	873,771	3.00%	12	26,213	26,213
161	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	SPS CWC-Labor Regular	1,154	1,154	3.00%	12	35	35
162	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular	18,318	297,765	3.00%	12	8,933	8,933
163	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	SPS CWC-Labor Regular	(1,842)	(1,842)	3.00%	12	(55)	(55)
164	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular	266,769	266,769	3.00%	12	8,003	8,003
165	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular	17,491	17,491	3.00%	12	525	525
166	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular	(102,651)	1,142,228	3.00%	12	34,267	34,267
167	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular	(1,343)	(6)	3.00%	12	(0)	(0)
168	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular	(8,499)	(1)	3.00%	12	(0)	(0)
169	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular	(3,731)	(6)	3.00%	12	(0)	(0)
170	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular	(75,706)	934,571	3.00%	12	28,037	28,037
171	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular	(1,471)	2,419,458	3.00%	12	72,584	72,584
172	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtrc Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular	3,496	340,489	3.00%	12	10,215	10,215
173	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	(8,471)	46,704	3.00%	12	1,401	1,401
174	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtrc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular	(76,968)	496,584	3.00%	12	14,898	14,898
175	Labor - Non-bargaining	O&M	Other Production Maintenance	55300W-Oth Mtrc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular	12,487	12,487	3.00%	12	375	375
176	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtrc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular	1,551	11,630	3.00%	12	349	349
177	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular	61,628	322,004	3.00%	12	9,660	9,660
178	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular	87,780	87,780	3.00%	12	2,633	2,633
179	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular	49,443	202,242	3.00%	12	6,067	6,067
180	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular	28,102	185,629	3.00%	12	5,569	5,569
181	Labor - Non-bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular	(3,655)	1	3.00%	12	0	0
182	Labor - Non-bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular	4,912	120,399	3.00%	12	3,612	3,612
183	Labor - Non-bargaining	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular	(1,814)	265,483	3.00%	12	7,964	7,964
184	Labor - Non-bargaining	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular	531	13,169	3.00%	12	395	395
185	Labor - Non-bargaining	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular	(747)	23,106	3.00%	12	693	693
186	Labor - Non-bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular	261	261	3.00%	12	8	8
187	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular	109,401	109,401	3.00%	12	3,282	3,282
188	Labor - Non-bargaining	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular	603	603	3.00%	12	18	18
189	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Strm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular	17,345	245,294	3.00%	12	7,359	7,359
190	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Strm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	(8,684)	600,129	3.00%	12	18,004	18,004
191	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Strm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular	(65,094)	3,222,392	3.00%	12	96,672	96,672
192	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Strm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular	(123,297)	1,889,306	3.00%	12	56,679	56,679

Southwestern Public Service Company

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
193	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Strm Maint of Misc Strm Pnt	12CP-PROD	SPS CWC-Labor Regular	3,284,478			2.50%	12	3,284,478	
194	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Strm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular	2,330,053			2.50%	12	2,330,053	
195	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Strm Gen Fuel	ENERGY	SPS CWC-Labor Regular	1,251,928			2.50%	12	1,251,928	
196	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular	3,787,513			2.50%	12	3,787,513	
197	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Strm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular	3,369,746			2.50%	12	3,369,746	
198	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular	5,057,069			2.50%	12	5,057,069	
199	Labor - Non-bargaining	O&M	Steam Production Operations	50700-Strm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular	21,679			2.50%	12	21,679	
200	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular	292,199			2.50%	12	292,199	
201	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular	89,074			2.50%	12	89,074	
202	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		
203	Labor - Non-bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular	5,770,766			2.50%	12	5,770,766	
204	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	(93,195)			2.50%	12	(93,195)	
205	Labor - Non-bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		
206	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular	1,378,311			2.50%	12	1,378,311	
207	Labor - Non-bargaining	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular	14,431			2.50%	12	14,431	
208	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular	22,008			2.50%	12	22,008	
209	Labor - Non-bargaining	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	SPS CWC-Labor Regular	32,605			2.50%	12	32,605	
210	Labor - Non-bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular	801,029			2.50%	12	801,029	
211	Labor - Non-bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular	30,368			2.50%	12	30,368	
212	Labor - Non-bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular	1,128,131			2.50%	12	1,128,131	
213	Labor - Non-bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular	10,335			2.50%	12	10,335	
214	Labor - Non-bargaining	O&M				Sub-Total O&M	81,532,136					81,532,136	
215						Sub-Total Labor - Non-bargaining							
216	Labor - Non-bargaining												
217													
218						Total	27,843,975	(554,741)	27,289,234			682,231	81,532,136

Southwestern Public Service Company
Docket No. XXXXX
Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
193	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Strm Maint of Misc Strm Plt	12CP-PROD	SPS CWC-Labor Regular	(662,587)	3,021,891	3.00%	12	90,657	90,657
194	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Strm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular	283,124	2,613,177	3.00%	12	78,395	78,395
195	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Strm Gen Fuel	ENERGY	SPS CWC-Labor Regular		1,251,928	3.00%	12	371,558	371,558
196	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular	138,112	3,925,626	3.00%	12	117,769	117,769
197	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Strm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular	(151,102)	3,216,644	3.00%	12	96,559	96,559
198	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular		5,073,420	3.00%	12	152,203	152,203
199	Labor - Non-bargaining	O&M	Steam Production Operations	50700-Strm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular	(21,677)	2	3.00%	12	0	0
200	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular	(2,136)	290,063	3.00%	12	8,702	8,702
201	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular	13,806	102,881	3.00%	12	3,086	3,086
202	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Tran Mnt of Overhead Lines	TX	SPS CWC-Labor Regular	14,910	14,910	3.00%	12	447	447
203	Labor - Non-bargaining	O&M	Transmission Operations	56000-Tran Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular	51,094	5,821,860	3.00%	12	174,656	174,656
204	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	(98,195)		3.00%	12	(2,796)	(2,796)
205	Labor - Non-bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	93,255	93,255	3.00%	12	2,798	2,798
206	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular	(60,037)	1,318,274	3.00%	12	39,548	39,548
207	Labor - Non-bargaining	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular	(1,504)	12,927	3.00%	12	388	388
208	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular	6,758	28,766	3.00%	12	863	863
209	Labor - Non-bargaining	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	SPS CWC-Labor Regular	100,648	133,253	3.00%	12	3,998	3,998
210	Labor - Non-bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular	(28,376)	772,653	3.00%	12	23,180	23,180
211	Labor - Non-bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular	16,835	47,203	3.00%	12	1,416	1,416
212	Labor - Non-bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular	(97,542)	1,030,589	3.00%	12	30,918	30,918
213	Labor - Non-bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular	(10,334)	1	3.00%	12	0	0
214	Labor - Non-bargaining	O&M				Sub-Total O&M	(244,938)	81,287,198			2,438,616	2,438,616
215						Sub-Total Labor - Non-bargaining	(244,938)	81,287,198			2,438,616	2,438,616
216	Labor - Non-bargaining					Total	(244,938)	81,287,198			2,438,616	3,120,847
217												
218												

Southwestern Public Service Company

Docket No. XXXXX

Test Year - Twelve Months Ended September 2020, plus Update Period Adjustments
TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
1	Cost of Sales	Steam Production Fuel	501100-Steam Genr Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F								
3	Cost of Sales													
4	Cost of Sales					Sub-Total Cost of Sales								
5														
6	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	201,712	35,295	237,007	115.69%	(32,136)			43,767
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	160,682	(0)	160,682	115.69%	(21,787)			194,182
8	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(1)	(1)	(1)	115.69%	0			164,741
9	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(2)	(2)	(2)	115.69%	0			158,680
10	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	271,736	(8,373)	263,363	115.69%	(35,710)			(37)
11	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	4,374	(4,692)	(318)	115.69%	43			561,332
12	O&M	Steam Production Operations				Sub-Total Steam Production C	638,505	22,227	660,732		(89,590)			
13														
14	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	6,176	26,642	32,818	115.69%	(4,450)			9,811
15	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(1)	(1)	(1)	115.69%	0			38,595
16	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	93,010	(21,587)	71,423	115.69%	(9,684)			127,909
17	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	38,739	(1,725)	37,014	115.69%	(5,019)			87,014
18	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	6,782	(7,408)	(626)	115.69%	85			176,258
19	O&M	Steam Production Maintenance				Sub-Total Steam Production H	144,707	(4,080)	140,627		(19,068)			439,587
20														
21	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	29,518	18,909	48,427	115.69%	(6,566)			250
22	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	6,183	(0)	6,183	115.69%	(838)			3,803
23	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(0)	(0)	(0)	115.69%	0			9,187
24	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	17,770	5,082	22,852	115.69%	(3,099)			2,297
25	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	738	(791)	(53)	115.69%	7			(6)
26	O&M	Other Production Operations				Sub-Total Other Production O	54,210	23,200	77,410		(10,496)			15,531
27														
28	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	40,407	1,132	41,539	115.69%	(5,632)			3,706
29	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(0)	(0)	(0)	115.69%	0			11,290
30	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	49,906	(17,495)	32,411	115.69%	(4,395)			278
31	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	78	(0)	78	115.69%	(11)			2
32	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Pit Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,947	(2,099)	(152)	115.69%	21			15,276
33	O&M	Other Production Maintenance				Sub-Total Other Production N	92,337	(18,462)	73,875		(10,017)			
34														
35	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	121,290	(24,276)	97,014	115.69%	(13,154)			20,677
36	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	183,876	(98,742)	(85,136)	115.69%	106,422			(6,480)
37	O&M	Other Power Supply				Sub-Total Other Power Supply	305,166	(993,018)	(687,852)		93,267			62,359
38														
39	O&M	Transmission Operations	56000-Trns Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	639,860	25,240	665,099	115.69%	(90,182)			
40	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
41	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
42	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	20,801	2,861	23,662	115.69%	(3,208)			
43	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,710	(1,083)	2,627	115.69%	(356)			
44	O&M	Transmission Operations	56160-Trns Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,491	(1,517)	1,974	115.69%	(268)			(192)

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Test Year - Twelve Months Ended September 2020, plus Update Period Adjustments
TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
1	Cost of Sales	Steam Production Fuel	50100-Stream Genr Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F							
3	Cost of Sales					Sub-Total Cost of Sales							
4	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	2,633	46,400	124.70%	(9,190)			(41,326)
5	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(21,787)
6	O&M	Steam Production Operations	50200-Stream Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	10,126	204,308	124.70%	(40,464)			(40,464)
7	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(4,042)	160,699	124.70%	(31,827)			(31,827)
8	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	16,286	174,966	124.70%	(34,653)			(70,363)
9	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	35	(2)	124.70%	0			44
10	O&M	Steam Production Operations				Sub-Total Steam Production C	25,038	586,370		(116,133)			(205,723)
11	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	3,100	12,911	124.70%	(2,557)			(7,007)
12	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(468)	38,127	124.70%	(7,551)			(7,551)
13	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Pit	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	9,649	137,558	124.70%	(27,244)			(9,628)
14	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	(5,318)	81,696	124.70%	(16,180)			(21,199)
15	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Pit	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(8,837)	167,421	124.70%	(33,159)			(33,074)
16	O&M	Steam Production Maintenance				Sub-Total Steam Production H	(1,874)	437,713		(86,691)			(105,759)
17	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(2,100)	(1,850)	124.70%	366			(6,200)
18	O&M	Other Production Operations	54800-Oth Oper Gen Exp	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	3,803	3,803	124.70%	(753)			(1,592)
19	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	2,728	11,915	124.70%	(2,360)			(2,360)
20	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	15	2,312	124.70%	(458)			(3,556)
21	O&M	Other Production Operations				Sub-Total Other Production O	5	(1)	124.70%	0			7
22	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	648	16,179		(3,204)			(13,700)
23	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,471	1,471	124.70%	(291)			(5,924)
24	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(438)	3,268	124.70%	(647)			(647)
25	O&M	Other Production Maintenance	55400-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	273	11,563	124.70%	(2,290)			(6,685)
26	O&M	Other Production Maintenance				Sub-Total Other Production N	531	278		(106)			(85)
27	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,837	17,113	124.70%	(3,389)			(13,406)
28	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,037	1,037	124.70%	(205)			(13,154)
29	O&M	Other Power Supply				Sub-Total Other Power Supply	1,037	1,037		(205)			106,216
30	O&M	Transmission Operations	56000-Trns Oper Super & Eng	PS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	(900)	19,777	124.70%	(3,917)			(94,099)
31	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	4,689	(6,480)	124.70%	1,283			1,283
32	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	4,689	4,689	124.70%	(929)			(929)
33	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	(1,467)	60,892	124.70%	(12,060)			(15,268)
34	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(356)
35	O&M	Transmission Operations	56160-Trns Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(192)	124.70%	38			(230)

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TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
45	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,490	18,062	21,552	115.69%	(2,922)			
46	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	224	(70)	154	115.69%	(21)			41,755
47	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	82,449	(15,387)	67,062	115.69%	(9,093)			906
48	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,087	(2,239)	(152)	115.69%	21			30,293
49	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	Sub-Total Transmission Oper	756,112	25,866	781,978	115.69%	(106,030)			(16)
50	O&M	Transmission Operations												149,301
51	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	(0)	(0)	(0)	115.69%	0			14,684
52	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	3,660	776	4,436	115.69%	(601)			(2,009)
53	O&M	Transmission Maintenance				Sub-Total Transmission Maint	3,660	776	4,436	115.69%	(601)			12,676
54	O&M	Transmission Maintenance												
55	O&M	Regional Marketing Operator	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	18,611	(684)	17,927	115.69%	(2,431)			(1)
56	O&M	Regional Marketing Operator	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	34,675	(125)	34,550	115.69%	(4,685)			
57	O&M	Regional Marketing Operator	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	1,641	259	1,900	115.69%	(258)			
58	O&M	Regional Marketing Operator	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,911	44	2,955	115.69%	(401)			
59	O&M	Regional Marketing Operator	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	53		53	115.69%	(7)			(0)
60	O&M	Regional Marketing Operations				Sub-Total Regional Marketing	57,890	(506)	57,384	115.69%	(7,781)			(2)
61	O&M	Regional Marketing Operations												
62	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				13
63	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	56,909	2,992	59,901	115.69%	(8,122)			76,874
64	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				5,836
65	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	5,365	1,010	6,375	115.69%	(864)			
66	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
67	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
68	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
69	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				19,647
70	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	7,477	(3,703)	3,774	115.69%	(512)			2,067
71	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				6,838
72	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				14,584
73	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				229
74	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				13
75	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				233
76	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
77	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	Labor - Incentive	SPS CWC-Labor Incentive	1,397	526	1,923	115.69%	(261)			10,426
78	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				26,004
79	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				4,711
80	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				48,710
81	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				15,053
82	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
83	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				14,343
84	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	643	321	964	115.69%	(131)			2,594
85	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	68,594	2,815	71,409	115.69%	(9,683)			56,912
86	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	3,270	1,000	4,270	115.69%	(579)			
87	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive	288	(289)	(1)	115.69%	(1)			(2)
88	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,640	(1,838)	(198)	115.69%	(198)			(16)

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
45	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(2,922)
46	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	(469)	41,286	124.70%	(8,177)			(8,177)
47	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,289	2,195	124.70%	(435)			(456)
48	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,283	31,576	124.70%	(6,254)			(15,347)
49	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	15	(1)	124.70%	0			21
50	O&M	Transmission Operations				Sub-Total Transmission Oper	4,440	153,741		(30,449)			(156,479)
51													
52	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	205	14,889	124.70%	(2,949)			(2,949)
53	O&M	Transmission Maintenance	57100-Trans Mnt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	(131)	(2,140)	124.70%	424			(178)
54	O&M	Transmission Maintenance				Sub-Total Transmission Maint	74	12,750		(2,525)			(3,127)
55													
56	O&M	Regional Marketing Operator	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	3	2	124.70%	(0)			(2,431)
57	O&M	Regional Marketing Operator	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(4,685)
58	O&M	Regional Marketing Operator	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(258)
59	O&M	Regional Marketing Operator	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(401)
60	O&M	Regional Marketing Operator	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		(0)	124.70%	0			(7)
61	O&M	Regional Marketing Operations				Sub-Total Regional Marketing	3	1		(0)			(7,781)
62													
63	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive	2,125	2,138	124.70%	(423)			(423)
64	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(4,775)	72,099	124.70%	(14,280)			(22,402)
65	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive	7,722	13,558	124.70%	(2,685)			(2,685)
66	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(864)
67	O&M	Distribution Operations	58100-Dist Load Dispatching	TX	Labor - Incentive	SPS CWC-Labor Incentive	2,316	2,316	124.70%	(459)			(459)
68	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,107	21,754	124.70%	(4,309)			(4,309)
69	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	385	2,452	124.70%	(486)			(486)
70	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,197	9,035	124.70%	(1,789)			(2,301)
71	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	1,349	15,933	124.70%	(3,156)			(3,156)
72	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	44	273	124.70%	(54)			(54)
73	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	58	71	124.70%	(14)			(14)
74	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	396	629	124.70%	(125)			(125)
75	O&M	Distribution Operations	58500-Dist Oper Streetlight	NM	Labor - Incentive	SPS CWC-Labor Incentive	430	430	124.70%	(85)			(85)
76	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	31	10,457	124.70%	(2,071)			(2,332)
77	O&M	Distribution Operations	58500-Dist Oper Streetlight	TX	Labor - Incentive	SPS CWC-Labor Incentive	585	585	124.70%	(116)			(116)
78	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	1,930	27,934	124.70%	(5,532)			(5,532)
79	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,263	6,974	124.70%	(1,381)			(3,698)
80	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	(1,461)	47,249	124.70%	(9,358)			(9,358)
81	O&M	Distribution Operations	58700-Dist Oper Cust Install	NM	Labor - Incentive	SPS CWC-Labor Incentive	70	70	124.70%	(14)			(14)
82	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,751	16,804	124.70%	(3,328)			(3,328)
83	O&M	Distribution Operations	58700-Dist Oper Cust Install	TX	Labor - Incentive	SPS CWC-Labor Incentive	289	289	124.70%	(57)			(57)
84	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	(682)	13,661	124.70%	(2,706)			(2,836)
85	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	9,197	11,791	124.70%	(2,335)			(12,018)
86	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	(4,801)	52,111	124.70%	(10,321)			(10,900)
87	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive	3	1	124.70%	(0)			(0)
88	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	14	(2)	124.70%	0			27

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
89	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive	804	(805)	165,500	115.69%	0			(6)
90	O&M	Distribution Operations				Sub-Total Distribution Operat	162,421	3,079			(22,441)			305,063
91								(1)						
92	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
93	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,385	1,140	3,525	115.69%	(478)			
94	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
95	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
96	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				(43)
97	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				372
98	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)		115.69%	0			12,586
99	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
100	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				10,980
101	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	18,482	(2,472)	16,020	115.69%	(2,172)			12,727
102	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				37,303
103	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				61
104	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)		115.69%	0			203
105	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				928
106	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				200
107	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)		115.69%	0			207
108	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				676
109	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				1,125
110	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				
111	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				18
112	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				10
113	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				561
114	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive				115.69%				77,911
115	O&M	Distribution Maintenance				Sub-Total Distribution Mainte	20,877	(1,332)	19,545		(2,650)			
116								(59)			(42)			
117	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	3,172	(59)	3,113	115.69%	(42)			89,922
118	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	6,811	4,413	11,224	115.69%	(1,522)			19,915
119	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	269,978	1,437	271,415	115.69%	(36,802)			
120	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	1,017		1,017	115.69%	(138)			(8)
121	O&M	Customer Accounting				Sub-Total Customer Accounti	280,978	5,791	286,769		(38,884)			109,828
122								(2)			(1,288)			63,212
123	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	9,501	(2)	9,499	115.69%	(1,288)			(6)
124	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	680		680	115.69%	(92)			63,206
125	O&M	Customer Service				Sub-Total Customer Service	10,181	(2)	10,179		(1,380)			
126											(109)			6,892
127	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	526	278	804	115.69%	(109)			(0)
128	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	44		44	115.69%	(6)			6,892
129	O&M	Sales				Sub-Total Sales	571	278	848		(115)			
130														500,681
131	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	2,690,966	64,100	2,755,066	115.69%	(373,565)			
132	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		(41,037)		115.69%	5,564			

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TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
89	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive	6	(0)	124.70%	0	0	0	0
90	O&M	Distribution Operations				Sub-Total Distribution Operat	23,549	328,612		(65,083)			(87,524)
91													
92	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive	3	3	124.70%	(1)	(1)		(1)
93	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	136	136	124.70%	(27)	(27)		(505)
94	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive	636	636	124.70%	(126)	(126)		(126)
95	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				
96	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(43)	124.70%	9	9		9
97	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive	(369)	3	124.70%	(1)	(1)		(1)
98	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(2,536)	10,050	124.70%	(1,990)	(1,990)		(1,990)
99	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	TX	Labor - Incentive	SPS CWC-Labor Incentive	98	98	124.70%	(19)	(19)		(19)
100	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	(653)	10,327	124.70%	(2,045)	(2,045)		(2,045)
101	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(6,889)	5,838	124.70%	(1,156)	(1,156)		(3,328)
102	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	1,337	38,640	124.70%	(7,653)	(7,653)		(7,653)
103	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive	50	111	124.70%	(22)	(22)		(22)
104	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(41)	162	124.70%	(32)	(32)		(32)
105	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive	(82)	846	124.70%	(167)	(167)		(167)
106	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive	131	331	124.70%	(66)	(66)		(66)
107	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	276	483	124.70%	(96)	(96)		(96)
108	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive	14	690	124.70%	(137)	(137)		(137)
109	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Incentive	SPS CWC-Labor Incentive	36	36	124.70%	(7)	(7)		(7)
110	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	785	1,910	124.70%	(378)	(378)		(378)
111	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive	121	121	124.70%	(24)	(24)		(24)
112	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive	(12)	6	124.70%	(1)	(1)		(1)
113	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		10	124.70%	(2)	(2)		(2)
114	O&M	Distribution Maintenance	59800-Dist Mtc of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive	(89)	472	124.70%	(93)	(93)		(93)
115	O&M	Distribution Maintenance				Sub-Total Distribution Mainte	(7,048)	70,864		(14,035)			(16,685)
116													
117	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(422)
118	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	1,745	91,667	124.70%	(18,155)	(18,155)		(19,677)
119	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	(7,475)	12,440	124.70%	(2,464)	(2,464)		(99,266)
120	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		(8)	124.70%	2	2		(136)
121	O&M	Customer Accounting				Sub-Total Customer Accounti	(5,730)	104,098		(20,617)			(59,501)
122													
123	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	7,295	70,507	124.70%	(13,964)	(13,964)		(15,252)
124	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive		(6)	124.70%	1	1		(91)
125	O&M	Customer Service				Sub-Total Customer Service	7,295	70,501		(13,963)			(15,343)
126													
127	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	(626)	6,266	124.70%	(1,241)	(1,241)		(1,350)
128	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		(0)	124.70%	0	0		(6)
129	O&M	Sales				Sub-Total Sales	(626)	6,266		(1,241)			(1,356)
130													
131	O&M	A&G	92000-A&G Salaries	LABMAG	Labor - Incentive	SPS CWC-Labor Incentive	(376,135)	124,546	124.70%	(24,667)	(24,667)		(398,232)
132	O&M	A&G	92100-A&G Office & Supplies	LABMAG	Labor - Incentive	SPS CWC-Labor Incentive	(50,905)	(50,905)	124.70%	10,082	10,082		15,646

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments

TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
133	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	0	0	0	115.69%	(0)			
134	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	(18)		(18)	115.69%				
135	O&M	A&G	92804R-Regulatory Commission Expens	RETAIL-ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	4,050	(4,344)	(294)	115.69%	2			
136	O&M	A&G	93100-A&G Rents	PIB-PTD	Labor - Incentive	SPS CWC-Labor Incentive	2,694,999	18,718	2,713,717	115.69%	40			(14)
137	O&M	A&G				Sub-Total A&G					(367,959)			500,667
138														
139	O&M					Sub-Total O&M	5,222,613	(917,465)	4,305,148		(583,744)			2,257,270
140														
141						Total	5,222,613	(917,465)	4,305,148		(583,744)			2,257,270

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TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
133	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				(0)
134	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				
135	O&M	A&G	92804R-Regulatory Commission Expens	RETAIL-ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			124.70%				2
136	O&M	A&G	93100-A&G Rents	PS-PTD	Labor - Incentive	SPS CWC-Labor Incentive	13	(1)	124.70%	0			40
137	O&M	A&G				Sub-Total A&G	(427,027)	73,640		(14,585)			(382,544)
138													
139	O&M					Sub-Total O&M	(378,383)	1,878,886		(372,122)			(955,866)
140													
141						Total	(378,383)	1,878,886		(372,122)			(955,866)

Southeastern Public Service Company
Docket No. XXXXX
Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-108 IS Pay Tax Adj

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment To Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
1	O&M	Steam Production Opt	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			14,898	51,025	65,923	6.79%	4,479
2	O&M	Steam Production Opt	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive				37,928	(3,398)	6.79%	(231)
3	O&M	Steam Production Opt	50000-Stm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular		(41,326)	78,395	283,124	361,519	6.79%	24,562
4	O&M	Steam Production Opt	50000-Stm Prod Op & Supr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
5	O&M	Steam Production Opt	50170-Stm Gen Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(13)	(0)	(13)	6.79%	(1)
6	O&M	Steam Production Opt	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(21,787)	37,558		37,558	6.79%	(1,480)
7	O&M	Steam Production Opt	50170-Stm Gen Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular						6.79%	2,552
8	O&M	Steam Production Opt	50170-Stm Gen Fuel	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
9	O&M	Steam Production Opt	50170-Stm Gen Fuel	Labor - Taxes	ENERGY	SPS CWC-Other O&M						6.79%	
10	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			72,677	102,278	174,955	6.79%	11,887
11	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(40,464)		10,125	(30,339)	6.79%	(2,061)
12	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			117,769	138,112	255,881	6.79%	17,385
13	O&M	Steam Production Opt	50200-Steam Expenses Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular				(111,898)	(52,309)	6.79%	(3,554)
14	O&M	Steam Production Opt	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular		(31,827)	59,588	(4,044)	(35,871)	6.79%	(2,437)
15	O&M	Steam Production Opt	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive			96,559	(151,102)	(54,543)	6.79%	(3,706)
16	O&M	Steam Production Opt	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular						6.79%	
17	O&M	Steam Production Opt	50500-Stm Gen Elec Exp Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
18	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			52,396	50,519	102,916	6.79%	6,992
19	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(70,363)		7,913	(62,450)	6.79%	(4,243)
20	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			152,203	16,352	168,554	6.79%	11,452
21	O&M	Steam Production Opt	50600-Misc Steam Pwr Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
22	O&M	Steam Production Opt	50700-Stm Pow Gen Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			0	86	86	6.79%	6
23	O&M	Steam Production Opt	50700-Stm Pow Gen Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		44		(4,657)	(4,613)	6.79%	(313)
24	O&M	Steam Production Opt	50700-Stm Pow Gen Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			0	(21,677)	(21,677)	6.79%	(1,473)
25	O&M	Steam Production Opt	50700-Stm Pow Gen Rents	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
26	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			3,873	26,951	30,824	6.79%	2,094
27	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(7,007)		29,742	22,735	6.79%	1,545
28	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			7,359	17,345	24,704	6.79%	1,678
29	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
30	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			11,101	(6,828)	4,273	6.79%	290
31	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(7,551)		(469)	(8,020)	6.79%	(545)
32	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			18,004	(8,684)	9,320	6.79%	633
33	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
34	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			48,601	43,003	91,603	6.79%	6,224
35	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive				(11,938)	(48,867)	6.79%	(3,320)
36	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			96,672	(65,094)	31,578	6.79%	2,145
37	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
38	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			28,642	(106,281)	(77,639)	6.79%	(5,275)
39	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(21,199)		(7,043)	(28,242)	6.79%	(1,919)
40	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			56,679	(123,297)	(66,618)	6.79%	(4,526)
41	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
42	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			55,648	(169,893)	(114,245)	6.79%	(7,762)
43	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(33,074)		(16,245)	(49,319)	6.79%	(3,351)
44	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			90,657	(263,587)	(171,930)	6.79%	(11,681)
45	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.79%	
46	O&M	Other Production Ope	54600-Oh Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			(605)	(28,127)	(28,732)	6.79%	(1,952)
47	O&M	Other Production Ope	54600-Oh Oper Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(6,200)		16,809	10,609	6.79%	721

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48	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	9,660		61,628	71,288	6.79%	4,843	
49	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular			1,140	1,140	6.79%	77	
50	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular				(1,592)	(1,592)	(108)	
51	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive			2,633	2,633	6.79%	179	
52	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			11,497	8,457	6.79%	781	
53	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			3,040	2,728	6.79%	25	
54	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive			6,067	49,443	6.79%	3,771	
55	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular				164	417	6.79%	28
56	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular			5,097	1,541	6.79%	105	
57	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular				28,102	33,671	6.79%	2,288
58	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Regular							
59	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular							
60	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular			0	13	13	6.79%	1
61	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular				(786)	(779)	6.79%	(53)
62	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		7					
63	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular							
64	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular				(3,655)	(3,655)	(248)	
65	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Pension	12CP-PROD	SPS CWC-Labor Regular							
66	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Taxes	12CP-PROD	SPS CWC-Other O&M							
67	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular							
68	O&M	Other Production Ope	55100-Oth Mtrcs Supervision&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Regular				2,603	(3,321)	(226)	
69	O&M	Other Production Ope	55100-Oth Mtrcs Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			10,215	3,496	13,711	6.79%	932
70	O&M	Other Production Ope	55100-Oth Mtrcs Supervision&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular							
71	O&M	Other Production Ope	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			865	(6,273)	(5,408)	(367)	
72	O&M	Other Production Ope	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive				(438)	(1,085)	(74)	
73	O&M	Other Production Ope	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			1,401	(8,471)	(7,070)	(480)	
74	O&M	Other Production Ope	55200-Oth Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular							
75	O&M	Other Production Ope	55300-Oth Mtrc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			3,630	(10,680)	(7,049)	(479)	
76	O&M	Other Production Ope	55300-Oth Mtrc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive				(17,222)	(23,907)	(1,624)	
77	O&M	Other Production Ope	55300-Oth Mtrc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			14,898	(76,968)	(62,071)	(4,217)	
78	O&M	Other Production Ope	55300-Oth Mtrc of Gen & Ele Plant	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular							
79	O&M	Other Production Ope	55300W-Oth Mtrc of Gen & Ele Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			209		209	6.79%	14
80	O&M	Other Production Ope	55300W-Oth Mtrc of Gen & Ele Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive					(66)	6.79%	(4)
81	O&M	Other Production Ope	55300W-Oth Mtrc of Gen & Ele Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			375	375	6.79%	25	
82	O&M	Other Production Ope	55400-Oth Mtrc Misc Gen Plt Mjr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			9	294	303	6.79%	21
83	O&M	Other Production Ope	55400-Oth Mtrc Misc Gen Plt Mjr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive				(1,568)	(1,653)	(112)	
84	O&M	Other Production Ope	55400-Oth Mtrc Misc Gen Plt Mjr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			349	1,551	1,900	6.79%	129
85	O&M	Other Production Ope	55400-Oth Mtrc Misc Gen Plt Mjr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular							
86	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive				(26,276)	(37,430)	(2,543)	
87	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			28,037	(75,706)	(47,669)	(3,239)	
88	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular							
89	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular							
90	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		106,216		(967,705)	(861,489)	(58,532)	
91	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			72,584	(4,471)	71,113	6.79%	4,832
92	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular							
93	O&M	Transmission Operatrc	56000-Trans Oper Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			6,739	(41,471)	(34,732)	6.79%	(2,360)
94	O&M	Transmission Operatrc	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			24,340	(69,760)	(45,420)	6.79%	(4,740)

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95	O&M	Transmission Operatrk 56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular				174,656	51,094	225,750	6.79%	15,338
96	O&M	Transmission Operatrk 56000-Trans Oper Super & Eng	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular				(1,725)		(1,725)	6.79%	(117)
97	O&M	Transmission Operatrk 56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular		1,283				(1,725)	6.79%	87
98	O&M	Transmission Operatrk 56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive				(2,796)		(2,796)	6.79%	(190)
99	O&M	Transmission Operatrk 56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular							6.79%	
100	O&M	Transmission Operatrk 56110-Load Disp-Reliability	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular							6.79%	
101	O&M	Transmission Operatrk 56111-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular				1,776		1,776	6.79%	4,809
102	O&M	Transmission Operatrk 56111-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive			(929)			(929)	6.79%	255
103	O&M	Transmission Operatrk 56111-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular				2,798		2,798	6.79%	6,526
104	O&M	Transmission Operatrk 56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular				20,963		(25,015)	6.79%	(1,700)
105	O&M	Transmission Operatrk 56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive			(15,268)			(13,874)	6.79%	(943)
106	O&M	Transmission Operatrk 56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular				39,548		(20,489)	6.79%	(1,392)
107	O&M	Transmission Operatrk 56120-Load Disp-Monitor/Operate	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular							6.79%	
108	O&M	Transmission Operatrk 56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive			(356)			(1,439)	6.79%	(98)
109	O&M	Transmission Operatrk 56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular				388		(1,504)	6.79%	(76)
110	O&M	Transmission Operatrk 56150-Rel/Plan/Standards Dev	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular							6.79%	
111	O&M	Transmission Operatrk 56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular				173	7,210	7,382	6.79%	502
112	O&M	Transmission Operatrk 56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive			(230)			(1,747)	6.79%	(119)
113	O&M	Transmission Operatrk 56170-Gen Interconn Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular				863		7,621	6.79%	518
114	O&M	Transmission Operatrk 56160-Trans Service Studies	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular							6.79%	
115	O&M	Transmission Operatrk 56170-Gen Interconn Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive			(2,922)			15,140	6.79%	1,029
116	O&M	Transmission Operatrk 56170-Gen Interconn Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular				3,998		100,648	6.79%	7,110
117	O&M	Transmission Operatrk 56170-Gen Interconn Studies	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular							6.79%	
118	O&M	Transmission Operatrk 56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular				14,305	(21,013)	(6,709)	6.79%	(456)
119	O&M	Transmission Operatrk 56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			(8,177)		(469)	(8,646)	6.79%	(587)
120	O&M	Transmission Operatrk 56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular				23,180	(28,376)	(5,196)	6.79%	(353)
121	O&M	Transmission Operatrk 56200-Trans Oper Station Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular							6.79%	
122	O&M	Transmission Operatrk 56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular				849		13,792	6.79%	937
123	O&M	Transmission Operatrk 56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			(456)				6.79%	
124	O&M	Transmission Operatrk 56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular				1,416		763	6.79%	52
125	O&M	Transmission Operatrk 56300-Trans Oper OH Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						18,251	6.79%	1,240
126	O&M	Transmission Operatrk 56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular				9,519		12,605	6.79%	856
127	O&M	Transmission Operatrk 56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			(15,347)			(4,104)	6.79%	(2,001)
128	O&M	Transmission Operatrk 56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular				30,918	(97,542)	(66,625)	6.79%	(4,527)
129	O&M	Transmission Operatrk 56600-Trans Oper Misc Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular							6.79%	
130	O&M	Transmission Operatrk 56700-Trans Rents	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular				0	38	38	6.79%	3
131	O&M	Transmission Operatrk 56700-Trans Rents	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		21			(2,224)	(2,203)	6.79%	(150)
132	O&M	Transmission Operatrk 56700-Trans Rents	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular				0	(10,334)	(10,334)	6.79%	(702)
133	O&M	Transmission Operatrk 56700-Trans Rents	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular							6.79%	
134	O&M	Transmission Mainten 57000-Tran Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular				5,384		4,345	6.79%	295
135	O&M	Transmission Mainten 57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			(2,949)		205	(2,744)	6.79%	(186)
136	O&M	Transmission Mainten 57000-Tran Mnt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular				8,702	(2,136)	6,566	6.79%	446
137	O&M	Transmission Mainten 57000-Tran Mnt of Station Equip	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular							6.79%	
138	O&M	Transmission Mainten 57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular				1,137	7,361	8,498	6.79%	577
139	O&M	Transmission Mainten 57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive			(178)			11,318	6.79%	769
140	O&M	Transmission Mainten 57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular				645		468	6.79%	32
141	O&M	Transmission Mainten 57100-Trans Mt of Overhead Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						16,893	6.79%	1,148

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142	O&M	Transmission Maintenn	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			447	14,910	15,358	6.79%	1,043
143	O&M	Transmission Maintenn	57100-Trans Mt of Overhead Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.79%	
144	O&M	Regional Marketing OI	57510-Operations Supervision	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(0)	(1)	(1)	6.79%	(0)
145	O&M	Regional Marketing OI	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(2,431)		(681)	(681)	(3,112)	6.79%	(211)
146	O&M	Regional Marketing OI	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			3,612	4,912	8,524	6.79%	579
147	O&M	Regional Marketing OI	57510-Operations Supervision	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
148	O&M	Regional Marketing OI	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(4,685)			(125)	(4,810)	6.79%	(327)
149	O&M	Regional Marketing OI	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			7,964	(1,814)	6,150	6.79%	418
150	O&M	Regional Marketing OI	57520-DA & RT Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
151	O&M	Regional Marketing OI	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(258)		395	259	1	6.79%	0
152	O&M	Regional Marketing OI	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular				531	92.6	6.79%	63
153	O&M	Regional Marketing OI	57550-Ancillary Serv Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
154	O&M	Regional Marketing OI	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(401)		44	44	(357)	6.79%	(24)
155	O&M	Regional Marketing OI	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			693	(747)	(54)	6.79%	(4)
156	O&M	Regional Marketing OI	57560-Mkt Monitoring/Compliance	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
157	O&M	Regional Marketing OI	57580-Regional Market Rents	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(0)		(0)	6.79%	(0)
158	O&M	Regional Marketing OI	57580-Regional Market Rents	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	(7)				(7)	6.79%	(0)
159	O&M	Regional Marketing OI	57580-Regional Market Rents	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			8		8	6.79%	1
160	O&M	Regional Marketing OI	57580-Regional Market Rents	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.79%	
161	O&M	Regional Marketing OI	57580-Regional Market Rents	Labor - Pension	ENERGY	SPS CWC-Labor Regular						6.79%	
162	O&M	Regional Marketing OI	57580-Regional Market Rents	Labor - Taxes	ENERGY	SPS CWC-Other O&M						6.79%	
163	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular			526	20,865	21,391	6.79%	1,453
164	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			24,920	(66,607)	(41,687)	6.79%	(2,832)
165	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular			3,756	76,494	80,250	6.79%	5,452
166	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Incentive	NM	SPS CWC-Labor Incentive	(423)			2,125	1,702	6.79%	116
167	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(22,402)			(1,783)	(24,184)	6.79%	(1,643)
168	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive				7,722	5,037	6.79%	342
169	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			852	28,176	29,028	6.79%	1,972
170	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			55,097	(26,377)	28,720	6.79%	1,951
171	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			6,087	103,294	109,381	6.79%	7,432
172	O&M	Distribution Operator	58000-Dist Oper Sup & Eng	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
173	O&M	Distribution Operator	58100-Dist Load Dispatching	Labor - Bargaining	TX	SPS CWC-Labor Regular			319	12,765	13,084	6.79%	889
174	O&M	Distribution Operator	58100-Dist Load Dispatching	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(864)			1,010	146	6.79%	10
175	O&M	Distribution Operator	58100-Dist Load Dispatching	Labor - Incentive	TX	SPS CWC-Labor Incentive	(459)			2,316	1,857	6.79%	126
176	O&M	Distribution Operator	58100-Dist Load Dispatching	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			1,557	882	2,439	6.79%	166
177	O&M	Distribution Operator	58100-Dist Load Dispatching	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			517	17,237	17,754	6.79%	1,206
178	O&M	Distribution Operator	58100-Dist Load Dispatching	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
179	O&M	Distribution Operator	58200-Dist Op Station Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular			1	42	43	6.79%	3
180	O&M	Distribution Operator	58200-Dist Op Station Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			6,904	12,005	18,908	6.79%	1,285
181	O&M	Distribution Operator	58200-Dist Op Station Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(4,309)			2,107	(2,202)	6.79%	(150)
182	O&M	Distribution Operator	58200-Dist Op Station Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			2	57	59	6.79%	4
183	O&M	Distribution Operator	58200-Dist Op Station Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular				16,116	27,301	6.79%	1,855
184	O&M	Distribution Operator	58200-Dist Op Station Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
185	O&M	Distribution Operator	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			1,385	4,679	6,064	6.79%	412
186	O&M	Distribution Operator	58300-Dist Oper Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			4,642	23,461	28,103	6.79%	1,909
187	O&M	Distribution Operator	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			6,397	13,255	19,652	6.79%	1,335
188	O&M	Distribution Operator	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	(486)			385	(101)	6.79%	(7)

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189	O&M	Distribution Operator 58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2,301)	(1,506)	(3,807)			(3,807)	6.79%	(259)
190	O&M	Distribution Operator 58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	(3,156)	1,349	(1,807)			(1,807)	6.79%	(123)
191	O&M	Distribution Operator 58300-Dist Oper Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular		2,244	8,562			8,562	6.79%	582
192	O&M	Distribution Operator 58300-Dist Oper Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular		24,159	33,061			33,061	6.79%	2,246
193	O&M	Distribution Operator 58300-Dist Oper Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular		17,898	28,265			28,265	6.79%	1,920
194	O&M	Distribution Operator 58300-Dist Oper Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular							6.79%	
195	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular		2,388	2,578			2,578	6.79%	175
196	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular		16	635			635	6.79%	43
197	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular		6,453	7,143			7,143	6.79%	485
198	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	(54)	44	(10)			(10)	6.79%	(1)
199	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(14)	58	44			44	6.79%	3
200	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	(125)	396	271			271	6.79%	18
201	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular		308	3,532			3,532	6.79%	240
202	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular		25	861			861	6.79%	59
203	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular		1,119	9,833			9,833	6.79%	668
204	O&M	Distribution Operator 58400-Dist Op UG Elec Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular							6.79%	
205	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Bargaining	NM	SPS CWC-Labor Regular		77	3,152			3,152	6.79%	214
206	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular		4,308	4,626			4,626	6.79%	314
207	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Bargaining	TX	SPS CWC-Labor Regular	(53)		(2,178)			(2,178)	6.79%	(148)
208	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Incentive	NM	SPS CWC-Labor Incentive	(85)	430	345			345	6.79%	23
209	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2,332)	557	(1,775)			(1,775)	6.79%	(121)
210	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Incentive	TX	SPS CWC-Labor Incentive	(116)	585	469			469	6.79%	32
211	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Non-bargaining	NM	SPS CWC-Labor Regular		4,421	4,554			4,554	6.79%	309
212	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular		7,897	10,900			10,900	6.79%	741
213	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	(201)		(6,703)			(6,703)	6.79%	(469)
214	O&M	Distribution Operator 58500-Dist Oper Streetlight	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular							6.79%	
215	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular		10,380	23,246			23,246	6.79%	1,579
216	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular		1,926	12,165			12,165	6.79%	827
217	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular		16,170	(46,757)			(30,586)	6.79%	(2,078)
218	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	(5,532)	1,930	(3,602)			(3,602)	6.79%	(245)
219	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(3,698)	3,313	(385)			(385)	6.79%	(26)
220	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	(9,358)		(10,819)			(10,819)	6.79%	(735)
221	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular		16,800	33,462			33,462	6.79%	2,273
222	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular		7,205	31,752			31,752	6.79%	2,157
223	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular		26,213	(62,809)			(36,596)	6.79%	(2,486)
224	O&M	Distribution Operator 58600-Dist Oper Meter Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular							6.79%	
225	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Bargaining	NM	SPS CWC-Labor Regular		21	876			876	6.79%	60
226	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular		5,513	19,078			19,078	6.79%	1,296
227	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Incentive	TX	SPS CWC-Labor Regular	(33)		(1,371)			(1,371)	6.79%	(93)
228	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Incentive	NM	SPS CWC-Labor Incentive	(14)	70	56			56	6.79%	4
229	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(3,328)	1,751	(4,577)			(4,577)	6.79%	(107)
230	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Incentive	TX	SPS CWC-Labor Incentive	(57)	289	232			232	6.79%	16
231	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Non-bargaining	NM	SPS CWC-Labor Regular		35	1,189			1,189	6.79%	81
232	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular		8,933	27,251			27,251	6.79%	1,851
233	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	(55)		(1,898)			(1,898)	6.79%	(129)
234	O&M	Distribution Operator 58700-Dist Oper Cust Install	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular							6.79%	
235	O&M	Distribution Operator 58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular		4,812	(10,326)			(5,514)	6.79%	(375)

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236	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(10,150)	(417,482)	(427,632)	6.79%	(29,054)
237	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Bargaining	TX	SPS CWC-Labor Regular			20,214	(87,961)	(67,746)	6.79%	(4,603)
238	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Incentive	NM	SPS CWC-Labor Incentive	(2,836)			(361)	(3,197)	6.79%	(217)
239	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(12,018)			12,012	(6)	6.79%	(0)
240	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Incentive	TX	SPS CWC-Labor Incentive	(10,900)			(3,801)	(14,701)	6.79%	(999)
241	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			8,003	(12,558)	(4,555)	6.79%	(309)
242	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			525	(567,657)	(567,133)	6.79%	(38,532)
243	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			34,267	(102,651)	(68,384)	6.79%	(4,646)
244	O&M	Distribution Operator 58800-Dist Oper Misc Exp		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
245	O&M	Distribution Operator 58900-Dist Rents		Labor - Bargaining	NM	SPS CWC-Labor Regular			0	6	6	6.79%	0
246	O&M	Distribution Operator 58900-Dist Rents		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			0	36	36	6.79%	2
247	O&M	Distribution Operator 58900-Dist Rents		Labor - Bargaining	TX	SPS CWC-Labor Regular			0	16	16	6.79%	1
248	O&M	Distribution Operator 58900-Dist Rents		Labor - Incentive	NM	SPS CWC-Labor Incentive	(0)			(286)	(286)	6.79%	(19)
249	O&M	Distribution Operator 58900-Dist Rents		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	27			(1,797)	(1,770)	6.79%	(122)
250	O&M	Distribution Operator 58900-Dist Rents		Labor - Incentive	TX	SPS CWC-Labor Incentive	0			(799)	(799)	6.79%	(54)
251	O&M	Distribution Operator 58900-Dist Rents		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			(0)	(1,343)	(1,343)	6.79%	(91)
252	O&M	Distribution Operator 58900-Dist Rents		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			(0)	(8,499)	(8,499)	6.79%	(577)
253	O&M	Distribution Operator 58900-Dist Rents		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			(0)	(3,731)	(3,731)	6.79%	(253)
254	O&M	Distribution Operator 58900-Dist Rents		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
255	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Bargaining	NM	SPS CWC-Labor Regular			1	33	34	6.79%	2
256	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			33	1,384	1,368	6.79%	93
257	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Bargaining	TX	SPS CWC-Labor Regular			157	6,262	6,418	6.79%	436
258	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Incentive	NM	SPS CWC-Labor Incentive	(1)					6.79%	0
259	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(505)			1,276	771	6.79%	52
260	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Incentive	TX	SPS CWC-Labor Incentive	(126)			636	510	6.79%	35
261	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Non-bargaining	NM	SPS CWC-Labor Regular			1	45	46	6.79%	3
262	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			839	2,947	3,786	6.79%	257
263	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			254	8,455	8,709	6.79%	592
264	O&M	Distribution Maintena 59000-Dist Mtc Super & Eng		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
265	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Bargaining	NM	SPS CWC-Labor Regular			(193)	(7,582)	(7,755)	6.79%	(527)
266	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Bargaining	TX	SPS CWC-Labor Regular						6.79%	
267	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Incentive	NM	SPS CWC-Labor Incentive						6.79%	
268	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	9			(369)	(370)	6.79%	(25)
269	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Incentive	TX	SPS CWC-Labor Incentive	(1)					6.79%	
270	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Non-bargaining	NM	SPS CWC-Labor Regular						6.79%	
271	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			(313)	(10,211)	(10,524)	6.79%	(715)
272	O&M	Distribution Maintena 59100-Dist Mt of Structures		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular			3,134	(29,178)	(26,045)	6.79%	(1,770)
273	O&M	Distribution Maintena 59200-Dist Mt of Station Equip		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			24	949	973	6.79%	66
274	O&M	Distribution Maintena 59200-Dist Mt of Station Equip		Labor - Bargaining	TX	SPS CWC-Labor Regular						6.79%	
275	O&M	Distribution Maintena 59200-Dist Mt of Station Equip		Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(1,990)			(2,536)	(4,526)	6.79%	(308)
276	O&M	Distribution Maintena 59200-Dist Mt of Station Equip		Labor - Incentive	TX	SPS CWC-Labor Incentive	(19)			98	79	6.79%	5
277	O&M	Distribution Maintena 59200-Dist Mt of Station Equip		Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			5,155	(36,817)	(31,661)	6.79%	(2,151)
278	O&M	Distribution Maintena 59200-Dist Mt of Station Equip		Labor - Non-bargaining	TX	SPS CWC-Labor Regular			38	1,281	1,320	6.79%	90
279	O&M	Distribution Maintena 59200-Dist Mt of Station Equip		Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
280	O&M	Distribution Maintena 59300-Dist Mtc of Overhead Lines		Labor - Bargaining	NM	SPS CWC-Labor Regular			11,958	180,183	192,142	6.79%	13,055
281	O&M	Distribution Maintena 59300-Dist Mtc of Overhead Lines		Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(1,255)	(173,570)	(174,825)	6.79%	(11,878)
282	O&M	Distribution Maintena 59300-Dist Mtc of Overhead Lines		Labor - Bargaining	TX	SPS CWC-Labor Regular			26,581	135,043	161,624	6.79%	10,981

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283	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	(2,045)	(2,045)		(653)	(2,698)	6.79%	(183)
284	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(3,328)	(3,328)		(9,361)	(12,689)	6.79%	(862)
285	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	(7,653)	(7,653)		1,337	(6,316)	6.79%	(429)
286	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			19,387	243,623	263,010	6.79%	17,870
287	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			1,794	(236,582)	(236,788)	6.79%	(16,088)
288	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			43,086	182,804	225,889	6.79%	15,347
289	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular				(6,939)	(6,939)	6.79%	(471)
290	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Pension	NM	SPS CWC-Labor Regular						6.79%	
291	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Pension	PIS-DIST	SPS CWC-Labor Regular				(6,384)	(6,384)	6.79%	(434)
292	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Pension	TX	SPS CWC-Labor Regular			105	820	926	6.79%	63
293	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular			45	(357)	(312)	6.79%	(21)
294	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			734	1,304	2,038	6.79%	138
295	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular						6.79%	
296	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive	(22)	(22)		50	28	6.79%	2
297	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(32)	(32)		(41)	(73)	6.79%	(5)
298	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive	(167)	(167)		(82)	(249)	6.79%	(17)
299	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			171	1,108	1,278	6.79%	87
300	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			73	(483)	(409)	6.79%	(28)
301	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			1,189	1,761	2,950	6.79%	200
302	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
303	O&M	Distribution Maintena	59500-Dist Mt of Line Transform	Labor - Bargaining	TX	SPS CWC-Labor Regular			1	43	44	6.79%	3
304	O&M	Distribution Maintena	59500-Dist Mt of Line Transform	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			2	57	59	6.79%	4
305	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	NM	SPS CWC-Labor Regular			111	1,400	1,512	6.79%	103
306	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			170	4,520	4,690	6.79%	319
307	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	TX	SPS CWC-Labor Regular			237	333	570	6.79%	39
308	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	NM	SPS CWC-Labor Incentive	(66)	(66)		131	65	6.79%	4
309	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(96)	(96)		276	180	6.79%	12
310	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	TX	SPS CWC-Labor Incentive	(137)	(137)		14	(123)	6.79%	(8)
311	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			181	1,891	2,071	6.79%	141
312	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			276	6,103	6,379	6.79%	433
313	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			384	449	833	6.79%	57
314	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
315	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	NM	SPS CWC-Labor Regular			12	465	476	6.79%	32
316	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			501	10,299	10,800	6.79%	734
317	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	TX	SPS CWC-Labor Regular			30	1,180	1,210	6.79%	82
318	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	NM	SPS CWC-Labor Incentive	(7)	(7)		36	29	6.79%	2
319	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(378)	(378)		785	407	6.79%	28
320	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	TX	SPS CWC-Labor Incentive	(24)	(24)		121	97	6.79%	7
321	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			19	627	646	6.79%	44
322	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			812	13,907	14,719	6.79%	1,000
323	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			48	1,594	1,642	6.79%	112
324	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.79%	
325	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Bargaining	NM	SPS CWC-Labor Regular			(6)	(215)	(221)	6.79%	(15)
326	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Bargaining	TX	SPS CWC-Labor Regular			163	(535)	(372)	6.79%	(25)
327	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Incentive	NM	SPS CWC-Labor Incentive	(1)	(1)		(12)	(13)	6.79%	(1)
328	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(2)	(2)				6.79%	(0)
329	O&M	Distribution Maintena	59800-Dist Mtc of Dist Plant	Labor - Incentive	TX	SPS CWC-Labor Incentive	(93)	(93)		(89)	(182)	6.79%	(12)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment To Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
330	O&M		Distribution Maintena 59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	(9)	(291)	(9)	(291)	(300)	6.79%	(20)
331	O&M		Distribution Maintena 59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	264	(723)	264	(723)	(458)	6.79%	(31)
332	O&M		Distribution Maintena 59800-Dist Mtce of Dist Plant	Labor - Other Compensation	PI5-DIST	SPS CWC-Labor Regular						6.79%	
333	O&M		Customer Accounting 90100-Cust Acct Supervise	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	(422)	(59)		(59)	(481)	6.79%	(33)
334	O&M		Customer Accounting 90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	440	(6,819)		(6,819)	(6,379)	6.79%	(433)
335	O&M		Customer Accounting 90100-Cust Acct Supervise	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
336	O&M		Customer Accounting 90200-Cust Acct Meter Read	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	28,402	(14,297)		(14,297)	14,105	6.79%	958
337	O&M		Customer Accounting 90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(19,677)		(19,677)	14,105	6.79%	958
338	O&M		Customer Accounting 90200-Cust Acct Meter Read	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	48,322	(6,422)		(6,422)	(13,519)	6.79%	(919)
339	O&M		Customer Accounting 90200-Cust Acct Meter Read	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular					41,900	6.79%	2,847
340	O&M		Customer Accounting 90300-Cust Acct Recrds & Coll	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular						6.79%	
341	O&M		Customer Accounting 90300-Cust Acct Recrds & Coll	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(39,266)		(39,266)	(79,971)	6.79%	(5,433)
342	O&M		Customer Accounting 90300-Cust Acct Recrds & Coll	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	4,578	(84,549)		(84,549)	(45,303)	6.79%	(3,078)
343	O&M		Customer Accounting 90300-Cust Acct Recrds & Coll	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular	74,169	(137,597)		(137,597)	(63,428)	6.79%	(4,309)
344	O&M		Customer Accounting 90300-Cust Acct Recrds & Coll	Labor - Pension	CUST-AVG	SPS CWC-Labor Regular						6.79%	
345	O&M		Customer Accounting 90500-Cust Acct Misc	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			(1)		(1)	6.79%	(0)
346	O&M		Customer Accounting 90500-Cust Acct Misc	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(136)		(136)	(136)	6.79%	(9)
347	O&M		Customer Accounting 90500-Cust Acct Misc	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	319				319	6.79%	22
348	O&M		Customer Accounting 90500-Cust Acct Misc	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
349	O&M		Customer Service 90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	22,090	(15,252)		(15,252)	80,551	6.79%	5,473
350	O&M		Customer Service 90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive					(7,959)	6.79%	(541)
351	O&M		Customer Service 90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	37,873				78,943	6.79%	7,937
352	O&M		Customer Service 90800-Customer Asst Expense	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
353	O&M		Customer Service 90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Labor Regular						6.79%	
354	O&M		Customer Service 90804EE-Customer Assistance SaversSwitch	Labor - Bargaining	TX	SPS CWC-Labor Regular	(2)	(65)		(65)	(66)	6.79%	(5)
355	O&M		Customer Service 90804EE-Customer Assistance SaversSwitch	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	61	(87)		(87)	(26)	6.79%	(2)
356	O&M		Customer Service 910000-Misc Cust Serv Expense	Labor - Bargaining	CUST-RET	SPS CWC-Labor Regular	(1)				(1)	6.79%	(0)
357	O&M		Customer Service 910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive		(91)		(91)	(91)	6.79%	(6)
358	O&M		Customer Service 910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular	167				167	6.79%	11
359	O&M		Customer Service 910000-Misc Cust Serv Expense	Labor - Other Compensation	CUST-RET	SPS CWC-Labor Regular						6.79%	
360	O&M		Sales 91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	1,883	(8,901)		(8,901)	(7,019)	6.79%	(477)
361	O&M		Sales 91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(348)		(348)	(1,698)	6.79%	(115)
362	O&M		Sales 91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	3,282	(9,924)		(9,924)	(6,642)	6.79%	(451)
363	O&M		Sales 91200-Economic Development	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
364	O&M		Sales 916000-Misc Sales Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(0)				(0)	6.79%	(0)
365	O&M		Sales 916000-Misc Sales Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(6)		(6)	(6)	6.79%	(0)
366	O&M		Sales 916000-Misc Sales Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	18				18	6.79%	1
367	O&M		Sales 916000-Misc Sales Expense	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.79%	
368	O&M		A&G 92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	36,624	(62,295)		(62,295)	(25,670)	6.79%	(1,744)
369	O&M		A&G 92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive		(312,035)		(312,035)	(710,268)	6.79%	(48,257)
370	O&M		A&G 92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS CWC-Labor Regular		(398,232)		(398,232)	(6,225,906)	6.79%	(423,002)
371	O&M		A&G 92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	740,318				1,017,965	6.79%	69,163
372	O&M		A&G 92000-A&G Salaries	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.79%	
373	O&M		A&G 92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular						6.79%	
374	O&M		A&G 92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	15,646				(76,296)	6.79%	(5,184)
375	O&M		A&G 92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular						6.79%	
376	O&M		A&G 92100-A&G Office & Supplies	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.79%	

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377	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive						6.79%	
378	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular		2			2	6.79%	0
379	O&M	A&G	92804R-Regulatory Commission Expense Misc	Labor - Incentive	RETAIL-ENERGY	SPS CWC-Labor Incentive						6.79%	2
380	O&M	A&G	93100-A&G Rents	Labor - Bargaining	PIS-PTD	SPS CWC-Labor Regular				32	(4,291)	6.79%	(292)
381	O&M	A&G	93100-A&G Rents	Labor - Incentive	PIS-PTD	SPS CWC-Labor Incentive	40				(19,925)	6.79%	(1,354)
382	O&M	A&G	93100-A&G Rents	Labor - Non-bargaining	PIS-PTD	SPS CWC-Labor Regular						6.79%	
383	O&M	A&G	93100-A&G Rents	Labor - Other Compensation	PIS-PTD	SPS CWC-Labor Regular		(955,866)	3,044,501	(8,331,579)	(6,242,944)	6.79%	(424,160)
384					Total								
385													(424,160)
386													

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TX-109 IS Pay Tax Adj Alloc

Line No.	Company	Jurisdictional Allocator	Allocation Factor - TX	Other Jur	SPS Total
1	Southwestern Public Service Co	LABOR	59.48%	40.52%	100.00%
2	Payroll Tax Adjust		(42,415,987.78%)	(42,415,987.78%)	(42,415,987.78%)
3	Allocated Adjustment		(25,228,510.95%)	(17,187,476.83%)	(42,415,987.78%)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
1	Plant in Service	Intangible	303000-Intng Misc	LABXAG				LABXAG	59.37%		
2	Plant in Service	Intangible	303003-Intng Misc Computr Softwar	LABXAG	4,143,511	1,616,444	5,759,955	LABXAG	59.37%	3,419,452	2,340,503
3	Plant in Service	Intangible	303004-Intng Misc Computr Softwar	LABXAG	135,683,183	5,110,801	140,793,984	LABXAG	59.37%	83,583,684	57,210,300
4	Plant in Service	Intangible	303004R-Intng Misc Computr Softwar-Retail Alk CUST-RET	LABXAG	1,078,669	2,407,918	3,486,587	CUST-RET	68.74%	2,396,783	1,089,804
5	Plant in Service	Intangible	303005-Intng Misc Computr Soft.15y	LABXAG	74,406,246	(434,542)	73,971,704	LABXAG	59.37%	43,914,004	30,057,701
6	Plant in Service	Intangible	303007-Intng Misc Computr Softwar	LABXAG	465,205	465,205	465,205	LABXAG	59.37%	276,173	189,032
7	Plant in Service	Intangible	303010-Intng Misc Computr Softwar	LABXAG	8,927,804	(4,101)	8,923,703	LABXAG	59.37%	5,297,641	3,626,062
8	Plant in Service	Intangible	303010R-Intng Misc Computr Softwar-Retail Alk CUST-RET	LABXAG	719,086	719,086	719,086	CUST-RET	68.74%	494,321	224,765
9	Plant in Service	Intangible	303014-Intng CRS Computr Softwar	CUST-RET	12,757,602	371,051	13,128,653	CUST-RET	68.74%	9,025,024	4,103,629
10	Plant in Service	Intangible	Sub-Total Intangible		236,997,016	10,253,862	247,248,877			148,407,081	98,841,796
11											
12	Plant in Service	Steam Production	310001-Steam Prod Land Own in Fee	12CP-PROD	4,355,213		4,355,213	12CP-PROD	57.90%	2,521,500	1,833,713
13	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,098,015	(0)	1,098,015	12CP-PROD	57.90%	635,708	462,307
14	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	11,551,745	11,478,675	23,030,420	12CP-PROD	57.90%	13,333,722	9,696,698
15	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	73,071	(11,478,675)	(11,405,604)	12CP-PROD	57.90%	(6,603,403)	(4,802,200)
16	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	215,675,989	2,970,358	218,646,347	12CP-PROD	57.90%	126,587,777	92,058,570
17	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	26,924,386	(10)	26,924,376	12CP-PROD	57.90%	15,588,172	11,336,204
18	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,007,757,125	13,468,886	1,021,226,011	12CP-PROD	57.90%	591,250,355	429,975,656
19	Plant in Service	Steam Production	312001-Steam Prod Bir PIt-TolkSC	12CP-PROD	15,685,164	(10)	15,685,154	12CP-PROD	57.90%	9,081,097	6,604,057
20	Plant in Service	Steam Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	479,455,059	7,612,892	487,068,951	12CP-PROD	57.90%	281,994,081	205,074,870
21	Plant in Service	Steam Production	314001-Steam Prod Turbogogen-TolkSC	12CP-PROD	44,699,883	(2)	44,699,881	12CP-PROD	57.90%	25,879,502	18,820,379
22	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	65,508,959	1,255,987	66,764,947	12CP-PROD	57.90%	38,654,321	28,110,625
23	Plant in Service	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	22,439,593		22,439,593	12CP-PROD	57.90%	12,991,656	9,447,937
24	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr PIt E	12CP-PROD	27,084,556	512,429	27,596,984	12CP-PROD	57.90%	15,977,586	11,619,398
25	Plant in Service	Steam Production	316001-Steam Prod PwrPItEq-TolkSC	12CP-PROD	5,181,717		5,181,717	12CP-PROD	57.90%	3,000,014	2,181,703
26	Plant in Service	Steam Production	Sub-Total Steam Production		1,927,491,476	25,820,530	1,953,312,006			1,130,892,089	822,419,917
27											
28	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	115,046	17,959	133,006	12CP-PROD	57.90%	77,005	56,001
29	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	676		676	12CP-PROD	57.90%	391	285
30	Plant in Service	Other Production	340045-Other Prod Wind Rights	ENERGY				ENERGY	59.75%		
31	Plant in Service	Other Production	340145-Other Prod Wind Land Own	ENERGY	954,053	148,934	1,102,987	ENERGY	59.75%	658,993	443,994
32	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,281,391	759,652	15,041,043	12CP-PROD	57.90%	8,708,182	6,332,861
33	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	45,742,725	397,637	46,140,362	ENERGY	59.75%	27,567,104	18,573,258
34	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,193,387	68,729	6,262,116	12CP-PROD	57.90%	3,625,523	2,636,593
35	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	55,003,053	2,216,576	57,219,629	12CP-PROD	57.90%	33,127,952	24,091,677
36	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	192,442,099	11,418,091	203,860,190	12CP-PROD	57.90%	118,027,164	85,833,026
37	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	610,114,945	809,327,033	1,419,441,978	ENERGY	59.75%	848,062,370	571,379,608
38	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	32,009,618	1,873,634	33,883,251	12CP-PROD	57.90%	19,617,092	14,266,160
39	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	19,691,394	171,175	19,862,570	ENERGY	59.75%	11,867,127	7,995,443
40	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,754,886	295,692	5,050,578	12CP-PROD	57.90%	2,924,090	2,126,489
41	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	16,096	140	16,236	ENERGY	59.75%	9,700	6,536
42	Plant in Service	Other Production	Sub-Total Other Production		981,319,370	826,695,252	1,808,014,622			1,074,272,692	733,741,929
43	Plant in Service	Production			2,908,810,846	852,515,782	3,761,326,628			2,205,164,781	1,556,161,847

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
44	Plant in Service	Transmission	350001- Tran Land Owned in Fee	12CP-TRAN	10,291,440	186,123	10,477,563	12CP-TRAN	45.49%	4,766,741	5,710,823
45	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	152,456,348	389,308	152,845,656	12CP-TRAN	45.49%	69,536,742	83,308,914
46	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	3,228,460	8,244	3,236,704	NM			3,236,704
47	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	5,073,651	12,956	5,086,607	TX	100.00%	5,086,607	
48	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial W WHLS	WHLS	999,676	2,553	1,002,229	WHLS			1,002,229
49	Plant in Service	Transmission	350011- Tran Fee Land - Prod	12CP-PROD		(0)		12CP-PROD	57.90%	(0)	(0)
50	Plant in Service	Transmission	350045- Tran Land Fee-Wind	ENERGY	217,137		217,137	ENERGY	59.75%	129,731	87,406
51	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	123,262,963	9,390,820	132,653,784	12CP-TRAN	45.49%	60,350,501	72,303,282
52	Plant in Service	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	723,970	160,236	884,207	12CP-PROD	57.90%	511,922	372,285
53	Plant in Service	Transmission	352045- Tran Str & Impr-Wind	ENERGY	1,236,641	2,505,529	3,742,170	ENERGY	59.75%	2,235,804	1,506,366
54	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,201,154,413	91,451,377	1,292,605,790	12CP-TRAN	45.49%	588,067,715	704,538,075
55	Plant in Service	Transmission	353010- Tran Station Equip Pro	12CP-PROD	28,357,689	(49,989)	28,307,701	12CP-PROD	57.90%	16,389,064	11,918,637
56	Plant in Service	Transmission	353045- Tran Station Equip-Wind	ENERGY	13,707,555	34,098,955	47,806,510	ENERGY	59.75%	28,562,564	19,243,946
57	Plant in Service	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	7,738,038	354,975	8,093,012	12CP-TRAN	45.49%	3,681,895	4,411,117
58	Plant in Service	Transmission	354000ERN- Tran Towers & Fixture Radial NM	NM	163,863	7,517	171,380	NM			171,380
59	Plant in Service	Transmission	354000ERT- Tran Towers & Fixture Radial TX	TX	257,517	11,813	269,330	TX	100.00%	269,330	
60	Plant in Service	Transmission	354000ERW- Tran Towers & Fixture Radial Whc WHLS	WHLS	50,739	2,328	53,067	WHLS			53,067
61	Plant in Service	Transmission	355000E	12CP-TRAN	1,303,888,679	59,995,419	1,363,884,098	12CP-TRAN	45.49%	620,495,599	743,388,499
62	Plant in Service	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	NM	27,611,523	1,270,480	28,882,004	NM			28,882,004
63	Plant in Service	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	TX	43,392,596	1,996,610	45,389,206	TX	100.00%	45,389,206	
64	Plant in Service	Transmission	355000ERW- Tran Poles & Fixtures Radial Whol WHLS	WHLS	8,549,768	393,398	8,943,166	WHLS			8,943,166
65	Plant in Service	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	251,807	1,800,748	2,052,554	12CP-PROD	57.90%	1,188,350	864,205
66	Plant in Service	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	13,146,003	5,527,821	18,673,825	ENERGY	59.75%	11,156,897	7,516,928
67	Plant in Service	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	463,504,490	21,252,722	484,757,212	12CP-TRAN	45.49%	220,539,060	264,218,152
68	Plant in Service	Transmission	356000ERN- Tran OH Conductor & D Radial NM	NM	9,815,305	450,054	10,265,359	NM			10,265,359
69	Plant in Service	Transmission	356000ERT- Tran OH Conductor & D Radial TX	TX	15,425,138	707,277	16,132,415	TX	100.00%	16,132,415	
70	Plant in Service	Transmission	356000ERW- Tran OH Conductor & D Radial Wh WHLS	WHLS	3,039,259	139,357	3,178,616	WHLS			3,178,616
71	Plant in Service	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	352,316	182,609	534,925	12CP-PROD	57.90%	309,701	225,224
72	Plant in Service	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	5,160,948	5,984,395	11,145,342	ENERGY	59.75%	6,658,916	4,486,426
73	Plant in Service	Transmission	357000E- Tran Underground Cond	12CP-TRAN	275,005	12,616	287,620	12CP-TRAN	45.49%	130,852	156,768
74	Plant in Service	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	489,717	22,465	512,182	12CP-TRAN	45.49%	233,016	279,166
75	Plant in Service	Transmission	359000-Transmission Road & Trai	12CP-TRAN	517,736	23,751	541,487	12CP-TRAN	45.49%	246,348	295,139
76	Plant in Service	Transmission		Sub-Total Transmission	3,444,340,393	238,292,466	3,682,632,858			1,702,068,976	1,980,563,882
77	Plant in Service	Transmission									
78	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	3,249,394	17,238	3,266,632	NM			3,266,632
79	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	6,363,495	17,203	6,380,698	TX	100.00%	6,380,698	
80	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	11,399,922	380,246	11,780,168	NM			11,780,168
81	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,963,957		2,963,957	TX	100.00%	2,963,957	
82	Plant in Service	Distribution	361000E-Str & Improv	NM	16,534,145	2,026,656	18,560,801	NM			18,560,801
83	Plant in Service	Distribution	361000E-Str & Improv	TX	17,927,397	1,183,691	19,111,088	TX	100.00%	19,111,088	
84	Plant in Service	Distribution	362000E-Other Eq	NM	129,594,743	15,899,355	145,494,099	NM			145,494,099
85	Plant in Service	Distribution	362000E-Other Eq	TX	184,020,990	12,167,847	196,188,837	TX	100.00%	196,188,837	
86	Plant in Service	Distribution									

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
87	Plant in Service	Distribution	364000-Dist Poles, Towers & Fxt	NM	122,464,131	9,451,430	131,915,562	NM			131,915,562
88	Plant in Service	Distribution	364000-Dist Poles, Towers & Fxt	TX	241,030,833	5,062,842	246,093,675	TX	100.00%	246,093,675	
89	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	123,489,806	9,540,909	133,030,715	NM			133,030,715
90	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	180,353,703	3,806,664	184,160,367	TX	100.00%	184,160,367	
91	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	7,009,072	542,027	7,551,098	NM			7,551,098
92	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	19,842,863	419,759	20,262,623	TX	100.00%	20,262,623	
93	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	13,982,714	1,078,429	15,061,143	NM			15,061,143
94	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	37,765,545	790,735	38,556,280	TX	100.00%	38,556,280	
95	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	76,056,005	(223,349)	75,832,656	NM			75,832,656
96	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	160,982,362	(1,461,416)	159,520,946	TX	100.00%	159,520,946	
97	Plant in Service	Distribution	369000E-Distribution Services	NM		0		NM			
98	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)		(1)	TX	100.00%	(1)	
99	Plant in Service	Distribution	369010-Distribution Services O	NM	17,254,379	(53,216)	17,201,162	NM			17,201,162
100	Plant in Service	Distribution	369010-Distribution Services O	TX	33,588,234	(310,717)	33,277,516	TX	100.00%	33,277,516	
101	Plant in Service	Distribution	369020-Distribution Services U	NM	16,387,349	(50,886)	16,336,463	NM			16,336,463
102	Plant in Service	Distribution	369020-Distribution Services U	TX	30,763,528	(287,150)	30,476,378	TX	100.00%	30,476,378	
103	Plant in Service	Distribution	370000E-Distribution Meter	NM	25,761,483	(76,507)	25,684,976	NM			25,684,976
104	Plant in Service	Distribution	370000E-Distribution Meter	TX	42,716,281	(399,809)	42,316,472	TX	100.00%	42,316,472	
105	Plant in Service	Distribution	370000E-Distribution Meter	WHLs	1,718,442		1,718,442	WHLs			1,718,442
106	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732		4,915,732	NM			4,915,732
107	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,851		8,129,851	TX	100.00%	8,129,851	
108	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	13,684,772	1,262,910	14,947,682	NM			14,947,682
109	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	19,387,726	1,913,063	21,300,788	TX	100.00%	21,300,788	
110	Plant in Service	Distribution	Sub-Total Distribution		1,569,338,853	62,697,953	1,632,036,806			1,008,739,475	623,297,332
111											
112	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	3,060,360		3,060,360	LABXAG	59.37%	1,816,812	1,243,548
113	Plant in Service	General	389002-General Land Rights	LABXAG	45,967		45,967	LABXAG	59.37%	27,289	18,678
114	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	73,744,579	354,832	74,099,411	LABXAG	59.37%	43,989,818	30,109,593
115	Plant in Service	General	390007-Genl Str & Imp Lease Bid	LABXAG	3,663,394	(0)	3,663,394	LABXAG	59.37%	2,174,809	1,488,585
116	Plant in Service	General	390050-Genl Str & Imp Call Center	CUST-RET	9,027,760		9,027,760	CUST-RET	68.74%	6,205,949	2,821,811
117	Plant in Service	General	391000-General Office Furn & E	LABXAG	20,956,894	2,005,012	22,961,906	LABXAG	59.37%	13,631,553	9,330,353
118	Plant in Service	General	391004-General Info Sys Computer	LABXAG	93,427,796	8,002,463	101,430,259	LABXAG	59.37%	60,215,035	41,215,224
119	Plant in Service	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG				LABXAG	59.37%		
120	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	3,832,165	70,436	3,902,601	LABXAG	59.37%	2,316,816	1,585,785
121	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	48,080,161	882,434	48,962,594	LABXAG	59.37%	29,067,109	19,895,486
122	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	9,281,685	170,621	9,452,306	LABXAG	59.37%	5,611,451	3,840,855
123	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	61,106,748	1,124,326	62,231,074	LABXAG	59.37%	36,944,067	25,287,007
124	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,925	6,944	437,868	LABXAG	59.37%	259,945	177,924
125	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	51,629,128	831,892	52,461,020	LABXAG	59.37%	31,143,982	21,317,038
126	Plant in Service	General	395000-General Laboratory Equi	LABXAG	10,928,508	176,100	11,104,608	LABXAG	59.37%	6,592,356	4,512,252
127	Plant in Service	General	396000-General Power Operated E	LABXAG	13,718,357	252,787	13,971,144	LABXAG	59.37%	8,294,102	5,677,042
128	Plant in Service	General	397000-General Communication E	LABXAG	63,859,720	4,870,650	68,730,370	LABXAG	59.37%	40,802,436	27,927,934
129	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	48,691,046	(5,291)	48,685,756	LABXAG	59.37%	28,902,760	19,782,995

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
130	Plant in Service	General	397020-General Comm Eq AE	LABXAG	60,849		60,849	LABXAG	59.37%	36,124	24,726
131	Plant in Service	General	397030-General Comm Eq EM	LABXAG	17,684,067		17,684,067	LABXAG	59.37%	10,498,314	7,185,753
132	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,746,736	44,260	2,790,996	LABXAG	59.37%	1,656,901	1,134,095
133	Plant in Service	General	Sub-Total General		535,976,846	18,787,465	554,764,311			330,187,628	224,576,683
134											
135	Plant in Service	~	105000-Held for Future Us	12CP-TRAN				12CP-TRAN	45.49%		
136	Plant in Service	~	Sub-Total ~								
137											
139	Plant in Service		Sub-Total Plant in Service		8,695,463,954	1,182,545,527	9,878,009,481			5,394,567,941	4,483,441,540
140	Total Plant in Service				8,695,463,954	1,182,545,527	9,878,009,481			5,394,567,941	4,483,441,540
141	Reserve	Intangible	301000-Intg Organization Costs	LABXAG				LABXAG	59.37%		
142	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(2,468,617)	(347,085)	(2,815,702)	LABXAG	59.37%	(1,671,568)	(1,144,134)
143	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(106,206,835)	(3,106,125)	(109,312,960)	LABXAG	59.37%	(64,894,676)	(44,418,285)
144	Reserve	Intangible	303004R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	(168,554)	(65,011)	(233,565)	CUST-RET	68.74%	(160,559)	(73,006)
145	Reserve	Intangible	303005-Intg Misc Computr Soft15y	LABXAG	(16,776,904)	(1,185,378)	(17,962,282)	LABXAG	59.37%	(10,663,479)	(7,298,803)
146	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(6,188)	(6,188)	(12,376)	LABXAG	59.37%	(3,662)	(2,506)
147	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(6,337,111)	(197,589)	(6,534,700)	LABXAG	59.37%	(3,879,387)	(2,655,313)
148	Reserve	Intangible	303010R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	(2,996)	(2,996)	(5,992)	CUST-RET	68.74%	(2,060)	(937)
149	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(12,300,189)	(56,276)	(12,356,465)	CUST-RET	68.74%	(8,494,199)	(3,862,266)
150	Reserve	Intangible	Sub-Total Intangible		(144,258,211)	(4,966,628)	(149,224,840)			(89,769,590)	(59,455,250)
151											
152	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(692,738)	25,278	(667,460)	12CP-PROD	57.90%	(386,433)	(281,026)
153	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(4,508,093)	(118,327)	(4,626,420)	12CP-PROD	57.90%	(2,678,518)	(1,947,902)
154	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(57,612)	4,804	(52,808)	12CP-PROD	57.90%	(30,574)	(22,234)
155	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(135,625,359)	15,405,140	(120,220,219)	12CP-PROD	57.90%	(69,602,856)	(50,617,363)
156	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(14,127,286)	2,165,562	(11,961,724)	12CP-PROD	57.90%	(6,925,376)	(5,036,349)
157	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(616,833,458)	45,780,815	(571,052,642)	12CP-PROD	57.90%	(330,617,389)	(240,435,253)
158	Reserve	Steam Production	312001-Steam Prod Blr PIt-TolkSC	12CP-PROD	(9,769,296)	1,444,703	(8,324,594)	12CP-PROD	57.90%	(4,819,618)	(3,504,976)
159	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(302,437,673)	23,175,539	(279,262,134)	12CP-PROD	57.90%	(161,681,972)	(117,580,161)
160	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(19,670,351)	3,237,283	(16,433,068)	12CP-PROD	57.90%	(9,514,111)	(6,918,957)
161	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(40,592,152)	2,942,671	(37,649,481)	12CP-PROD	57.90%	(21,797,593)	(15,851,888)
162	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(12,200,021)	2,394,135	(9,805,887)	12CP-PROD	57.90%	(5,677,229)	(4,128,658)
163	Reserve	Steam Production	316000E-Steam Prod Misc Pwr PIt E	12CP-PROD	(20,261,184)	3,131,184	(17,130,000)	12CP-PROD	57.90%	(9,917,607)	(7,212,393)
164	Reserve	Steam Production	316001-Steam Prod PwrPItEq-TolkSC	12CP-PROD	(2,750,106)	623,843	(2,126,264)	12CP-PROD	57.90%	(1,231,024)	(895,239)
165	Reserve	Steam Production	Sub-Total Steam Production		(1,179,525,328)	100,212,628	(1,079,312,700)			(624,880,301)	(454,432,399)
166											
167	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(675)	1	(674)	12CP-PROD	57.90%	(390)	(284)
168	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(4,019,023)	128,617	(3,890,406)	12CP-PROD	57.90%	(2,252,394)	(1,638,011)
169	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(2,711,281)	(375,379)	(3,086,660)	ENERGY	59.75%	(1,844,161)	(1,242,499)
170	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(4,203,778)	48,004	(4,155,774)	12CP-PROD	57.90%	(2,406,032)	(1,749,741)
171	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(34,000,371)	90,825	(33,909,546)	12CP-PROD	57.90%	(19,632,315)	(14,277,231)
172	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(46,415,876)	3,931,619	(42,484,258)	12CP-PROD	57.90%	(24,596,742)	(17,887,516)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
173	Reserve	Other Production	34045-Other Prod Generator-Wind	ENERGY	(36,196,146)	(6,335,600)	(42,531,745)	ENERGY	59.75%	(25,411,094)	(17,120,652)
174	Reserve	Other Production	34500E-Other Prod Access Elect Equip	12CP-PROD	(10,974,390)	839,079	(10,135,311)	12CP-PROD	57.90%	(5,867,953)	(4,267,358)
175	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,166,127)	(162,541)	(1,328,668)	ENERGY	59.75%	(793,829)	(534,840)
176	Reserve	Other Production	34600E-Other Prod Misc Pwr P	12CP-PROD	(1,597,673)	133,329	(1,464,343)	12CP-PROD	57.90%	(847,798)	(616,545)
177	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(956)	(131)	(1,086)	ENERGY	59.75%	(649)	(437)
178	Reserve	Other Production	Sub-Total Other Production		(141,286,294)	(1,702,177)	(142,988,471)			(83,653,357)	(59,335,114)
179	Reserve Production Total				(1,320,811,622)	98,510,451	(1,222,301,171)			(708,533,658)	(513,767,513)
180											
181	Reserve	Transmission	35000E-Transmission Land Right	12CP-TRAN	(22,036,021)	4,787,244	(17,248,777)	12CP-TRAN	45.49%	(7,847,287)	(9,401,490)
182	Reserve	Transmission	35000E-Transmission Land Right Radial NM	NM	(466,641)	101,376	(365,265)	NM			(865,265)
183	Reserve	Transmission	35000E-Transmission Land Right Radial TX	TX	(733,345)	159,316	(574,028)	TX	100.00%	(574,028)	
184	Reserve	Transmission	35000E-Transmission Land Right Radial W WHLS	WHLS	(144,493)	31,391	(113,102)	WHLS			(113,102)
185	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(17,498,964)	173,439	(17,325,524)	12CP-TRAN	45.49%	(7,882,203)	(9,443,321)
186	Reserve	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	(93,447)	8,312	(85,135)	12CP-PROD	57.90%	(49,290)	(35,845)
187	Reserve	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	(26,084)	(801)	(26,886)	ENERGY	59.75%	(16,063)	(10,822)
188	Reserve	Transmission	35300E-Transmission Station	12CP-TRAN	(147,277,555)	(12,926,564)	(160,204,118)	12CP-TRAN	45.49%	(72,884,456)	(87,319,662)
189	Reserve	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	(16,103,031)	1,904,156	(14,198,875)	12CP-PROD	57.90%	(8,220,599)	(5,978,276)
190	Reserve	Transmission	353045-TRAN Station Equip-Wind	ENERGY	(293,552)	7,048	(286,504)	ENERGY	59.75%	(171,175)	(115,329)
191	Reserve	Transmission	35400E-TRAN Towers & Fixture	12CP-TRAN	(2,577,707)	(148,058)	(2,725,765)	12CP-TRAN	45.49%	(1,240,080)	(1,485,685)
192	Reserve	Transmission	35400E-TRAN Towers & Fixture Radial NM	NM	(54,586)	(3,135)	(57,722)	NM			(57,722)
193	Reserve	Transmission	35400E-TRAN Towers & Fixture Radial TX	TX	(85,784)	(4,927)	(90,712)	TX	100.00%	(90,712)	
194	Reserve	Transmission	35400E-TRAN Towers & Fixture Radial Whc WHLS	WHLS	(16,902)	(971)	(17,873)	WHLS			(17,873)
195	Reserve	Transmission	35500E	12CP-TRAN	(196,831,178)	(30,449,442)	(227,280,621)	12CP-TRAN	45.49%	(103,400,740)	(123,879,881)
196	Reserve	Transmission	35500E-TRAN Poles & Fixtures Radial NM	NM	(4,168,154)	(644,806)	(4,812,960)	NM			(4,812,960)
197	Reserve	Transmission	35500E-TRAN Poles & Fixtures Radial TX	TX	(6,550,418)	(1,013,338)	(7,563,756)	TX	100.00%	(7,563,756)	
198	Reserve	Transmission	35500E-TRAN Poles & Fixtures Radial Whol WHLS	WHLS	(1,290,648)	(199,661)	(1,490,309)	WHLS			(1,490,309)
199	Reserve	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	(1,212,842)	565,488	(647,354)	12CP-PROD	57.90%	(374,793)	(272,561)
200	Reserve	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	1,909,831	37,012	1,946,843	ENERGY	59.75%	1,163,164	783,678
201	Reserve	Transmission	35600E-TRAN OH Conductor & D	12CP-TRAN	(105,454,070)	(2,979,552)	(108,433,622)	12CP-TRAN	45.49%	(49,331,601)	(59,102,022)
202	Reserve	Transmission	35600E-TRAN OH Conductor & D Radial NM	NM	(2,233,126)	(63,096)	(2,296,222)	NM			(2,296,222)
203	Reserve	Transmission	35600E-TRAN OH Conductor & D Radial TX	TX	(3,509,445)	(99,158)	(3,608,603)	TX	100.00%	(3,608,603)	
204	Reserve	Transmission	35600E-TRAN OH Conductor & D Radial Wl WHLS	WHLS	(691,476)	(19,537)	(711,013)	WHLS			(711,013)
205	Reserve	Transmission	356010-TRAN OH Cond & Device-Prod	12CP-PROD	1,245,002	(575,769)	669,233	12CP-PROD	57.90%	387,460	281,773
206	Reserve	Transmission	356045-TRAN OH Cond & Device-Wind	ENERGY	(48,573)	(38,707)	(87,280)	ENERGY	59.75%	(52,146)	(35,133)
207	Reserve	Transmission	35700E-TRAN Undergound Cond	12CP-TRAN	(177,823)	34,980	(142,843)	12CP-TRAN	45.49%	(64,986)	(77,857)
208	Reserve	Transmission	358000-TRAN Undergound & Devic	12CP-TRAN	(330,777)	56,992	(273,777)	12CP-TRAN	45.49%	(124,554)	(149,223)
209	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(34,068)	(5,156)	(39,224)	12CP-TRAN	45.49%	(17,845)	(21,379)
210	Reserve	Transmission	Sub-Total Transmission		(526,785,870)	(41,305,925)	(568,091,795)			(261,964,294)	(306,127,501)
211											
212	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(1,156,240)	(14,496)	(1,170,735)	NM			(1,170,735)
213	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(618,404)	(10,429)	(628,833)	TX	100.00%	(628,833)	
214	Reserve	Distribution	361000E-Str & Improv	NM	(975,533)	(269,212)	(1,244,745)	NM			(1,244,745)
215	Reserve	Distribution	361000E-Str & Improv	TX	(2,359,210)	(11,707)	(2,370,917)	TX	100.00%	(2,370,917)	

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
216	Reserve	Distribution	362000E-Other Eq	NM	(19,389,421)	(460,230)	(19,849,651)	NM	100.00%	(39,807,237)	(19,849,651)
217	Reserve	Distribution	362000E-Other Eq	TX	(38,766,952)	(1,040,284)	(39,807,237)	TX	100.00%	(39,807,237)	
218	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,405,944)	(277,843)	(23,683,787)	NM	100.00%	(56,597,837)	(23,683,787)
219	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(56,621,961)	24,124	(56,597,837)	TX	100.00%	(56,597,837)	
220	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(13,158,662)	(138,179)	(13,296,841)	NM	100.00%	(51,334,875)	(13,296,841)
221	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(51,300,168)	(34,707)	(51,334,875)	TX	100.00%	(51,334,875)	
222	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,941,125)	(31,448)	(2,972,574)	NM	100.00%	(8,230,485)	(2,972,574)
223	Reserve	Distribution	366000E-Dist Underground Cond	TX	(8,186,084)	(44,402)	(8,230,485)	TX	100.00%	(8,230,485)	
224	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,275,348)	(31,173)	(3,306,521)	NM	100.00%	(10,808,575)	(3,306,521)
225	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(10,336,854)	(471,720)	(10,808,575)	TX	100.00%	(10,808,575)	
226	Reserve	Distribution	368000E-Dist Line Transformer	NM	(14,415,372)	(12,059)	(14,427,431)	NM	100.00%	(14,427,431)	
227	Reserve	Distribution	368000E-Dist Line Transformer	TX	(57,640,009)	354,610	(57,285,400)	TX	100.00%	(57,285,400)	
228	Reserve	Distribution	369000E-Distribution Services	NM	(1,893)	1,893	0	NM	100.00%	(4)	0
229	Reserve	Distribution	369000E-Distribution Services	TX	(1)	(1)	(1)	TX	100.00%	(1)	
230	Reserve	Distribution	369010-Distribution Services O	NM	(8,262,273)	139,278	(8,122,995)	NM	100.00%	(8,122,995)	
231	Reserve	Distribution	369010-Distribution Services O	TX	(4,311,994)	88,102	(4,223,892)	TX	100.00%	(4,223,892)	
232	Reserve	Distribution	369020-Distribution Services U	NM	(10,325,415)	173,973	(10,151,442)	NM	100.00%	(10,151,442)	
233	Reserve	Distribution	369020-Distribution Services U	TX	(13,431,996)	82,708	(13,349,288)	TX	100.00%	(13,349,288)	
234	Reserve	Distribution	370000E-Distribution Meter	NM	(8,793,121)	55,713	(8,737,409)	NM	100.00%	(8,737,409)	
235	Reserve	Distribution	370000E-Distribution Meter	TX	(15,684,081)	101,394	(15,582,687)	TX	100.00%	(15,582,687)	
236	Reserve	Distribution	370000E-Distribution Meter	WHLs	(929,992)	(929,992)	(929,992)	WHLs	100.00%	(929,992)	
237	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,092)	(89,695)	(5,742,787)	NM	100.00%	(6,754,063)	(5,742,787)
238	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,664,369)	(196,204)	(6,860,573)	TX	100.00%	(6,860,573)	
239	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,786,623)	(181,016)	(2,967,639)	NM	100.00%	(2,967,639)	
240	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,839,164)	(181,016)	(3,020,180)	TX	100.00%	(3,020,180)	
241	Reserve	Distribution		Sub-Total Distribution	(394,231,304)	(2,293,008)	(396,524,312)			(279,994,271)	(116,530,041)
242											
243	Reserve	General	389001-General Land Owned in Fe	LABXAG				LABXAG	59.37%		
244	Reserve	General	389002-General Land Rights	LABXAG	(19,333)	396	(18,937)	LABXAG	59.37%	(11,242)	(7,695)
245	Reserve	General	390000-Genl Structures & Improv	LABXAG	(19,336,616)	(768,676)	(20,105,292)	LABXAG	59.37%	(11,935,697)	(8,169,595)
246	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	(646,760)	(46,684)	(693,445)	LABXAG	59.37%	(411,670)	(281,775)
247	Reserve	General	390050-Genl Str & Imp-Call Center	CUST-RET	(3,538,864)		(3,538,864)	CUST-RET	68.74%	(2,432,720)	(1,106,144)
248	Reserve	General	391000-General Office Furn & E	LABXAG	(5,298,706)	(315,363)	(5,614,069)	LABXAG	59.37%	(3,332,845)	(2,281,224)
249	Reserve	General	391004-General Info Sys Computer	LABXAG	(47,757,653)	(5,560,075)	(53,317,728)	LABXAG	59.37%	(31,652,575)	(21,665,153)
250	Reserve	General	391005-Genl Off Eq Comp 3 Yr-Life	LABXAG				LABXAG	59.37%		
251	Reserve	General	392010-General Transp Eq Grp	LABXAG	(1,309,896)	(50,995)	(1,360,891)	LABXAG	59.37%	(807,906)	(552,985)
252	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	(30,941,817)	(881,778)	(31,823,595)	LABXAG	59.37%	(18,892,379)	(12,931,216)
253	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(4,168,233)	114,599	(4,053,634)	LABXAG	59.37%	(2,406,478)	(1,647,156)
254	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(36,068,802)	607,027	(35,461,775)	LABXAG	59.37%	(21,052,219)	(14,409,556)
255	Reserve	General	393000-General Stores Equipment	LABXAG	(311,317)	(85)	(311,403)	LABXAG	59.37%	(184,867)	(126,535)
256	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(9,518,636)	(626,334)	(10,144,971)	LABXAG	59.37%	(6,022,658)	(4,122,313)
257	Reserve	General	395000-General Laboratory Equi	LABXAG	(8,675,044)	164,546	(8,510,498)	LABXAG	59.37%	(5,052,338)	(3,458,160)
258	Reserve	General	396000-General Power Operated E	LABXAG	(6,458,554)	281,942	(6,176,612)	LABXAG	59.37%	(3,666,804)	(2,509,808)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
259	Reserve	General	397000-General Communication E	LABXAG	(50,928,713)	(2,795,157)	(53,723,870)	LABXAG	59.37%	(31,893,685)	(21,830,185)
260	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	(8,839,183)	(1,784,084)	(10,623,267)	LABXAG	59.37%	(6,306,603)	(4,316,664)
261	Reserve	General	397020-General Comm Eq AE	LABXAG	(9,290)	(2,018)	(11,308)	LABXAG	59.37%	(6,713)	(4,595)
262	Reserve	General	397030-General Comm Eq EM	LABXAG	(6,432,794)	(1,076,046)	(7,508,839)	LABXAG	59.37%	(4,457,694)	(3,051,146)
263	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,815,713)	(82,619)	(1,898,332)	LABXAG	59.37%	(1,126,963)	(771,369)
264	Reserve	General	Sub-Total General		(242,075,924)	(12,821,406)	(254,897,329)			(151,654,056)	(103,243,273)
265											
266	Reserve		Sub-Total Reserve		(2,628,162,931)	37,123,484	(2,591,039,447)			(1,491,915,869)	(1,099,123,578)
267	Total Reserve				2,628,162,931	(37,123,484)	2,591,039,447			1,491,915,869	1,099,123,578
268											
269	Net Plant Intangible				92,738,804	5,285,234	98,024,038			58,637,492	39,386,546
270	Net Plant Production				1,587,999,224	95,102,623	2,539,025,457			1,496,631,123	1,042,394,334
271	Net Plant Transmission				2,917,554,522	196,986,541	3,114,541,063			1,440,104,682	1,674,436,381
272	Net Plant Distribution				1,175,107,550	60,404,945	1,235,512,495			728,745,204	506,767,291
273	Net Plant General				293,900,922	5,966,059	299,866,981			178,533,571	121,333,410
274	Net Plant Total				6,067,301,022	1,219,669,012	7,286,970,034			3,902,652,072	3,384,317,962
275											
276	CWIP	Intangible	303000-Intg Misc	LABXAG	240,954	(240,954)		LABXAG	59.37%		
277	CWIP	Intangible	303003-Intg Misc Comput Softwar	LABXAG	1,504,235	(1,504,235)		LABXAG	59.37%		
278	CWIP	Intangible	303004-Intg Misc Comput Softwar	LABXAG	14,933,459	(14,933,459)		LABXAG	59.37%		
279	CWIP	Intangible	303005-Intg Misc Comput Soft.15y	LABXAG				LABXAG	59.37%		
280	CWIP	Intangible	303007-Intg Misc Comput Softwar	LABXAG	5,684,845	(5,684,845)		LABXAG	59.37%		
281	CWIP	Intangible	303010-Intg Misc Comput Softwar	LABXAG	1,282,321	(1,282,321)		LABXAG	59.37%		
282	CWIP	Intangible	303014-Intg CRS Comput Softwar	CUST-RET	411,070	(411,070)		CUST-RET	68.74%		
283	CWIP	Intangible	Sub-Total Intangible		24,056,884	(24,056,884)					
284											
285	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	14,287,274	(14,287,274)		12CP-PROD	57.90%		
286	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	14,013,570	(14,013,570)		12CP-PROD	57.90%		
287	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	4,196,420	(4,196,420)		12CP-PROD	57.90%		
288	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	863,966	(863,966)		12CP-PROD	57.90%		
289	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Pft E	12CP-PROD	577,109	(577,109)		12CP-PROD	57.90%		
290	CWIP	Steam Production	Sub-Total Steam Production		33,938,338	(33,938,338)					
291											
292	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	0			12CP-PROD	57.90%		
293	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	(74)			ENERGY	59.75%		
294	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	263,058	(263,058)		12CP-PROD	57.90%		
295	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	337,755	(337,755)		ENERGY	59.75%		
296	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	25,281	(25,281)		12CP-PROD	57.90%		
297	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,223,228	(1,223,228)		12CP-PROD	57.90%		
298	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	4,363,914	(4,363,914)		12CP-PROD	57.90%		
299	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	712,490,958	(712,490,958)		ENERGY	59.75%		
300	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	374,592	(374,592)		12CP-PROD	57.90%		
301	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	145,397	(145,397)		ENERGY	59.75%		

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
302	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	61,176	(61,176)		12CP-PROD	57.90%		
303	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	119	(119)		ENERGY	59.75%		
304	CWIP	Other Production		Sub-Total Other Production	719,285,404	(719,285,404)					
305											
306	CWIP	Transmission	350001- Tran Land Owned in Fee	12CP-TRAN	50,643	(50,643)		12CP-TRAN	45.49%		
307	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,568	(117,568)		12CP-TRAN	45.49%		
308	CWIP	Transmission	350011- Tran Fee Land - Prod	12CP-PROD				12CP-PROD	57.90%		
309	CWIP	Transmission	350045- Tran Land Fee-Wind	ENERGY				ENERGY	59.75%		
310	CWIP	Transmission	352000-Transmission Str & Improv	12CP-PROD	13,305,482	(13,305,482)		12CP-TRAN	45.49%		
311	CWIP	Transmission	352010- Tran Str & Impr-Prod	ENERGY	583,030	(583,030)		12CP-PROD	57.90%		
312	CWIP	Transmission	352045- Tran Str & Impr-Wind	ENERGY	2,252,284	(2,252,284)		ENERGY	59.75%		
313	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	81,497,099	(81,497,099)		12CP-TRAN	45.49%		
314	CWIP	Transmission	353010- Tran Station Equip Pro	12CP-PROD	6,206,242	(6,206,242)		12CP-PROD	57.90%		
315	CWIP	Transmission	353045- Tran Station Equip-Wind	ENERGY	24,965,460	(24,965,460)		ENERGY	59.75%		
316	CWIP	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	136,782	(136,782)		12CP-TRAN	45.49%		
317	CWIP	Transmission	355000E- Tran Poles & Fixture	12CP-TRAN	52,314,841	(52,314,841)		12CP-TRAN	45.49%		
318	CWIP	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	1,337,975	(1,337,975)		12CP-PROD	57.90%		
319	CWIP	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	5,469,670	(5,469,670)		ENERGY	59.75%		
320	CWIP	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	19,801,515	(19,801,515)		12CP-TRAN	45.49%		
321	CWIP	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	1,196,807	(1,196,807)		12CP-PROD	57.90%		
322	CWIP	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	3,609,168	(3,609,168)		ENERGY	59.75%		
323	CWIP	Transmission	357000E- Tran Underground Cond	12CP-TRAN	1,173	(1,173)		12CP-TRAN	45.49%		
324	CWIP	Transmission	359000-Transmission Road & Trail	12CP-TRAN	14,011	(14,011)		12CP-TRAN	45.49%		
325	CWIP	Transmission		Sub-Total Transmission	212,859,749	(212,859,749)					
326											
327	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	19,481	(19,481)		NM			
328	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	13,252	(13,252)		TX	100.00%		
329	CWIP	Distribution	360004-Dist Land Rights-NM	NM				NM			
330	CWIP	Distribution	361000E- Str & Improv	NM	1,870,413	(1,870,413)		NM			
331	CWIP	Distribution	361000E- Str & Improv	TX	1,061,616	(1,061,616)		TX	100.00%		
332	CWIP	Distribution	362000E- Other Eq	NM	15,421,240	(15,421,240)		NM			
333	CWIP	Distribution	362000E- Other Eq	TX	12,148,197	(12,148,197)		TX	100.00%		
334	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	4,008,229	(4,008,229)		NM			
335	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	1,734,695	(1,734,695)		TX	100.00%		
336	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	5,226,540	(5,226,540)		NM			
337	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	1,338,193	(1,338,193)		TX	100.00%		
338	CWIP	Distribution	366000E-Dist Underground Cond	NM	80,536	(80,536)		NM			
339	CWIP	Distribution	366000E-Dist Underground Cond	TX	237,818	(237,818)		TX	100.00%		
340	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	278,773	(278,773)		NM			
341	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	477,534	(477,534)		TX	100.00%		
342	CWIP	Distribution	368000E-Dist Line Transformer	NM	0	(0)		NM			
343	CWIP	Distribution	368000E-Dist Line Transformer	TX	58,058	(58,058)		TX	100.00%		
344	CWIP	Distribution	369000E-Distribution Services	TX	111	(111)		TX	100.00%		

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345	CWIP	Distribution	369010-Distribution Services O	NM	0	(0)		NM			
346	CWIP	Distribution	369010-Distribution Services O	TX	0	(0)		TX	100.00%		
347	CWIP	Distribution	369020-Distribution Services U	TX	0	(0)		TX	100.00%		
348	CWIP	Distribution	370000E-Distribution Meter	TX	16,426	(16,426)		TX	100.00%		
349	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	190,872	(190,872)		NM			
350	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	691,110	(691,110)		TX	100.00%		
351	CWIP	Distribution		Sub-Total Distribution	44,872,872	(44,872,872)					
352											
353	CWIP	General	390000-Genl Structures & Improv	LABXAG	7,847,597	(7,847,597)		LABXAG	59.37%		
354	CWIP	General	391000-General Office Furn & E	LABXAG	1,008,878	(1,008,878)		LABXAG	59.37%		
355	CWIP	General	391004-General Info Sys Computer	LABXAG	6,656,252	(6,656,252)		LABXAG	59.37%		
356	CWIP	General	391005-Genl Off Eq-Comp 3 Yr-Life	LABXAG	388,035	(388,035)		LABXAG	59.37%		
357	CWIP	General	392010-General Transp Eq Grp	LABXAG	46,577	(46,577)		LABXAG	59.37%		
358	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	555,549	(555,549)		LABXAG	59.37%		
359	CWIP	General	392030-General Transp Eq Trailer	LABXAG	118,095	(118,095)		LABXAG	59.37%		
360	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	737,822	(737,822)		LABXAG	59.37%		
361	CWIP	General	393000-General Stores Equipmen	LABXAG	0	0		LABXAG	59.37%		
362	CWIP	General	394000-General Tools & Shop Equi	LABXAG	395,525	(395,525)		LABXAG	59.37%		
363	CWIP	General	395000-General Laboratory Equi	LABXAG	6,057	(6,057)		LABXAG	59.37%		
364	CWIP	General	396000-General Power Operated E	LABXAG	89,758	(89,758)		LABXAG	59.37%		
365	CWIP	General	397000-General Communication E	LABXAG	22,505,875	(22,505,875)		LABXAG	59.37%		
366	CWIP	General	398000-General Miscellaneous E	LABXAG	858	(858)		LABXAG	59.37%		
367	CWIP	General		Sub-Total General	40,356,878	(40,356,878)					
368											
369	CWIP			Sub-Total CWIP	1,075,370,126	(1,075,370,126)					
370	Total CWIP				1,075,370,126	(1,075,370,126)					
371											
372	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	4,167,109	(4,167,109)		12CP-TRAN	45.49%		
373	Prop Held for Future Use	Other Production		Sub-Total Other Production	4,167,109	(4,167,109)					
374											
375	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167,109	(4,167,109)					
376	Total HFU				4,167,109	(4,167,109)					
377											
378	Total Net Plant				7,146,838,257	140,131,777	7,286,970,034			3,902,652,072	3,384,317,962
379											
380	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies	12CP-PROD	12,709,814		12,709,814	12CP-PROD	57.90%	7,358,490	5,351,323
381	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies	12CP-TRAN	4,364,425		4,364,425	12CP-TRAN	45.49%	1,985,584	2,378,841
382	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies	PIS-DIST	4,642,048		4,642,048	PIS-DIST	61.81%	2,869,186	1,772,862
383	M&S	Other Rate Base		Sub-Total Other Rate Base	21,716,287		21,716,287			12,213,261	9,503,027
384											
385	M&S			Sub-Total M&S	21,716,287		21,716,287			12,213,261	9,503,027
386	Total Materials & Supplies				21,716,287		21,716,287			12,213,261	9,503,027
387											

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
388	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	3,887,760	(3,887,760)		ENERGY	59.75%		
389	NOx Inventory	Other Rate Base	Sub-Total Other Rate Base		3,887,760	(3,887,760)					
390											
391	NOx Inventory		Sub-Total NOx Inventory		3,887,760	(3,887,760)					
392	Total NOx Inventory				3,887,760	(3,887,760)					
393											
394	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	6,371,683		6,371,683	ENERGY	59.75%	3,806,837	2,564,846
395	Fuel Inventory	Other Rate Base	Sub-Total Other Rate Base		6,371,683		6,371,683			3,806,837	2,564,846
396											
397	Fuel Inventory		Sub-Total Fuel Inventory		6,371,683		6,371,683			3,806,837	2,564,846
398	Total Fuel Inventory				6,371,683		6,371,683			3,806,837	2,564,846
399											
400	Cash Working Capital										
401											
402	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	3,091,173		3,091,173	PIS-NET	53.56%	1,655,527	1,435,646
403	Prepaid Assets	Other Rate Base	16512-Prepayments-NEERC Fees	RETAIL-TRAN	278,567		278,567	RETAIL-TRAN	65.75%	183,159	95,409
404	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET	1,453		1,453	PIS-NET	53.56%	778	675
405	Prepaid Assets	Other Rate Base	16516-Prepayments-IT Related	PIS-NET	623,123		623,123	PIS-NET	53.56%	333,723	289,400
406	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	5,786	(5,786)		PIS-NET	53.56%		
407	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	821,224		821,224	12CP-PROD	57.90%	475,457	345,767
408	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	17,048		17,048	LABOR	59.48%	10,140	6,908
409	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	567,023	(567,023)		PIS-NET	53.56%		
410	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	76,554		76,554	PIS-DIST	61.81%	47,317	29,237
411	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	3,683	(3,683)		PIS-NET	53.56%		
412	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	9,807		9,807	PIS-NET	53.56%	5,252	4,555
413	Prepaid Assets	Other Rate Base	Sub-Total Other Rate Base		5,495,442	(576,493)	4,918,949			2,711,353	2,207,596
414											
415	Prepaid Assets		Sub-Total Prepaid Assets		5,495,442	(576,493)	4,918,949			2,711,353	2,207,596
416	Total Prepaid Assets				5,495,442	(576,493)	4,918,949			2,711,353	2,207,596
417											
418	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	69	(14)	56	LABXAG	59.37%	33	23
419	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	2,283	(446)	1,837	LABXAG	59.37%	1,091	747
420	ADIT	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,242	(243)	1,000	LABXAG	59.37%	593	406
421	ADIT	Intangible	303007-Intg Misc Computr Softwar	LABXAG	0	(0)	0	LABXAG	59.37%	0	0
422	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	149	(29)	120	LABXAG	59.37%	71	49
423	ADIT	Intangible	Sub-Total Intangible		3,744	(731)	3,012			1,788	1,224
424											
425	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	5,010	(660)	4,350	12CP-PROD	57.90%	2,518	1,832
426	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	13,383	(1,785)	11,598	12CP-PROD	57.90%	6,715	4,883
427	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	31,225	(5,056)	26,169	12CP-PROD	57.90%	15,151	11,018
428	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	891	(119)	772	12CP-PROD	57.90%	447	325
429	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	562,820	(88,426)	474,394	12CP-PROD	57.90%	274,656	199,738
430	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,344,571	(332,140)	2,012,431	12CP-PROD	57.90%	1,165,120	847,311

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
431	ADIT	Steam Production	314000-Steam Prod Turbogun Unit	12CP-PROD	1,074,431	(155,255)	919,176	12CP-PROD	57.90%	532,167	387,009
432	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	136,193	(20,267)	115,926	12CP-PROD	57.90%	67,117	48,809
433	ADIT	Steam Production	316000E-Steam Prod Misc Pwr PTE	12CP-PROD	57,992	(8,471)	49,521	12CP-PROD	57.90%	28,671	20,850
434	ADIT	Steam Production	Sub-Total Steam Production		4,226,516	(612,179)	3,614,337			2,092,561	1,521,776
435											
436	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	1	(0)	1	12CP-PROD	57.90%	1	1
437	ADIT	Other Production	340045-Other Prod Wind Rights	ENERGY	0	(0)	0	ENERGY	59.75%	0	0
438	ADIT	Other Production	340145-Other Prod Wind Land Own	ENERGY	0		0	ENERGY	59.75%	0	0
439	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	378,909	(208,696)	170,213	12CP-PROD	57.90%	98,546	71,666
440	ADIT	Other Production	341045-Other Prod Str & Impr-Wind	ENERGY	291,403	(41,020)	250,383	ENERGY	59.75%	149,594	100,789
441	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	16,940	(2,839)	14,102	12CP-PROD	57.90%	8,164	5,937
442	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	525,784	(90,983)	434,801	12CP-PROD	57.90%	251,733	183,068
443	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,216,661	(308,695)	1,907,966	12CP-PROD	57.90%	1,104,638	803,327
444	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	7,813,874	72,253	7,886,126	ENERGY	59.75%	4,711,659	3,174,467
445	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	376,034	(52,920)	323,114	12CP-PROD	57.90%	187,071	136,044
446	ADIT	Other Production	345045-Other Prod Acc El-Wind	ENERGY	125,444	(17,658)	107,785	ENERGY	59.75%	64,398	43,388
447	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	57,666	(8,165)	49,501	12CP-PROD	57.90%	28,659	20,842
448	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	103		88	ENERGY	59.75%	53	35
449	ADIT	Other Production	Sub-Total Other Production		11,802,819	(658,738)	11,144,081			6,604,517	4,539,564
450	ADIT	Production Total			16,029,335	(1,270,917)	14,758,417			8,697,078	6,061,339
451											
452	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	33	17	50	12CP-TRAN	45.49%	23	27
453	ADIT	Transmission	350001-TRAN Land Owned in Fe	12CP-TRAN	1,907	(251)	1,656	12CP-TRAN	45.49%	753	902
454	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,270	(15,572)	101,698	12CP-TRAN	45.49%	46,267	55,431
455	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM	NM	2,483	(330)	2,154	NM			2,154
456	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	3,903	(518)	3,384	TX	100.00%	3,384	
457	ADIT	Transmission	350002ERW-Transmission Land Right Radial W WHLS	WHLS	769	(102)	667	WHLS			667
458	ADIT	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,848,342	(233,060)	1,625,283	12CP-TRAN	45.49%	739,418	885,864
459	ADIT	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	4,554	(564)	3,990	12CP-PROD	57.90%	2,310	1,680
460	ADIT	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	16,729	207	16,936	ENERGY	59.75%	10,119	6,817
461	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	18,011,448	(2,173,638)	15,837,810	12CP-TRAN	45.49%	7,205,371	8,632,438
462	ADIT	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	178,375	(22,074)	156,302	12CP-PROD	57.90%	90,493	65,809
463	ADIT	Transmission	353045-TRAN Station Equip-Wind	ENERGY	185,436	53,484	238,920	ENERGY	59.75%	142,746	96,174
464	ADIT	Transmission	354000E-TRAN Towers & Fixture	12CP-TRAN	1,304,172	(409,701)	894,471	12CP-TRAN	45.49%	406,937	487,534
465	ADIT	Transmission	354000ERN-TRAN Towers & Fixture Radial NM	NM	27,618	(8,676)	18,942	NM			18,942
466	ADIT	Transmission	354000ERT-TRAN Towers & Fixture Radial TX	TX	43,402	(13,635)	29,767	TX	100.00%	29,767	
467	ADIT	Transmission	354000ERW-TRAN Towers & Fixture Radial WHL	WHLS	8,532	(2,686)	5,846	WHLS			5,846
468	ADIT	Transmission	355000E	12CP-TRAN	13,097,069	(1,385,306)	11,711,763	12CP-TRAN	45.49%	5,328,237	6,383,526
469	ADIT	Transmission	355000ERN-TRAN Poles & Fixtures Radial NM	NM	277,347	(29,336)	248,012	NM			248,012
470	ADIT	Transmission	355000ERT-TRAN Poles & Fixtures Radial TX	TX	435,862	(46,102)	389,760	TX	100.00%	389,760	
471	ADIT	Transmission	355000ERW-TRAN Poles & Fixtures Radial WHLS	WHLS	85,879	(9,084)	76,796	WHLS			76,796
472	ADIT	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	35,809	(4,171)	31,637	12CP-PROD	57.90%	18,317	13,321
473	ADIT	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	20,335	(1,295,477)	(1,275,142)	ENERGY	59.75%	(761,848)	(513,293)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
474	ADIT	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	4,637,877	(490,538)	4,147,319	12CP-TRAN	45.49%	1,886,812	2,260,507
475	ADIT	Transmission	356000RN-Tran OH Conductor & D Radial NM	NM	98,213	(10,388)	87,825	NM			87,825
476	ADIT	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	154,346	(16,325)	138,020	TX	100.00%	138,020	
477	ADIT	Transmission	356000RW-Tran OH Conductor & D Radial WI WHLS	WHLS	30,411	(3,217)	27,195	WHLS			27,195
478	ADIT	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	50,102	(5,836)	44,265	12CP-PROD	57.90%	25,628	18,637
479	ADIT	Transmission	356045- Tran OH Cond & Device-Wind	ENERGY	13,418	(52,524)	(39,106)	ENERGY	59.75%	(23,365)	(15,742)
480	ADIT	Transmission	357000E- Tran Underground Cond	12CP-TRAN	2,752	(291)	2,461	12CP-TRAN	45.49%	1,119	1,341
481	ADIT	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	4,900	(518)	4,382	12CP-TRAN	45.49%	1,994	2,388
482	ADIT	Transmission	359000-Transmission Road & Trai	12CP-TRAN	5,181	(548)	4,633	12CP-TRAN	45.49%	2,108	2,525
483	ADIT	Transmission	Sub-Total Transmission		40,704,493	(6,166,780)	34,537,713			15,684,370	18,853,342
484											
485	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18	(2)	16	NM			16
486	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	175	(23)	152	TX	100.00%	152	
487	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,342	(321)	2,021	NM			2,021
488	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,102	(287)	1,815	TX	100.00%	1,815	
489	ADIT	Distribution	361000E- Str & Improv	NM	189,628	(22,164)	167,464	NM			167,464
490	ADIT	Distribution	361000E- Str & Improv	TX	167,266	(14,461)	152,805	TX	100.00%	152,805	
491	ADIT	Distribution	362000E- Other Eq	NM	2,699,147	(357,483)	2,341,664	NM			2,341,664
492	ADIT	Distribution	362000E- Other Eq	TX	3,115,306	(420,562)	2,694,744	TX	100.00%	2,694,744	
493	ADIT	Distribution	364000-Dist Poles, Towers & Fkt	NM	3,518,107	(479,338)	3,038,769	NM			3,038,769
494	ADIT	Distribution	364000-Dist Poles, Towers & Fkt	TX	5,248,888	(738,116)	4,510,772	TX	100.00%	4,510,772	
495	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,160,718	(564,781)	3,595,937	NM			3,595,937
496	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,690,147	(658,014)	4,032,133	TX	100.00%	4,032,133	
497	ADIT	Distribution	366000E-Dist Underground Cond	NM	164,852	(23,900)	140,952	NM			140,952
498	ADIT	Distribution	366000E-Dist Underground Cond	TX	409,778	(58,133)	351,644	TX	100.00%	351,644	
499	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	491,877	(69,008)	422,869	NM			422,869
500	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,351,341	(189,208)	1,162,133	TX	100.00%	1,162,133	
501	ADIT	Distribution	368000E-Dist Line Transformer	NM	837,889	(117,904)	719,985	NM			719,985
502	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,554,368	(511,647)	3,042,721	TX	100.00%	3,042,721	
503	ADIT	Distribution	369000E-Distribution Services	NM	347	(2,082)	(2,082)	NM			(2,082)
504	ADIT	Distribution	369000E-Distribution Services	TX	(36,714)	5,311	(31,403)	TX	100.00%	(31,403)	
505	ADIT	Distribution	369010-Distribution Services O	NM	126,201	(17,221)	108,980	NM			108,980
506	ADIT	Distribution	369010-Distribution Services O	TX	523,540	(75,262)	448,278	TX	100.00%	448,278	
507	ADIT	Distribution	369020-Distribution Services U	NM	155,515	(21,419)	134,096	NM			134,096
508	ADIT	Distribution	369020-Distribution Services U	TX	725,104	(104,432)	620,671	TX	100.00%	620,671	
509	ADIT	Distribution	370000E-Distribution Meter	NM	276,996	(38,936)	238,060	NM			238,060
510	ADIT	Distribution	370000E-Distribution Meter	TX	749,833	(108,149)	641,685	TX	100.00%	641,685	
511	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	17,722	(2,685)	15,037	NM			15,037
512	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	41,822	(6,179)	35,643	TX	100.00%	35,643	
513	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	191,490	(29,486)	162,004	NM			162,004
514	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	110,369	(17,055)	93,314	TX	100.00%	93,314	
515	ADIT	Distribution	Sub-Total Distribution		33,483,397	(4,640,520)	28,842,877			17,757,107	11,085,770
516											

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
517	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,291	(170)	1,121	LABXAG	59.37%	665	456
518	ADIT	General	390000-Genl Structures & Improv	LABXAG	550,358	(57,899)	492,459	LABXAG	59.37%	292,353	200,106
519	ADIT	General	390007-Genl Str & Imp Lease Bld	LABXAG	17,260	(2,413)	14,848	LABXAG	59.37%	8,815	6,033
520	ADIT	General	391000-General Office Furn & E	LABXAG	11,374	(1,887)	9,488	LABXAG	59.37%	5,633	3,855
521	ADIT	General	391004-General Info Sys Computer	LABXAG	11,288	(5,731)	5,557	LABXAG	59.37%	3,299	2,258
522	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	(0)	0	LABXAG	59.37%	0	0
523	ADIT	General	392000-General Transportation E	LABXAG				LABXAG	59.37%		
524	ADIT	General	392010-General Transp Eq Grp	LABXAG	1	(1)	0	LABXAG	59.37%	0	0
525	ADIT	General	392020-General Transp Eq Grp 2	LABXAG	12	(12)		LABXAG	59.37%		
526	ADIT	General	392030-General Transp Eq Trailer	LABXAG	2	(2)		LABXAG	59.37%		
527	ADIT	General	392040-General Transp Eq Grp 4	LABXAG	15	(15)		LABXAG	59.37%		
528	ADIT	General	393000-General Stores Equipmen	LABXAG	1,101	(151)	950	LABXAG	59.37%	564	386
529	ADIT	General	394000-General Tools & Shop Equi	LABXAG	130,614	(17,848)	112,766	LABXAG	59.37%	66,945	45,821
530	ADIT	General	395000-General Laboratory Equi	LABXAG	27,913	(3,817)	24,096	LABXAG	59.37%	14,305	9,791
531	ADIT	General	396000-General Power Operated E	LABXAG	3	(3)		LABXAG	59.37%		
532	ADIT	General	397000-General Communication E	LABXAG	163,109	(22,307)	140,802	LABXAG	59.37%	83,588	57,214
533	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	124,365	(17,008)	107,357	LABXAG	59.37%	63,734	43,624
534	ADIT	General	397020-General Comm Eq AE	LABXAG	155	(21)	134	LABXAG	59.37%	80	55
535	ADIT	General	397030-General Comm Eq EM	LABXAG	45,168	(6,177)	38,991	LABXAG	59.37%	23,147	15,844
536	ADIT	General	398000-General Miscellaneous E	LABXAG	7,016	(999)	6,056	LABXAG	59.37%	3,595	2,461
537	ADIT	General		Sub-Total General	1,091,046	(136,420)	954,626			566,723	387,903
538		Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	1,929		1,929	PIS-NET	53.56%	1,033	896
540	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	701,014		701,014	12CP-PROD	57.90%	405,860	295,154
541	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,301,050	(1,301,050)		LABOR	59.48%		
542	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	673,858		673,858	LABOR	59.48%	400,802	273,055
543	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 1C	LABOR	3,554,366	(982)	3,553,384	LABOR	59.48%	2,113,509	1,439,875
544	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	123,421	(5,520)	117,901	LABOR	59.48%	70,126	47,775
545	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	1,855,394	(1,855,394)		CUST-RET	68.74%		
546	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	85,444		85,444	PIS-NET	53.56%	45,761	39,683
547	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500		7,500	PIS-NET	53.56%	4,017	3,483
548	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	122,409		122,409	PIS-NET	53.56%	65,558	56,851
549	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reser	LABOR	1,077,986	(1,077,986)		LABOR	59.48%		
550	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	117,541	(117,541)		LABOR	59.48%		
551	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	134,354	(134,354)		LABOR	59.48%		
552	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	10,393,906		10,393,906	PIS-NET	53.56%	5,566,621	4,827,285
553	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	262,486	(262,486)		PIS-NET	53.56%		
554	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	11,000		11,000	LABOR	59.48%	6,543	4,457
555	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	279,093	(279,093)		PIS-NET	53.56%		
556	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	457,708	(457,708)		PIS-NET	53.56%		
557	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	12,241,059	(12,241,059)		PIS-NET	53.56%		
558	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission At	PIS-NET	1,268,023	(1,268,023)		PIS-NET	53.56%		
559	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	948	(948)		PIS-NET	53.56%		

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560	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PS-NET	377,421	(377,421)		PS-NET	53.56%		
561	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PS-NET	(68,727)	(68,727)		PS-NET	53.56%	(36,808)	(31,919)
562	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PS-NET	97,854	(97,854)		PS-NET	53.56%		
563	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PS-NET	16,189,834	(16,189,834)		PS-NET	53.56%		
564	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PS-NET	53,904	(53,904)		PS-NET	53.56%		
565	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PS-NET	153,088	(153,088)		PS-NET	53.56%		
566	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PS-NET	527,386	(527,386)		PS-NET	53.56%		
567	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PS-NET	(26,530,548)	(26,530,548)		PS-NET	53.56%		
568	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PS-NET	18,756	(18,756)		PS-NET	53.56%		
569	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	17,236		17,236	LABOR	59.48%	10,252	6,984
570	ADIT	Non-Plant ADIT	SchM-223 - Section 59e Adjustment	PS-NET	12,822,323	(12,822,323)		PS-NET	53.56%		
571	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash vs Accru	PS-NET	3	3		PS-NET	53.56%		
572	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PS-NET	3,242,110	(3,242,110)		PS-NET	53.56%		
573	ADIT	Non-Plant ADIT	SchM-299 - Operating Lease	PS-NET	110,630,376		110,630,376	PS-NET	53.56%	59,249,848	51,380,528
574	ADIT	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR	683,384		683,384	LABOR	59.48%	406,468	276,916
575	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	60,207,140	(17,067,330)	43,139,810	ENERGY	59.75%	25,774,389	17,365,421
576	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	11,021,122		11,021,122	NM			11,021,122
577	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,033,732		13,033,732	TX	100.00%	13,033,732	
578	ADIT	Non-Plant ADIT	Sub-Total Non-Plant ADIT		237,146,877	(43,021,600)	194,125,277			107,117,711	87,007,566
579			Sub-Total ADIT		328,458,891	(55,236,969)	273,221,922			149,824,777	123,397,145
581	ADIT - Accelerated Amort f Steam Production	Intangible	311000E-Steam Prod Str & Improv	12CP-PROD	(1,080,654)	7,953	(1,072,701)	12CP-PROD	57.90%	(621,052)	(451,649)
583	ADIT - Accelerated Amort f Steam Production	Intangible	Sub-Total Steam Production		(1,080,654)	7,953	(1,072,701)			(621,052)	(451,649)
584			Sub-Total ADIT - Accelerated Amort Prop		(1,080,654)	7,953	(1,072,701)			(621,052)	(451,649)
586	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(17,306)	1,255	(16,052)	LABXAG	59.37%	(9,529)	(6,523)
587	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(948,707)	15,028	(933,679)	LABXAG	59.37%	(554,288)	(379,392)
588	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	(310,777)	22,529	(288,248)	LABXAG	59.37%	(171,121)	(117,127)
589	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)	0	(0)	LABXAG	59.37%	(0)	(0)
590	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(37,289)	2,703	(34,586)	LABXAG	59.37%	(20,532)	(14,054)
591	ADIT - Other Prop	Intangible	303014-Intg CBS Computr Softwar	CUST-RET	(3,478)	(186)	(3,664)	CUST-RET	68.74%	(2,519)	(1,145)
592	ADIT - Other Prop	Intangible	Sub-Total Intangible		(1,317,558)	41,328	(1,276,230)			(757,989)	(518,240)
593	ADIT - Other Prop	Intangible	310001-Steam Prod Land Own in Fe	12CP-PROD	(12,826)	214	(12,612)	12CP-PROD	57.90%	(7,302)	(5,310)
594	ADIT - Other Prop	Intangible	310002-Steam Prod Land Rights	12CP-PROD	(270,480)	(3,541)	(274,021)	12CP-PROD	57.90%	(158,648)	(115,373)
595	ADIT - Other Prop	Intangible	310003-Steam Prod Water Rights	12CP-PROD	344,168	50,782	394,950	12CP-PROD	57.90%	228,661	166,289
596	ADIT - Other Prop	Intangible	310004-Steam Prod Land Rights-NM	12CP-PROD	(18,000)	(236)	(18,236)	12CP-PROD	57.90%	(10,558)	(7,678)
597	ADIT - Other Prop	Intangible	311000E-Steam Prod Str & Improv	12CP-PROD	(21,800,928)	(2,341,922)	(24,142,851)	12CP-PROD	57.90%	(13,977,777)	(10,165,074)
598	ADIT - Other Prop	Intangible	312000E-Steam Prod Boiler Plant E	12CP-PROD	(114,529,878)	(10,095,715)	(124,625,592)	12CP-PROD	57.90%	(72,153,397)	(52,472,195)
599	ADIT - Other Prop	Intangible	314000-Steam Prod Turbogogen Unit	12CP-PROD	(49,347,158)	(5,268,861)	(54,616,019)	12CP-PROD	57.90%	(31,620,562)	(22,995,457)
600	ADIT - Other Prop	Intangible	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(5,247,398)	(893,444)	(6,140,841)	12CP-PROD	57.90%	(3,555,310)	(2,585,532)

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603	ADIT - Other Prop	Steam Production	316000E-Stream Prod Misc Pwr P/E	12CP-PROD	(2,032,351)	(423,535)	(2,455,886)	12CP-PROD	57.90%	(1,421,863)	(1,034,023)
604	ADIT - Other Prop	Steam Production	Sub-Total Steam Production		(192,914,850)	(18,976,257)	(211,891,107)			(122,676,754)	(89,214,353)
605											
606	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,245)	(6)	(1,251)	12CP-PROD	57.90%	(724)	(527)
607	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)	(0)	ENERGY	59.75%	(0)	(0)
608	ADIT - Other Prop	Other Production	340145-Other Prod Wind Land Own	ENERGY	(277)		(277)	ENERGY	59.75%	(166)	(112)
609	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,376,699)	(32,810)	(2,409,509)	12CP-PROD	57.90%	(1,395,013)	(1,014,497)
610	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(4,174,022)	(600,010)	(4,774,032)	ENERGY	59.75%	(2,852,302)	(1,921,730)
611	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(534,779)	(7,048)	(541,827)	12CP-PROD	57.90%	(313,697)	(228,130)
612	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(8,246,665)	101,016	(8,145,649)	12CP-PROD	57.90%	(4,716,016)	(3,429,633)
613	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	(41,100,943)	(86,558)	(41,187,501)	12CP-PROD	57.90%	(23,845,970)	(17,341,531)
614	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	(66,121,996)	(11,223,548)	(77,345,544)	ENERGY	59.75%	(46,211,009)	(31,134,536)
615	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(6,812,462)	(24,316)	(6,836,778)	12CP-PROD	57.90%	(3,958,230)	(2,878,548)
616	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,796,839)	(258,293)	(2,055,132)	ENERGY	59.75%	(1,227,863)	(827,269)
617	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,033,949)	(10,118)	(1,044,067)	12CP-PROD	57.90%	(604,475)	(439,593)
618	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,469)	(211)	(1,680)	ENERGY	59.75%	(1,004)	(676)
619	ADIT - Other Prop	Other Production	Sub-Total Other Production		(132,201,345)	(12,141,904)	(144,343,248)			(85,126,467)	(59,216,782)
620											
621	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	478,725	(478,725)		12CP-TRAN	45.49%		
622	ADIT - Other Prop	Transmission	105000-Held for Future Use	12CP-TRAN	(50)		(50)	12CP-TRAN	45.49%	(23)	(27)
623	ADIT - Other Prop	Transmission	350001-Trans Land Owned in Fe	12CP-TRAN	19,979	(459)	19,520	12CP-TRAN	45.49%	8,881	10,640
624	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	(12,551,162)	(1,254,807)	(13,805,970)	12CP-TRAN	45.49%	(6,280,991)	(7,524,979)
625	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM NM		(265,787)	(26,572)	(292,359)	NM			(292,359)
626	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX		(417,695)	(41,759)	(459,454)	TX	100.00%	(459,454)	
627	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial W WHLS		(82,300)	(8,228)	(90,528)	WHLS			(90,528)
628	ADIT - Other Prop	Transmission	350011-Trans Fee Land - Prod	12CP-PROD	(4)	1	(2)	12CP-PROD	57.90%	(1)	(1)
629	ADIT - Other Prop	Transmission	350045-Trans Land Fee-Wind	ENERGY	2	(2)	(0)	ENERGY	59.75%	(0)	(0)
630	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(25,278,096)	511,015	(24,767,081)	12CP-TRAN	45.49%	(11,267,720)	(13,499,360)
631	ADIT - Other Prop	Transmission	352010-Trans Str & Impr-Prod	12CP-PROD	(106,471)	(7,663)	(114,134)	12CP-PROD	57.90%	(66,079)	(48,055)
632	ADIT - Other Prop	Transmission	352045-Trans Str & Impr-Wind	ENERGY	(38,719)	(6,474)	(45,193)	ENERGY	59.75%	(27,001)	(18,192)
633	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(246,340,790)	4,980,696	(241,360,094)	12CP-TRAN	45.49%	(109,806,160)	(131,553,933)
634	ADIT - Other Prop	Transmission	353010-Trans Station Equip Pro	12CP-PROD	(4,106,350)	(278,834)	(4,385,183)	12CP-PROD	57.90%	(2,538,851)	(1,846,332)
635	ADIT - Other Prop	Transmission	353045-Trans Station Equip-Wind	ENERGY	(493,243)	(144,293)	(637,536)	ENERGY	59.75%	(380,903)	(256,633)
636	ADIT - Other Prop	Transmission	354000E-Trans Towers & Fixture	12CP-TRAN	(1,654,498)	160,975	(1,493,523)	12CP-TRAN	45.49%	(679,475)	(814,049)
637	ADIT - Other Prop	Transmission	354000ERN-Trans Towers & Fixture Radial NM NM		(35,036)	3,409	(31,627)	NM			(31,627)
638	ADIT - Other Prop	Transmission	354000ERT-Trans Towers & Fixture Radial TX		(55,061)	5,357	(49,704)	TX	100.00%	(49,704)	
639	ADIT - Other Prop	Transmission	354000ERW-Trans Towers & Fixture Radial Whr WHLS		(10,849)	1,056	(9,793)	WHLS			(9,793)
640	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	(244,556,507)	7,355,376	(237,201,131)	12CP-TRAN	45.49%	(107,914,051)	(129,287,080)
641	ADIT - Other Prop	Transmission	355000ERN-Trans Poles & Fixtures Radial NM NM		(5,178,799)	155,760	(5,023,040)	NM			(5,023,040)
642	ADIT - Other Prop	Transmission	355000ERT-Trans Poles & Fixtures Radial TX TX		(8,138,687)	244,782	(7,893,905)	TX	100.00%	(7,893,905)	
643	ADIT - Other Prop	Transmission	355000ERW-Trans Poles & Fixtures Radial Whol WHLS		(1,603,589)	48,230	(1,555,359)	WHLS			(1,555,359)
644	ADIT - Other Prop	Transmission	355010-Trans Poles & Fixtures-Prod	12CP-PROD	13,123	46,175	59,297	12CP-PROD	57.90%	34,331	24,966
645	ADIT - Other Prop	Transmission	355045-Trans Poles & Fixtures-Wind	ENERGY	(404,334)	1,160,086	755,751	ENERGY	59.75%	451,533	304,219

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646	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(86,567,760)	2,598,376	(88,969,364)	12CP-TRAN	45.49%	(88,201,657)	(45,767,726)
647	ADIT - Other Prop	Transmission	356000E-Trans OH Conductor & D Radial NM	NM	(1,833,184)	55,024	(1,778,160)	NM		(1,778,160)	
648	ADIT - Other Prop	Transmission	356000E-Trans OH Conductor & D Radial TX	TX	(2,880,921)	86,472	(2,794,448)	TX	100.00%	(2,794,448)	
649	ADIT - Other Prop	Transmission	356000E-Trans OH Conductor & D Radial WI WHLS	WHLS	(567,636)	17,038	(550,598)	WHLS			(550,598)
650	ADIT - Other Prop	Transmission	356000E-Trans OH Conductor & D Device-Prod	12CP-PROD	(477,080)	(101,515)	(578,595)	12CP-PROD	57.90%	(334,984)	(243,611)
651	ADIT - Other Prop	Transmission	356045-Trans OH Cond & Device-Wind	ENERGY	(21,707)	44,884	23,178	ENERGY	59.75%	13,848	9,330
652	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(51,362)	1,542	(49,820)	12CP-TRAN	45.49%	(22,666)	(27,155)
653	ADIT - Other Prop	Transmission	358000-Trans UG Conductor & Devic	12CP-TRAN	(91,463)	2,745	(88,718)	12CP-TRAN	45.49%	(40,362)	(48,356)
654	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail	12CP-TRAN	(96,696)	2,902	(93,794)	12CP-TRAN	45.49%	(42,671)	(51,123)
655	ADIT - Other Prop	Transmission	Sub-Total Transmission		(643,394,005)	15,132,570	(628,261,435)			(288,292,515)	(339,968,920)
656											
657	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(466)	(11)	(477)	NM			(477)
658	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(1,038)	(28)	(1,066)	TX	100.00%	(1,066)	
659	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(536,104)	(6,426)	(542,529)	NM			(542,529)
660	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(362,068)	4,499	(357,569)	TX	100.00%	(357,569)	
661	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	(2,481,535)	14,986	(2,466,548)	NM			(2,466,548)
662	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	(1,682,780)	(4,298)	(1,687,078)	TX	100.00%	(1,687,078)	
663	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	(25,941,456)	384,777	(25,556,680)	NM			(25,556,680)
664	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	(38,299,082)	772,737	(37,526,346)	TX	100.00%	(37,526,346)	
665	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fit	NM	(23,226,020)	272,877	(22,953,143)	NM			(22,953,143)
666	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fit	TX	(43,370,839)	735,138	(42,635,701)	TX	100.00%	(42,635,701)	
667	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(22,684,153)	283,586	(22,400,567)	NM			(22,400,567)
668	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(31,913,806)	607,254	(31,306,551)	TX	100.00%	(31,306,551)	
669	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,177,761)	17,402	(1,160,359)	NM			(1,160,359)
670	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(2,558,267)	47,653	(2,510,614)	TX	100.00%	(2,510,614)	
671	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,421,858)	32,167	(2,389,691)	NM			(2,389,691)
672	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(10,274,580)	200,410	(10,074,170)	TX	100.00%	(10,074,170)	
673	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,346,895)	256,002	(12,090,893)	NM			(12,090,893)
674	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,655,994)	551,349	(24,104,645)	TX	100.00%	(24,104,645)	
675	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	33,961	(648)	33,314	NM			33,314
676	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	224,999	(1,993)	223,006	TX	100.00%	223,006	
677	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,885,964)	27,737	(1,858,227)	NM			(1,858,227)
678	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,695,716)	70,825	(3,624,891)	TX	100.00%	(3,624,891)	
679	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,393,064)	40,543	(2,352,521)	NM			(2,352,521)
680	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(5,219,506)	84,188	(5,135,318)	TX	100.00%	(5,135,318)	
681	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,165,446)	81,583	(4,083,863)	NM			(4,083,863)
682	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(5,959,871)	119,715	(5,840,155)	TX	100.00%	(5,840,155)	
683	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(316,620)	8,257	(308,363)	NM			(308,363)
684	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(443,645)	14,870	(428,775)	TX	100.00%	(428,775)	
685	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,020,881)	39,492	(1,981,389)	NM			(1,981,389)
686	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,651,244)	48,526	(2,602,718)	TX	100.00%	(2,602,718)	
687	ADIT - Other Prop	Distribution	Sub-Total Distribution		(272,427,700)	4,703,173	(267,724,527)			(167,612,593)	(100,111,934)
688											

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
689	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,442)	13	(1,429)	LABXAG	59.37%	(848)	(581)
690	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(9,782)	136	(9,647)	LABXAG	59.37%	(5,727)	(3,920)
691	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	(5,559,277)	332,000	(5,227,276)	LABXAG	59.37%	(3,103,222)	(2,124,054)
692	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	78,475	(37,403)	41,073	LABXAG	59.37%	24,383	16,689
693	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(876,274)		(876,274)	CUST-RET	68.74%	(602,376)	(273,897)
694	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,405,448)	46,376	(3,359,072)	LABXAG	59.37%	(1,994,145)	(1,364,927)
695	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(4,384,454)	837,619	(3,546,835)	LABXAG	59.37%	(2,105,612)	(1,441,223)
696	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0	(0)	LABXAG	59.37%	(0)	(0)
697	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	0	(0)	LABXAG	59.37%	(0)	(0)
698	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(411,919)	4,144	(407,775)	LABXAG	59.37%	(242,080)	(165,696)
699	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(5,168,132)	51,990	(5,116,142)	LABXAG	59.37%	(3,037,246)	(2,078,896)
700	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(997,687)	10,036	(987,651)	LABXAG	59.37%	(586,328)	(401,323)
701	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(6,568,358)	66,075	(6,502,283)	LABXAG	59.37%	(3,860,142)	(2,642,141)
702	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(60,112)	3,056	(57,056)	LABXAG	59.37%	(33,872)	(23,184)
703	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(7,082,427)	362,227	(6,720,201)	LABXAG	59.37%	(3,989,511)	(2,730,690)
704	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,524,475)	77,512	(1,446,963)	LABXAG	59.37%	(859,003)	(587,960)
705	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(1,474,585)	14,834	(1,459,751)	LABXAG	59.37%	(866,595)	(593,156)
706	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(8,908,127)	452,936	(8,455,191)	LABXAG	59.37%	(5,019,504)	(3,435,687)
707	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(6,792,169)	345,349	(6,446,820)	LABXAG	59.37%	(3,827,216)	(2,619,604)
708	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(8,488)	432	(8,057)	LABXAG	59.37%	(4,783)	(3,274)
709	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,466,843)	125,427	(2,341,416)	LABXAG	59.37%	(1,390,004)	(951,412)
710	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(883,157)	19,482	(863,675)	LABXAG	59.37%	(215,899)	(147,776)
711	ADIT - Other Prop	General	Sub-Total General		(56,004,680)	2,712,241	(53,292,439)			(31,719,730)	(21,572,709)
712											
713	ADIT - Other Prop	Non-Plant ADIT	SCHM-225 - AFUDC	PIS-NET	(40,266,054)	40,266,054		PIS-NET	53.56%		
714	ADIT - Other Prop	Non-Plant ADIT	SCHM-273 - Regulatory Liability - Rate Change	PIS-NET	537,884,522	(537,884,522)		PIS-NET	53.56%		
715	ADIT - Other Prop	Non-Plant ADIT	Sub-Total Non-Plant ADIT		497,618,468	(497,618,468)					
716											
717	ADIT - Other Prop		Sub-Total ADIT - Other Prop		(800,641,669)	(506,147,317)	(1,306,788,986)			(696,186,048)	(610,602,938)
718											
719	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(414,552)	18,150	(396,402)	LABXAG	59.37%	(235,328)	(161,074)
720	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(13,582,922)	629,924	(12,952,999)	LABXAG	59.37%	(7,689,671)	(5,263,328)
721	ADIT - Other	Intangible	303004R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	(96,811)	(18,228)	(115,039)	CUST-RET	68.74%	(79,081)	(35,958)
722	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(7,444,233)	335,144	(7,109,089)	LABXAG	59.37%	(4,220,378)	(2,888,711)
723	ADIT - Other	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)	0	(0)	LABXAG	59.37%	(0)	(0)
724	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(893,213)	62,374	(830,839)	LABXAG	59.37%	(493,236)	(337,604)
725	ADIT - Other	Intangible	303010R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	(26,414)	(26,414)	(26,414)	CUST-RET	68.74%	(18,158)	(8,256)
726	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(103,234)	(14,924)	(118,159)	CUST-RET	68.74%	(81,226)	(36,933)
727	ADIT - Other	Intangible	Sub-Total Intangible		(22,534,966)	986,024	(21,548,941)			(12,817,077)	(8,731,864)
728											
729	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	(413)	12	(401)	LABXAG	59.37%	(238)	(163)
730	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	(49,528)	1,466	(48,062)	LABXAG	59.37%	(28,532)	(19,530)
731	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	(10,484)	310	(10,173)	LABXAG	59.37%	(6,040)	(4,134)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
732	ADIT - Other	General	397000-General Communication E	LABXAG	(61,261)	1,814	(59,448)	LABXAG	59.37%	(35,292)	(24,156)
733	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	(46,710)	1,383	(45,327)	LABXAG	59.37%	(26,909)	(18,418)
734	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	(58)	2	(57)	LABXAG	59.37%	(34)	(23)
735	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	(16,965)	502	(16,462)	LABXAG	59.37%	(9,773)	(6,689)
736	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(2,635)	78	(2,557)	LABXAG	59.37%	(1,518)	(1,039)
737	ADIT - Other	General	Sub-Total General		(188,055)	5,568	(182,487)			(108,335)	(74,152)
738											
739	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(43,077,232)	18,584	(43,058,648)	LABOR	59.48%	(25,610,757)	(17,447,890)
740	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reacqui	PIS-NET	(6,107,134)		(6,107,134)	PIS-NET	53.56%	(3,270,772)	(2,836,362)
741	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(531,312)		(531,312)	NM			(531,312)
742	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(971,369)		(971,369)	TX	100.00%		
743	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	(83,240)	83,240		PIS-NET	53.56%		
744	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accru	PIS-NET	10	(10)		PIS-NET	53.56%		
745	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	(1,910)		(1,910)	NM			(1,910)
746	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(598)	598		PIS-NET	53.56%		
747	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(188,314)	188,314		PIS-NET	53.56%		
748	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(17,099,042)	17,099,042		PIS-NET	53.56%		
749	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(11,947,233)	11,947,233		PIS-NET	53.56%		
750	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items	PIS-NET	(4)	4		PIS-NET	53.56%		
751	ADIT - Other	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	(110,630,376)	237,982	(110,630,376)	PIS-NET	53.56%	(59,249,848)	(51,380,528)
752	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Respons	PIS-NET	(237,982)	237,982	(0)	PIS-NET	53.56%	(0)	(0)
753	ADIT - Other	Non-Plant ADIT	Sub-Total Non-Plant ADIT		(190,875,738)	29,574,988	(161,300,749)			(89,102,747)	(72,198,002)
754											
755	ADIT - Other	Non-Plant ADIT	Sub-Total ADIT - Other		(213,598,758)	30,566,581	(183,032,178)			(102,028,159)	(81,004,018)
756											
757	ADIT Total (w/o NOL)				(686,862,191)	(530,809,752)	(1,217,671,943)			(649,010,483)	(568,661,460)
758	ADIT NOL					3,725,689	3,725,689				3,725,689
759	ADIT Total (with NOL)				(686,862,191)	(527,084,063)	(1,213,946,254)			(649,010,483)	(564,935,771)
760											
761	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualifi	LABOR	(429,482)	429,482		LABOR	59.48%		
762	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	155,743,854	(2,486)	155,741,368	LABOR	59.48%	92,633,062	63,108,307
763	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructuring	TX	78,521	78,521		TX	100.00%	78,521	
764	Reg Assets	Other Rate Base	Sub-Total Other Rate Base		155,392,894	426,996	155,819,890			92,711,583	63,108,307
765											
766	Reg Assets	Total Reg Assets	Sub-Total Reg Assets		155,392,894	426,996	155,819,890			92,711,583	63,108,307
767	Total Reg Assets				155,392,894	426,996	155,819,890			92,711,583	63,108,307
768											
769	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM	(941,083)		(941,083)	NM			(941,083)
770	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(5,065,286)	(50,000)	(5,115,286)	TX	100.00%	(5,115,286)	
771	Cust Deposits	Other Rate Base	Sub-Total Other Rate Base		(6,006,369)	(50,000)	(6,056,369)			(5,115,286)	(941,083)
772											
773	Cust Deposits	Total Customer Deposits	Sub-Total Cust Deposits		(6,006,369)	(50,000)	(6,056,369)			(5,115,286)	(941,083)
774	Total Customer Deposits				(6,006,369)	(50,000)	(6,056,369)			(5,115,286)	(941,083)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
775											
776	Reg Liabilities - Retiree Me Other Rate Base		25410-Reg Liability - Retiree Medical	LABOR	(384,819)	18,850	(365,969)	LABOR	59.48%	(217,674)	(148,295)
777	Reg Liabilities - Retiree Me Other Rate Base		25430-Retiree Liability FAS 158/106	LABOR	(12,604,665)	50,409	(12,554,256)	LABOR	59.48%	(7,467,118)	(5,087,138)
778	Reg Liabilities - Retiree Me Other Rate Base		Sub-Total Other Rate Base		(12,989,484)	69,259	(12,920,225)			(7,684,792)	(5,235,433)
779											
780	Reg Liabilities - Retiree Medical		Sub-Total Reg Liabilities - Retiree Medica		(12,989,484)	69,259	(12,920,225)			(7,684,792)	(5,235,433)
781	Total Reg Liabilities - FAS 1:				(12,604,665)	50,409	(12,554,256)			(7,467,118)	(5,087,138)
782	Total Reg Liabilities - FAS 1				(384,819)	18,850	(365,969)			(217,674)	(148,295)
783											
784	Total Rate Base				6,633,844,278	(424,755,571)	6,209,088,707			3,333,646,694	2,875,442,013

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
1	Plant in Service	Intangible	303000-Intg Misc	LABXAG					
2	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	4,143,511	1,616,444		1,616,444	5,759,955
3	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	135,683,183	5,110,801		5,110,801	140,793,984
4	Plant in Service	Intangible	303004R-Intg Misc Computr Softwar-Retail Allh CUST-RET		2,407,918	2,407,918		2,407,918	3,486,587
5	Plant in Service	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	74,406,246	(434,542)		(434,542)	73,971,704
6	Plant in Service	Intangible	303007-Intg Misc Computr Softwar	LABXAG		465,205		465,205	465,205
7	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8,927,804	(4,101)		(4,101)	8,923,703
8	Plant in Service	Intangible	303010R-Intg Misc Computr Softwar-Retail Allh CUST-RET		719,086	719,086		719,086	719,086
9	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	371,051	371,051		371,051	13,128,653
10	Plant in Service	Steam Production	310001-Steam Prod Land Own In Fe	12CP-PROD	12,757,602				4,355,213
11	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	4,355,213				1,098,015
12	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	1,098,015	(0)		(0)	23,030,420
13	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	11,551,745	11,478,675		11,478,675	(11,478,675)
14	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	73,071	(11,478,675)		(11,478,675)	218,646,347
15	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	215,675,989	2,970,358		2,970,358	26,924,376
16	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	26,924,386	(10)		(10)	13,468,886
17	Plant in Service	Steam Production	312001-Steam Prod Bir PIt-TolkSC	12CP-PROD	1,007,757,125	13,468,886		13,468,886	1,021,226,011
18	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	15,685,164	(10)		(10)	15,685,154
19	Plant in Service	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	479,456,059	7,612,892		7,612,892	487,068,951
20	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	44,699,883	(2)		(2)	44,699,881
21	Plant in Service	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	65,508,959	1,255,987		1,255,987	66,764,947
22	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr PIt E	12CP-PROD	22,439,593				22,439,593
23	Plant in Service	Steam Production	316001-Steam Prod PwrPItEq-TolkSC	12CP-PROD	27,084,556	512,429		512,429	27,596,984
24	Plant in Service	Other Production	340001-Other Prod Land Own In Fee	12CP-PROD	5,181,717				5,181,717
25	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	115,046	17,959		17,959	133,006
26	Plant in Service	Other Production	340045-Other Prod Wind Rights	ENERGY	676				676
27	Plant in Service	Other Production	340145-Other Prod Wind Land Own	ENERGY	954,053	148,934		148,934	1,102,987
28	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,281,391	759,652		759,652	15,041,043
29	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	45,742,725	397,637		397,637	46,140,362
30	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,193,387	68,729		68,729	6,262,116
31	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	55,003,053	2,216,576		2,216,576	57,219,629
32	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	192,442,099	11,418,091		11,418,091	203,860,190
33	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	610,114,945	809,327,033		809,327,033	1,419,441,978
34	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	32,009,618	1,873,634		1,873,634	33,883,251
35	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	19,691,394	171,175		171,175	19,862,570
36	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,754,886	295,692		295,692	5,050,579
37	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	16,096	140		140	16,236
38	Plant in Service	Transmission	350001- Tran Land Owned In Fe	12CP-TRAN	10,291,440	186,123		186,123	10,477,563
39	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	152,456,348	389,308		389,308	152,845,656
40	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM NM		3,228,460	8,244		8,244	3,236,704
41	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX TX		5,073,651	12,956		12,956	5,086,607

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42	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial W WHLS		999,676	2,553		2,553	1,002,229
43	Plant in Service	Transmission	350011-Tran Fee Land - Prod	12CP-PROD	(0)				(0)
44	Plant in Service	Transmission	350045-Tran Land Fee-Wind	ENERGY	217,137				217,137
45	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	123,262,963	9,390,820		9,390,820	132,653,784
46	Plant in Service	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	723,970	160,236		160,236	884,207
47	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	1,236,641	2,505,529		2,505,529	3,742,170
48	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,201,154,413	91,451,377		91,451,377	1,292,605,790
49	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	28,357,689	(49,989)		(49,989)	28,307,701
50	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	13,707,555	34,098,955		34,098,955	47,806,510
51	Plant in Service	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	7,738,038	354,975		354,975	8,093,012
52	Plant in Service	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	163,863	7,517		7,517	171,380
53	Plant in Service	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	257,517	11,813		11,813	269,330
54	Plant in Service	Transmission	354000ERW-Tran Towers & Fixture Radial Wh. WHLS	12CP-TRAN	50,739	2,328		2,328	53,067
55	Plant in Service	Transmission	355000E		1,303,888,679	59,995,419		59,995,419	1,363,884,098
56	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	27,611,523	1,270,480		1,270,480	28,882,004
57	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	43,392,596	1,996,610		1,996,610	45,389,206
58	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol WHLS	12CP-PROD	8,549,768	393,398		393,398	8,943,166
59	Plant in Service	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	251,807	1,800,748		1,800,748	2,052,554
60	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	13,146,003	5,527,821		5,527,821	18,673,825
61	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	463,504,490	21,252,722		21,252,722	484,757,212
62	Plant in Service	Transmission	356000ERN-Tran OH Conductor & D Radial NM NM	NM	9,815,305	450,054		450,054	10,265,359
63	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX TX	TX	15,425,138	707,277		707,277	16,132,415
64	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wl WHLS	12CP-TRAN	3,039,259	139,357		139,357	3,178,616
65	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	352,316	182,609		182,609	534,925
66	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	5,160,948	5,984,395		5,984,395	11,145,342
67	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	275,005	12,616		12,616	287,620
68	Plant in Service	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	489,717	22,465		22,465	512,182
69	Plant in Service	Transmission	359000-Transmission Road & Trai	12CP-TRAN	517,736	23,751		23,751	541,487
70	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	3,249,394	17,238		17,238	3,266,632
71	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	6,363,495	17,203		17,203	6,380,698
72	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	11,399,922	380,246		380,246	11,780,168
73	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,963,957				2,963,957
74	Plant in Service	Distribution	361000E-Str & Improv	NM	16,534,145	2,026,656		2,026,656	18,560,801
75	Plant in Service	Distribution	361000E-Str & Improv	TX	17,927,397	1,183,691		1,183,691	19,111,088
76	Plant in Service	Distribution	362000E-Other Eq	NM	129,594,743	15,899,355		15,899,355	145,494,099
77	Plant in Service	Distribution	362000E-Other Eq	TX	184,020,990	12,167,847		12,167,847	196,188,837
78	Plant in Service	Distribution	364000-Dist Poles, Towers & Fxt	NM	122,464,131	9,451,430		9,451,430	131,915,562
79	Plant in Service	Distribution	364000-Dist Poles, Towers & Fxt	TX	241,030,833	5,062,842		5,062,842	246,093,675
80	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	123,489,806	9,540,909		9,540,909	133,030,715
81	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	180,353,703	3,806,664		3,806,664	184,160,367
82	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	7,009,072	542,027		542,027	7,551,098

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83	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	19,842,863	419,759		419,759	20,262,623
84	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	13,982,714	1,078,429		1,078,429	15,061,143
85	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	37,765,545	790,735		790,735	38,556,280
86	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	76,056,005	(223,349)		(223,349)	75,832,656
87	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	160,982,362	(1,461,416)		(1,461,416)	159,520,946
88	Plant in Service	Distribution	369000E-Distribution Services	NM					
89	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)	0		0	(1)
90	Plant in Service	Distribution	369010-Distribution Services O	NM	17,254,379	(53,216)		(53,216)	17,201,162
91	Plant in Service	Distribution	369010-Distribution Services O	TX	33,588,234	(310,717)		(310,717)	33,277,516
92	Plant in Service	Distribution	369020-Distribution Services U	NM	16,387,349	(50,886)		(50,886)	16,336,463
93	Plant in Service	Distribution	369020-Distribution Services U	TX	30,763,528	(287,150)		(287,150)	30,476,378
94	Plant in Service	Distribution	370000E-Distribution Meter	NM	25,761,483	(76,507)		(76,507)	25,684,976
95	Plant in Service	Distribution	370000E-Distribution Meter	TX	42,716,281	(399,809)		(399,809)	42,316,472
96	Plant in Service	Distribution	370000E-Distribution Meter	WHL5	1,718,442				1,718,442
97	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732				4,915,732
98	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,851				8,129,851
99	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	13,684,772	1,262,910		1,262,910	14,947,682
100	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	19,387,726	1,913,063		1,913,063	21,300,788
101	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	3,060,360				3,060,360
102	Plant in Service	General	389002-General Land Rights	LABXAG	45,967				45,967
103	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	73,744,579	354,832		354,832	74,099,411
104	Plant in Service	General	390007-Genl Str & Imp Lease Bid	LABXAG	3,663,394	(0)		(0)	3,663,394
105	Plant in Service	General	390050-Genl Str & Imp-Call Center	CUST-RET	9,027,760				9,027,760
106	Plant in Service	General	391000-General Office Furn & E	LABXAG	20,956,894	2,005,012		2,005,012	22,961,906
107	Plant in Service	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	93,427,796	8,002,463		8,002,463	101,430,259
108	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	3,832,165	70,436		70,436	3,902,601
109	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	48,080,161	882,434		882,434	48,962,594
110	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	9,281,685	170,621		170,621	9,452,306
111	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	61,106,748	1,124,326		1,124,326	62,231,074
112	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,925	6,944		6,944	437,868
113	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	51,629,128	831,892		831,892	52,461,020
114	Plant in Service	General	395000-General Laboratory Equi	LABXAG	10,928,508	176,100		176,100	11,104,608
115	Plant in Service	General	396000-General Power Operated E	LABXAG	13,718,357	252,787		252,787	13,971,144
116	Plant in Service	General	397000-General Communication E	LABXAG	63,859,720	4,870,650		4,870,650	68,730,370
117	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	48,691,046	(5,291)		(5,291)	48,685,756
118	Plant in Service	General	397020-General Comm Eq AE	LABXAG	60,849				60,849
119	Plant in Service	General	397030-General Comm Eq EM	LABXAG	17,684,067				17,684,067
120	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,746,736	44,260		44,260	2,790,996
121	Plant in Service	General	105000-Held for Future Us	12CP-TRAN					
122	Plant in Service	~							
123	Plant in Service			Sub-Total Plant in Service	8,695,463,954	1,182,545,527		1,182,545,527	9,878,009,481

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124									
125	Reserve	Intangible	301000-Intg Organization Costs	LABXAG	(2,468,617)	(347,085)		(347,085)	(2,815,702)
126	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(106,206,835)	(3,106,125)		(3,106,125)	(109,312,960)
127	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(168,554)	(65,011)		(65,011)	(233,565)
128	Reserve	Intangible	303004R-Intg Misc Computr Softwar-Retail Allh CUST-RET		(16,776,904)	(1,185,378)		(1,185,378)	(17,962,282)
129	Reserve	Intangible	303005-Intg Misc Computr Soft	LABXAG		(6,168)		(6,168)	(6,168)
130	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(6,337,111)	(197,589)		(197,589)	(6,534,700)
131	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG		(2,996)		(2,996)	(2,996)
132	Reserve	Intangible	303010R-Intg Misc Computr Softwar-Retail Allh CUST-RET			(56,276)		(56,276)	(12,356,465)
133	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(12,300,189)				
134	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(692,738)	25,278		25,278	(667,460)
135	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(4,508,093)	(118,327)		(118,327)	(4,626,420)
136	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD		4,804		4,804	(52,808)
137	Reserve	Steam Production	311000E-Steam Prod Str & Imprv	12CP-PROD	(135,625,359)	15,405,140		15,405,140	(120,220,219)
138	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(14,127,286)	2,165,562		2,165,562	(11,961,724)
139	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(616,833,458)	45,780,815		45,780,815	(571,052,642)
140	Reserve	Steam Production	312001-Steam Prod Bir PIt-TolkSC	12CP-PROD	(9,769,296)	1,444,703		1,444,703	(8,324,594)
141	Reserve	Steam Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	(302,437,673)	23,175,539		23,175,539	(279,262,134)
142	Reserve	Steam Production	314001-Steam Prod Turbogogen-TolkSC	12CP-PROD	(19,670,351)	3,237,283		3,237,283	(16,433,068)
143	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(40,592,152)	2,942,671		2,942,671	(37,649,481)
144	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(12,200,021)	2,394,135		2,394,135	(9,805,887)
145	Reserve	Steam Production	316000E-Steam Prod Misc Pwr PIt E	12CP-PROD	(20,261,184)	3,131,184		3,131,184	(17,130,000)
146	Reserve	Steam Production	316001-Steam Prod PwrPItEq-TolkSC	12CP-PROD	(2,750,106)	623,843		623,843	(2,126,264)
147	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(675)	1		1	(674)
148	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(4,019,023)	128,617		128,617	(3,890,406)
149	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(2,711,281)	(375,379)		(375,379)	(3,086,660)
150	Reserve	Other Production	342000E-Other Prod Fuel Hidr	12CP-PROD	(4,203,778)	48,004		48,004	(4,155,774)
151	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(34,000,371)	90,825		90,825	(33,909,546)
152	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(46,415,876)	3,931,619		3,931,619	(42,484,258)
153	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	(36,196,146)	(6,335,600)		(6,335,600)	(42,531,745)
154	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(10,974,390)	839,079		839,079	(10,135,311)
155	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,166,127)	(162,541)		(162,541)	(1,328,668)
156	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,597,673)	133,329		133,329	(1,464,343)
157	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(956)	(131)		(131)	(1,086)
158	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	(22,036,021)	4,787,244		4,787,244	(17,248,777)
159	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM NM		(466,641)	101,376		101,376	(365,265)
160	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX TX		(733,345)	159,316		159,316	(574,028)
161	Reserve	Transmission	350002ERW-Transmission Land Right Radial W WHLS		(144,493)	31,391		31,391	(113,102)
162	Reserve	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	(17,498,964)	173,439		173,439	(17,325,524)
163	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(93,447)	8,312		8,312	(85,135)
164	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(26,084)	(801)		(801)	(26,886)

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165	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	(147,277,555)	(12,926,564)		(12,926,564)	(160,204,118)
166	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(16,103,031)	1,904,156		1,904,156	(14,198,875)
167	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	(293,552)	7,048		7,048	(286,504)
168	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,577,707)	(148,058)		(148,058)	(2,725,765)
169	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(54,586)	(3,135)		(3,135)	(57,722)
170	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(85,784)	(4,927)		(4,927)	(90,712)
171	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Wln WHLS		(16,902)	(971)		(971)	(17,873)
172	Reserve	Transmission	355000E	12CP-TRAN	(196,831,178)	(30,449,442)		(30,449,442)	(227,280,621)
173	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(4,168,154)	(644,806)		(644,806)	(4,812,960)
174	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(6,550,418)	(1,013,338)		(1,013,338)	(7,563,756)
175	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wln WHLS		(1,290,648)	(199,661)		(199,661)	(1,490,309)
176	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(1,212,842)	565,488		565,488	(647,354)
177	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	1,909,831	37,012		37,012	1,946,843
178	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(105,454,070)	(2,979,552)		(2,979,552)	(108,433,622)
179	Reserve	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	(2,233,126)	(63,096)		(63,096)	(2,296,222)
180	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(3,509,445)	(99,158)		(99,158)	(3,608,603)
181	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wln WHLS		(691,476)	(19,537)		(19,537)	(711,013)
182	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	1,245,002	(575,769)		(575,769)	669,233
183	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(48,573)	(38,707)		(38,707)	(87,280)
184	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(177,823)	34,980		34,980	(142,843)
185	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(330,770)	56,992		56,992	(273,777)
186	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(34,068)	(5,156)		(5,156)	(39,224)
187	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(1,156,240)	(14,496)		(14,496)	(1,170,735)
188	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(618,404)	(10,429)		(10,429)	(628,833)
189	Reserve	Distribution	361000E-Str & Improv	NM	(975,533)	(269,212)		(269,212)	(1,244,745)
190	Reserve	Distribution	361000E-Str & Improv	TX	(2,359,210)	(11,707)		(11,707)	(2,370,917)
191	Reserve	Distribution	362000E-Other Eq	NM	(19,389,421)	(460,230)		(460,230)	(19,849,651)
192	Reserve	Distribution	362000E-Other Eq	TX	(38,766,952)	(1,040,284)		(1,040,284)	(39,807,237)
193	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,405,944)	(277,843)		(277,843)	(23,683,787)
194	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(56,621,961)	24,124		24,124	(56,597,837)
195	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(13,158,662)	(138,179)		(138,179)	(13,296,841)
196	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(51,300,168)	(34,707)		(34,707)	(51,334,875)
197	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,941,125)	(31,448)		(31,448)	(2,972,574)
198	Reserve	Distribution	366000E-Dist Underground Cond	TX	(8,186,084)	(44,402)		(44,402)	(8,230,485)
199	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,275,348)	(31,173)		(31,173)	(3,306,521)
200	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(10,336,854)	(471,720)		(471,720)	(10,808,575)
201	Reserve	Distribution	368000E-Dist Line Transformer	NM	(14,415,372)	(12,059)		(12,059)	(14,427,431)
202	Reserve	Distribution	368000E-Dist Line Transformer	TX	(57,640,009)	354,610		354,610	(57,285,400)
203	Reserve	Distribution	369000E-Distribution Services	NM	(1,893)	1,893		1,893	0
204	Reserve	Distribution	369000E-Distribution Services	TX	(1)	(1)		(1)	(1)
205	Reserve	Distribution	369010-Distribution Services O	NM	(8,262,273)	139,278		139,278	(8,122,995)

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206	Reserve	Distribution	369010-Distribution Services O	TX	(14,311,994)	88,102		88,102	(14,223,892)
207	Reserve	Distribution	369020-Distribution Services U	NM	(10,325,415)	173,973		173,973	(10,151,442)
208	Reserve	Distribution	369020-Distribution Services U	TX	(13,431,996)	82,708		82,708	(13,349,288)
209	Reserve	Distribution	370000E-Distribution Meter	NM	(8,793,121)	55,713		55,713	(8,737,409)
210	Reserve	Distribution	370000E-Distribution Meter	TX	(15,684,081)	101,394		101,394	(15,582,687)
211	Reserve	Distribution	370000E-Distribution Meter	WHLS	(929,992)				(929,992)
212	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,092)				(5,653,092)
213	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,664,369)	(89,695)		(89,695)	(6,754,063)
214	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,786,623)	(196,204)		(196,204)	(2,982,827)
215	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,839,164)	(181,016)		(181,016)	(3,020,180)
216	Reserve	General	389001-General Land Owned in Fe	LABXAG					
217	Reserve	General	389002-General Land Rights	LABXAG	(19,333)	396		396	(18,937)
218	Reserve	General	390000-Genl Structures & Improv	LABXAG	(19,336,616)	(768,676)		(768,676)	(20,105,292)
219	Reserve	General	390007-Genl Str & Imp Lease Bid	LABXAG	(646,760)	(46,684)		(46,684)	(693,445)
220	Reserve	General	390050-Genl Str & Imp-Call Center	CUST-RET	(3,538,864)				(3,538,864)
221	Reserve	General	391000-General Office Furn & E	LABXAG	(5,298,706)	(315,363)		(315,363)	(5,614,069)
222	Reserve	General	391004-General Info Sys Computer	LABXAG	(47,757,653)	(5,560,075)		(5,560,075)	(53,317,728)
223	Reserve	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG					
224	Reserve	General	392010-General Transp Eq Grp	LABXAG	(1,309,896)	(50,995)		(50,995)	(1,360,891)
225	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	(30,941,817)	(881,778)		(881,778)	(31,823,595)
226	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(4,168,233)	114,599		114,599	(4,053,634)
227	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(36,068,802)	607,027		607,027	(35,461,776)
228	Reserve	General	393000-General Stores Equipment	LABXAG	(311,317)	(85)		(85)	(311,403)
229	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(9,518,636)	(626,334)		(626,334)	(10,144,971)
230	Reserve	General	395000-General Laboratory Equi	LABXAG	(8,675,044)	164,546		164,546	(8,510,498)
231	Reserve	General	396000-General Power Operated E	LABXAG	(6,458,554)	281,942		281,942	(6,176,612)
232	Reserve	General	397000-General Communication E	LABXAG	(50,928,713)	(2,795,157)		(2,795,157)	(53,723,870)
233	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	(8,839,183)	(1,784,084)		(1,784,084)	(10,623,267)
234	Reserve	General	397020-General Comm Eq AE	LABXAG	(9,290)	(2,018)		(2,018)	(11,308)
235	Reserve	General	397030-General Comm Eq EM	LABXAG	(6,432,794)	(1,076,046)		(1,076,046)	(7,508,839)
236	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,815,713)	(82,619)		(82,619)	(1,898,332)
237	Reserve			Sub-Total Reserve	(2,628,162,931)	37,123,484		37,123,484	(2,591,039,447)
238									
239	CWIP	Intangible	303000-Intg Misc	LABXAG	240,954	(240,954)		(240,954)	
240	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	1,504,235	(1,504,235)		(1,504,235)	
241	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	14,933,459	(14,933,459)		(14,933,459)	
242	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG					
243	CWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	5,684,845	(5,684,845)		(5,684,845)	
244	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	1,282,321	(1,282,321)		(1,282,321)	
245	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	411,070	(411,070)		(411,070)	
246	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	14,287,274	(14,287,274)		(14,287,274)	

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247	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	14,013,570	(14,013,570)		(14,013,570)	
248	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	4,196,420	(4,196,420)		(4,196,420)	
249	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	863,966	(863,966)		(863,966)	
250	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	577,109	(577,109)		(577,109)	
251	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(0)	0		0	
252	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	(74)	74		74	
253	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	263,058	(263,058)		(263,058)	
254	CWIP	Other Production	341045-Other Prod Str & Impr-Wind	ENERGY	337,755	(337,755)		(337,755)	
255	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	25,281	(25,281)		(25,281)	
256	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,223,228	(1,223,228)		(1,223,228)	
257	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	4,363,914	(4,363,914)		(4,363,914)	
258	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	712,490,958	(712,490,958)		(712,490,958)	
259	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	374,592	(374,592)		(374,592)	
260	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	145,397	(145,397)		(145,397)	
261	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	61,176	(61,176)		(61,176)	
262	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	119	(119)		(119)	
263	CWIP	Transmission	350001-TRAN Land Owned in Fe	12CP-TRAN	50,643	(50,643)		(50,643)	
264	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,568	(117,568)		(117,568)	
265	CWIP	Transmission	350011-TRAN Fee Land - Prod	12CP-PROD					
266	CWIP	Transmission	350045-TRAN Land Fee-Wind	ENERGY					
267	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	13,305,482	(13,305,482)		(13,305,482)	
268	CWIP	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	583,030	(583,030)		(583,030)	
269	CWIP	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	2,252,284	(2,252,284)		(2,252,284)	
270	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	81,497,099	(81,497,099)		(81,497,099)	
271	CWIP	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	6,206,242	(6,206,242)		(6,206,242)	
272	CWIP	Transmission	353045-TRAN Station Equip-Wind	ENERGY	24,965,460	(24,965,460)		(24,965,460)	
273	CWIP	Transmission	354000E-TRAN Towers & Fixture	12CP-TRAN	136,782	(136,782)		(136,782)	
274	CWIP	Transmission	355000E-TRAN Poles & Fixture	12CP-TRAN	52,314,841	(52,314,841)		(52,314,841)	
275	CWIP	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	1,337,975	(1,337,975)		(1,337,975)	
276	CWIP	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	5,469,670	(5,469,670)		(5,469,670)	
277	CWIP	Transmission	356000E-TRAN OH Conductor & D	12CP-TRAN	19,801,515	(19,801,515)		(19,801,515)	
278	CWIP	Transmission	356010-TRAN OH Cond & Device-Prod	12CP-PROD	1,196,807	(1,196,807)		(1,196,807)	
279	CWIP	Transmission	356045-TRAN OH Cond & Device-Wind	ENERGY	3,609,168	(3,609,168)		(3,609,168)	
280	CWIP	Transmission	357000E-TRAN Underground Cond	12CP-TRAN	1,173	(1,173)		(1,173)	
281	CWIP	Transmission	359000-Transmission Road & Trail	12CP-TRAN	14,011	(14,011)		(14,011)	
282	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	19,481	(19,481)		(19,481)	
283	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	13,252	(13,252)		(13,252)	
284	CWIP	Distribution	360004-Dist Land Rights-NM	NM					
285	CWIP	Distribution	361000E-Str & Improv	NM	1,870,413	(1,870,413)		(1,870,413)	
286	CWIP	Distribution	361000E-Str & Improv	TX	1,061,616	(1,061,616)		(1,061,616)	
287	CWIP	Distribution	362000E-Other Eq	NM	15,421,240	(15,421,240)		(15,421,240)	

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288	CWIP	Distribution	362000E-Other Eq	TX	12,148,197	(12,148,197)		(12,148,197)	
289	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	4,008,229	(4,008,229)		(4,008,229)	
290	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	1,734,695	(1,734,695)		(1,734,695)	
291	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	5,226,540	(5,226,540)		(5,226,540)	
292	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	1,338,193	(1,338,193)		(1,338,193)	
293	CWIP	Distribution	366000E-Dist Underground Cond	NM	80,536	(80,536)		(80,536)	
294	CWIP	Distribution	366000E-Dist Underground Cond	TX	237,818	(237,818)		(237,818)	
295	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	278,773	(278,773)		(278,773)	
296	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	477,534	(477,534)		(477,534)	
297	CWIP	Distribution	368000E-Dist Line Transformer	NM	0	(0)		(0)	
298	CWIP	Distribution	368000E-Dist Line Transformer	TX	58,058	(58,058)		(58,058)	
299	CWIP	Distribution	369000E-Distribution Services	TX	111	111		111	
300	CWIP	Distribution	369010-Distribution Services O	NM	0	(0)		(0)	
301	CWIP	Distribution	369010-Distribution Services O	TX	0	(0)		(0)	
302	CWIP	Distribution	369020-Distribution Services U	TX	0	(0)		(0)	
303	CWIP	Distribution	370000E-Distribution Meter	TX	16,426	(16,426)		(16,426)	
304	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	190,872	(190,872)		(190,872)	
305	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	691,110	(691,110)		(691,110)	
306	CWIP	General	390000-Genl Structures & Improv	LABXAG	7,847,597	(7,847,597)		(7,847,597)	
307	CWIP	General	391000-General Office Furn & E	LABXAG	1,008,878	(1,008,878)		(1,008,878)	
308	CWIP	General	391004-General Info Sys Computer	LABXAG	6,656,252	(6,656,252)		(6,656,252)	
309	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	388,095	(388,095)		(388,095)	
310	CWIP	General	392010-General Transp Eq Grp	LABXAG	46,577	(46,577)		(46,577)	
311	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	555,549	(555,549)		(555,549)	
312	CWIP	General	392030-General Transp Eq Trailer	LABXAG	118,095	(118,095)		(118,095)	
313	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	737,822	(737,822)		(737,822)	
314	CWIP	General	393000-General Stores Equipmen	LABXAG	0	0		0	
315	CWIP	General	394000-General Tools & Shop Equi	LABXAG	395,525	(395,525)		(395,525)	
316	CWIP	General	395000-General Laboratory Equi	LABXAG	6,057	(6,057)		(6,057)	
317	CWIP	General	396000-General Power Operated E	LABXAG	89,758	(89,758)		(89,758)	
318	CWIP	General	397000-General Communication E	LABXAG	22,505,875	(22,505,875)		(22,505,875)	
319	CWIP	General	398000-General Miscellaneous E	LABXAG	858	(858)		(858)	
320	CWIP			Sub-Total CWIP	1,075,370,126	(1,075,370,126)		(1,075,370,126)	
321									
322	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	4,167,109	(4,167,109)		(4,167,109)	
323	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167,109	(4,167,109)		(4,167,109)	
324									
325	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies	12CP-PROD	12,709,814				12,709,814
326	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies	12CP-TRAN	4,364,425				4,364,425
327	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies	PIS-DIST	4,642,048				4,642,048
328	M&S			Sub-Total M&S	21,716,287				21,716,287

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329									
330	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	3,887,760	(3,887,760)		(3,887,760)	
331	NOx Inventory			Sub-Total NOx Inventory	3,887,760	(3,887,760)		(3,887,760)	
332									
333	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	6,371,683				6,371,683
334	Fuel Inventory			Sub-Total Fuel Inventory	6,371,683				6,371,683
335									
336	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	3,091,173				3,091,173
337	Prepaid Assets	Other Rate Base	16512-Prepayments-NERC Fees	RETAIL-TRAN	278,567				278,567
338	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET	1,453				1,453
339	Prepaid Assets	Other Rate Base	16516-Prepayments-/T Related	PIS-NET	623,123				623,123
340	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	5,786	(5,786)		(5,786)	
341	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	821,224				821,224
342	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	17,048				17,048
343	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	567,023	(567,023)		(567,023)	
344	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	76,554				76,554
345	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	3,683	(3,683)		(3,683)	
346	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	9,807				9,807
347	Prepaid Assets			Sub-Total Prepaid Assets	5,495,442	(576,493)		(576,493)	4,918,949
348									
349	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	69	(14)		(14)	56
350	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	2,283	(446)		(446)	1,837
351	ADIT	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	1,242	(243)		(243)	1,000
352	ADIT	Intangible	303007-Intg Misc Computr Softwar	LABXAG	0	(0)		(0)	0
353	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	149	(29)		(29)	120
354	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	5,010	(660)		(660)	4,350
355	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	13,383	(1,785)		(1,785)	11,598
356	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	31,225	(5,056)		(5,056)	26,169
357	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	891	(119)		(119)	772
358	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	562,820	(88,426)		(88,426)	474,394
359	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,344,571	(332,140)		(332,140)	2,012,431
360	ADIT	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	1,074,431	(155,255)		(155,255)	919,176
361	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	136,193	(20,267)		(20,267)	115,926
362	ADIT	Steam Production	316000E-Steam Prod Misc Pwr Pte E	12CP-PROD	57,992	(8,471)		(8,471)	49,521
363	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	1	(0)		(0)	1
364	ADIT	Other Production	340045-Other Prod Wind Rights	ENERGY	0	(0)		(0)	0
365	ADIT	Other Production	340145-Other Prod Wind Land Own	ENERGY					
366	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	378,909	(208,696)		(208,696)	170,213
367	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	291,403	(41,020)		(41,020)	250,383
368	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	16,940	(2,839)		(2,839)	14,102
369	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	525,784	(90,983)		(90,983)	434,801

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370	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,216,661	(308,695)		(308,695)	1,907,966
371	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	7,813,874	72,253		72,253	7,886,126
372	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	376,034	(52,920)		(52,920)	323,114
373	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	125,444	(17,658)		(17,658)	107,785
374	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	57,666	(8,165)		(8,165)	49,501
375	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	103	(14)		(14)	88
376	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	33	17		17	50
377	ADIT	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	1,907	(251)		(251)	1,656
378	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	117,270	(15,572)		(15,572)	101,698
379	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM	12CP-TRAN	2,483	(330)		(330)	2,154
380	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	3,903	(518)		(518)	3,384
381	ADIT	Transmission	350002ERW-Transmission Land Right Radial W WHLS	ENERGY	769	(102)		(102)	667
382	ADIT	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	1,848,342	(223,060)		(223,060)	1,625,283
383	ADIT	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	4,554	(564)		(564)	3,990
384	ADIT	Transmission	352045-Tran Str & Impr-Wind	ENERGY	16,729	207		207	16,936
385	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	18,011,448	(2,173,638)		(2,173,638)	15,837,810
386	ADIT	Transmission	353010-Tran Station Equip Pro	12CP-PROD	178,375	(22,074)		(22,074)	156,302
387	ADIT	Transmission	353045-Tran Station Equip-Wind	ENERGY	185,436	53,484		53,484	238,920
388	ADIT	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	1,304,172	(409,701)		(409,701)	894,471
389	ADIT	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	27,618	(8,676)		(8,676)	18,942
390	ADIT	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	43,402	(13,635)		(13,635)	29,767
391	ADIT	Transmission	354000ERW-Tran Towers & Fixture Radial Wh/ WHLS	ENERGY	8,552	(2,686)		(2,686)	5,865
392	ADIT	Transmission	355000E	12CP-TRAN	13,097,069	(1,385,306)		(1,385,306)	11,711,763
393	ADIT	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	277,347	(29,336)		(29,336)	248,012
394	ADIT	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	435,862	(46,102)		(46,102)	389,760
395	ADIT	Transmission	355000ERW-Tran Poles & Fixtures Radial Wh/ WHLS	ENERGY	85,879	(9,084)		(9,084)	76,796
396	ADIT	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	35,809	(4,171)		(4,171)	31,637
397	ADIT	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	20,335	(1,295,477)		(1,295,477)	(1,275,142)
398	ADIT	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	4,637,877	(490,558)		(490,558)	4,147,319
399	ADIT	Transmission	356000ERN-Tran OH Conductor & D Radial NM NM	NM	98,213	(10,388)		(10,388)	87,825
400	ADIT	Transmission	356000ERT-Tran OH Conductor & D Radial TX TX	TX	154,346	(16,325)		(16,325)	138,020
401	ADIT	Transmission	356000ERW-Tran OH Conductor & D Radial W/ WHLS	ENERGY	30,411	(3,217)		(3,217)	27,195
402	ADIT	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	50,102	(5,836)		(5,836)	44,265
403	ADIT	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	13,418	(52,524)		(52,524)	(39,106)
404	ADIT	Transmission	357000E-Tran Underground Cond	12CP-TRAN	2,752	(291)		(291)	2,461
405	ADIT	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	4,900	(518)		(518)	4,382
406	ADIT	Transmission	359000-Transmission Road & Trail	12CP-TRAN	5,181	(548)		(548)	4,633
407	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18	(2)		(2)	16
408	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	175	(23)		(23)	152
409	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,342	(321)		(321)	2,021
410	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,102	(287)		(287)	1,815

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411	ADIT	Distribution	361000E-Str & Improv	NM	189,628	(22,164)	(22,164)	(22,164)	167,464
412	ADIT	Distribution	361000E-Str & Improv	TX	167,266	(14,461)	(14,461)	(14,461)	152,805
413	ADIT	Distribution	362000E-Other Eq	NM	2,699,147	(357,483)	(357,483)	(357,483)	2,341,664
414	ADIT	Distribution	362000E-Other Eq	TX	3,115,306	(420,562)	(420,562)	(420,562)	2,694,744
415	ADIT	Distribution	364000-Dist Poles, Towers & Fxt	NM	3,518,107	(479,338)	(479,338)	(479,338)	3,038,769
416	ADIT	Distribution	364000-Dist Poles, Towers & Fxt	TX	5,248,888	(738,116)	(738,116)	(738,116)	4,510,772
417	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,160,718	(564,781)	(564,781)	(564,781)	3,595,937
418	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,690,147	(658,014)	(658,014)	(658,014)	4,032,133
419	ADIT	Distribution	366000E-Dist Underground Cond	NM	164,852	(23,900)	(23,900)	(23,900)	140,952
420	ADIT	Distribution	366000E-Dist Underground Cond	TX	409,778	(58,133)	(58,133)	(58,133)	351,644
421	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	491,877	(69,008)	(69,008)	(69,008)	422,869
422	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,351,341	(189,208)	(189,208)	(189,208)	1,162,133
423	ADIT	Distribution	368000E-Dist Line Transformer	NM	837,889	(117,904)	(117,904)	(117,904)	719,985
424	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,554,368	(511,647)	(511,647)	(511,647)	3,042,721
425	ADIT	Distribution	369000E-Distribution Services	NM	(2,429)	347	347	347	(2,082)
426	ADIT	Distribution	369000E-Distribution Services	TX	(36,714)	5,311	5,311	5,311	(31,403)
427	ADIT	Distribution	369010-Distribution Services O	NM	126,201	(17,221)	(17,221)	(17,221)	108,980
428	ADIT	Distribution	369010-Distribution Services O	TX	523,540	(75,262)	(75,262)	(75,262)	448,278
429	ADIT	Distribution	369020-Distribution Services U	NM	155,515	(21,419)	(21,419)	(21,419)	134,096
430	ADIT	Distribution	369020-Distribution Services U	TX	725,104	(104,432)	(104,432)	(104,432)	620,671
431	ADIT	Distribution	370000E-Distribution Meter	NM	276,996	(38,936)	(38,936)	(38,936)	238,060
432	ADIT	Distribution	370000E-Distribution Meter	TX	749,893	(108,149)	(108,149)	(108,149)	641,685
433	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	17,722	(2,685)	(2,685)	(2,685)	15,037
434	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	41,822	(6,179)	(6,179)	(6,179)	35,643
435	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	191,490	(29,486)	(29,486)	(29,486)	162,004
436	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	110,369	(17,055)	(17,055)	(17,055)	93,314
437	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,291	(170)	(170)	(170)	1,121
438	ADIT	General	390000-Genl Structures & Improv	LABXAG	550,358	(57,899)	(57,899)	(57,899)	492,459
439	ADIT	General	390007-Genl Str & Imp Lease Bid	LABXAG	17,260	(2,413)	(2,413)	(2,413)	14,848
440	ADIT	General	391000-General Office Furn & E	LABXAG	11,374	(1,887)	(1,887)	(1,887)	9,488
441	ADIT	General	391004-General Info Sys Computer	LABXAG	11,288	(5,731)	(5,731)	(5,731)	5,557
442	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	(0)	(0)	(0)	0
443	ADIT	General	392000-General Transportation E	LABXAG	0	(0)	(0)	(0)	0
444	ADIT	General	392010-General Transp Eq Grp	LABXAG	1	(1)	(1)	(1)	0
445	ADIT	General	392020-General Transp Eq Grp 2	LABXAG	12	(12)	(12)	(12)	0
446	ADIT	General	392030-General Transp Eq Trailer	LABXAG	2	(2)	(2)	(2)	0
447	ADIT	General	392040-General Transp Eq Grp 4	LABXAG	15	(15)	(15)	(15)	0
448	ADIT	General	393000-General Stores Equipmen	LABXAG	1,101	(151)	(151)	(151)	950
449	ADIT	General	394000-General Tools & Shop Equi	LABXAG	130,614	(17,848)	(17,848)	(17,848)	112,766
450	ADIT	General	395000-General Laboratory Equi	LABXAG	27,913	(3,817)	(3,817)	(3,817)	24,096
451	ADIT	General	396000-General Power Operated E	LABXAG	3	(3)	(3)	(3)	0

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452	ADIT	General	397000-General Communication E	LABXAG	163,109	(22,307)		(22,307)	140,802
453	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	124,365	(17,008)		(17,008)	107,357
454	ADIT	General	397020-General Comm Eq AE	LABXAG	155	(21)		(21)	134
455	ADIT	General	397030-General Comm Eq EM	LABXAG	45,168	(6,177)		(6,177)	38,991
456	ADIT	General	398000-General Miscellaneous E	LABXAG	7,016	(959)		(959)	6,056
457	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	1,929				1,929
458	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	701,014				701,014
459	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,301,050	(1,301,050)		(1,301,050)	673,858
460	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	673,858				673,858
461	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 1C LABOR	LABOR	3,554,366	(982)		(982)	3,553,384
462	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112 LABOR	LABOR	123,421	(5,520)		(5,520)	117,901
463	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	1,855,394	(1,855,394)		(1,855,394)	85,444
464	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	85,444				85,444
465	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500				7,500
466	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	122,409				122,409
467	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reser.LABOR	LABOR	1,077,986	(1,077,986)		(1,077,986)	117,541
468	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190 LABOR	LABOR	117,541	(117,541)		(117,541)	134,354
469	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	134,354	(134,354)		(134,354)	10,393,906
470	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	262,486	(262,486)		(262,486)	11,000
471	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	11,000				11,000
472	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	279,093	(279,093)		(279,093)	(457,708)
473	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	457,708	(457,708)		(457,708)	(12,241,059)
474	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	12,241,059	(12,241,059)		(12,241,059)	(1,268,023)
475	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	948	(948)		(948)	(377,421)
476	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission A1	PIS-NET	377,421	(377,421)		(377,421)	(68,727)
477	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	(68,727)				(97,854)
478	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	97,854	(97,854)		(97,854)	(16,189,834)
479	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	16,189,834	(16,189,834)		(16,189,834)	(53,904)
480	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PIS-NET	53,904	(53,904)		(53,904)	(153,088)
481	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	153,088	(153,088)		(153,088)	(527,386)
482	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	26,530,548	(26,530,548)		(26,530,548)	(18,756)
483	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	LABOR	18,756	(18,756)		(18,756)	17,236
484	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	17,236				12,822,323
485	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	12,822,323	(12,822,323)		(12,822,323)	3
486	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	(3)				(3,242,110)
487	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	3,242,110	(3,242,110)		(3,242,110)	110,630,376
488	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	110,630,376				683,384
489	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accru	PIS-NET	683,384				
490	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET					
491	ADIT	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET					
492	ADIT	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR					

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493	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	60,207,140	(17,067,330)		(17,067,330)	43,139,810
494	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	11,021,122				11,021,122
495	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,033,732				13,033,732
496	ADIT			Sub-Total ADIT	328,458,891	(55,236,969)		(55,236,969)	273,221,922
497									
498	ADIT - Accelerated Amort	Steam Production	311000E-Stream Prod Str & Improv	12CP-PROD	(1,080,654)	7,953		7,953	(1,072,701)
499	ADIT - Accelerated Amort Prop			Sub-Total ADIT - Accelerated Amort Prop	(1,080,654)	7,953		7,953	(1,072,701)
500									
501	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(17,306)	1,255		1,255	(16,052)
502	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(948,707)	15,028		15,028	(933,679)
503	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	(310,777)	22,529		22,529	(288,248)
504	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)	0		0	(0)
505	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(37,289)	2,703		2,703	(34,586)
506	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(3,478)	(186)		(186)	(3,664)
507	ADIT - Other Prop	Steam Production	310001-Stream Prod Land Own in Fe	12CP-PROD	(12,826)	214		214	(12,612)
508	ADIT - Other Prop	Steam Production	310002-Stream Prod Land Rights	12CP-PROD	(270,480)	(3,541)		(3,541)	(274,021)
509	ADIT - Other Prop	Steam Production	310003-Stream Prod Water Rights	12CP-PROD	344,168	50,782		50,782	394,950
510	ADIT - Other Prop	Steam Production	310004-Stream Prod Land Rights-NM	12CP-PROD	(18,000)	(236)		(236)	(18,236)
511	ADIT - Other Prop	Steam Production	311000E-Stream Prod Str & Improv	12CP-PROD	(21,800,928)	(2,341,922)		(2,341,922)	(24,142,851)
512	ADIT - Other Prop	Steam Production	312000E-Stream Prod Boiler Plant E	12CP-PROD	(114,529,878)	(10,095,715)		(10,095,715)	(124,625,592)
513	ADIT - Other Prop	Steam Production	314000-Stream Prod Turbogogen Unit	12CP-PROD	(49,347,158)	(5,268,861)		(5,268,861)	(54,616,019)
514	ADIT - Other Prop	Steam Production	315000E-Stream Prod Acc Elec Eq	12CP-PROD	(5,247,398)	(893,444)		(893,444)	(6,140,841)
515	ADIT - Other Prop	Steam Production	316000E-Stream Prod Misc Pwr P/E	12CP-PROD	(2,032,351)	(423,535)		(423,535)	(2,455,886)
516	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,245)	(6)		(6)	(1,251)
517	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)		(0)	(0)
518	ADIT - Other Prop	Other Production	340145-Other Prod Wind Land Own	ENERGY	(277)				(277)
519	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,376,699)	(32,810)		(32,810)	(2,409,509)
520	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(4,174,022)	(600,010)		(600,010)	(4,774,032)
521	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(534,779)	(7,048)		(7,048)	(541,827)
522	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(8,246,665)	101,016		101,016	(8,145,649)
523	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	(41,100,943)	(86,558)		(86,558)	(41,187,501)
524	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	(66,121,996)	(11,223,548)		(11,223,548)	(77,345,544)
525	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(6,812,462)	(24,316)		(24,316)	(6,836,778)
526	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,796,839)	(258,293)		(258,293)	(2,055,132)
527	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,033,949)	(10,118)		(10,118)	(1,044,067)
528	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,469)	(211)		(211)	(1,680)
529	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	478,725	(478,725)			(50)
530	ADIT - Other Prop	Transmission	105000-Held for Future Us	12CP-TRAN	(50)				(50)
531	ADIT - Other Prop	Transmission	350001- Tran Land Owned in Fe	12CP-TRAN	19,979	(459)		(459)	19,520
532	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	(12,551,162)	(1,254,807)		(1,254,807)	(13,805,970)
533	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM NM	12CP-TRAN	(265,787)	(26,572)		(26,572)	(292,359)

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534	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX TX		(417,695)	(41,759)		(417,759)	(459,454)
535	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial W WHLS		(82,300)	(8,228)		(8,228)	(90,528)
536	ADIT - Other Prop	Transmission	350011- Tran Fee Land - Prod	12CP-PROD	(4)	1		1	(2)
537	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY	2	(2)		(2)	(0)
538	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(25,278,096)	511,015		511,015	(24,767,081)
539	ADIT - Other Prop	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	(106,471)	(7,663)		(7,663)	(114,134)
540	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(38,719)	(6,474)		(6,474)	(45,193)
541	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(246,340,790)	4,980,696		4,980,696	(241,360,094)
542	ADIT - Other Prop	Transmission	353010- Tran Station Equip Pro	12CP-PROD	(4,106,350)	(278,834)		(278,834)	(4,385,183)
543	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	(493,243)	(144,293)		(144,293)	(637,536)
544	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(1,654,498)	160,975		160,975	(1,493,523)
545	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(35,036)	3,409		3,409	(31,627)
546	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(55,061)	5,357		5,357	(49,704)
547	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial W/ WHLS		(10,849)	1,056		1,056	(9,793)
548	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	(244,556,507)	7,355,376		7,355,376	(237,201,131)
549	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(5,178,799)	155,760		155,760	(5,023,040)
550	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(8,138,687)	244,782		244,782	(7,893,905)
551	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial W/ WHLS		(1,603,589)	48,230		48,230	(1,555,359)
552	ADIT - Other Prop	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	13,123	46,175		46,175	59,297
553	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(404,334)	1,160,086		1,160,086	755,751
554	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(86,567,760)	2,598,376		2,598,376	(83,969,384)
555	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor & D Radial NM NM		(1,833,184)	55,024		55,024	(1,778,160)
556	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(2,880,921)	86,472		86,472	(2,794,448)
557	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial W/ WHLS		(567,636)	17,038		17,038	(550,598)
558	ADIT - Other Prop	Transmission	356010- Tran OH Cond & Device-Prod	12CP-PROD	(477,080)	(101,515)		(101,515)	(578,595)
559	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(21,707)	44,884		44,884	23,178
560	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(51,362)	1,542		1,542	(49,820)
561	ADIT - Other Prop	Transmission	358000- Tran UG Conductor & Devic	12CP-TRAN	(91,463)	2,745		2,745	(88,718)
562	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail		(96,696)	2,902		2,902	(93,794)
563	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(466)	(11)		(11)	(477)
564	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(1,038)	(28)		(28)	(1,066)
565	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(536,104)	(6,426)		(6,426)	(542,529)
566	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(362,068)	4,499		4,499	(357,569)
567	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	(2,481,535)	14,986		14,986	(2,466,548)
568	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	(25,941,456)	(4,298)		(4,298)	(1,687,078)
569	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	(38,299,082)	772,737		772,737	(37,526,346)
570	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,226,020)	272,877		272,877	(22,953,143)
571	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	(43,370,839)	735,138		735,138	(42,635,701)
572	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(22,684,153)	283,586		283,586	(22,400,567)
573	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(31,913,806)	607,254		607,254	(31,306,551)

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575	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,177,761)	17,402		17,402	(1,160,359)
576	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(2,558,267)	47,653		47,653	(2,510,614)
577	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,421,858)	32,167		32,167	(2,389,691)
578	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(10,274,580)	200,410		200,410	(10,074,170)
579	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,346,895)	256,002		256,002	(12,090,893)
580	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,655,994)	551,349		551,349	(24,104,645)
581	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	33,961	(648)		(648)	33,314
582	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	224,999	(1,993)		(1,993)	223,006
583	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,885,964)	27,737		27,737	(1,858,227)
584	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,695,716)	70,825		70,825	(3,624,891)
585	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,393,064)	40,543		40,543	(2,352,521)
586	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(5,219,506)	84,188		84,188	(5,135,318)
587	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,165,446)	81,583		81,583	(4,083,863)
588	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(5,959,871)	119,715		119,715	(5,840,155)
589	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(316,620)	8,257		8,257	(308,363)
590	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(443,645)	14,870		14,870	(428,775)
591	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,020,881)	39,492		39,492	(1,981,389)
592	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,651,244)	48,526		48,526	(2,602,718)
593	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,442)	13		13	(1,429)
594	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(9,782)	136		136	(9,647)
595	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	(5,559,277)	332,000		332,000	(5,227,276)
596	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bld	LABXAG	78,475	(37,403)		(37,403)	41,073
597	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(876,274)				(876,274)
598	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,405,448)	46,376		46,376	(3,359,072)
599	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(4,384,454)	837,619		837,619	(3,546,835)
600	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0		0	(0)
601	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	0		0	(0)
602	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(411,919)	4,144		4,144	(407,775)
603	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(5,168,132)	51,990		51,990	(5,116,142)
604	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(997,687)	10,036		10,036	(987,651)
605	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(6,568,358)	66,075		66,075	(6,502,283)
606	ADIT - Other Prop	General	393000-General Stores Equipment	LABXAG	(60,112)	3,056		3,056	(57,056)
607	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(7,082,427)	362,227		362,227	(6,720,201)
608	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,524,475)	77,512		77,512	(1,446,963)
609	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(1,474,585)	14,834		14,834	(1,459,751)
610	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(8,908,127)	452,936		452,936	(8,455,191)
611	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(6,792,169)	345,349		345,349	(6,446,820)
612	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(8,488)	432		432	(8,057)
613	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,466,843)	125,427		125,427	(2,341,416)
614	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(383,157)	19,482		19,482	(363,675)
615	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	(40,266,054)	40,266,054		40,266,054	

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616	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	537,884,522	(537,884,522)	(537,884,522)	(537,884,522)	
618	ADIT - Other Prop		Sub-Total ADIT - Other Prop		(800,641,669)	(506,147,317)		(506,147,317)	(1,306,788,986)
619	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(414,552)	18,150		18,150	(396,402)
620	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(13,582,922)	629,924		629,924	(12,952,999)
621	ADIT - Other	Intangible	303004R-Intg Misc Computr Softwar-Retail Allk CUST-RET	LABXAG	(96,811)	(18,228)		(18,228)	(115,039)
622	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(7,444,233)	335,144		335,144	(7,109,089)
623	ADIT - Other	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)	0		0	(0)
624	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(893,213)	62,374		62,374	(830,839)
625	ADIT - Other	Intangible	303010R-Intg Misc Computr Softwar-Retail Allk CUST-RET	LABXAG	(103,234)	(26,414)		(26,414)	(129,648)
626	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	LABXAG	(413)	12		12	(401)
627	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	(49,528)	1,466		1,466	(48,062)
628	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	(10,484)	310		310	(10,173)
629	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	(61,261)	1,814		1,814	(59,448)
630	ADIT - Other	General	397000-General Communication E	LABXAG	(46,710)	1,383		1,383	(45,327)
631	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	(58)	2		2	(57)
632	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	(16,965)	502		502	(16,462)
633	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	(2,635)	78		78	(2,557)
634	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(43,077,232)	18,584		18,584	(43,058,648)
635	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(6,107,134)				(6,107,134)
636	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reactui PIS-NET	PIS-NET	(531,312)				(531,312)
637	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(971,369)				(971,369)
638	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(83,240)				(83,240)
639	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru PIS-NET	PIS-NET	(10)				(10)
640	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accru PIS-NET	PIS-NET	(1,910)				(1,910)
641	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	(598)				(598)
642	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(188,314)				(188,314)
643	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(17,099,042)				(17,099,042)
644	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(11,947,233)				(11,947,233)
645	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(4)				(4)
646	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items PIS-NET	PIS-NET	(110,630,376)				(110,630,376)
647	ADIT - Other	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	(237,982)				(237,982)
648	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Respons PIS-NET	PIS-NET	(213,598,758)				(213,598,758)
649	ADIT - Other	Non-Plant ADIT	Sub-Total ADIT - Other		(429,482)				(429,482)
650	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualif LABOR	LABOR	155,743,854	(2,486)			155,741,368
652	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified LABOR	LABOR	78,521				78,521
653	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructuring N TX	Sub-Total Reg Assets	155,392,894	426,996			155,819,890
654	Reg Assets		Sub-Total ADIT - Other		(941,083)				(941,083)
655	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM					

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657	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(5,065,286)	(50,000)	(50,000)	(50,000)	(5,115,286)
659	Cust Deposits			Sub-Total Cust Deposits	(6,006,369)	(50,000)		(6,056,369)	
660	Reg Liabilities - Retiree Me	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	(384,819)	18,850		18,850	(365,969)
661	Reg Liabilities - Retiree Me	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	(12,604,665)	50,409		50,409	(12,554,256)
662	Reg Liabilities - Retiree Medical			Sub-Total Reg Liabilities - Retiree Medica	(12,989,484)	69,259		69,259	(12,920,225)
663									
664									

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	1,638,686
2	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(4,361)
3	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	(17,881)
4	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	5,938,501
5	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(22,516)
6	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	(805,185)
7	Plant in Service	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	SPS Estimated Plant	2,407,918
8	Plant in Service	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Eliminate Capitalized AIP	(467)
9	Plant in Service	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Eliminate Non-Reg Software	(434,075)
10	Plant in Service	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	465,205
11	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	(4,101)
12	Plant in Service	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	SPS Estimated Plant	719,086
13	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Estimated Plant	371,051
14	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Estimated Plant	(0)
15	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Estimated Plant	11,478,675
16	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Estimated Plant	(11,478,675)
17	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Estimated Plant	2,971,687
18	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	(1,329)
19	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	(10)
20	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Estimated Plant	13,504,086
21	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	(95,199)
22	Plant in Service	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	(10)
23	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Estimated Plant	7,629,944
24	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	(17,052)
25	Plant in Service	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	(2)
26	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Estimated Plant	1,262,924
27	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	(6,936)
28	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Estimated Plant	512,850
29	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Eliminate Capitalized AIP	(422)
30	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	SPS Estimated Plant	17,959
31	Plant in Service	Other Production	340145-Other Prod Wind Land Own	ENERGY	SPS Estimated Plant	148,934
32	Plant in Service	Other Production	341000E-Other Prod Str & Impr	ENERGY	SPS Estimated Plant	759,652
33	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Estimated Plant	398,139
34	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	(502)
35	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Estimated Plant	68,729
36	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Estimated Plant	2,216,576
37	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Estimated Plant	11,423,002
38	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	(4,912)
39	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Estimated Plant	809,333,731
40	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	(6,698)
41	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Estimated Plant	1,876,721

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42	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	(3,088)
43	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Estimated Plant	171,391
44	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(216)
45	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Estimated Plant	295,692
46	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Estimated Plant	140
47	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(0)
48	Plant in Service	Transmission	350001- Tran Land Owned in Fe	12CP-TRAN	SPS Estimated Plant	186,643
49	Plant in Service	Transmission	350001- Tran Land Owned in Fe	12CP-TRAN	SPS Eliminate Capitalized AIP	(520)
50	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Estimated Plant	394,544
51	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	(5,236)
52	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Estimated Plant	8,355
53	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	(111)
54	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Estimated Plant	13,130
55	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	(174)
56	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	SPS Estimated Plant	2,587
57	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	SPS Eliminate Capitalized AIP	(34)
58	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Estimated Plant	9,390,820
59	Plant in Service	Transmission	352010- Tran Str & Impr-Prod	12CP-PROD	SPS Estimated Plant	160,236
60	Plant in Service	Transmission	352045- Tran Str & Impr-Wind	ENERGY	SPS Estimated Plant	2,505,529
61	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Estimated Plant	91,510,253
62	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	(58,876)
63	Plant in Service	Transmission	353010- Tran Station Equip Pro	12CP-PROD	SPS Estimated Plant	(49,989)
64	Plant in Service	Transmission	353045- Tran Station Equip-Wind	ENERGY	SPS Estimated Plant	34,098,955
65	Plant in Service	Transmission	354000E- Tran Towers & Fixture	12CP-TRAN	SPS Estimated Plant	354,975
66	Plant in Service	Transmission	354000ERN- Tran Towers & Fixture Radial NM	NM	SPS Estimated Plant	7,517
67	Plant in Service	Transmission	354000ERT- Tran Towers & Fixture Radial TX	TX	SPS Estimated Plant	11,813
68	Plant in Service	Transmission	354000ERW- Tran Towers & Fixture Radial Wholesale	WHL5	SPS Estimated Plant	2,328
69	Plant in Service	Transmission	355000E	12CP-TRAN	SPS Estimated Plant	60,044,798
70	Plant in Service	Transmission	355000E	12CP-TRAN	SPS Eliminate Capitalized AIP	(49,380)
71	Plant in Service	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	NM	SPS Estimated Plant	1,271,526
72	Plant in Service	Transmission	355000ERN- Tran Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	(1,046)
73	Plant in Service	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	TX	SPS Estimated Plant	1,998,253
74	Plant in Service	Transmission	355000ERT- Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	(1,643)
75	Plant in Service	Transmission	355000ERW- Tran Poles & Fixtures Radial Wholesale	WHL5	SPS Estimated Plant	393,722
76	Plant in Service	Transmission	355000ERW- Tran Poles & Fixtures Radial Wholesale	WHL5	SPS Eliminate Capitalized AIP	(324)
77	Plant in Service	Transmission	355010- Tran Poles & Fixtures-Prod	12CP-PROD	SPS Estimated Plant	1,800,748
78	Plant in Service	Transmission	355045- Tran Poles & Fixtures-Wind	ENERGY	SPS Estimated Plant	5,527,821
79	Plant in Service	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	SPS Estimated Plant	21,262,803
80	Plant in Service	Transmission	356000E- Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	(10,081)
81	Plant in Service	Transmission	356000ERN- Tran OH Conductor& D Radial NM	NM	SPS Estimated Plant	450,267
82	Plant in Service	Transmission	356000ERN- Tran OH Conductor& D Radial NM	NM	SPS Eliminate Capitalized AIP	(213)

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83	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Estimated Plant	707,613
84	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	(335)
85	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL	SPS Estimated Plant	139,423
86	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	(66)
87	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Estimated Plant	182,668
88	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	(59)
89	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Estimated Plant	5,984,395
90	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Estimated Plant	12,616
91	Plant in Service	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Estimated Plant	22,465
92	Plant in Service	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Estimated Plant	23,751
93	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Estimated Plant	17,550
94	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Eliminate Capitalized AIP	(312)
95	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Estimated Plant	17,550
96	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Eliminate Capitalized AIP	(347)
97	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	SPS Estimated Plant	380,246
98	Plant in Service	Distribution	361000E-Str & Improv	NM	SPS Estimated Plant	2,028,943
99	Plant in Service	Distribution	361000E-Str & Improv	NM	SPS Estimated Plant	(2,287)
100	Plant in Service	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	1,186,463
101	Plant in Service	Distribution	361000E-Str & Improv	TX	SPS Estimated Plant	(2,772)
102	Plant in Service	Distribution	362000E-Other Eq	NM	SPS Estimated Plant	15,902,870
103	Plant in Service	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	(3,515)
104	Plant in Service	Distribution	362000E-Other Eq	TX	SPS Estimated Plant	12,178,790
105	Plant in Service	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	(10,943)
106	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Estimated Plant	9,471,867
107	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	(20,437)
108	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Estimated Plant	5,115,490
109	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	(52,648)
110	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Estimated Plant	9,551,197
111	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	(10,287)
112	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Estimated Plant	3,827,716
113	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	(21,052)
114	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	SPS Estimated Plant	542,110
115	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	(83)
116	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	SPS Estimated Plant	421,133
117	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	(1,373)
118	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	SPS Estimated Plant	1,081,479
119	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	(3,050)
120	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	SPS Estimated Plant	801,513
121	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	(10,778)
122	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	SPS Estimated Plant	(222,545)
123	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	(805)

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124	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	SPS Estimated Plant	(1,461,129)
125	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	(287)
126	Plant in Service	Distribution	369000E-Distribution Services	TX	SPS Estimated Plant	0
127	Plant in Service	Distribution	369010-Distribution Services O	NM	SPS Estimated Plant	(50,487)
128	Plant in Service	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	(2,729)
129	Plant in Service	Distribution	369010-Distribution Services O	TX	SPS Estimated Plant	(304,858)
130	Plant in Service	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	(5,859)
131	Plant in Service	Distribution	369020-Distribution Services U	NM	SPS Estimated Plant	(47,950)
132	Plant in Service	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	(2,936)
133	Plant in Service	Distribution	369020-Distribution Services U	TX	SPS Estimated Plant	(279,220)
134	Plant in Service	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	(7,930)
135	Plant in Service	Distribution	370000E-Distribution Meter	NM	SPS Estimated Plant	(76,507)
136	Plant in Service	Distribution	370000E-Distribution Meter	TX	SPS Estimated Plant	(399,809)
137	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Estimated Plant	1,267,119
138	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	(4,209)
139	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Estimated Plant	1,925,956
140	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	(12,893)
141	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	SPS Estimated Plant	354,832
142	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Estimated Plant	(0)
143	Plant in Service	General	391000-General Office Furn & E	LABXAG	SPS Estimated Plant	2,005,072
144	Plant in Service	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	(60)
145	Plant in Service	General	391004-General Info Sys Computer	LABXAG	SPS Estimated Plant	8,045,794
146	Plant in Service	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	(43,331)
147	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	SPS Estimated Plant	70,615
148	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	(179)
149	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	SPS Estimated Plant	885,969
150	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	(3,535)
151	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	SPS Estimated Plant	171,033
152	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	(412)
153	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	SPS Estimated Plant	1,126,008
154	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	(1,682)
155	Plant in Service	General	393000-General Stores Equipment	LABXAG	SPS Estimated Plant	6,944
156	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	SPS Estimated Plant	831,941
157	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	(49)
158	Plant in Service	General	395000-General Laboratory Equi	LABXAG	SPS Estimated Plant	176,100
159	Plant in Service	General	396000-General Power Operated E	LABXAG	SPS Estimated Plant	252,787
160	Plant in Service	General	397000-General Communication E	LABXAG	SPS Estimated Plant	4,870,916
161	Plant in Service	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	(266)
162	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	(5,291)
163	Plant in Service	General	398000-General Miscellaneous E	LABXAG	SPS Estimated Plant	44,260
164	Plant in Service	General			Sub-Total Plant in Service	1,182,545,527

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165						
166	Reserve	Intangible	301000-Intg Organization Costs	LABXAG	SPS Unblending Adjustment	
167	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
168	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	(349,667)
169	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	882
170	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	1,701
171	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
172	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	(3,634,752)
173	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	3,554
174	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	525,073
175	Reserve	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	SPS Estimated Plant	(65,011)
176	Reserve	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Unblending Adjustment	
177	Reserve	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Estimated Plant	(1,236,757)
178	Reserve	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Eliminate Capitalized AIP	47
179	Reserve	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Eliminate Non-Reg Software	51,332
180	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
181	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	(6,168)
182	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
183	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Estimated Plant	(197,589)
184	Reserve	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	SPS Estimated Plant	(2,996)
185	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Unblending Adjustment	
186	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Estimated Plant	(56,276)
187	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	34,841
188	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Estimated Plant	(9,563)
189	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Adjustment	(30,393)
190	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Estimated Plant	(87,934)
191	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Adjustment	5,532
192	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Estimated Plant	(728)
193	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Adjustment	17,263,435
194	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Estimated Plant	(1,858,321)
195	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	27
196	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Unblending Adjustment	2,140,478
197	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Estimated Plant	25,084
198	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	0
199	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Adjustment	53,786,052
200	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Estimated Plant	(8,005,954)
201	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	717
202	Reserve	Steam Production	312001-Steam Prod Bir Pit-TolkSC	12CP-PROD	SPS Unblending Adjustment	1,427,246
203	Reserve	Steam Production	312001-Steam Prod Bir Pit-TolkSC	12CP-PROD	SPS Estimated Plant	17,457
204	Reserve	Steam Production	312001-Steam Prod Bir Pit-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	0
205	Reserve	Steam Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	SPS Unblending Adjustment	27,304,319

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206	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Estimated Plant	(4,129,054)
207	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	274
208	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Unblending Adjustment	3,280,016
209	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Estimated Plant	(42,733)
210	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	0
211	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Adjustment	3,587,891
212	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Estimated Plant	(645,315)
213	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	95
214	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	SPS Unblending Adjustment	2,373,572
215	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	SPS Estimated Plant	20,563
216	Reserve	Steam Production	316000E-Steam Prod Misc Pwr P/E	12CP-PROD	SPS Unblending Adjustment	3,379,529
217	Reserve	Steam Production	316000E-Steam Prod Misc Pwr P/E	12CP-PROD	SPS Estimated Plant	(248,347)
218	Reserve	Steam Production	316000E-Steam Prod Misc Pwr P/E	12CP-PROD	SPS Eliminate Capitalized AIP	3
219	Reserve	Steam Production	316001-Steam Prod PwrP/Eq-TolkSC	12CP-PROD	SPS Unblending Adjustment	619,384
220	Reserve	Steam Production	316001-Steam Prod PwrP/Eq-TolkSC	12CP-PROD	SPS Estimated Plant	4,459
221	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	1
222	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	SPS Estimated Plant	0
223	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Adjustment	155,846
224	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Estimated Plant	(27,228)
225	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Adjustment	92,989
226	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Estimated Plant	(468,394)
227	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	26
228	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Estimated Plant	83,706
229	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Adjustment	(95,702)
230	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Estimated Plant	2,224,027
231	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Estimated Plant	(2,133,202)
232	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Adjustment	2,568,823
233	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Estimated Plant	1,362,807
234	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	(12)
235	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	1,274,972
236	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Estimated Plant	(7,610,914)
237	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	342
238	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	1,066,047
239	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Estimated Plant	(226,998)
240	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	30
241	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Adjustment	39,063
242	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Estimated Plant	(201,615)
243	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	11
244	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	155,391
245	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Estimated Plant	(22,062)
246	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	34

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
247	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Estimated Plant	(165)
248	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	0
249	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	5,286,974
250	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Estimated Plant	(495,781)
251	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	52
252	Reserve	Transmission	350002ERN-Transmission Land Right Radial	NM	SPS Unblending Adjustment	111,958
253	Reserve	Transmission	350002ERN-Transmission Land Right Radial	NM	SPS Estimated Plant	(10,584)
254	Reserve	Transmission	350002ERN-Transmission Land Right Radial	NM	SPS Eliminate Capitalized AIP	1
255	Reserve	Transmission	350002ERT-Transmission Land Right Radial	TX	SPS Unblending Adjustment	175,947
256	Reserve	Transmission	350002ERT-Transmission Land Right Radial	TX	SPS Estimated Plant	(16,632)
257	Reserve	Transmission	350002ERT-Transmission Land Right Radial	TX	SPS Eliminate Capitalized AIP	2
258	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	SPS Unblending Adjustment	34,667
259	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	SPS Estimated Plant	(3,277)
260	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	SPS Eliminate Capitalized AIP	0
261	Reserve	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	SPS Unblending Adjustment	340,016
262	Reserve	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	SPS Estimated Plant	(166,576)
263	Reserve	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	9,692
264	Reserve	Transmission	352010-TRAN Str & Impr-Prod	12CP-PROD	SPS Estimated Plant	(1,380)
265	Reserve	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	(467)
266	Reserve	Transmission	352045-TRAN Str & Impr-Wind	ENERGY	SPS Estimated Plant	(334)
267	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Adjustment	(10,166,210)
268	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Estimated Plant	(2,761,079)
269	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	725
270	Reserve	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	SPS Unblending Adjustment	2,138,782
271	Reserve	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	SPS Estimated Plant	(234,626)
272	Reserve	Transmission	353045-TRAN Station Equip-Wind	ENERGY	SPS Unblending Adjustment	(29,537)
273	Reserve	Transmission	353045-TRAN Station Equip-Wind	ENERGY	SPS Estimated Plant	36,584
274	Reserve	Transmission	354000E-TRAN Towers & Fixture	12CP-TRAN	SPS Unblending Adjustment	(141,745)
275	Reserve	Transmission	354000E-TRAN Towers & Fixture	12CP-TRAN	SPS Estimated Plant	(6,313)
276	Reserve	Transmission	354000ERN-TRAN Towers & Fixture Radial	NM	SPS Unblending Adjustment	(3,002)
277	Reserve	Transmission	354000ERN-TRAN Towers & Fixture Radial	NM	SPS Estimated Plant	(134)
278	Reserve	Transmission	354000ERT-TRAN Towers & Fixture Radial	TX	SPS Unblending Adjustment	(4,717)
279	Reserve	Transmission	354000ERT-TRAN Towers & Fixture Radial	TX	SPS Estimated Plant	(210)
280	Reserve	Transmission	354000ERW-TRAN Towers & Fixture Radial Wholesale	WHL5	SPS Unblending Adjustment	(929)
281	Reserve	Transmission	354000ERW-TRAN Towers & Fixture Radial Wholesale	WHL5	SPS Estimated Plant	(41)
282	Reserve	Transmission	355000E	12CP-TRAN	SPS Unblending Adjustment	(13,440,538)
283	Reserve	Transmission	355000E	12CP-TRAN	SPS Estimated Plant	(17,009,577)
284	Reserve	Transmission	355000E	12CP-TRAN	SPS Eliminate Capitalized AIP	673
285	Reserve	Transmission	355000ERN-TRAN Poles & Fixtures Radial	NM	SPS Unblending Adjustment	(284,621)
286	Reserve	Transmission	355000ERN-TRAN Poles & Fixtures Radial	NM	SPS Estimated Plant	(360,200)
287	Reserve	Transmission	355000ERN-TRAN Poles & Fixtures Radial	NM	SPS Eliminate Capitalized AIP	14

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
288	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Adjustment	(447,293)
289	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Estimated Plant	(566,068)
290	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	22
291	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL	SPS Unblending Adjustment	(88,131)
292	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL	SPS Estimated Plant	(111,534)
293	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	4
294	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Adjustment	(163)
295	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Estimated Plant	565,652
296	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Unblending Adjustment	26,068
297	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Estimated Plant	10,944
298	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Adjustment	(10,101,407)
299	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Estimated Plant	7,121,706
300	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	150
301	Reserve	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Unblending Adjustment	(213,910)
302	Reserve	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Estimated Plant	150,811
303	Reserve	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Eliminate Capitalized AIP	3
304	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	(336,168)
305	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Estimated Plant	237,006
306	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	5
307	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL	SPS Unblending Adjustment	(66,236)
308	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL	SPS Estimated Plant	46,698
309	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL	SPS Eliminate Capitalized AIP	1
310	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	(488)
311	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Estimated Plant	(575,283)
312	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	2
313	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	(3,480)
314	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Estimated Plant	(35,227)
315	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Adjustment	37,087
316	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Estimated Plant	(2,107)
317	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	51,716
318	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Estimated Plant	5,276
319	Reserve	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Unblending Adjustment	(3,553)
320	Reserve	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Estimated Plant	(1,604)
321	Reserve	Distribution	360004-Dist Land Rights-NM	NM	SPS Estimated Plant	(14,496)
322	Reserve	Distribution	360005-Dist Land Rights-TX	TX	SPS Estimated Plant	(10,429)
323	Reserve	Distribution	361000E-Str & Improv	NM	SPS Estimated Plant	(269,240)
324	Reserve	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	29
325	Reserve	Distribution	361000E-Str & Improv	TX	SPS Estimated Plant	(11,729)
326	Reserve	Distribution	361000E-Str & Improv	TX	SPS Eliminate Capitalized AIP	22
327	Reserve	Distribution	362000E-Other Eq	NM	SPS Estimated Plant	(460,291)
328	Reserve	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	61

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
329	Reserve	Distribution	362000E-Other Eq	TX	SPS Estimated Plant	(1,040,393)
330	Reserve	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	109
331	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Estimated Plant	(277,972)
332	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	129
333	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Estimated Plant	23,778
334	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	346
335	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Estimated Plant	(138,244)
336	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	65
337	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Estimated Plant	(34,853)
338	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	146
339	Reserve	Distribution	366000E-Dist Underground Cond	NM	SPS Estimated Plant	(31,449)
340	Reserve	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	1
341	Reserve	Distribution	366000E-Dist Underground Cond	TX	SPS Estimated Plant	(44,411)
342	Reserve	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	10
343	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	SPS Estimated Plant	(31,195)
344	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	23
345	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	SPS Estimated Plant	(471,806)
346	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	85
347	Reserve	Distribution	368000E-Dist Line Transformer	NM	SPS Estimated Plant	(12,064)
348	Reserve	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	5
349	Reserve	Distribution	368000E-Dist Line Transformer	TX	SPS Estimated Plant	354,608
350	Reserve	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	2
351	Reserve	Distribution	369000E-Distribution Services	NM	SPS Estimated Plant	1,893
352	Reserve	Distribution	369010-Distribution Services O	NM	SPS Estimated Plant	139,244
353	Reserve	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	35
354	Reserve	Distribution	369010-Distribution Services O	TX	SPS Estimated Plant	88,048
355	Reserve	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	54
356	Reserve	Distribution	369020-Distribution Services U	NM	SPS Estimated Plant	173,935
357	Reserve	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	38
358	Reserve	Distribution	369020-Distribution Services U	TX	SPS Estimated Plant	82,635
359	Reserve	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	73
360	Reserve	Distribution	370000E-Distribution Meter	NM	SPS Estimated Plant	55,713
361	Reserve	Distribution	370000E-Distribution Meter	TX	SPS Estimated Plant	101,394
362	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	SPS Estimated Plant	(89,695)
363	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Estimated Plant	(196,247)
364	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	43
365	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Estimated Plant	(181,168)
366	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	152
367	Reserve	General	389002-General Land Rights	LABXAG	SPS Unblending Adjstment	680
368	Reserve	General	389002-General Land Rights	LABXAG	SPS Estimated Plant	(284)
369	Reserve	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	(592,834)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
370	Reserve	General	390000-Genl Structures & Improv	LABXAG	SPS Estimated Plant	(175,842)
371	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Unblending Adjustment	(36)
372	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Estimated Plant	(46,648)
373	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	(101,282)
374	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Estimated Plant	(214,081)
375	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	0
376	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	(1,286,778)
377	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Estimated Plant	(4,279,870)
378	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	6,573
379	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(99,822)
380	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Estimated Plant	(11,187)
381	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	14
382	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(276,253)
383	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Estimated Plant	(605,742)
384	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	156,232
385	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	(41,647)
386	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Estimated Plant	14
387	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	218
388	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	1,927,282
389	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Estimated Plant	(1,320,326)
390	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	71
391	Reserve	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Adjustment	(17,833)
392	Reserve	General	393000-General Stores Equipmen	LABXAG	SPS Estimated Plant	17,748
393	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	498,527
394	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Estimated Plant	(1,124,863)
395	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	1
396	Reserve	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	(320,377)
397	Reserve	General	395000-General Laboratory Equi	LABXAG	SPS Estimated Plant	484,922
398	Reserve	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	467,403
399	Reserve	General	396000-General Power Operated E	LABXAG	SPS Estimated Plant	(185,461)
400	Reserve	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	(1,600,464)
401	Reserve	General	397000-General Communication E	LABXAG	SPS Estimated Plant	(1,194,700)
402	Reserve	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	7
403	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	(943,806)
404	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Estimated Plant	(840,509)
405	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	231
406	Reserve	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	(993)
407	Reserve	General	397020-General Comm Eq AE	LABXAG	SPS Estimated Plant	(1,025)
408	Reserve	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	(766,228)
409	Reserve	General	397030-General Comm Eq EM	LABXAG	SPS Estimated Plant	(309,818)
410	Reserve	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	(195,275)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
411	Reserve	General	398000-General Miscellaneous E	LABXAG	SPS Estimated Plant	112,655
412	Reserve				Sub-Total Reserve	37,123,484
413						
414	CWIP	Intangible	303000-Intg Misc	LABXAG	SPS Remove CWIP from Ratebase	(240,954)
415	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(1,504,235)
416	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(14,933,459)
417	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Remove CWIP from Ratebase	
418	CWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(5,684,845)
419	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(1,282,321)
420	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Remove CWIP from Ratebase	(411,070)
421	CWIP	Steam Production	311000E-Steam Prod Str & Imprv	12CP-PROD	SPS Remove CWIP from Ratebase	(14,287,274)
422	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Remove CWIP from Ratebase	(14,013,570)
423	CWIP	Steam Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	SPS Remove CWIP from Ratebase	(4,196,420)
424	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Remove CWIP from Ratebase	(863,966)
425	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Ptl E	12CP-PROD	SPS Remove CWIP from Ratebase	(577,109)
426	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	SPS Remove CWIP from Ratebase	0
427	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	SPS Remove CWIP from Ratebase	74
428	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Remove CWIP from Ratebase	(263,058)
429	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Remove CWIP from Ratebase	(337,755)
430	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Remove CWIP from Ratebase	(25,281)
431	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Remove CWIP from Ratebase	(1,223,228)
432	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Remove CWIP from Ratebase	(4,363,914)
433	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Remove CWIP from Ratebase	(712,490,958)
434	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Remove CWIP from Ratebase	(374,592)
435	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	(145,397)
436	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Remove CWIP from Ratebase	(61,176)
437	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	(119)
438	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Remove CWIP from Ratebase	(50,643)
439	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Remove CWIP from Ratebase	(117,568)
440	CWIP	Transmission	350011-Tran Fee Land - Prod	12CP-PROD	SPS Remove CWIP from Ratebase	
441	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY	SPS Remove CWIP from Ratebase	
442	CWIP	Transmission	352000-Transmission Str & Imprv	12CP-TRAN	SPS Remove CWIP from Ratebase	(13,305,482)
443	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(583,030)
444	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Remove CWIP from Ratebase	(2,252,284)
445	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Remove CWIP from Ratebase	(81,497,099)
446	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Remove CWIP from Ratebase	(6,206,242)
447	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Remove CWIP from Ratebase	(24,965,460)
448	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	(136,782)
449	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	(52,314,841)
450	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(1,337,975)
451	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Remove CWIP from Ratebase	(5,469,670)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
452	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Remove CWIP from Ratebase	(19,801,515)
453	CWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(1,196,807)
454	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Remove CWIP from Ratebase	(3,609,168)
455	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Remove CWIP from Ratebase	(1,173)
456	CWIP	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Remove CWIP from Ratebase	(14,011)
457	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Remove CWIP from Ratebase	(19,481)
458	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Remove CWIP from Ratebase	(13,252)
459	CWIP	Distribution	360004-Dist Land Rights-NM	NM	SPS Remove CWIP from Ratebase	(1,870,413)
460	CWIP	Distribution	361000E-Str & Improv	NM	SPS Remove CWIP from Ratebase	(1,061,616)
461	CWIP	Distribution	361000E-Str & Improv	TX	SPS Remove CWIP from Ratebase	(15,421,240)
462	CWIP	Distribution	362000E-Other Eq	NM	SPS Remove CWIP from Ratebase	(12,148,197)
463	CWIP	Distribution	362000E-Other Eq	TX	SPS Remove CWIP from Ratebase	(4,008,229)
464	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Remove CWIP from Ratebase	(1,734,695)
465	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Remove CWIP from Ratebase	(5,226,540)
466	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Remove CWIP from Ratebase	(1,338,193)
467	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Remove CWIP from Ratebase	(80,536)
468	CWIP	Distribution	366000E-Dist Underground Cond	NM	SPS Remove CWIP from Ratebase	(237,818)
469	CWIP	Distribution	366000E-Dist Underground Cond	TX	SPS Remove CWIP from Ratebase	(278,773)
470	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	SPS Remove CWIP from Ratebase	(477,534)
471	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	SPS Remove CWIP from Ratebase	(0)
472	CWIP	Distribution	368000E-Dist Line Transformer	NM	SPS Remove CWIP from Ratebase	(58,058)
473	CWIP	Distribution	368000E-Dist Line Transformer	TX	SPS Remove CWIP from Ratebase	111
474	CWIP	Distribution	369000E-Distribution Services	TX	SPS Remove CWIP from Ratebase	(0)
475	CWIP	Distribution	369010-Distribution Services O	NM	SPS Remove CWIP from Ratebase	(0)
476	CWIP	Distribution	369020-Distribution Services U	TX	SPS Remove CWIP from Ratebase	(0)
477	CWIP	Distribution	369020-Distribution Services U	TX	SPS Remove CWIP from Ratebase	(16,426)
478	CWIP	Distribution	370000E-Distribution Meter	TX	SPS Remove CWIP from Ratebase	(190,872)
479	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Remove CWIP from Ratebase	(691,110)
480	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Remove CWIP from Ratebase	(7,847,597)
481	CWIP	General	390000-Genl Structures & Improv	LABXAG	SPS Remove CWIP from Ratebase	(1,008,878)
482	CWIP	General	391000-General Office Furn & E	LABXAG	SPS Remove CWIP from Ratebase	(6,656,252)
483	CWIP	General	391004-General Info Sys Computer	LABXAG	SPS Remove CWIP from Ratebase	(388,035)
484	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Remove CWIP from Ratebase	(46,577)
485	CWIP	General	392010-General Transp Eq Grp	LABXAG	SPS Remove CWIP from Ratebase	(555,549)
486	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	SPS Remove CWIP from Ratebase	(118,095)
487	CWIP	General	392030-General Transp Eq Trailer	LABXAG	SPS Remove CWIP from Ratebase	(737,822)
488	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	SPS Remove CWIP from Ratebase	0
489	CWIP	General	393000-General Stores Equipmen	LABXAG	SPS Remove CWIP from Ratebase	(395,525)
490	CWIP	General	394000-General Tools & Shop Equi	LABXAG	SPS Remove CWIP from Ratebase	(6,057)
491	CWIP	General	395000-General Laboratory Equi	LABXAG	SPS Remove CWIP from Ratebase	(89,758)
492	CWIP	General	396000-General Power Operated E	LABXAG	SPS Remove CWIP from Ratebase	

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493	CWIP	General	397000-General Communication E	LABXAG	SPS Remove CWIP from Ratebase	(22,505,875)
494	CWIP	General	398000-General Miscellaneous E	LABXAG	SPS Remove CWIP from Ratebase	(858)
495	CWIP				Sub-Total CWIP	(1,075,370,126)
496						
497	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	SPS Eliminate Gaines County Land Held for Future Use	(4,167,109)
498	Prop Held for Future Use				Sub-Total Prop Held for Future Use	(4,167,109)
499						
500	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	SPS Eliminate REC Inventory	(3,887,760)
501	NOx Inventory				Sub-Total NOx Inventory	(3,887,760)
502						
503	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	SPS Eliminate Prepayments	(5,786)
504	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	SPS Eliminate Prepayments	(567,023)
505	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	SPS Eliminate Prepayments	(3,683)
506	Prepaid Assets				Sub-Total Prepaid Assets	(576,493)
507						
508	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	(14)
509	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	(446)
510	ADIT	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Estimated ADIT	(243)
511	ADIT	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	(0)
512	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	(29)
513	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	SPS Estimated ADIT	(660)
514	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Estimated ADIT	(1,785)
515	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Estimated ADIT	(5,056)
516	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Estimated ADIT	(119)
517	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Estimated ADIT	(88,426)
518	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Estimated ADIT	(332,140)
519	ADIT	Steam Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	SPS Estimated ADIT	(155,255)
520	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Estimated ADIT	(20,267)
521	ADIT	Steam Production	316000E-Steam Prod Misc Pwr Pit E	12CP-PROD	SPS Estimated ADIT	(8,471)
522	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	SPS Estimated ADIT	(0)
523	ADIT	Other Production	340045-Other Prod Wind Rights	ENERGY	SPS Estimated ADIT	(0)
524	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Estimated ADIT	(208,696)
525	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Estimated ADIT	(41,020)
526	ADIT	Other Production	342000E-Other Prod Fuel Hidr	12CP-PROD	SPS Estimated ADIT	(2,839)
527	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Estimated ADIT	(90,983)
528	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Estimated ADIT	(308,695)
529	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Estimated ADIT	72,253
530	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Estimated ADIT	(52,920)
531	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Estimated ADIT	(17,658)
532	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Estimated ADIT	(8,165)
533	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Estimated ADIT	(14)

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534	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	SPS Estimated ADIT	17
535	ADIT	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Estimated ADIT	(251)
536	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Estimated ADIT	(15,572)
537	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Estimated ADIT	(330)
538	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Estimated ADIT	(518)
539	ADIT	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Estimated ADIT	(102)
540	ADIT	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Estimated ADIT	(223,060)
541	ADIT	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Estimated ADIT	(564)
542	ADIT	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Estimated ADIT	207
543	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Estimated ADIT	(2,173,638)
544	ADIT	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Estimated ADIT	(22,074)
545	ADIT	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Estimated ADIT	53,484
546	ADIT	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Estimated ADIT	(409,701)
547	ADIT	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Estimated ADIT	(8,676)
548	ADIT	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Estimated ADIT	(13,635)
549	ADIT	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Estimated ADIT	(2,686)
550	ADIT	Transmission	355000E	12CP-TRAN	SPS Estimated ADIT	(1,385,306)
551	ADIT	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Estimated ADIT	(29,336)
552	ADIT	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Estimated ADIT	(46,102)
553	ADIT	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Estimated ADIT	(9,084)
554	ADIT	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Estimated ADIT	(4,171)
555	ADIT	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Estimated ADIT	(1,295,477)
556	ADIT	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Estimated ADIT	(490,558)
557	ADIT	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Estimated ADIT	(10,388)
558	ADIT	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Estimated ADIT	(16,325)
559	ADIT	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Estimated ADIT	(3,217)
560	ADIT	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Estimated ADIT	(5,836)
561	ADIT	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Estimated ADIT	(52,524)
562	ADIT	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Estimated ADIT	(291)
563	ADIT	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Estimated ADIT	(518)
564	ADIT	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Estimated ADIT	(548)
565	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Estimated ADIT	(2)
566	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Estimated ADIT	(23)
567	ADIT	Distribution	360004-Dist Land Rights-NM	NM	SPS Estimated ADIT	(321)
568	ADIT	Distribution	360005-Dist Land Rights-TX	TX	SPS Estimated ADIT	(287)
569	ADIT	Distribution	361000E-Str & Improv	NM	SPS Estimated ADIT	(22,164)
570	ADIT	Distribution	361000E-Str & Improv	TX	SPS Estimated ADIT	(14,461)
571	ADIT	Distribution	362000E-Other Eq	NM	SPS Estimated ADIT	(357,483)
572	ADIT	Distribution	362000E-Other Eq	TX	SPS Estimated ADIT	(420,562)
573	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Estimated ADIT	(479,338)
574	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Estimated ADIT	(738,116)

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575	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Estimated ADIT	(564,781)
576	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Estimated ADIT	(658,014)
577	ADIT	Distribution	366000E-Dist Underground Cond	NM	SPS Estimated ADIT	(23,900)
578	ADIT	Distribution	366000E-Dist Underground Cond	TX	SPS Estimated ADIT	(58,133)
579	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	SPS Estimated ADIT	(69,008)
580	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	SPS Estimated ADIT	(189,208)
581	ADIT	Distribution	368000E-Dist Line Transformer	NM	SPS Estimated ADIT	(117,904)
582	ADIT	Distribution	368000E-Dist Line Transformer	TX	SPS Estimated ADIT	(511,647)
583	ADIT	Distribution	369000E-Distribution Services	NM	SPS Estimated ADIT	347
584	ADIT	Distribution	369000E-Distribution Services	TX	SPS Estimated ADIT	5,311
585	ADIT	Distribution	369010-Distribution Services O	NM	SPS Estimated ADIT	(17,221)
586	ADIT	Distribution	369010-Distribution Services O	TX	SPS Estimated ADIT	(75,262)
587	ADIT	Distribution	369020-Distribution Services U	NM	SPS Estimated ADIT	(21,419)
588	ADIT	Distribution	369020-Distribution Services U	TX	SPS Estimated ADIT	(104,432)
589	ADIT	Distribution	370000E-Distribution Meter	NM	SPS Estimated ADIT	(38,936)
590	ADIT	Distribution	370000E-Distribution Meter	TX	SPS Estimated ADIT	(108,149)
591	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	SPS Estimated ADIT	(2,685)
592	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	SPS Estimated ADIT	(6,179)
593	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Estimated ADIT	(29,486)
594	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Estimated ADIT	(17,055)
595	ADIT	General	389001-General Land Owned in Fe	LABXAG	SPS Estimated ADIT	(170)
596	ADIT	General	390000-Genl Structures & Improv	LABXAG	SPS Estimated ADIT	(57,899)
597	ADIT	General	390007-Genl Str & Imp Lease Bid	LABXAG	SPS Estimated ADIT	(2,413)
598	ADIT	General	391000-General Office Furn & E	LABXAG	SPS Estimated ADIT	(1,887)
599	ADIT	General	391004-General Info Sys Computer	LABXAG	SPS Estimated ADIT	(5,731)
600	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Estimated ADIT	(0)
601	ADIT	General	392010-General Transp Eq Grp	LABXAG	SPS Estimated ADIT	(1)
602	ADIT	General	392020-General Transp Eq Grp 2	LABXAG	SPS Estimated ADIT	(12)
603	ADIT	General	392030-General Transp Eq Trailer	LABXAG	SPS Estimated ADIT	(2)
604	ADIT	General	392040-General Transp Eq Grp 4	LABXAG	SPS Estimated ADIT	(15)
605	ADIT	General	393000-General Stores Equipmen	LABXAG	SPS Estimated ADIT	(151)
606	ADIT	General	394000-General Tools & Shop Equi	LABXAG	SPS Estimated ADIT	(17,848)
607	ADIT	General	395000-General Laboratory Equi	LABXAG	SPS Estimated ADIT	(3,817)
608	ADIT	General	396000-General Power Operated E	LABXAG	SPS Estimated ADIT	(3)
609	ADIT	General	397000-General Communication E	LABXAG	SPS Estimated ADIT	(22,307)
610	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	SPS Estimated ADIT	(17,008)
611	ADIT	General	397020-General Comm Eq AE	LABXAG	SPS Estimated ADIT	(21)
612	ADIT	General	397030-General Comm Eq EM	LABXAG	SPS Estimated ADIT	(6,177)
613	ADIT	General	398000-General Miscellaneous E	LABXAG	SPS Estimated ADIT	(959)
614	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	SPS Eliminate SchM/Deferred Taxes	(1,301,050)
615	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term LABOR	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	(982)

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616	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	(5,520)
617	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	SPS Eliminate SchM/Deferred Taxes	(1,855,394)
618	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	SPS Eliminate SchM/Deferred Taxes	(1,077,986)
619	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Adjust Non-Plant ADIT SCHM and DIT	(5,434)
620	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Eliminate SchM/Deferred Taxes	(112,107)
621	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	SPS Eliminate SchM/Deferred Taxes	(134,354)
622	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(262,486)
623	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(279,093)
624	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(457,708)
625	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(12,241,059)
626	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(1,268,023)
627	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(948)
628	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(377,421)
629	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(97,854)
630	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(16,189,834)
631	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(53,904)
632	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(153,088)
633	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(527,386)
634	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	26,530,548
635	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(18,756)
636	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(12,822,323)
637	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash vs Accrual - Non-Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	3
638	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(3,242,110)
639	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	SPS Adjust Non-Plant ADIT SCHM and DIT	(17,067,330)
640	ADIT				Sub-Total ADIT	(55,236,969)
641						
642	ADIT - Accelerated Amort Steam Production		311000E-Steam Prod Str & Improv	12CP-PROD	SPS Estimated ADIT	7,953
643	ADIT - Accelerated Amort Prop				Sub-Total ADIT - Accelerated Amort Prop	7,953
644						
645	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	1,255
646	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(0)
647	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	15,028
648	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(0)
649	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Estimated ADIT	22,529
650	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft.15y	LABXAG	SPS Unblending Adjustment	(0)
651	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	0
652	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
653	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	2,703
654	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(0)
655	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Estimated ADIT	(186)
656	ADIT - Other Prop	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	SPS Estimated ADIT	214

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657	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Estimated ADIT	2,619
658	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(6,293)
659	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Estimated ADIT	132
660	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Plant Related ADIT Adj	42,770
661	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Estimated ADIT	8,003
662	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Plant Related ADIT Adj	9
663	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Estimated ADIT	351
664	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(419)
665	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Estimated ADIT	(168)
666	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Plant Related ADIT Adj	816,861
667	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Estimated ADIT	(3,169,432)
668	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Plant Related ADIT Adj	10,648
669	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Plant Related ADIT Adj	3,302,698
670	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Estimated ADIT	(13,454,350)
671	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Plant Related ADIT Adj	55,937
672	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Estimated ADIT	1,517,444
673	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(6,810,406)
674	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Estimated ADIT	24,102
675	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Plant Related ADIT Adj	210,286
676	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Estimated ADIT	(1,106,293)
677	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Plant Related ADIT Adj	2,563
678	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Pte E	12CP-PROD	SPS Estimated ADIT	118,681
679	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Pte E	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(543,209)
680	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Pte E	12CP-PROD	SPS Estimated ADIT	993
681	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	ENERGY	SPS Estimated ADIT	(6)
682	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	SPS Unblending Plant Related ADIT Adj	(0)
683	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	SPS Estimated ADIT	(0)
684	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Plant Related ADIT Adj	14,963
685	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Estimated ADIT	(48,934)
686	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Plant Related ADIT Adj	1,161
687	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Estimated ADIT	(579,166)
688	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(22,882)
689	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Estimated ADIT	2,039
690	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hidr	12CP-PROD	SPS Unblending Plant Related ADIT Adj	15,398
691	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hidr	12CP-PROD	SPS Estimated ADIT	(22,707)
692	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hidr	12CP-PROD	SPS Unblending Plant Related ADIT Adj	261
693	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Estimated ADIT	431,437
694	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(334,448)
695	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Estimated ADIT	4,028
696	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Plant Related ADIT Adj	672,641
697	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Estimated ADIT	(779,274)

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698	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Plant Related ADIT Adj	20,074
699	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Estimated ADIT	(10,946,007)
700	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	(309,836)
701	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	32,295
702	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Estimated ADIT	120,039
703	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	(147,682)
704	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Plant Related ADIT Adj	3,327
705	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Estimated ADIT	(249,320)
706	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Adjustment	(9,850)
707	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	878
708	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Estimated ADIT	17,164
709	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	(27,788)
710	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Plant Related ADIT Adj	505
711	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Estimated ADIT	(204)
712	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	(8)
713	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	1
714	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(478,725)
715	ADIT - Other Prop	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Estimated ADIT	(459)
716	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Estimated ADIT	(113,302)
717	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	(1,141,447)
718	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(59)
719	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Estimated ADIT	(2,399)
720	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Adjustment	(24,172)
721	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(1)
722	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Estimated ADIT	(3,771)
723	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Adjustment	(37,987)
724	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Plant Related ADIT Adj	(2)
725	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Estimated ADIT	(743)
726	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Unblending Adjustment	(7,485)
727	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Unblending Plant Related ADIT Adj	(0)
728	ADIT - Other Prop	Transmission	350011-Tran Fee Land - Prod	12CP-PROD	SPS Estimated ADIT	1
729	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY	SPS Estimated ADIT	(2)
730	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Estimated ADIT	317,020
731	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Adjustment	194,113
732	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(118)
733	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Estimated ADIT	4,424
734	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	(12,087)
735	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(0)
736	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Estimated ADIT	(6,977)
737	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	503
738	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(0)

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739	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Estimated ADIT	3,090,280
740	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	1,891,566
741	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Estimated ADIT	(1,150)
742	ADIT - Other Prop	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	SPS Unblending Plant Related ADIT Adj	194,640
743	ADIT - Other Prop	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(473,454)
744	ADIT - Other Prop	Transmission	353010-TRAN Station Equip Pro	12CP-PROD	SPS Estimated ADIT	(19)
745	ADIT - Other Prop	Transmission	353045-TRAN Station Equip-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(149,870)
746	ADIT - Other Prop	Transmission	353045-TRAN Station Equip-Wind	ENERGY	SPS Estimated ADIT	5,579
747	ADIT - Other Prop	Transmission	353045-TRAN Station Equip-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(2)
748	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Estimated ADIT	137,952
749	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	23,031
750	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Estimated ADIT	(8)
751	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Plant Related ADIT Adj	2,921
752	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Estimated ADIT	488
753	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(0)
754	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Estimated ADIT	4,591
755	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Unblending Plant Related ADIT Adj	766
756	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Estimated ADIT	(0)
757	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLs	SPS Unblending Plant Related ADIT Adj	905
758	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLs	SPS Estimated ADIT	151
759	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLs	SPS Unblending Plant Related ADIT Adj	(0)
760	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	SPS Estimated ADIT	3,460,827
761	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	3,895,690
762	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	SPS Estimated ADIT	(1,142)
763	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Plant Related ADIT Adj	73,287
764	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Estimated ADIT	82,496
765	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(24)
766	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Estimated ADIT	115,174
767	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Plant Related ADIT Adj	129,646
768	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Estimated ADIT	(38)
769	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLs	SPS Unblending Plant Related ADIT Adj	22,693
770	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLs	SPS Estimated ADIT	25,545
771	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLs	SPS Unblending Plant Related ADIT Adj	(7)
772	ADIT - Other Prop	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	SPS Estimated ADIT	46,196
773	ADIT - Other Prop	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(19)
774	ADIT - Other Prop	Transmission	355010-TRAN Poles & Fixtures-Prod	12CP-PROD	SPS Estimated ADIT	(2)
775	ADIT - Other Prop	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	1,162,781
776	ADIT - Other Prop	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	SPS Estimated ADIT	(2,695)
777	ADIT - Other Prop	Transmission	355045-TRAN Poles & Fixtures-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(0)
778	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Estimated ADIT	1,219,256
779	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	1,379,525

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780	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(404)
781	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Estimated ADIT	25,819
782	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Unblending Adjustment	29,213
783	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	SPS Unblending Plant Related ADIT Adj	(9)
784	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Estimated ADIT	40,576
785	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	45,910
786	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Plant Related ADIT Adj	(13)
787	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Estimated ADIT	7,995
788	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Unblending Adjustment	9,046
789	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Unblending Plant Related ADIT Adj	(3)
790	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Estimated ADIT	(101,485)
791	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	(27)
792	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Plant Related ADIT Adj	(2)
793	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Estimated ADIT	46,663
794	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	(1,778)
795	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Plant Related ADIT Adj	(0)
796	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Estimated ADIT	723
797	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Adjustment	818
798	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(0)
799	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Estimated ADIT	1,288
800	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	1,458
801	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(0)
802	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Estimated ADIT	1,362
803	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Unblending Adjustment	1,541
804	ADIT - Other Prop	Transmission	359000-Transmission Road & Trail	12CP-TRAN	SPS Unblending Plant Related ADIT Adj	(0)
805	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Estimated ADIT	(11)
806	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Estimated ADIT	(28)
807	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	SPS Estimated ADIT	(6,426)
808	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	SPS Estimated ADIT	4,499
809	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	SPS Estimated ADIT	14,986
810	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	SPS Estimated ADIT	(4,298)
811	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	SPS Estimated ADIT	384,777
812	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	SPS Estimated ADIT	772,737
813	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fxt	NM	SPS Estimated ADIT	272,877
814	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fxt	TX	SPS Estimated ADIT	735,138
815	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Estimated ADIT	283,586
816	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Estimated ADIT	607,254
817	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	SPS Estimated ADIT	17,402
818	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	SPS Estimated ADIT	47,653
819	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	SPS Estimated ADIT	32,167
820	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	SPS Estimated ADIT	200,410

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821	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	SPS Estimated ADIT	256,002
822	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	SPS Estimated ADIT	551,349
823	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	SPS Estimated ADIT	(648)
824	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	SPS Estimated ADIT	(1,993)
825	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	SPS Estimated ADIT	27,737
826	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	SPS Estimated ADIT	70,825
827	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	SPS Estimated ADIT	40,543
828	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	SPS Estimated ADIT	84,188
829	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	SPS Estimated ADIT	81,583
830	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	SPS Estimated ADIT	119,715
831	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	SPS Estimated ADIT	8,257
832	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	SPS Estimated ADIT	14,870
833	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Estimated ADIT	39,492
834	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Estimated ADIT	48,526
835	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	SPS Estimated ADIT	13
836	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Estimated ADIT	281
837	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Unblending Adjustment	(151)
838	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Unblending Plant Related ADIT Adj	5
839	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Estimated ADIT	200,295
840	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	128,134
841	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Plant Related ADIT Adj	3,571
842	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	SPS Estimated ADIT	(37,365)
843	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	SPS Unblending Adjustment	6
844	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bid	LABXAG	SPS Unblending Plant Related ADIT Adj	(44)
845	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Estimated ADIT	22,768
846	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	21,719
847	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Unblending Plant Related ADIT Adj	1,890
848	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Estimated ADIT	548,757
849	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	286,429
850	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Plant Related ADIT Adj	2,433
851	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Estimated ADIT	0
852	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Unblending Adjustment	0
853	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	SPS Estimated ADIT	0
854	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	SPS Unblending Adjustment	(0)
855	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Estimated ADIT	17,656
856	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(13,741)
857	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Plant Related ADIT Adj	229
858	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Estimated ADIT	221,517
859	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(172,396)
860	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Plant Related ADIT Adj	2,868
861	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Estimated ADIT	42,763

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments
TX-202 RB Adjst Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
862	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	(33,280)
863	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Plant Related ADIT Adj	554
864	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Estimated ADIT	281,534
865	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	(219,103)
866	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Plant Related ADIT Adj	3,645
867	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	SPS Estimated ADIT	1,444
868	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Adjustment	1,579
869	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Plant Related ADIT Adj	33
870	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Estimated ADIT	169,143
871	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	189,153
872	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Plant Related ADIT Adj	3,930
873	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Estimated ADIT	36,628
874	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	40,039
875	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Plant Related ADIT Adj	846
876	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Estimated ADIT	63,204
877	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	(49,188)
878	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Unblending Plant Related ADIT Adj	818
879	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Estimated ADIT	214,030
880	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	233,962
881	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Unblending Plant Related ADIT Adj	4,944
882	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Estimated ADIT	163,191
883	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	178,389
884	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Plant Related ADIT Adj	3,769
885	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Estimated ADIT	204
886	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	223
887	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Plant Related ADIT Adj	5
888	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Estimated ADIT	59,269
889	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	64,789
890	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Plant Related ADIT Adj	1,369
891	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Estimated ADIT	9,206
892	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	10,063
893	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Plant Related ADIT Adj	213
894	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	40,266,054
895	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(537,884,522)
896	ADIT - Other Prop				Sub-Total ADIT - Other Prop	(506,147,317)
897						
898	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	16,689
899	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	1,461
900	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	564,154
901	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Non-Reg Software	65,770
902	ADIT - Other	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	SPS Estimated ADIT	(18,228)

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TX-202 RB Adjst Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
903	ADIT - Other	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	SPS Estimated ADIT	299,687
904	ADIT - Other	Intangible	303005-Intg Misc Computr Soft-15y	LABXAG	SPS Eliminate Non-Reg Software	35,456
905	ADIT - Other	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	0
906	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Estimated ADIT	62,374
907	ADIT - Other	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	SPS Estimated ADIT	(26,414)
908	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Estimated ADIT	(14,924)
909	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	SPS Estimated ADIT	12
910	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	SPS Estimated ADIT	1,466
911	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	SPS Estimated ADIT	310
912	ADIT - Other	General	397000-General Communication E	LABXAG	SPS Estimated ADIT	1,814
913	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	SPS Estimated ADIT	1,383
914	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	SPS Estimated ADIT	2
915	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	SPS Estimated ADIT	502
916	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	SPS Estimated ADIT	78
917	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	18,584
918	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	83,240
919	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(10)
920	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	598
921	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	SPS Eliminate SchM/Deferred Taxes	188,314
922	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	SPS Eliminate SchM/Deferred Taxes	17,099,042
923	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	11,947,233
924	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	4
925	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	237,982
926	ADIT - Other				Sub-Total ADIT - Other	30,566,581
927						
928	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	LABOR	SPS Eliminate Non-Qualified Pension Expense	429,482
929	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	SPS Estimated Prepaid Pension FAS 106 112	(2,486)
930	Reg Assets				Sub-Total Reg Assets	426,996
931						
932	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	SPS Eliminate Out-of-Period Adjustments	(50,000)
933	Cust Deposits				Sub-Total Cust Deposits	(50,000)
934						
935	Reg Liabilities - Retiree Me	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	SPS Estimated Prepaid Pension FAS 106 112	18,850
936	Reg Liabilities - Retiree Me	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	SPS Estimated Prepaid Pension FAS 106 112	50,409
937	Reg Liabilities - Retiree Medical				Sub-Total Reg Liabilities - Retiree Medical	69,259
938						
939						

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Test Year: Twelve Months Ended September 2020, plus Update Period Adjustments
TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
1	SPS CWC-Fossil Fuel for Generation	ENERGY	99,449,682		99,449,682	ENERGY	59.75%	59,417,387	40,032,295	0.018137	1,077,652	726,065	1,803,718
2	Sub-Total SPS CWC-Fossil Fuel for Generation												
3													
4	SPS CWC-Franchise Fee	TX	8,127,809	2,210,930	10,338,739	TX	100.00%	10,338,739		(0.042000)	(434,227)		(434,227)
5	SPS CWC-Franchise Fee	Sub-Total SPS CWC-Franchise Fee											
6													
7	SPS CWC-Franchise Tax	PIS-NET	2,547,011		2,547,011	PIS-NET	53.56%	1,364,092	1,182,919	0.198904	271,323	235,287	506,611
8	SPS CWC-Franchise Tax	Sub-Total SPS CWC-Franchise Tax											
9													
10	SPS CWC-Fuel Oil for Generation	ENERGY	71,907		71,907	ENERGY	59.75%	42,962	28,945	0.077041	3,310	2,230	5,540
11	Sub-Total SPS CWC-Fuel Oil for Generation												
12													
13	SPS CWC-Gas for Generation	ENERGY	110,839,005		110,839,005	ENERGY	59.75%	66,222,072	44,616,933	(0.008521)	(564,248)		(944,409)
14	SPS CWC-Gas for Generation	Sub-Total SPS CWC-Gas for Generation											
15													
16	SPS CWC-Gross Receipts	TX	6,487,347	983,447	7,470,794	TX	100.00%	7,470,794		(0.181151)	(1,353,339)		(1,353,339)
17	SPS CWC-Gross Receipts	Sub-Total SPS CWC-Gross Receipts											
18													
19	SPS CWC-Labor Incentive	12CP-PROD	1,748,955	(1,088,421)	660,534	12CP-PROD	57.90%	382,424	278,111	(0.578000)	(221,041)	(160,748)	(381,789)
20	SPS CWC-Labor Incentive	12CP-TRAN	87,179	3,123	90,302	12CP-TRAN	45.49%	41,083	49,219	(0.578000)	(23,746)	(28,449)	(52,195)
21	SPS CWC-Labor Incentive	CUST-TRN	470,981	(69,102)	401,879	CUST-TRN	68.74%	276,258	125,620	(0.578000)	(159,677)	(72,609)	(232,286)
22	SPS CWC-Labor Incentive	CUST-RET	674	(91)	583	CUST-RET	68.74%	401	182	(0.578000)	(232)	(105)	(337)
23	SPS CWC-Labor Incentive	ENERGY	575,584	(108,838)	466,747	ENERGY	59.75%	278,863	187,883	(0.578000)	(161,183)	(108,597)	(269,779)
24	SPS CWC-Labor Incentive	LABXAG	3,191,648	(786,563)	2,405,084	LABXAG	59.37%	1,427,801	977,283	(0.578000)	(825,269)	(564,870)	(1,390,139)
25	SPS CWC-Labor Incentive	NM	54,844	(7,681)	47,163	NM							(27,260)
26	SPS CWC-Labor Incentive	PIS-DIST	341,248	(51,467)	289,780	PIS-DIST	61.81%	179,109	110,671	(0.578000)	(103,525)	(63,968)	(167,493)
27	SPS CWC-Labor Incentive	PIS-PTD	4,036	(4,291)	(255)	PIS-PTD	54.16%	(138)	(117)		80	67	147
28	SPS CWC-Labor Incentive	PIS-TRAN	834,570	(111,573)	722,997	PIS-TRAN	46.22%	334,161	388,836	(0.578000)	(193,145)	(224,747)	(417,892)
29	SPS CWC-Labor Incentive	RETAIL-ENERGY	(18)	2	(15)	RETAIL-ENERGY	64.59%	(10)	(5)		6	3	9
30	SPS CWC-Labor Incentive	TX	170,181	(26,813)	143,369	TX	100.00%	143,369					(82,867)
31	SPS CWC-Labor Incentive	Sub-Total SPS CWC-Labor Incentive											
32													
33	SPS CWC-Labor Regular	12CP-PROD	34,946,358	882,019	35,828,377	12CP-PROD	57.90%	20,743,244	15,085,133	0.068849	1,428,158	1,038,601	2,466,759
34	SPS CWC-Labor Regular	12CP-TRAN	2,172,545	235,347	2,407,892	12CP-TRAN	45.49%	1,095,465	1,312,428	0.068849	75,422	90,360	165,782
35	SPS CWC-Labor Regular	CUST-TRN	7,917,316	90,271	8,007,587	CUST-TRN	68.74%	5,504,555	2,503,032	0.068849	378,985	172,332	551,317
36	SPS CWC-Labor Regular	CUST-RET	5,617	167	5,783	CUST-RET	68.74%	3,976	1,808	0.068849	274	124	398
37	SPS CWC-Labor Regular	ENERGY	10,310,228	36,380	10,346,608	ENERGY	59.75%	6,181,703	4,164,905	0.068849	425,606	286,751	712,357
38	SPS CWC-Labor Regular	LABXAG	65,843,295	(6,936,402)	58,906,894	LABXAG	59.37%	34,970,636	23,936,258	0.068849	2,407,704	1,647,995	4,055,699
39	SPS CWC-Labor Regular	NM	2,276,819	587,949	2,864,768	NM							197,237
40	SPS CWC-Labor Regular	PIS-DIST	6,701,011	(1,240,735)	5,460,276	PIS-DIST	61.81%	3,374,921	2,085,355	0.068849	232,361	143,575	375,936
41	SPS CWC-Labor Regular	PIS-PTD	20,188	(19,893)	295	PIS-PTD	54.16%	160	135		11	9	20
42	SPS CWC-Labor Regular	PIS-TRAN	9,752,066	183,142	9,935,208	PIS-TRAN	46.22%	4,591,934	5,343,273	0.068849	316,152	367,881	684,032
43	SPS CWC-Labor Regular	TX	7,988,984	(237,839)	7,751,146	TX	100.00%	7,751,146					533,661
44	SPS CWC-Labor Regular	Sub-Total SPS CWC-Labor Regular											
45													
46	SPS CWC-Other O&M	12CP-PROD	25,798,416	(4,737,033)	21,061,382	12CP-PROD	57.90%	12,193,726	8,867,657	(0.015753)	(197,093)	(139,696)	(331,789)
47	SPS CWC-Other O&M	12CP-TRAN	1,339,630	3,988,171	5,327,800	12CP-TRAN	45.49%	2,423,869	2,903,931	(0.015753)	(86,184)	(45,747)	(83,931)
48	SPS CWC-Other O&M	CUST-TRN	6,876,423	(5,488,868)	1,387,555	CUST-TRN	68.74%	4,349,671	1,977,884	(0.015753)	(66,522)	(31,158)	(99,681)

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments
TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
49	SPS CWC-Other O&M	CUST-RET	5,452,937	95,124	5,548,061	CUST-RET	68.74%	3,813,801	1,734,160	(0.015753)	(60,082)	(27,319)	(87,401)
50	SPS CWC-Other O&M	ENERGY	54,665,151	10,469,249	65,134,400	ENERGY	59.75%	38,915,316	26,219,084	(0.015753)	(613,050)	(413,040)	(1,026,090)
51	SPS CWC-Other O&M	LABXAG	9,897,140	3,784,990	13,682,130	LABXAG	59.37%	8,122,526	5,599,604	(0.015753)	(127,958)	(87,583)	(215,540)
52	SPS CWC-Other O&M	NM	16,924,396	(11,732,025)	5,192,371	NM		5,192,371	5,192,371	(0.015753)	(81,798)	(81,798)	(81,798)
53	SPS CWC-Other O&M	PIS-DIST	7,569,355	(187,570)	7,381,785	PIS-DIST	61.81%	4,562,580	2,819,206	(0.015753)	(71,876)	(44,412)	(116,288)
54	SPS CWC-Other O&M	PIS-GEN	47,251	(8,285)	38,966	PIS-GEN	59.52%	23,192	15,774	(0.015753)	(365)	(248)	(614)
55	SPS CWC-Other O&M	PIS-NET	3,738,238	116,559	3,855,296	PIS-NET	53.56%	2,064,765	1,790,531	(0.015753)	(32,527)	(28,207)	(60,734)
56	SPS CWC-Other O&M	PIS-PTD	13,094,159	(4,531,936)	8,562,223	PIS-PTD	54.16%	4,637,690	3,924,533	(0.015753)	(73,060)	(61,825)	(134,884)
57	SPS CWC-Other O&M	PIS-TRAN	7,016,213	217,690	7,233,903	PIS-TRAN	46.22%	3,343,424	3,890,479	(0.015753)	(52,670)	(61,288)	(113,959)
58	SPS CWC-Other O&M	PISRET-DIST	2,491,920		2,491,920	PISRET-DIST	61.87%	1,541,845	950,075	(0.015753)	(24,289)	(14,967)	(39,256)
59	SPS CWC-Other O&M	RETAIL-ENERGY	(83,918)	(14)	(83,932)	RETAIL-ENERGY	64.59%	(54,214)	(29,718)	(0.015753)	854	468	1,322
60	SPS CWC-Other O&M	RETAIL-PROD	249,444		249,444	RETAIL-PROD	65.84%	164,230	85,214	(0.015753)	(2,587)	(1,342)	(3,930)
61	SPS CWC-Other O&M	RETAIL-TRAN	130,172,042	35,502,679	165,674,722	RETAIL-TRAN	65.75%	108,931,574	56,743,148	(0.015753)	(1,716,045)	(893,899)	(2,609,944)
62	SPS CWC-Other O&M	SPS Direct Other	17,170,191	(102)	17,068,189	SPS Direct Other	25.00%	(26)	(51)	(0.015753)	0	1	1
63	SPS CWC-Other O&M	TX	64,843,875	4,646,614	69,490,489	TX	100.00%	20,539,891	69,490,489	(0.015753)	(323,574)	(323,574)	(323,574)
64	SPS CWC-Other O&M	WHLS				WHLS				(0.015753)		(1,094,713)	(1,094,713)
65	SPS CWC-Other O&M	Sub-Total SPS CWC-Other O&M											
66	LABOR		8,506,804	(18,384)	8,488,421	LABOR	59.48%	5,048,809	3,439,612	0.043178	217,998	148,516	366,514
67	Sub-Total SPS CWC-Payroll												
68	SPS CWC-Property Tax		61,389,020	10,686,980	72,076,000	PIS-NET	53.56%	38,601,442	33,474,558	(0.408192)	(15,756,791)	(13,664,040)	(29,420,831)
69	Sub-Total SPS CWC-Property Tax												
70	SPS CWC-Purchased Power Capacity		58,698,861	5,685,026	64,383,888	12CP-PROD	57.90%	37,275,780	27,108,107	(0.011589)	(431,991)	(314,157)	(746,148)
71	Sub-Total SPS CWC-Purchased Power Cap												
72	SPS CWC-Purchased Power Energy		333,030,094	714,793	333,744,887	ENERGY	59.75%	199,399,823	134,345,063	(0.011589)	(2,310,853)	(1,556,930)	(3,867,783)
73	Sub-Total SPS CWC-Purchased Power Enr												
74	SPS CWC-Sales Tax		4,176		4,176	NM			4,176	(0.002384)		(10)	(10)
75	SPS CWC-Sales Tax		(2,318)		(2,318)	PIS-NET	53.56%	(1,241)	(1,076)	(0.002384)		3	6
76	SPS CWC-Sales Tax		47,385		47,385	TX	100.00%	47,385		(0.002384)	(113)		(113)
77	Sub-Total SPS CWC-Sales Tax												
78	Total		1,211,874,458	52,036,426	1,263,910,884			728,083,065	535,827,844		(18,649,570)	(15,136,387)	(33,785,957)
79	SPS CWC-Payroll Tax Adjustment										(10,893)		
80	SPS CWC Subtotal		1,211,874,458	52,036,426	1,263,910,884			728,083,065	535,827,844		(18,660,463)	(15,136,387)	(33,785,957)
81	SPS CWC-Federal Income Tax							20,538					16,373
82	SPS CWC-State Income Tax							2,073					1,653
83	SPS CWC Total		1,211,874,458	52,036,426	1,263,910,884			728,083,065	535,827,844		(18,637,851)	(15,136,387)	(33,767,931)

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TX-204-CWC Cont

Line No.	CWC Reporting Line	TX Retail	Other Jur	SPS Total
1	SPS CWC-Federal Income Tax	(0)	(0)	(0)
2	SPS CWC-Payroll	0	0	0
3	SPS CWC-Sales Tax	(0)	(0)	(0)
4	Federal Income Tax CWC Factor	(0.08%)	(0.16%)	(0.24%)
5	Federal Income Tax Expense	(25,850,042)		(6,869,054)
6	Federal Income Tax CWC Amount	20,538		16,373
7				
8	State Income Tax CWC Factor	(0.08%)	(0.16%)	(0.24%)
9	State Income Tax Expense	(2,609,381)		(693,383)
10	State Income Tax CWC Amount	2,073		1,653
11				
12	Payroll Tax- CWC Factor	4.32%	8.64%	12.95%
13	Payroll Tax Adjustment	(252,285)		
14	Payroll Tax Adj CWC Amount	(10,893)		
15	SPS CWC-State Income Tax	(0)	(0)	(0)

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments
TX-300 Deficiency RR

Line No.	Company	TX Retail
1	Southwestern Public Service Co	
2		
3	Rate Base	3,333,646,694
4	Weighted Cost of Debt	1.91%
5	Interest Deduction	63,672,652
6	Rate of return	7.56%
7	Required earnings	252,023,690
8		
9	Total Schedule M (including NOL)	(208,393,417)
10	Total Deferred Taxes (with NOL)	33,733,037
11	ITC Amortized	(28,075)
12		
13	State Taxable Income	(20,042,379)
14	State Tax Rate	2.08%
15	State Tax Expense	(416,040)
16		
17	Section 199 Deduction	
18	Federal Taxable Income	(19,626,339)
19	Federal Tax Rate	21.00%
20	Federal Tax Expense	(4,121,531)
21		
22	Total Tax Expense	29,167,391
23	Gross up factor	1.292656
24	Total Tax Expense (Gross)	37,703,395
25		
26	Operating Expenses	607,913,162
27	Gains/Losses	
28	Total Operating Deductions	645,616,557
29	Revenue Credits	(132,119,236)
30	Total Revenue Requirement	765,521,011
31		
32	Rate Revenue	(622,155,175)
33	Revenue Deficiency/Excess	143,365,836
34		
35	Revenue Deficiency IS Method	143,365,836
36	Check methods	

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Test Year - Twelve Months Ended September 2020, plus Update Period Adjustments
TX-301 NOL

Line No.	Company	TX Retail
1	Southwestern Public Service Co	47,891,812
2		
3	Composite Tax Rate	22.64%
4		
5	Revenue:	
6	Present and Other Revenue	754,274,411
7		
8	Expenses:	
9	O&M	302,855,021
10	Cost of Sales	45,688,122
11	Depreciation/Amortization	198,116,377
12	TOTI	61,253,643
13	Total Expense	607,913,162
14	Pre-Tax Income	146,361,249
15		
16	Interest Deduction	63,672,652
17	Schedule M (excluding NOL)	(160,501,605)
18	Taxable Income	(77,813,008)
19		
20	Revenue Deficiency/Excess	143,365,836
21	Taxable Income for NOL	65,552,829
22	Schedule M NOL	47,891,812
23	Taxable Income Remaining	17,661,017
24	Percent of Taxable Income Utilized for NOL	73.06%
25		
26	Schedule M NOL (IS)	(47,891,812)
27	NOL Deferred Expense (IS)	10,842,650
28		
29	NOL ADIT Beg Bal	10,842,650
30	NOL ADIT Activity	(10,842,650)
31	NOL ADIT End Bal	

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TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
Numerator					
12CP-PROD			421,537	1,049,725	2,023,101
12CP-TRAN			1,387,347	1,067,235	2,048,804
CUST-ADJ			1	1	1
CUST-AVG			7	123,927	272,550
CUST-H/S				14,888	3,651
CUST-RET				123,927	272,550
CUST-YE			1	1	1
DEPOSITS				2,764,894	7,635,516
ENERGY			1,809,919,714	7,900,244,023	14,412,177,761
LABOR			15,710,108	43,737,160	87,259,233
LABXAG			9,126,210	25,407,504	50,453,415
MET-YE			1	1	1
NCP-DIST			41,063		1,954,866
NM				1	
PIS-DIST			1,718,442	621,578,890	1,008,739,475
PIS-GEN			58,603,069	165,973,615	330,187,628
PIS-NET			1,199,649,122	2,184,668,840	3,902,652,072
PIS-PROD			385,950,572	1,170,211,275	2,205,164,781
PIS-PTD			1,472,604,679	2,687,418,381	4,915,973,232
PIS-TRAN			1,084,935,665	895,628,217	1,702,068,976
PISRET-DIST				621,578,890	1,008,739,475
PISRET-PROD				1,170,211,275	2,205,164,781
PISRET-PTD			1,472,604,679	2,687,418,381	4,915,973,232
PISRET-TRAN				895,628,217	1,702,068,976
RETAIL-ENERGY				7,900,244,023	14,412,177,761

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments

TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
RETAIL-PROD				1,049,725	2,023,101
RETAIL-TRAN				1,067,235	2,048,804
SPS Direct Other	2	1		1	1
TX					1
WHLS		1			
Denominator					
12CP-PROD			3,494,363	3,494,363	3,494,363
12CP-TRAN			4,503,386	4,503,386	4,503,386
CUST-ADJ		3		3	3
CUST-AVG			396,484	396,484	396,484
CUST-H/S				18,539	18,539
CUST-RET				396,477	396,477
CUST-YE		3		3	3
DEPOSITS				10,400,410	10,400,410
ENERGY			24,122,341,498	24,122,341,498	24,122,341,498
LABOR			146,706,501	146,706,501	146,706,501
LABXAG			84,987,129	84,987,129	84,987,129
MET-YE		3		3	3
NCP-DIST			1,995,929		1,995,929
NM				1	
PIS-DIST			1,632,036,806	1,632,036,806	1,632,036,806
PIS-GEN			554,764,311	554,764,311	554,764,311
PIS-NET			7,286,970,034	7,286,970,034	7,286,970,034
PIS-PROD			3,761,326,628	3,761,326,628	3,761,326,628
PIS-PTD			9,075,996,293	9,075,996,293	9,075,996,293
PIS-TRAN			3,682,632,858	3,682,632,858	3,682,632,858

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments

TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
PISRET-DIST				1,630,318,364	1,630,318,364
PISRET-PROD				3,375,376,056	3,375,376,056
PISRET-PTD			7,603,391,613	7,603,391,613	7,603,391,613
PISRET-TRAN				2,597,697,193	2,597,697,193
RETAIL-ENERGY				22,312,421,784	22,312,421,784
RETAIL-PROD				3,072,826	3,072,826
RETAIL-TRAN				3,116,039	3,116,039
SPS Direct Other		5	4	4	4
TX					1
WHLS			1		
Jur Factor Allocator					
12CP-PROD			0	0	1
12CP-TRAN			0	0	0
CUST-ADJ		0.00%	33.33%	33.33%	33.33%
CUST-AVG		0.00%	0.00%	31.26%	68.74%
CUST-H/S		0.00%	0.00%	80.31%	19.69%
CUST-RET		0.00%	0.00%	31.26%	68.74%
CUST-YE		0.00%	33.33%	33.33%	33.33%
DEPOSITS		0.00%	0.00%	26.58%	73.42%
ENERGY		0.00%	7.50%	32.75%	59.75%
LABOR		0.00%	10.71%	29.81%	59.48%
LABXAG		0.00%	10.74%	29.90%	59.37%
MET-YE		0.00%	33.33%	33.33%	33.33%
NCP-DIST		0.00%	2.06%	0.00%	97.94%
NM		0.00%	0.00%	100.00%	0.00%
PIS-DIST		0.00%	0.11%	38.09%	61.81%

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments

TX-400 JUR Alloc

	TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
PIS-GEN		0.00%	10.56%	29.92%	59.52%
PIS-NET		0.00%	16.46%	29.98%	53.56%
PIS-PROD		0.00%	10.26%	31.11%	58.63%
PIS-PTD		0.00%	16.23%	29.61%	54.16%
PIS-TRAN		0.00%	29.46%	24.32%	46.22%
PISRET-DIST		0.00%	0.00%	38.13%	61.87%
PISRET-PROD		0.00%	0.00%	34.67%	65.33%
PISRET-PTD		0.00%	19.37%	35.34%	64.66%
PISRET-TRAN		0.00%	0.00%	34.48%	65.52%
RETAIL-ENERGY		0.00%	0.00%	35.41%	64.59%
RETAIL-PROD		0.00%	0.00%	34.16%	65.84%
RETAIL-TRAN		0.00%	0.00%	34.25%	65.75%
SPS Direct Other		40.00%	25.00%	25.00%	25.00%
TX		0.00%	0.00%	0.00%	100.00%
WHLS		0.00%	100.00%	0.00%	0.00%

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Test Year- Twelve Months Ended September 2020, plus Update Period Adjustments
TX-401 JUR Alloc Ext

Line No.	Jurisdictional Allocator	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail	SPS TX Retail Adjustment	SPS TX Retail Adjusted	SPS Retail	SPS Total
1	12CP-PROD	421,537	1,049,725	2,023,101		2,023,101	3,072,826	3,494,363
2	12CP-TRAN	1,387,347	1,067,235	2,048,804		2,048,804	3,116,039	4,503,386
3	ENERGY	1,809,919,714	7,900,244,023	14,412,177,761		14,412,177,761	22,312,421,784	24,122,341,498
4								
5	12CP-Prod	421,537	1,049,725	2,023,101		2,023,101	3,072,826	3,494,363
6	12CP-Tran	1,387,347	1,067,235	2,048,804		2,048,804	3,116,039	4,503,386
7	Energy	1,809,919,714	7,900,244,023	14,412,177,761		14,412,177,761	22,312,421,784	24,122,341,498

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
Production					
1	500	Operation Supervision and Engineering	\$ 1,584,420	\$ 2,220,371	\$ 3,804,791
2	501.35*	Coal Non-Mine; Non-Freight	\$ 32,900,061	\$ -	\$ 32,900,061
3	507.70	Coal Ash Sales	\$ (1,525,777)	\$ 1,603,318	\$ 77,540
4	502	Steam Expenses	\$ 10,813,001	\$ 300	\$ 10,813,301
5	505	Electric Expenses	\$ 9,365,875	\$ (6)	\$ 9,365,868
6	506	Miscellaneous Steam Power Expenses	\$ 9,583,693	\$ 4,165,010	\$ 13,748,704
7	507	Rents	\$ 29,041	\$ 3,320,913	\$ 3,349,954
8	509	Steam Operation SO2 Allowance Expense	\$ -	\$ -	\$ -
9	509.02	Allowances - NM Nox Expense Amortz	\$ 34,908	\$ -	\$ 34,908
10	510	Maintenance Supervision and Engineering	\$ 506,357	\$ 134,911	\$ 641,268
11	511	Maintenance of Structures	\$ 3,673,190	\$ 4,228	\$ 3,677,418
12	512	Maintenance of Boiler Plant	\$ 11,792,802	\$ 879,815	\$ 12,672,617
13	513	Maintenance of Electric Plant	\$ 6,855,891	\$ 400,864	\$ 7,256,756
14	514	Maintenance of Miscellaneous Steam Plant	\$ 9,297,296	\$ 19,963	\$ 9,317,259
15	546	Operation Supervision and Engineering	\$ (59,716)	\$ 465,664	\$ 405,948
16	546W	Operation Supervision and Engineering Wind	\$ 113,231	\$ 34,346	\$ 147,577
17	548	Generation Expenses	\$ 293,086	\$ 39,164	\$ 332,249
18	549	Misc Other Power Generation Expenses	\$ 342,737	\$ 358,506	\$ 701,243
19	549W	Misc Other Power Generation Expenses Wind	\$ 8,507,925	\$ -	\$ 8,507,925
20	550	Rents	\$ 11,758	\$ 364,276	\$ 376,034
	550W	Rents Wind	\$ 5,319,674	\$ -	\$ 5,319,674
21	551	Maintenance Supervision and Engineering	\$ 1,180	\$ 449,473	\$ 450,653
22	552	Maintenance of Structures	\$ 234,508	\$ (1)	\$ 234,507
23	553	Maintenance of Generating and Electric Equipment	\$ 1,605,028	\$ 424,153	\$ 2,029,181
24	553W	Maintenance of Generating and Electric Equipment Wind	\$ 4,398,462	\$ 1,289	\$ 4,399,751
25	554	Maintenance of Misc Other Power Generation Plant	\$ (67,888)	\$ 11,490	\$ (56,398)
26	554W	Maintenance of Misc Other Power Generation Plant Wind	\$ 4,104,846	\$ -	\$ 4,104,846
27	556	System Control and Load Dispatching	\$ -	\$ 1,095,557	\$ 1,095,557
28	557	Purchased Power Other	\$ (5,214,908)	\$ 1,952,664	\$ (3,262,244)
29	557.9*	REC Costs	\$ 4,110,497	\$ -	\$ 4,110,497
30	Total Production O&M Expense		\$ 118,611,178	\$ 17,946,268	\$ 136,557,446

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
Transmission					
31	560	Operation Supervision and Engineering	\$ 1,046,989	\$ 6,958,673	\$ 8,005,661
32	561.1	Load Dispatch - Reliability	\$ (169,941)	\$ -	\$ (169,941)
	561.11	Load Dispatch - Reliability	\$ 170,599	\$ -	
33	561.2	Load Dispatch - Monitor and Operate Trans. System	\$ 2,098,567	\$ 1,195,630	\$ 3,294,196
34	561.4	Scheduling, System Control and Dispatching Services	\$ 3,637,403	\$ -	\$ 3,637,403
35	561.4W	Scheduling, System Control and Dispatching Services - Wholesale	\$ 1,065,179	\$ -	\$ 1,065,179
36	561.5	Reliability, Planning and Standards Development	\$ -	\$ 27,616	\$ 27,616
37	561.6	Transmission Service Studies	\$ 10,956	\$ 22,033	\$ 32,989
38	561.7	Generation Interconnection Studies	\$ (13,397)	\$ 158,983	\$ 145,587
39	561.8	Reliability Planning and Standards Development Services	\$ 2,756,221	\$ -	\$ 2,756,221
40	561.8W	Reliability Planning and Standards Development Services - Wholesale	\$ 464,991	\$ -	\$ 464,991
41	562	Station Expenses	\$ 1,479,573	\$ 43	\$ 1,479,616
42	563	Overhead Line Expenses	\$ 1,491,499	\$ 1,527	\$ 1,493,026
	565	Transmission of Others	\$ 288,806	\$ -	
43	565	Wheeling Lamar DC Tie	\$ -	\$ -	\$ -
44	565	Wheeling Meter Charges	\$ 403,986	\$ -	\$ 403,986
45	565	Wheeling Miscellaneous	\$ 4,036,141	\$ -	\$ 4,036,141
46	565	Wheeling Schedule 11	\$ 140,353,019	\$ -	\$ 140,353,019
47	565	Wheeling Schedule 11 - Wholesale	\$ 31,315,163	\$ -	\$ 31,315,163
48	565	Wheeling Schedule 12	\$ 2,678,896	\$ -	\$ 2,678,896
49	565	Wheeling Schedule 12 - Wholesale	\$ 639,203	\$ -	\$ 639,203
50	565	Wheeling Schedule 1 - Wholesale	\$ 599,438	\$ -	\$ 599,438
51	565	Wheeling Schedule 2	\$ 107,336	\$ -	\$ 107,336
52	565	W-Wheeling Schedule 2 - Wholesale	\$ 30,251	\$ -	\$ 30,251
53	565	Wheeling Schedule 9	\$ 10,448,848	\$ -	\$ 10,448,848
54	565	Wheeling Schedule 9 - Wholesale	\$ 31,154,821	\$ -	\$ 31,154,821
55	565	Z2 Direct Assigned Upgrade Charge	\$ 249,444	\$ -	\$ 249,444
56	565	Z2 Direct Assigned Upgrade Charge - Wholesale	\$ 17,766	\$ -	\$ 17,766
57	565	Z2 Schedule 11 Charges	\$ -	\$ -	\$ -
58	565	Z2 Schedule 11 Charges - Wholesale	\$ -	\$ -	\$ -
59	566	Misc Transmission Expenses	\$ 2,142,416	\$ 1,293,758	\$ 3,436,174
60	567	Rents	\$ 115,413	\$ 1,509,504	\$ 1,624,917
	569	Transmission Mtee of Structures	\$ -	\$ -	
61	568	Maintenance Supervision and Engineering	\$ -	\$ -	\$ -
62	570	Maintenance of Station Equipment	\$ 1,490,422	\$ (2)	\$ 1,490,419
63	571	Maintenance of Overhead Lines	\$ 560,841	\$ 48,655	\$ 609,496
64	Sub-Total Transmission O&M Expenses		\$ 240,670,851	\$ 11,216,420	\$ 251,427,866
Regional Market Expenses					
65	575.1	Operation Supervision	\$ 13,612	\$ 154,014	\$ 167,626
66	575.2	Day-Ahead and Real-Time Market Administration	\$ -	\$ 306,670	\$ 306,670
67	575.5	Ancillary Services Market Administration	\$ -	\$ 15,371	\$ 15,371
68	575.6	Market Monitoring and Compliance	\$ -	\$ 26,637	\$ 26,637
69	575.7	Market Admin, Monitoring, and Compliance Services	\$ 5,692,999	\$ -	\$ 5,692,999
70	575.7W	Market Admin, Monitoring, and Compliance Services - Wholesale	\$ 1,849,773	\$ -	\$ 1,849,773
71	575.8	Regional Market Rents	\$ 4,944	\$ 39,759	\$ 44,703
72	Total Regional Market Expenses		\$ 7,561,327	\$ 542,452	\$ 8,103,779
73	Total Transmission O&M Expenses		\$ 248,232,178	\$ 11,758,872	\$ 259,531,645

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
Distribution					
74	580	Operation Supervision and Engineering	\$ 4,159,461	\$ 653,231	\$ 4,812,691
75	581	Load Dispatching	\$ 53,518	\$ 325,552	\$ 379,070
76	582	Station Expenses	\$ 1,061,336	\$ (5)	\$ 1,061,332
77	583	Overhead Line Expenses	\$ 593,544	\$ 88,191	\$ 681,736
78	584	Underground Line Expenses	\$ 625,682	\$ (0)	\$ 625,682
79	585	Street Lighting and Signal Systems Expenses	\$ 564,247	\$ 31,248	\$ 595,496
80	586	Meter Expenses	\$ 2,080,418	\$ 168,816	\$ 2,249,234
81	587	Customer Installations Expenses	\$ 672,562	\$ 233	\$ 672,796
82	588	Misc Distribution Expense	\$ 5,154,037	\$ 1,901,606	\$ 7,055,643
83	589	Rents	\$ 306,415	\$ 2,112,339	\$ 2,418,754
84	590	Maintenance Supervision and Engineering	\$ 19,265	\$ 30,466	\$ 49,732
85	591	Maintenance of Structures	\$ (22,102)	\$ -	\$ (22,102)
86	592	Maintenance of Station Equipment	\$ 724,252	\$ 2,662	\$ 726,914
87	593	Maintenance of Overhead Lines	\$ 10,191,875	\$ 203,106	\$ 10,394,982
88	594	Maintenance of Underground Lines	\$ 88,641	\$ (0)	\$ 88,641
89	595	Maintenance of Line Transformers	\$ 1,262	\$ -	\$ 1,262
90	596	Maintenance of Street Lighting and Signal Systems	\$ 304,806	\$ (1)	\$ 304,806
91	597	Maintenance of Meters	\$ 55,405	\$ -	\$ 55,405
92	598	Maintenance of Misc Distribution Plant	\$ 41,218	\$ 3,158	\$ 44,376
93		Total Distribution O&M Expenses	\$ 26,675,843	\$ 5,520,604	\$ 32,196,447
Customer Accounts					
94	901	Supervision	\$ -	\$ 22,478	\$ 22,478
95	902	Meter Reading Expenses	\$ 4,408,365	\$ 640,349	\$ 5,048,714
96	903	Customer Records and Collection Expenses	\$ 2,872,880	\$ 4,497,473	\$ 7,370,353
97	904.0*	Uncollectible Expenses	\$ 6,043,905	\$ -	\$ 6,043,905
98	904.1*	Uncollectible Expenses	\$ (588,242)	\$ -	\$ (588,242)
	905	Customer Accounts Miscellaneous	\$ 77,254	\$ 59,453	\$ 136,707
99		DEPINT Customer Deposit Interest Expense	\$ 126,563	\$ -	\$ 126,563
100		Total Customer Accounts Expense	\$ 12,940,726	\$ 5,219,752	\$ 18,023,771
Customer Service					
101	908.00	Customer Assistance Expense	\$ 1,757,163	\$ 116,564	\$ 1,873,726
102	908.00	Historical EE Amortization	\$ -	\$ -	\$ -
103	908.01	EE Amortization - Texas	\$ -	\$ -	\$ -
104	908.03	EE Amortization - New Mexico	\$ -	\$ -	\$ -
105	908.04	SaversSwitch	\$ 667,364	\$ 5,947	\$ 673,311
106	909.10	Informational and Instructional Advertising Expense	\$ (39,529)	\$ 39,529	\$ 0
107	910.00	Miscellaneous Customer Service Expense	\$ 64,360	\$ 34,403	\$ 98,763
108		Total Customer Service Expense	\$ 2,449,358	\$ 196,443	\$ 2,645,801
Sales					
108	912.00	Demonstration and Selling Expense-Economic Development	\$ 218,209	\$ 58,243	\$ 276,452
109	916.00	Miscellaneous Sales Expense	\$ 5,516	\$ 3,075	\$ 8,592
110		Total Sales Expense	\$ 223,725	\$ 61,318	\$ 285,043

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Update Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M for the Updated Test Year
Administrative and General Expenses					
111	920*	Administrative and General Salaries	\$ 4,567,528	\$ 29,033,835	\$ 33,601,363
112	921	Office Supplies and Expenses	\$ 3,128,572	\$ 17,013,148	\$ 20,141,721
113	922*	Administrative Expenses Transferred-Credit	\$ (19,367,350)	\$ (504,767)	\$ (19,872,117)
114	923	Outside Services Employed	\$ 888,279	\$ 5,816,408	\$ 6,704,688
115	924	Property Insurance	\$ 3,853,753	\$ 1,543	\$ 3,855,296
116	925*	Injuries and Damages	\$ 5,657,269	\$ 2,213,162	\$ 7,870,431
117	926.01*	Employee Pensions and Benefits	\$ 17,512,113	\$ 9,035,911	\$ 26,548,023
118	926.03*	Deferred Pension Expense	\$ -	\$ -	\$ -
	928	A&G Regulatory Commission Expense	\$ -	\$ -	\$ -
119	928	Regulatory Commission Expense - TX	\$ 1,489,288	\$ -	\$ 1,489,288
120	928.01	Regulatory Commission Expense - NM	\$ 2,293,032	\$ -	\$ 2,293,032
121	928.02	Regulatory Commission Expense - Wholesale	\$ 1,949,917	\$ -	\$ 1,949,917
122	928.03	Regulatory Commission Expense - Transmission Related	\$ -	\$ -	\$ -
123	928.04	Regulatory Commission Expense - Misc	\$ (83,936)	\$ (12)	\$ (83,947)
124	928.05	Regulatory Commission Expense - Energy Related	\$ -	\$ -	\$ -
125	929	Duplicate Charges-Credit	\$ (1,149,547)	\$ -	\$ (1,149,547)
126	930.11	General Advertising Expenses	\$ -	\$ -	\$ -
127	930.20	Misc General Expenses	\$ (39,822)	\$ 310,444	\$ 270,623
128	931	Rents	\$ (1,913,122)	\$ 13,846,230	\$ 11,933,108
129	935	Maintenance of General Plant	\$ 76	\$ 38,890	\$ 38,966
130		Recoverable Contributions, Dues, and Donations	\$ 2,130,030	\$ -	\$ 2,130,030
131		Total Administrative and General Expenses	\$ 20,916,080	\$ 76,804,794	\$ 97,720,874
132		Total Operations and Maintenance Expense	\$ 430,049,088	\$ 117,508,051	\$ 546,961,027

Note: All amounts included in this attachment are included in the cost of service study provided as Attachment SNN-RR-2

*Please refer to the direct testimony of SPS witness H. Craig Romer (501.35), Ruth M. Sakya (557.9), Bryan R. Davis (904), Patricia L. Martin (920), Ross L. Baumgarten (922), and Richard R. Schrubbe (925 & 926) for detailed discussion of the costs contained in the identified FERC Accounts.

Southwestern Public Service Company
Summary Lead Lag Factors - Texas
12 Months Ended September 30, 2020

Line No.	Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	CWC Factor
1	Gas for Generation	36.95	40.06	(3.11)	(0.008521)
2	Coal Fossil Fuel & Freight	36.95	30.33	6.62	0.018137
3	Fuel Oil	36.95	8.83	28.12	0.077041
4	Purchased Power	36.95	41.18	(4.23)	(0.011589)
5					
6	Labor O & M - Regular	36.95	11.82	25.13	0.068849
7	Labor O & M - Incentive	36.95	247.92	(210.97)	(0.578000)
8	Other O & M	36.95	42.70	(5.75)	(0.015753)
9					
10	Property Taxes	36.95	185.94	(148.99)	(0.408192)
11					
12	Payroll Related Taxes	36.95	21.19	15.76	0.043178
13					
14	Sales and Use Taxes - All States	36.95	37.82	(0.87)	(0.002384)
15					
16	Franchise Fees - Texas	36.95	52.28	(15.33)	(0.042000)
17					
18	Texas Gross Margin Tax (Franchise Tax)	36.95	(35.65)	72.60	0.198904
19					
20	Texas Gross Receipts Tax	36.95	103.07	(66.12)	(0.181151)
21					
22	Federal Income Taxes	36.95	37.24	(0.29)	(0.000795)



**Southwestern Public Services (SPS)
Advertising
Texas and New Mexico**

June 2019 – September 2020

**Advertising Expenses
New Mexico/Texas (Southwestern Public Service-SPS)
June 2019-September 2020**

	Print	Onserts & Inserts	Radio	TV	Digital	Out Of Home	Interactive	Direct Mail & Public Safety	Sponsorships	Project Management	Production & Agency Fees	Remove	Total
Conservation													
Conservation Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,626.98)		\$ (40,626.98)
Customer Programs													
eBill/My Account/Notifications	\$ -	\$ 5,961.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 5,961.81
Safety													
Safety Information	\$ 6,909.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,008.27	\$ -	\$ -	\$ 381.81		\$ 24,299.60
Safety Advertising	\$ -	\$ -	\$ 38,291.06	\$ 98,736.93	\$ 130,845.16	\$ (581.95)	\$ -	\$ -	\$ -	\$ -	\$ 53,920.80		\$ 321,212.00
Mandated Communications													
Mandated Inserts Communication	\$ -	\$ 1,331.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,331.34
Remove													
Remove	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,862.53	\$ 4,862.53
Grand Total	\$ 6,909.52	\$ 7,293.15	\$ 38,291.06	\$ 98,736.93	\$ 130,845.16	\$ (581.95)	\$ 17,008.27	\$ -	\$ -	\$ -	\$ 13,675.63	\$ 4,862.53	\$ 317,040.30

**Texas/New Mexico (SPS)
Electric**

Name of Campaign: CONSERVATION
Category: PRODUCTION & AGENCY FEES
FERC Account: 909
Cost: \$(40,626.98)

Placement	Timing
Production & fee credits	Varies

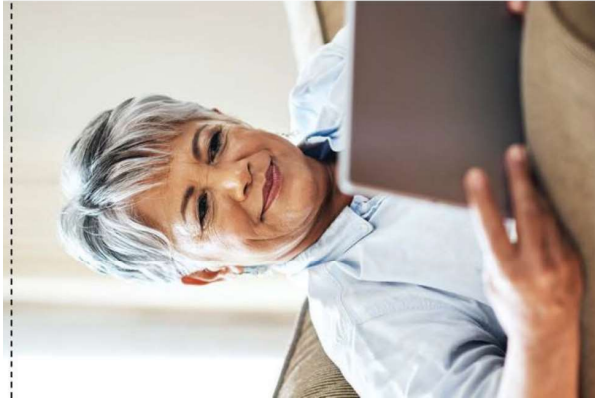
**Texas/New Mexico (SPS)
Electric**

Name of Campaign: EBILL/MYACCOUNT/NOTIFICATION
Category: ONSERT/INSERT
FERC Account: 909
Cost: \$5,961.81

Placement	Timing
Customers' Bills	Oct 19 – Dec 2019

Onsert

Date: October 2019
Document Number: 1019ON07



ENROLL IN AUTO PAY

NO LATE FEES, NO WORRIES.

Enjoy the benefits of automatic payment withdrawal from your checking account. Your payment will automatically post to your Xcel Energy account on your due date.

To enroll, fill out the information below, cut off this form, and include it along with your check and bill stub in the remittance envelope. Money orders do not qualify.

Watch for **Automated Bank Payment** to appear on your billing statement to ensure your enrollment is in effect.

To enroll in Auto Pay online, visit xcelenergy.com/PayBill. For more information call **800.895.4999**.

Authorized signature

Signature above must match name on the bank account

Xcel Energy account number

See page 1 of bill statement

Date

I authorize Xcel Energy to initiate transfers from the bank account indicated on the enclosed check to make monthly payments on my Xcel Energy account on my due date. This authority will remain in effect until I notify Xcel Energy, or Xcel Energy notifies me, of the need to cancel the enrollment. I understand that a new authorization is required if I change my bank account. I have kept a record of this authorization.

BUDGET YOUR BILL.

If you're on a budget, our Averaged Monthly Payment program is a great choice for you. This payment option allows you to avoid seasonal bill changes that can occur during those really warm or cold months.

Program benefits include:

- A better budgeting option
- Consistent bill each month
- Program cancellation at anytime

To start budgeting your bill visit xcelenergy.com/AveragedMonthlyPayment.

Onsert
Date: October 2019
Document Number: 1019ON09





**AVOID THE
CLUTTER OF
YOUR PAPER BILL.**

Paperless billing can be conveniently accessed online at any time and is an environmentally-friendly way to manage and pay your bill.

To enroll or find more billing and payment options, visit xcelenergy.com/PayBill.

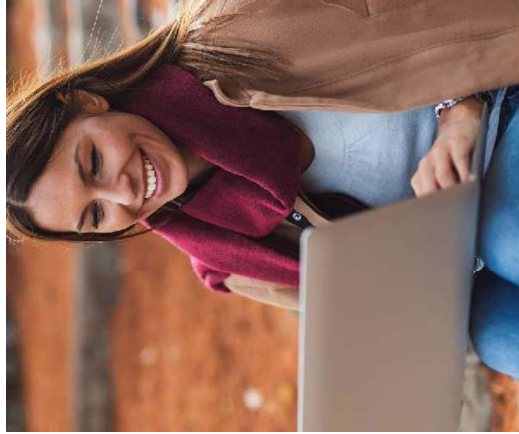
Onsert

Date: December 2019
Document Number: 1219ON07

**Texas/New Mexico (SPS)
 Electric**

Name of Campaign: MANDATED INSERT COMMUNICATIONS
Category: ONSERT/INSERT
FERC Account: 909
Cost: \$1,331.34

Placement	Timing
Customers' Bills	Oct 19 – Dec 2019



**AVOID THE
CLUTTER OF
YOUR PAPER BILL.**

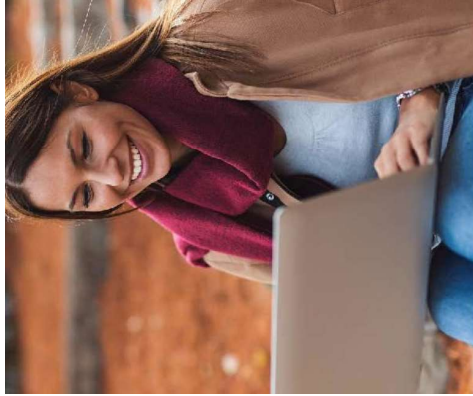
Paperless billing can be conveniently accessed online at any time and is an environmentally-friendly way to manage and pay your bill.

To enroll or find more billing and payment options, visit xcelenergy.com/PayBill.

Onsert

Date: October 2019

Document Number: 1019ON08



**AVOID THE
CLUTTER OF
YOUR PAPER BILL.**

Paperless billing can be conveniently accessed online at any time and is an environmentally-friendly way to manage and pay your bill. To enroll or find more billing and payment options, visit xcelenergy.com/PayBill.

Onsert

Date: November 2019

Document Number: 1119ON10

**Texas/New Mexico (SPS)
Electric**

Name of Campaign: SAFETY INFORMATION
Category: PRINT
FERC Account: 909
Cost: \$6,909.52

Placement	Timing
Pipeline Association for Public Awareness (PAPA) Membership	Varies

PAPA (Pipeline Association for Public Awareness)

Mailings



**Texas/New Mexico (SPS)
Electric**

Name of Campaign: SAFETY INFORMATION
Category: DIRECT MAIL AND PUBLIC SAFETY
FERC Account: 909
Cost: \$17,008.27

Placement	Timing
School Mailer	Varies
At Risk Work Mailer	Varies

Culver Company

2020 School Mailer – Page 1 of 2



FREE standards-based energy education resources

FLEXIBLE SOLUTIONS FOR THE NEW SCHOOL YEAR



Free energy education resources for classroom or home

Brought to you by:



Educational Materials Distribution
104 Bridge Road
Salisbury, MA 01952

CALL BEFORE YOU DIG

The single greatest cause of damage to underground utility lines is from excavation and electric lines—its from excavation and electric lines. If you, your school, your outside forces, if you, your school, your students or their family members plan to dig or move earth in any way—from planting a tree or shrub to repairing or installing irrigation lines or a fence—state law requires you to contact 811 first. This free service will arrange to have buried utility lines located and marked so you can dig a safe distance away from them. After you contact 811, wait your state's required time for lines to be marked before you dig at least two to three full business days.



Warning Signs of a natural gas leak

The warning signs of a natural gas leak could be a distinctive sulfur or rotten egg-like odor, dirt spraying or blowing in the air, a hissing or roaring sound, continuous bubbling in water, or plants or grass dead or dying for no apparent reason. If you suspect a natural gas leak:

- Leave the area immediately and move to a safe location.
- Call 911. Xcel Energy customers should also call 800.935.2999.
- Warn others to stay away.
- Even a tiny spark could ignite leaking natural gas, so take the following precautions until you are a safe distance away:
 - Do NOT use a telephone or cell phone.
 - Do NOT operate electric appliances or switches, such as lights, doorbells, radios, television controllers or garage door openers.
 - Do NOT strike a match or blow out any candles.
- NEVER try to extinguish a gas fire, stop the flow of gas or close a valve on an underground gas pipeline.



BUSINESS REPLY MAIL
FIRST-CLASS MAIL PERMIT NO.60 NEWBURYPORT MA
POSTAGE WILL BE PAID BY ADDRESSEE

Xcel Energy
Educational Materials Distribution
104 Bridge Road
Salisbury, MA 01932-9912



Culver Company

2020 School Mailer – Page 2 of 2



RESOURCES FOR A BRIGHT TOMORROW

Whether your students are in the classroom or at home this fall, our energy safety materials are designed to help them learn about energy safety in a way that is fun and engaging. Our materials are aligned with state standards in Language Arts/Reading and Science.



Student booklets

Convenient for classroom use
Our FREE booklets include teacher's guides and prep-work to help you deliver lessons with detailed background information, discussion points, follow-up activities and answer keys.

Ideal for home-based learning, too!
Our booklets give students a break from screen time and feature home energy safety activities, such as safety inspections and experiments, to engage the whole household. When students share safety resources with their families, everyone benefits.



e-SMARTkids website

Your hub for energy education
Our e-SMARTkids website, xcelenergy-smartkids.com, contains comprehensive learning materials on electrical and natural gas safety, renewable energy and solar power. It also features interactive activities, lesson plans, and worksheets aligned with core educational subject matter and support academic standards. Use our website in the classroom or for remote learning assignments to be completed at home.



Classroom activity cards

With the Teachers' edition of our e-SMARTkids website, we've developed downloadable natural gas and electrical classroom activity cards. Each card is a condensed natural gas lesson that can be conducted on its own, or used to augment the lessons within student booklets, teacher guides and worksheets. They include fun facts, activities, and links to other resources. There are four cards, K-3 and 4-5 versions of both electrical and natural gas safety activities.

Order these resources and access a variety of educational materials online at xcelenergy-smartkids.com.

The names and faces of Xcel Energy and Xcel Energy e-SMARTkids are trademarks and service marks registered to Xcel Energy Inc. © 2020 Xcel Energy Inc. All rights reserved.

ORDER FREE TEACHING MATERIALS

Electrical and natural gas materials

Our educational safety materials are developed by educators and industry specialists so you can be confident that they address educational standards and critical subject matter, while also meeting your teaching objectives.



Aunt Sarah and the Amazing Power: An Energy Safety Tale
Grades K-2 (English)
& Grades K-2 (Spanish)

Use this illustrated storybook to teach students about the benefits and hazards of electricity and natural gas. Also available in Spanish.



Electrical & Natural Gas Safety World
Grades 3-5 (English)
& Grades 3-5 (Spanish)

Addresses the subject areas of energy and earth science, principles like the states of matter, and processes like scientific investigation, making connections to science, math, and social studies. Also available in Spanish.



The Shocking Truth About Electrical & Natural Gas Safety
Grades 4-8 (English)

Uses stories, experiments and activities to educate students about the dangers and safety of electricity in the natural gas.



DOWNLOAD FREE TESTS TO MEASURE YOUR STUDENTS' SUCCESS!
xcelenergy-smartkids.com

e-SMARTkids WEBSITE

Engage students and families
Our e-SMARTkids website provides safety guidance for school, natural gas and electrical energy safety. Use it to supplement your current Language Arts/Reading and Science standards.

- FREE resources include:**
- Activities, experiments and worksheets for all ages
 - Downloadable teacher's guides and prep-work tests
 - Fascinating stories, fun facts and family-friendly activities



xcelenergy-smartkids.com

THREE EASY WAYS TO ORDER

- 1) On the web: www.xcelenergy-smartkids.com
- 2) Mail: Send the attached self-addressed postage-paid card and mail to:
- 3) Fax: Contact the attached order card and fax to: 973.652.7173.

Order your FREE classroom materials from Xcel Energy

Name: _____

Role (e.g., teacher, principal, librarian): _____

School name: _____

1) Title e-book/booklet: No Yes

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

What subject(s) are you teaching? _____

For which grade(s) are you teaching? _____

How many teachers will be using these materials? _____

Comments: _____

Please visit xcelenergy-smartkids.com to provide your valuable feedback on these materials. #1220

Limit one book title per educator. Please allow 4-6 weeks for delivery of your materials. Please allow 4-6 weeks for delivery of your materials. Please allow 4-6 weeks for delivery of your materials.

Culver Company

2020 At Risk Worker Mailer— Page 1 of 2

Brought to you by:
 Xcel Energy

WorkerSafety

Electric and natural gas safety practices for you and your employees

STAY AWARE OF POWER LINES

- Know your emergency plan for responsibility to power line contacts.
- The work days that are away from utility poles to buildings. Keep people working.
- Crops and structures may require clearance greater than 10 feet and should be removed or cut down.
- If your equipment contacts a power line, call 811 and Xcel Energy immediately. Do not touch the equipment or yourself.

DON'T RISK IT... USE A SPOTTER

- An employer or operator cannot safely judge the distance from the equipment to power lines.
- Work with a spotter whose sole responsibility is to keep you and your equipment safe from overhead lines and other hazards.
- Don't rely on your own judgment. Use a spotter to help you stay safe.
- Don't rely on your own judgment. Use a spotter to help you stay safe.

DAMAGE PREVENTION ONLY BEGINS WITH 811

- It's the law. Call 811 before you dig. It's the only way to dig safely.
- Wait your state's required time before digging. Call 811 and 811-811-811 for details on how to dig safely.
- If you dig 811, you're helping an underground natural gas spotter.
- Digging is a hazardous activity. You're a professional digger. You're a professional digger. You're a professional digger. You're a professional digger.

IF A NATURAL GAS LINE IS CONTACTED

- Warn others and leave the area quickly.
- Do not touch the gas.
- Do not use any open flames or electrical equipment.
- Call 811 and Xcel Energy immediately to report the gas emergency.
- Do not use any electrical equipment or appliances, contact Xcel Energy, or attempt to repair the gas line.
- Remove your emergency plan for natural gas possible contact.

Warning Do not touch the gas. Do not use any open flames or electrical equipment. Call 811 and Xcel Energy immediately to report the gas emergency.

Warning Do not touch the gas. Do not use any open flames or electrical equipment. Call 811 and Xcel Energy immediately to report the gas emergency.

WorkerSafety Work safely around electric and natural gas lines

Order your FREE electric and natural gas safety training materials

Five Worker Safety DVD that contain:

- Worker Safety DVD that contains:
- Worker Safety DVD that contains:
- Worker Safety DVD that contains:
- Worker Safety DVD that contains:
- Worker Safety DVD that contains:

Stay safe near overhead lines

- Be aware of power lines and equipment on your job site.
- Assume ALL lines are energized and potentially dangerous, even downed power lines.
- Mark a safety boundary to keep workers and equipment at least 10 feet away from overhead power lines.
- Use a dedicated spotter when operating heavy equipment.
- Do not try to guide a load and be a spotter at the same time.
- Know what to do if your equipment contacts a power line.

Seven steps for safe excavation

1. Plan your job and create your dig area with visible lines, flags and/or staves.
2. Call 811 several working days before you dig. For more information, visit www.811.com.
3. Wait the required time for utilities to locate and mark their lines.
4. Perform a pre-excavation site survey to ensure all lines have been located.
5. Review the excavation safety rules.
6. Dig with care and follow hard excavation rules.
7. Communicate with utility owners through the one call center.

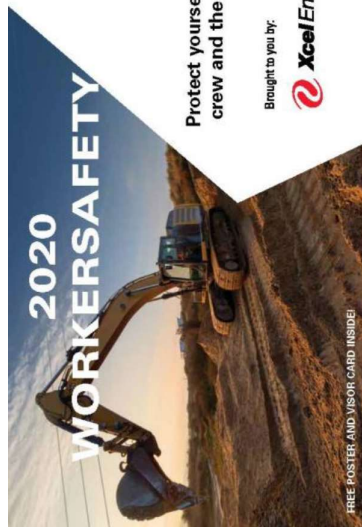
Warning Do not touch the gas. Do not use any open flames or electrical equipment. Call 811 and Xcel Energy immediately to report the gas emergency.

American Public Works Association color code for locator marks

- Electric Power Lines
- Gas, Oil or Steam
- Communications Lines, Cable or Conduit
- Reclaimed Water, Irrigation and Slurry Lines
- Proposed Excavation
- Temporary Survey Markings
- Potable Water
- Sanitary Sewer
- Storm and Drain Lines

Culver Company

2020 At Risk Worker Mailer— Page 2 of 2



Protect yourself, your crew and the public

Brought to you by:



Gas Leak Signs — If you see any of the following signs, stop work, get out of the area, and call your utility. Do not touch anything.

If your equipment contacts a power line

1. Move equipment away from the line if you can do so safely.
2. Stay on equipment until safety workers tell you it is safe to leave.
3. Do not operate any gas pipeline valve or stop the flow of gas.
4. Leave the excavation open.
5. When you have reached a safe distance away, call 911 and report the incident to your supervisor.
6. If you have reached a safe distance away, call 911 and report the incident to your supervisor.
7. Report the incident to your supervisor.

If you contact a natural gas pipeline

1. Warn others and leave the area quickly.
2. Do not use matches, cell phones, radios or lighters, as they could cause an explosion.
3. Do not operate any gas pipeline valve or stop the flow of gas.
4. Leave the excavation open.
5. When you have reached a safe distance away, call 911 and report the incident to your supervisor.
6. If you have reached a safe distance away, call 911 and report the incident to your supervisor.
7. Report the incident to your supervisor.

To report emergencies, call 911 first and then the local electric or gas utility.

Brought to you by: xcelenergy.com/safety

Xcel Energy Electric Emergencies: 800.886.9999
Xcel Energy Gas Emergencies: 800.886.9999
Colorado and Texas only. Gas Transmission Pipeline Emergencies: 800.886.9311

FREE, effective way to reduce risk
At Xcel Energy, we'd like to help contribute to your employees' safety, especially when it comes to working around overhead and underground utilities. That's why we offer you our worker safety training materials for FREE, to better help protect you, your workers and the public.

Your risks can be costly

Contacting an electric line or natural gas pipeline can have severe consequences:

- Injury or death
- Higher insurance premiums
- Lawsuits and property damage
- Increased workers' compensation costs
- Worker replacement costs
- OSHA fines
- Worker days lost
- Clean-up costs
- Worker replacement costs

Save lives, time and money

- **Avoid OSHA fines.** Our materials contain key elements that can help you avoid OSHA fines. Sign up for our "Safe + Sound" health and safety program by joining OSHA's Safe + Sound campaign and/or participating in Safe + Sound week. To learn more, visit osha.gov/safeandound.
- **Control injury-related costs.** Research indicates that safety training programs help reduce injuries and fatalities. They help you reduce fines, workers' compensation costs, lost productivity, and time for paperwork or investigations.
- **Potential reduction in insurance premiums.** Studies show that safety materials can help lower insurance premiums.
- **Learn more by using our online safety resources.** Sign up for our quarterly safety bulletin, *Tips of the Trade*. To get this free email, visit e-smartonline.net/xcelworkers/email/signup.html.



Would you like to know more?
Free additional electric and natural gas safety tips, case studies, instructional videos and training tools are available. Sign up for our quarterly safety bulletin, *Tips of the Trade*. To get this free email, visit e-smartonline.net/xcelworkers.

Order these FREE electric and natural gas safety training materials

Three easy ways to order

1. **Online:** Visit e-smartonline.net/xcelworkers.
2. **Mail:** Complete the attached self-addressed, postage-paid order card and mail it.
3. **Fax:** Complete the attached order card and fax it to 938.463.1775.

Orders are filled on a first-come, first-served basis and supplies are limited. Orders placed after 10/15/19 will arrive in two to four weeks.



NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES

BUSINESS REPLY MAIL
FIRST CLASS PERMIT NO. 10000 SALISBURY, MA

POSTAGE WILL BE PAID BY ADDRESSEE

Xcel Energy
Safety Materials Distribution
104 Erling Road
Salisbury, MA 01968-3912

**Texas/New Mexico (SPS)
 Electric**

Name of Campaign: SAFETY INFORMATION
Category: PRODUCTION & AGENCY FEES
FERC Account: 909
Cost: \$381.81

Details	Timing
Production expenses for safety information materials	Varies

**Texas/New Mexico (SPS)
Electric**

Name of Campaign: SAFETY
Category: RADIO
FERC Account: 909
Cost: \$38,291.06

Placement	Timing
Broadcast Radio throughout TX & NM	Varies

Radio

“Super Safe ” – :30s (All States)

MUSIC: Up and under throughout.

AVO: YOU KNOW WHAT WE THINK A LOT ABOUT? ENERGY.

CLEAN ENERGY, SMART ENERGY, NEW ENERGY.

ALL KINDS OF ENERGY.

BUT, YOU KNOW, THE SAFE KIND.

THAT'S WHY AT XCEL ENERGY, WE'RE USING FUTURE STUFF LIKE DRONES, A.I. AND VIRTUAL REALITY TO HELP MAKE THE FUTURE OF ENERGY CLEANER, LESS EXPENSIVE AND SAFER.

LIKE, WAY SAFER.

IF YOU'RE INTO SAFE ENERGY AS MUCH AS WE ARE, VISIT XCEL-ENERGY-DOT-COM-SLASH-SAFETY FOR TIPS ON HOW YOU CAN LOWER YOUR ENERGY BILL AND STAY SUPER SAFE WHILE YOU DO IT.

XCEL ENERGY.

Radio

“CBYD (2-Day): Safety Tips” – :30s (MN, ND, NM, SD, TX)

VO: XCEL ENERGY PRESENTS: SAFETY TIPS TO KEEP YOU SAFE.

Audio: Music, SFX, etc., throughout.

VO: WANNA DIG? NOT A DOG? CALL EIGHT ONE ONE FIRST.

VO: THIS HAS BEEN A SAFETY TIP TO KEEP YOU SAFE FROM XCEL ENERGY.

BRIEF PAUSE

VO: XCEL ENERGY PRESENTS: ANOTHER SAFETY TIPS TO KEEP YOU SAFE.

VO: BEFORE YOU TURN YOUR YARD-SHAPED YARD INTO A POOL-SHAPED HOLE, CALL EIGHT ONE ONE AT LEAST TWO BUSINESS DAYS BEFORE YOU DIG.

VO: THESE HAVE BEEN SAFETY TIPS TO KEEP YOU SAFE FROM XCEL ENERGY.

VO: VISIT XCELENERGY-DOT-COM-SLASH-SAFETY TO LEARN MORE.

VO: STAY SAFE OUT THERE.

Radio

“Overhead Lines” – :30s (All States)

VO: XCEL ENERGY PRESENTS: SAFETY TIPS TO KEEP YOU SAFE.

Music: Under throughout.

VO: LOOK AROUND. ARE YOU FIVE FEET AWAY FROM A POWER LINE? THAT’S NOT ENOUGH FEET!
WHEN YOU SEE AN OVERHEAD POWER LINE, STAY AT LEAST TEN FEET AWAY. THIS HAS BEEN A SAFETY TIP TO KEEP YOU SAFE FROM XCEL ENERGY.

BRIEF PAUSE

XCEL ENERGY PRESENTS: ANOTHER SAFETY TIPS TO KEEP YOU SAFE. IF YOU WERE TO LOOK UP HOW TO LOOK UP FOR OVERHEAD LINES, IT WOULD SAY: “LOOK UP. OVER YOUR HEAD. FOR THE OVERHEAD LINES.” THEN STAY AT LEAST TEN FEET AWAY. THESE HAVE BEEN SAFETY TIPS TO KEEP YOU SAFE FROM XCEL ENERGY. VISIT XCELENERGY-DOT-COM-SLASH-SAFETY TO LEARN MORE.
STAY SAFE OUT THERE.

RADIO – Spanish / Español

“CBYD (2-Day): Safety Tips” – :30s (NM and TX)

VO #1: Xcel energy presenta: tips de seguridad para tu bienestar. ¿quieres excavar? ¿no eres un perro? Llama al ocho once primero. Este es un tip de seguridad de xcel energy. (pausa) Xcel energy te presenta: otro tip de seguridad para tu bienestar.

VO #2: antes de convertir tu patio en un hoyo, llama al ocho once al menos dos días hábiles antes de excavar.

VO #1: estos son tips de seguridad para tu bienestar de Xcel energy. Visita xcelenergy.com barra safety para aprender más.

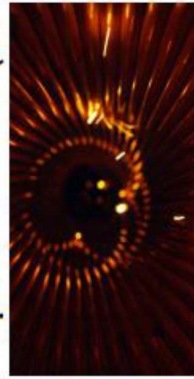
VO: ¡Con Cuidado!

**Texas/New Mexico (SPS)
Electric**

Name of Campaign: SAFETY
Category: TV
FERC Account: 909
Cost: \$98,736.93

Placement	Timing
Broadcast television ads across TX & NM	Varies

“Super Safe” – :30s (All States)



Video: Various shots of energy in use. Lights being turned on, POV shot suggesting electricity traveling through power lines, etc.

SFX: Sounds and appropriate ambient noises accompany each shot.



VO: YOU KNOW WHAT WE THINK A LOT ABOUT? ENERGY.

Video: A hand flicks a switch on a wall.

VO: CLEAN ENERGY. SMART ENERGY. NEW ENERGY. ALL KINDS OF ENERGY.



VO: BUT YOU KNOW, THE SAFE KIND.

Video: Still looking at the same power outlet mounted on the wall, a hand reaches in and plugs in his amp —> cut wide: to see college kids rocking out in the garage. Cut to: A nurse ending her night shift unplugs her EV vehicle in the hospital parking garage and blasts off home. A new father turns up his smart thermostat, making sure the temperature is just right for his swaddled child. A mother in a bathrobe fires up the stove burner beneath a tea kettle in the blue light of dawn.



Video: A bolt of lightning strikes across a night sky. The camera pulls back to reveal it's actually a contained electrical current jumping from one wire to another—> cut to: drone footage following a power line —> cut to: POV inside a power line wire chasing vibrant flutters of electric light —> as the camera reaches the end of the wire, it pulls out a tiny little hole —> camera continues pulling back to reveal the tiny hole was a power outlet mounted on a wall inside a garage.



VO: FOR YOU, FOR US, FOR EVERYONE.

Video: We climax with a crisp emotional resolution as we intercut with emotional expressions from Xcel employees and our real people using power in their everyday lives. The burst of cinematic energy will erase the line between employee and customer, creating a sense unity; just people working together to make the world a better place.

Logo: Xcel Energy
Super: Visit xcelenergy.com/Safety for safety tips.

**Texas/New Mexico (SPS)
Electric**

Name of Campaign: Safety
Category: Out of Home
FERC Account: 909
Cost: \$(581.95)

Placement	Timing
Media Credits	Varies

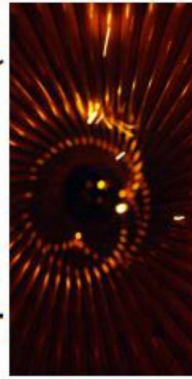
**Texas/New Mexico (SPS)
Electric**

Name of Campaign: SAFETY
Category: DIGITAL
FERC Account: 909
Cost: \$130,845.16

Placement	Timing
Digital video, audio, display and social media	varies

Digital Pre-Roll

“Super Safe” – :30s (All States)



Video: Various shots of energy in use. Lights being turned on, POV shot suggesting electricity traveling through power lines, etc.

SFX: Sounds and appropriate ambient noises accompany each shot.



VO: YOU KNOW WHAT WE THINK A LOT ABOUT? ENERGY.

Video: A hand flicks a switch on a wall.

VO: CLEAN ENERGY. SMART ENERGY. NEW ENERGY. ALL KINDS OF ENERGY.



VO: BUT YOU KNOW, THE SAFE KIND.

Video: Still looking at the same power outlet mounted on the wall, a hand reaches in and plugs in his amp —> cut wide: to see college kids rocking out in the garage. Cut to: A nurse ending her night shift unplugs her EV vehicle in the hospital parking garage and blasts off home. A new father turns up his smart thermostat, making sure the temperature is just right for his swaddled child. A mother in a bathrobe fires up the stove burner beneath a tea kettle in the blue light of dawn.



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VO: FOR YOU, FOR US, FOR EVERYONE.

Video: We climax with a crisp emotional resolution as we intercut with emotional expressions from Xcel employees and our real people using power in their everyday lives. The burst of cinematic energy will erase the line between employee and customer, creating a sense unity; just people working together to make the world a better place.

Logo: Xcel Energy
Super: Visit xcelenergy.com/Safety for safety tips.

Digital Videos

“Super Safe” - 15s (All States) Video



Video: Open on the hand turning the light switch. Cut to our energy shot. Cut to the camera coming out of the outlet.



VO: AT XCEL ENERGY, WE'RE MAKING THE FUTURE OF ENERGY CLEANER, LESS EXPENSIVE AND SAFER.



Video: Cut to the band playing. End on the shadow of the wind turbine in the field.



VO: FOR YOU. FOR US. FOR EVERYONE.



Super: Visit xcelenergy.com/safety for safety tips.



Logo: Xcel Energy

Digital Video Transcripts

“Overhead Lines”- 15s (All States) Video

“Call Before You Dig – 15s (All States) Video

“Overhead Lines” – 15s

Video: Open on a city street lined with power lines.

Text on screen: Xcel Energy presents ‘Safety Tips to Keep you Safe’

VO: THIS IS AN OVERHEAD POWER LINE.

VO: HERE’S A DROOPY ONE.

VO: HERE’S ONE ON THE GROUND.

VO: HERE’S ONE WITH A BIRD ON IT.

VO: NOW THAT YOU KNOW WHAT TO LOOKS FOR, STAY AT LEAST 10 FEET AWAY.

Text on screen: Stay at least 10 feet away from all power lines.

VO: Stay safe out there.

Logo: Xcel Energy

Text on screen: Visit xcelenergy.com/Safety for safety tips.

“CBYD” – 15s

Video: Open on community garden.

Text on screen: Xcel Energy presents ‘Safety Tips to Keep you Safe’

VO: THESE ARE SHRUBS.

VO: AND TO PLANT THEM, YOU NEED TO GET THEM INTO THE GROUND.

VO: BUT BEFORE YOU DO THAT, YOU NEED TO CALL 811.

VO: OR, YOU CAN STICK WITH THE WHOLE SHRUBS IN A BUCKET THING.

Text on screen: Call 811 at least two business days before you dig.

VO: Stay safe out there.

Logo: Xcel Energy

Text on screen: Visit xcelenergy.com/Safety for safety tips.

Digital (Display)

CBYD 2 - DAY -10s (MN, ND, NM, SD, TX)

**CALL 811 AT LEAST
TWO BUSINESS DAYS
BEFORE YOU DIG.**

[Learn More](#)

XcelEnergy

No Audio

Safety BANNERS

CBYD 2 DAY (B)

- Animated
 - 300x250
 - 160x600
 - 300x600
 - 728x90
- Static
 - 320x50
 - 300x50



FRAME 01



FRAME 02



END FRAME

ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.

Safety BANNERS

CBYD 2 DAY (A)

- Animated
 - 300x250
 - 160x600
 - 300x600
 - 728x90
- Static
 - 320x50
 - 300x50



ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.

Safety BANNERS

OVERHEAD LINES (A)

- Animated
 - 300x250
 - 160x600
 - 300x600
 - 728x90
- Static
 - 320x50
 - 300x50



ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.

Safety BANNERS

OVERHEAD LINES (B)

- Animated
 - 300x250
 - 160x600
 - 300x600
 - 728x90
- Static
 - 320x50
 - 300x50



ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.

Digital (Display)

Overhead Lines –10s (MN, ND, NM, SD, TX)



No Audio

Digital (Display) - Spanish / Español

CBYD 2-DAY -10s (MN, ND, NM, SD, TX)



No Audio

Digital (Display) - Spanish / Español

Overhead Lines –10s (All States)



No Audio

Safety BANNERS

CBYD 2 DAY (A) ESP

- Animated
 - 300x250
 - 160x600
 - 300x600
 - 728x90
- Static
 - 320x50
 - 300x50



FRAME 01



FRAME 02



END FRAME

ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.

Safety BANNERS

OVERHEAD LINES (A) ESP

- Animated
 - 300x250
 - 160x600
 - 300x600
 - 728x90
- Static
 - 320x50
 - 300x50



FRAME 01



FRAME 02



END FRAME

ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.

Digital Audio

“CBYD (2-Day): Safety Tips” – :30s (MN, ND, NM, SD, TX)

VO: XCEL ENERGY PRESENTS: SAFETY TIPS TO KEEP YOU SAFE.

Audio: Music, SFX, etc., throughout.

VO: WANNA DIG? NOT A DOG? CALL EIGHT ONE ONE FIRST.

VO: THIS HAS BEEN A SAFETY TIP TO KEEP YOU SAFE FROM XCEL ENERGY.

BRIEF PAUSE

VO: XCEL ENERGY PRESENTS: ANOTHER SAFETY TIPS TO KEEP YOU SAFE.

VO: BEFORE YOU TURN YOUR YARD-SHAPED YARD INTO A POOL-SHAPED HOLE, CALL EIGHT ONE ONE AT LEAST TWO BUSINESS DAYS BEFORE YOU DIG.

VO: THESE HAVE BEEN SAFETY TIPS TO KEEP YOU SAFE FROM XCEL ENERGY.

VO: VISIT XCELENERGY-DOT-COM-SLASH-SAFETY TO LEARN MORE.

VO: STAY SAFE OUT THERE.

Digital Audio– Spanish / Español

“CBYD (2-Day): Safety Tips” – :30s (NM and TX)

VO #1: Xcel energy presenta: tips de seguridad para tu bienestar. ¿quieres excavar? ¿no eres un perro? Llama al ocho once primero. Este es un tip de seguridad de xcel energy. (pausa) Xcel energy te presenta: otro tip de seguridad para tu bienestar.

VO #2: antes de convertir tu patio en un hoyo, llama al ocho once al menos dos días hábiles antes de excavar.

VO #1: estos son tips de seguridad para tu bienestar de Xcel energy. Visita xcelenergy.com barra safety para aprender más.

VO: ¡Con Cuidado!

Digital Audio– Spanish / Español

Overhead Lines: Safety Tips” – :30s (NM and TX)

Xcel Energy presenta: tips de seguridad para tu bienestar. Mira a tu alrededor. ¿estás a cinco pies de un cable eléctrico? Eso no es suficiente. Cuando veas un cable de alta tensión colgante, mantente a al menos diez pies de distancia. Este es un tip de seguridad de Xcel energy. Pausa

Xcel energy te presenta: otro tip de seguridad para tu bienestar, si buscas “cómo buscar cables de alta tensión colgantes”, diría: “busca cables eléctricos sobre tu cabeza”. Entonces, mantente a al menos diez pies de distancia. Estos son tips de seguridad para tu bienestar de Xcel energy. Visita xcel energy punto com barra safety para aprender más. ¡Con Cuidado!

SOCIAL VIDEO

CBYD 2-DAY "Dog" –10s (MN, ND, NM, SD, TX)



No Audio



SOCIAL VIDEO

CBYD 2-DAY "Yard" – 10s (MN, ND, NM, SD, TX)



No Audio



DIGITAL VIDEO

Overhead Lines – 15s (All States)



Audio: [Description of music and/or track title/composer/artist goes here.]

SUPER: XCEL ENERGY PRESENTS: Safety tips to keep you safe

Video: We open on overhead lines, barely moving. We cut between near-still images of other overhead lines and a downed power line as the voiceover goes on.

VO: THIS IS AN OVERHEAD LINE. HERE'S A DROOPY ONE. HERE'S ONE ON THE GROUND. HERE'S ONE WITH A BIRD ON IT. NOW THAT YOU KNOW WHAT TO LOOK FOR STAY AT LEAST TEN FEET AWAY.

CTA SUPER: Stay at least 10 feet away from all power lines.

VO: Stay safe out there.

LOGO: XCEL ENERGY

SUPER: XcelEnergy.com/safety

DIGITAL VIDEO

CBYD 2-DAY "Shrub" –15s (MN, ND, NM, SD, TX)



Audio: [Description of music and/or track title/composer/artist goes here.]

SUPER: XCEL ENERGY PRESENTS: Safety tips to keep you safe

Video: We open on a row of shrubs.

VO: THESE ARE SHRUBS. AND TO PLANT THEM, YOU NEED TO GET THEM INTO THE GROUND.

BUT BEFORE YOU DO THAT, YOU NEED TO CALL 811. OR YOU CAN STICK WITH

THE WHOLE SHRUBS IN A BUCKET THING.

CTA SUPER: Call 811 at least two business days before you dig.

VO: Stay safe out there.

LOGO: XCEL ENERGY

SUPER: [XcelEnergy.com/safety](https://xcelenergy.com/safety)

DIGITAL VIDEO

CBYD 2-DAY "Reasons" –15s (MN, ND, NM, SD, TX)



Audio: [Description of music and/or track title/composer/artist goes here.]

SUPER: XCEL ENERGY PRESENTS: Safety tips to keep you safe

Video: We see a person endlessly digging a hole.

VO: IF YOU'RE PLANTING A GARDEN, BURYING A TIME CAPSULE OR HOSTING A TRADITIONAL HAWAIIAN LU'AU WHERE YOU COOK A PIG IN A HOLE IN THE GROUND, CALL 811 BEFORE YOU DIG

CTA SUPER: Call 811 at least two business days before you dig

VO: Stay safe out there.

LOGO: XCEL ENERGY

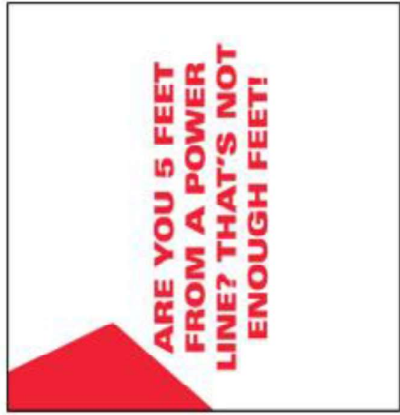
SUPER: [XcelEnergy.com/safety](https://xcelenergy.com/safety)

SOCIAL VIDEO

OHL "Feet" -10s (ALL)



No Audio



SOCIAL VIDEO

OHL "Lookout" -10s (ALL)



No Audio



**Texas/New Mexico (SPS)
Electric**

Name of Campaign: Safety
Category: PRODUCTION & AGENCY FEES
FERC Account: 909
Cost: \$53,920.80

Details	Timing
Production & Agency Fees for developing safety advertising messages	varies

**Texas/New Mexico (SPS)
Electric**

Name of Campaign: OTHER
Category: IN ACCURATE ACCOUNTING STRINGS
FERC Account: 909
Cost: \$4,862.53

Placement	Timing
-	Varies

**Southwestern Public Service
Company Workpapers of
Stephanie N. Niemi**

2021 TX Rate Case

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

SNN-RR-6(CD) is provided in electronic format