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DOCKET NO. 49831

APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
PUBLIC SERVICE COMPANY FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

UPDATE TESTIMONY
of
ADAM R. DIETENBERGER

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: DietenbergerRRUpdate.docX; Total Pages: 70)

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¹ For ease of cross-referencing this update testimony with the original direct testimony filed on August 8, 2019, the sections and subsections in this update testimony correspond with the original sections and subsections in the original direct testimony.

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
CFO	Chief Financial Officer
O&M	Operation and Maintenance
SPS	Southwestern Public Service Company, a New Mexico corporation
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	April 1, 2019 through June 30, 2019
Updated Test Year	July 1, 2018 through June 30, 2019
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
ARD-RR-U1	Property & Auto Liability Insurance Expense (Filename: ARD-RR-U1.xlsx)
ARD-RR-UA (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Billing Method (Filename: ARD-RR-UABCD.xlsx)
ARD-RR-UB(CD) (Updated Test Year)	XES Expenses by Affiliate Class, Activity, Billing Method, and FERC Account (Filename: ARD-RR-UABCD.xlsx)
ARD-RR-UC (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (Filename: ARD-RR-UABCD.xlsx)
ARD-RR-UD (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (Filename: ARD-RR-UABCD.xlsx)

**UPDATE TESTIMONY
OF
ADAM R. DIETENBERGER**

I. WITNESS IDENTIFICATION

1
2 **Q. Please state your name and business address.**

3 A. My name is Adam R. Dietenberger. My business address is 401 Nicollet Mall,
4 Minneapolis, Minnesota 55401.

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

6 A. I am employed by Xcel Energy Services Inc. (“XES”) as the Director, Business
7 Area Finance, Shared Services.

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

9 A. I am filing testimony on behalf of Southwestern Public Service Company, a New
10 Mexico corporation (“SPS”).

11 **Q. Are you the same Adam R. Dietenberger who filed direct testimony on behalf**
12 **of SPS in this docket?**

13 A. Yes.

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A. As explained in SPS's direct testimony, SPS is using an Updated Test Year in this case. The Updated Test Year is the period from July 1, 2018 through June 30, 2019. Because of the timing of the filing of this case, certain costs for the period from April 1, 2019 through June 30, 2019 ("Update Period") in my direct testimony were estimated. My assignment in this update testimony is to replace those estimated costs with actual costs. The result of this update is that the Updated Test Year now consists of only actual information, and no estimates. For ease of cross-referencing this update testimony with my direct testimony filed on August 8, 2019, the sections and subsections in this update testimony correspond with the original sections and subsections in my direct testimony.

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1 expenses have now gone through the full pro forma adjustment review process.
2 Thus, I provide updated figures for those Update Period expenses. My update
3 testimony includes Attachments ARD-RR-UA through ARD-RR-UD in support
4 of the affiliate costs I support.

5 **Q. Please summarize your update testimony and recommendations.**

6 A. *Native Costs* – The amounts included in Attachment ARD-RR-U1 represent, at a
7 total company level, reasonable and necessary costs incurred directly by SPS for
8 property and auto liability insurance that are reasonable and necessary to support
9 SPS’s ability to provide electric service to its Texas retail customers. I
10 recommend the Public Utility Commission of Texas approve those costs for the
11 reasons discussed in my direct testimony.

12 *Affiliate Costs* – The estimated Updated Test Year costs (total SPS before
13 jurisdictional allocations, or “total company”) that SPS sought to recover for the
14 services of the following affiliate classes were:

- 15 • Chief Executive Officer: \$1,135,800;
- 16 • Chief Customer and Innovation Officer: \$4,300,339;
- 17 • Corporate Other: \$1,098,050;
- 18 • Risk Management and Audit Services: \$1,227,822;
- 19 • CFO: \$166,110;
- 20 • Controller: \$4,462,903;
- 21 • Financial Planning: \$2,902,450;
- 22 • Investor Relations: \$275,537;
- 23 • Tax Services: \$723,529; and,
- 24 • Treasurer: \$2,754,351.

1 The actual Updated Test Year costs that SPS seeks to recover for the services
2 of the following affiliate classes are:

- 3 • Chief Executive Officer: \$1,144,611;
- 4 • Chief Customer and Innovation Officer: \$5,327,909;
- 5 • Corporate Other: \$1,439,500;
- 6 • Risk Management and Audit Services: \$1,048,436;
- 7 • CFO: \$197,213;
- 8 • Controller: \$4,611,840;
- 9 • Financial Planning: \$3,314,714;
- 10 • Investor Relations: \$275,786;
- 11 • Tax Services: \$747,000; and,
- 12 • Treasurer: \$2,703,050.

13 Please refer to Attachments ARD-RR-UA through ARD-RR-UD. The actual
14 costs are reasonable and necessary for the reasons provided in my direct
15 testimony and this testimony.

16 **Q. Were Attachments ARD-RR-U1 and ARD-RR-UA through ARD-RR-UD**
17 **prepared by you or under your direct supervision and control?**

18 A. Attachment ARD-RR-U1 was prepared by SPS witness Arthur P. Freitas and his
19 staff and is based on the cost of service study. My staff and I have reviewed the
20 attachment and I believe it to be accurate. Attachments ARD-RR-UA through
21 ARD-RR-UD were prepared as described by SPS witness Melissa L. Schmidt.
22 My staff and I have reviewed these attachments and I believe them to be accurate.
23 Although the information I have described regarding Attachments ARD-RR-UA
24 through ARD-RR-UD is also present in Ms. Schmidt's attachments, I have
25 presented this information in the attachments to my update testimony for the
26 convenience of those reviewing it.

**V. UPDATED AFFILIATE EXPENSES FOR THE CHIEF
EXECUTIVE OFFICER CLASS OF SERVICES**

**A. Summary of Affiliate Expenses for the Chief Executive Officer
Class of Services**

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Chief Executive Officer affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Chief Executive Officer affiliate class.

Table ARD-RR-U1

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Chief Executive Officer	\$9,210,873	\$1,144,611	1.65%	98.35%

Total XES Class Expenses

Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy Inc. ("Xcel Energy") companies for the services provided by this affiliate class. This is the amount from Column E in Attachment ARD-RR-UA.

Requested Amount of XES Class Expenses Billed to SPS (Total Company)

Requested dollar amount of XES expenses to SPS (total company) for this affiliate class after exclusions and pro forma adjustments. This is the amount from Column K in Attachment ARD-RR-UA.

% Direct Billed

The percentage of SPS's requested XES expenses (total company) for this class that were billed 100% to SPS.

% Allocated

The percentage of SPS's requested XES expenses (total company) for this class that were allocated to SPS.

1 **Q. Please describe the updated attachments that support the information**
2 **provided on Table ARD-RR-U1.**

3 A. Attachments ARD-RR-UA through ARD-RR-UD present the updated
4 information about the requested SPS affiliate expenses for the Chief Executive
5 Officer affiliate class. The detailed descriptions for Attachments ARD-RR-A
6 through ARD-RR-D that were provided in my direct testimony remain applicable
7 to these updated attachments.

8 **Q. Are there updated exclusions for the Chief Executive Officer affiliate class?**

9 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

10 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
11 **Chief Executive Officer affiliate class?**

12 A. Yes. As I mentioned in my direct testimony, pro forma adjustments are revisions
13 to Updated Test Year expenses for known and measurable changes. Pro forma
14 adjustments are shown on Attachment ARD-RR-UA, Column J, and on
15 Attachment ARD-RR-UB, Column M. The details for the pro forma adjustments,
16 including the witness or witnesses who sponsor each pro forma adjustment, are
17 provided in Attachment ARD-RR-UD.

18 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
19 **expenses for the Chief Executive Officer affiliate class during the Updated**
20 **Test Year that result in a net increase for the Chief Executive Officer affiliate**
21 **class of \$138,704.22. Please explain the adjustments.**

22 A. The adjustments that I sponsor were for: the removal of charges related to life
23 events (a net decrease of \$88.49); the removal of credits and costs not benefitting

1 SPS (a net decrease of \$176.03); the removal of costs related to alcohol (a
2 decrease of \$481.06); and the transfer of costs from the Corporate Secretary and
3 Executive Services class for services now performed by this class (a net increase
4 of \$139,449.80).

5 **C. The Chief Executive Officer Affiliate Class of Services are**
6 **Provided at a Reasonable Cost**

7 **Q. What is the purpose of this section of your update testimony?**

8 A. In this section of my direct testimony, several numbers were based on estimates
9 for the Update Period. In this update testimony, I replace those estimates with
10 actual numbers, and explain that the actual costs for the Chief Executive Officer
11 affiliate class are reasonable.

12 *1. Additional Evidence*

13 **Q. Is there additional support for a portion of the expenses that you present in**
14 **this testimony?**

15 A. Yes. Of the actual Updated Test Year costs for the Chief Executive Officer,
16 approximately 42% consists of fees related to the Xcel Energy Board of Directors.
17 Please refer to SPS witness Angelene Hennes Ghelf for support of the purpose,
18 make-up and associated costs of the Board of Directors. Additionally, 24.0%
19 consists of compensation and benefits costs for XES personnel. SPS witnesses
20 Michael T. Knoll and Richard R. Schrubbe establish that the level of Xcel
21 Energy's compensation and benefits is reasonable and necessary.

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Table ARD-RR-U3

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Executive Officer	2	2	2	2	2

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3 **D. The Costs for the Chief Executive Officer Affiliate Class of**
4 **Services are Priced in a Fair Manner**

5 **Q. Have any of the predominant allocation methods for the Chief Executive**
6 **Officer affiliate class operation and maintenance (“O&M”) expenses**
7 **changed?**

8 A. No. The predominant allocation methods have remained the same, but the
9 percentages and amounts have changed as follows:

10

Table ARD-RR-U4

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	100% / \$1,135,800.34	98.35% / \$1,125,767.27
Direct Billing	0.0% / \$0.00	1.65% / \$18,843.95

1 **VII. UPDATED AFFILIATE EXPENSES FOR THE CHIEF CUSTOMER AND**
2 **INNOVATION OFFICER CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Chief Customer and**
4 **Innovation Officer Class of Services**

5 **Q. What is the dollar amount of the Updated Test Year XES charges that SPS**
6 **requests, on a total company basis, for the Chief Customer and Innovation**
7 **Officer affiliate class?**

8 A. The following table summarizes the dollar amount of the actual Updated Test
9 Year XES charges for the Chief Customer and Innovation Officer affiliate class.

10 **Table ARD-RR-U5²**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Chief Customer and Innovation Officer	\$50,542,552	\$5,327,909	1.17%	98.83%

11 **Q. Are there updated exclusions for the Chief Customer and Innovation Officer**
12 **affiliate class?**

13 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

14 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
15 **Chief Customer and Innovation Officer affiliate class?**

16 A. Yes. As discussed in Section V, pro forma adjustments are shown on
17 Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB,
18 Column M, with detailed information concerning those adjustments and their
19 sponsors provided in Attachment ARD-RR-UD.

² As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q.** Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for
2 expenses for the Chief Customer and Innovation Officer affiliate class during
3 the Updated Test Year that result in a net decrease for the Chief Customer
4 and Innovation Officer affiliate class of \$6,447.51. Please explain the
5 adjustments.

6 A. The adjustments that I sponsor were for: the removal of costs related to alcohol (a
7 decrease of \$2,754.09); the removal of costs not benefitting SPS (a decrease of
8 \$3,519.79); the removal of charges related to life events (a decrease of \$110.35);
9 the removal of board costs (a decreased of \$11.17); and the removal of charity
10 costs (a decrease of \$52.11).

11 **C.** **The Chief Customer and Innovation Officer Affiliate Class of**
12 **Services are Provided at a Reasonable Cost**

13 **Q.** What is the purpose of this section of your update testimony?

14 A. In this section of my direct testimony, several numbers were based on estimates
15 for the Update Period. In this update testimony, I replace those estimates with
16 actual numbers, and explain that the actual costs for the Chief Customer and
17 Innovation Officer affiliate class are reasonable.

18 1. *Additional Evidence*

19 **Q.** Is there additional support for a portion of the expenses that you present in
20 this testimony?

21 A. Yes. Of the Updated Test Year costs for the Chief Customer and Innovation
22 Officer class, 27.55% are compensation and benefits costs for XES personnel.
23 Mr. Knoll and Mr. Schrubbe establish that the level of Xcel Energy's
24 compensation and benefits is reasonable and necessary. In addition,

approximately 68% of the costs for this class were for goods or services procured by contract. Xcel Energy's Supply chain organization is responsible for the sourcing and purchasing of goods and services needed by SPS, as well as the review and processing of payments by vendors. SPS witness Gary J. O'Hara provides testimony about these functions and demonstrates that the Supply Chain processes and controls produce reasonable costs supporting SPS's operations.

3. Cost Trends

Q. Please state the dollar amounts of the actual charges (per book) from XES to SPS for the Chief Customer and Innovation Officer class of services for the three fiscal years preceding the end of the Updated Test Year and the charges (per book) for the Updated Test Year.

A. The following table shows the actual per book affiliate charges (Column I on Attachment ARD-RR-UA) from XES to SPS for the services grouped in the Chief Customer and Innovation Officer affiliate class:

Table ARD-RR-U6

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Customer and Innovation Officer	\$2,370,133	\$4,440,938	\$6,698,274	\$4,177,693	\$6,379,666

1 **Q. Has the trend in the per book charges over time changed with the**
2 **replacement of the estimated charges with the actual charges for the period**
3 **of time between 2018 and the Updated Test Year?**

4 A. Yes. The decrease from 2018 to the Updated Test Year was due to slightly lower
5 consulting costs offset by higher labor and the associated labor loadings. Please
6 note that the differences in the historical per book numbers in this update
7 testimony reflect organizational changes in the update period. The historical
8 numbers have been adjusted to reflect the new organization for the accuracy of
9 comparisons.

10 **4. Staffing Trends**

11 **Q. Please provide the staffing levels for the Chief Customer and Innovation**
12 **Officer class of services for the three fiscal years preceding the end of the**
13 **Updated Test Year and the Updated Test Year.**

14 A. The following table shows the average of the end of month staffing levels for the
15 Chief Customer and Innovation Officer class of services.

16 **Table ARD-RR-U7**

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Customer and Innovation Officer	59	63	58	51	63

1 **VIII. UPDATED AFFILIATE EXPENSES FOR THE CORPORATE**
2 **OTHER CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Corporate Other Class of**
4 **Services**

5 **Q. What is the dollar amount of the Updated Test Year XES charges that SPS**
6 **requests, on a total company basis, for the Corporate Other affiliate class?**

7 A. The following table summarizes the dollar amount of the actual Updated Test
8 Year XES charges for the Corporate Other affiliate class.

9 **Table ARD-RR-U9³**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Corporate Other	\$9,649,536	\$1,439,500	125.97%	-25.97%

10 **Q. Are there updated exclusions for the Corporate Other affiliate class?**

11 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

12 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
13 **Corporate Other affiliate class?**

14 A. No. This affiliate class does not have any pro forma adjustments for the Updated
15 Test Year.

16 **C. The Corporate Other Affiliate Class of Services are Provided at a**
17 **Reasonable Cost**

18 **Q. What is the purpose of this section of your update testimony?**

19 A. In this section of my direct testimony, several numbers were based on estimates
20 for the Update Period. In this update testimony, I replace those estimates with

³ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 actual numbers, and explain that the actual costs for the Corporate Other affiliate
2 class are reasonable.

3 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
4 **SPS for the Corporate Other class of services for the three fiscal years**
5 **preceding the end of the Updated Test Year and the charges (per book) for**
6 **the Updated Test Year.**

7 A. The following table shows the actual per book affiliate charges (Column I on
8 Attachment ARD-RR-UA) from XES to SPS for the services grouped in the
9 Corporate Other affiliate class:

10 **Table ARD-RR-U10**

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Corporate Other	\$281,182	\$3,438,511	\$1,511,739	\$1,098,950	\$1,439,500

11
12 **D. The Costs for the Corporate Other Affiliate Class of Services are**
13 **Priced in a Fair Manner**

14 **Q. Have any of the predominant allocation methods for the Corporate Other**
15 **affiliate class O&M expenses changed?**

16 A. No. The predominant allocation methods have remained the same, but the
17 percentages and amounts have changed as follows:

Table ARD-RR-U11

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	129.26% / \$1,420,530	125.97% / \$1,813,365.91
Assets, Revenue, and Number of Employees	(29.26%) / (\$321,579)	(25.97%) / (\$373,865.57)

1 **IX. UPDATED AFFILIATE EXPENSES FOR THE RISK MANAGEMENT**
2 **AND AUDIT SERVICES CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Risk Management and**
4 **Audit Services Class of Services**

5 **Q. What is the dollar amount of the Updated Test Year XES charges that SPS**
6 **requests, on a total company basis, for the Risk Management and Audit**
7 **Services affiliate class?**

8 A. The following table summarizes the dollar amount of the actual Updated Test
9 Year XES charges for the Risk Management and Audit Services affiliate class.

10 **Table ARD-RR-U12⁴**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Risk Management and Audit Services	\$7,521,556	\$1,048,436	5.46%	94.54%

11 **Q. Are there updated exclusions for the Risk Management and Audit Services**
12 **affiliate class?**

13 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

14 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
15 **Risk Management and Audit Services affiliate class?**

16 A. Yes. As discussed in Section V, pro forma adjustments are shown on
17 Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB,

⁴ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 Column M, with detailed information concerning those adjustments and their
2 sponsors provided in Attachment ARD-RR-UD.

3 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
4 **expenses for the Risk Management and Audit Services affiliate class during**
5 **the Updated Test Year that result in a net decrease for the Risk Management**
6 **and Audit Services affiliate class of \$279.29. Please explain the adjustments.**

7 A. The adjustments that I sponsor remove: costs related to alcohol (a decrease of
8 \$111.72); costs related to life events (a decrease of \$104.30); and costs not
9 benefiting SPS (net decrease of \$63.27).

10 **C. The Risk Management and Audit Services Affiliate Class of**
11 **Services are Provided at a Reasonable Cost**

12 **Q. What is the purpose of this section of your update testimony?**

13 A. In this section of my direct testimony, several numbers were based on estimates
14 for the Update Period. In this update testimony, I replace those estimates with
15 actual numbers, and explain that the actual costs for the Risk Management and
16 Audit Services affiliate class are reasonable.

17 *1. Additional Evidence*

18 **Q. Is there additional support for a portion of the expenses that you present in**
19 **this testimony?**

20 A. Yes. Of the Updated Test Year costs for the Risk Management and Audit
21 Services class, 85.15% are compensation and benefits costs for XES personnel.
22 Mr. Knoll and Mr. Schrubbe establish that the level of Xcel Energy's
23 compensation and benefits is reasonable and necessary.

1 3. *Cost Trends*

2 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
3 **SPS for the Risk Management and Audit Services class of services for the**
4 **three fiscal years preceding the end of the Updated Test Year and the**
5 **charges (per book) for the Updated Test Year.**

6 A. The following table shows the actual per book affiliate charges (Column I on
7 Attachment ARD-RR-UA) from XES to SPS for the services grouped in the Risk
8 Management and Audit Services affiliate class:

9 **Table ARD-RR-U13**

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Risk Management and Audit Services	\$1,306,133	\$1,193,021	\$992,102	\$1,240,581	\$1,087,157

10 **Q. Has the trend in the per book charges over time changed with the**
11 **replacement of the estimated charges with the actual charges for the period**
12 **of time between 2018 and the Updated Test Year?**

13 A. Yes. The decrease in costs from 2016 to 2017 is primarily related to lower labor
14 and the related labor loads, as well as slightly lower consulting costs. From 2017
15 to the Updated Test Year the costs have remained relatively consistent. The slight
16 changes are primarily the result of costs related to labor and the related overheads.

4. *Staffing Trends*

Q. Please provide the staffing levels for the Risk Management and Audit Services class of services for the three fiscal years preceding the end of the Updated Test Year and the Updated Test Year.

A. The following table shows the average of the end of month staffing levels for the Risk Management and Audit Services class of services.

Table ARD-RR-U14

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Risk Management and Audit Services	44	43	41	41	41

D. The Costs for the Risk Management and Audit Services Affiliate Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Risk Management and Audit Services affiliate class O&M expenses changed?

A. No. The predominant allocation methods have remained the same, but the percentages and amounts have changed as follows:

Table ARD-RR-U15

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	60.92% / \$748,032.12	70.83% / \$742,559.76
Joint Operating Agreement	15.58% / \$191,311.37	19.46% / \$203,978.75
Direct Billing	20.24% / \$248,484.88	5.46% / \$57,240.71
Prop Trading Hours	3.10% / \$38,087.16	4.26% / \$44,656.39

1 **X. UPDATED AFFILIATE EXPENSES FOR THE CHIEF FINANCIAL**
2 **OFFICER CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Chief Financial Officer**
4 **Class of Services**

5 **Q. What is the dollar amount of the Updated Test Year XES charges that SPS**
6 **requests, on a total company basis, for the Chief Financial Officer affiliate**
7 **class?**

8 A. The following table summarizes the dollar amount of the actual Updated Test
9 Year XES charges for the Chief Financial Officer affiliate class.

10 **Table ARD-RR-U16⁵**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Chief Financial Officer	\$1,630,728	\$197,213	0%	100%

11 **Q. Are there updated exclusions for the Chief Financial Officer affiliate class?**

12 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

13 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
14 **Chief Financial Officer affiliate class?**

15 A. Yes. As discussed in Section V, pro forma adjustments are shown on
16 Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column
17 M, with detailed information concerning those adjustments and their sponsors
18 provided in Attachment ARD-RR-UD.

⁵ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q.** Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for
2 expenses for the Chief Financial Officer affiliate class during the Updated
3 Test Year that result in a net decrease for the Chief Financial Officer affiliate
4 class of \$963.79. Please explain the adjustments.

5 A. The adjustments that I sponsor remove: costs related to alcohol (a decrease of
6 \$177.85); costs not benefitting SPS (a decrease of \$312.02); and, previous period
7 adjustments (net decrease of \$473.92).

8 **C.** **The Chief Financial Officer Affiliate Class of Services are**
9 **Provided at a Reasonable Cost**

10 **Q.** What is the purpose of this section of your update testimony?

11 A. In this section of my direct testimony, several numbers were based on estimates
12 for the Update Period. In this update testimony, I replace those estimates with
13 actual numbers, and explain that the actual costs for the Chief Financial Officer
14 affiliate class are reasonable.

15 1. *Additional Evidence*

16 **Q.** Is there additional support for a portion of the expenses that you present in
17 this testimony?

18 A. Yes. Of the Updated Test Year costs for the Chief Financial Officer class,
19 79.02% are compensation and benefits costs for XES personnel. Mr. Knoll and
20 Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits
21 is reasonable and necessary.

1 3. *Cost Trends*

2 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
3 **SPS for the Chief Financial Officer class of services for the three fiscal years**
4 **preceding the end of the Updated Test Year and the charges (per book) for**
5 **the Updated Test Year.**

6 A. The following table shows the actual per book affiliate charges (Column I on
7 Attachment ARD-RR-UA) from XES to SPS for the services grouped in the Chief
8 Financial Officer affiliate class:

9 **Table ARD-RR-U17**

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Financial Officer	\$271,357	\$202,142	\$191,649	\$169,578	\$204,297

10 **Q. Has the trend in the per book charges over time changed with the**
11 **replacement of the estimated charges with the actual charges for the period**
12 **of time between 2018 and the Updated Test Year?**

13 A. Yes. The increase in charges is primarily due to slightly higher employee
14 expenses and labor loadings.

1 4. *Staffing Trends*

2 **Q. Please provide the staffing levels for the Chief Financial Officer class of**
3 **services for the three fiscal years preceding the end of the Updated Test Year**
4 **and the Updated Test Year.**

5 A. The following table shows the average of the end of month staffing levels for the
6 Chief Financial Officer class of services.

7 **Table ARD-RR-U18**

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Financial Officer	2	2	2	2	2

8
9 **D. The Costs for the Chief Financial Officer Affiliate Class of**
10 **Services are Priced in a Fair Manner**

11 **Q. Have any of the predominant allocation methods for the Chief Financial**
12 **Officer affiliate class O&M expenses changed?**

13 A. No. Assets, Revenue, and Number of Employees remains the allocation method
14 for 100% of the charges for this class (\$197,213.15).

XI. UPDATED AFFILIATE EXPENSES FOR THE CONTROLLER CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Controller Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Controller affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Controller affiliate class.

Table ARD-RR-U20⁶

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Controller	\$26,400,000	\$4,611,840	47.90%	52.10%

Q. Are there updated exclusions for the Controller affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Controller affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

⁶ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
2 **expenses for the Controller affiliate class during the Updated Test Year that**
3 **result in a net decrease for the Controller affiliate class of \$2,514.59. Please**
4 **explain the adjustments.**

5 A. The adjustments that I sponsor remove: costs related to alcohol (a decrease of
6 \$102.41); costs not benefitting SPS (a decrease of \$828.25); costs related to
7 foreign travel (a net decrease of \$395.76); costs related to recognition (a net
8 decrease of \$859.59); and costs related to life events (net decrease of \$328.59).

9 **C. The Controller Affiliate Class of Services are Provided at a**
10 **Reasonable Cost**

11 **Q. What is the purpose of this section of your update testimony?**

12 A. In this section of my direct testimony, several numbers were based on estimates
13 for the Update Period. In this update testimony, I replace those estimates with
14 actual numbers, and explain that the actual costs for the Controller affiliate class
15 are reasonable.

16 *I. Additional Evidence*

17 **Q. Is there additional support for a portion of the expenses that you present in**
18 **this testimony?**

19 A. Yes. Of the Updated Test Year costs for the Controller class, 78.62% are
20 compensation and benefits costs for XES personnel. Mr. Knoll and Mr. Schrubbe
21 establish that the level of Xcel Energy's compensation and benefits is reasonable
22 and necessary.

1 3. *Cost Trends*

2 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
3 **SPS for the Controller class of services for the three fiscal years preceding**
4 **the end of the Updated Test Year and the charges (per book) for the Updated**
5 **Test Year.**

6 A. The following table shows the actual per book affiliate charges (Column I on
7 Attachment ARD-RR-UA) from XES to SPS for the services grouped in the
8 Controller affiliate class:

9 **Table ARD-RR-U21**

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Controller	\$4,975,445	\$4,597,638	\$4,375,764	\$4,505,330	\$4,767,825

10
11 4. *Staffing Trends*

12 **Q. Please provide the staffing levels for the Controller class of services for the**
13 **three fiscal years preceding the end of the Updated Test Year and the**
14 **Updated Test Year.**

15 A. The following table shows the average of the end of month staffing levels for the
16 Controller class of services.

1

Table ARD-RR-U22

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Controller	164	157	149	150	152

2 **D. The Costs for the Controller Affiliate Class of Services are Priced**
3 **in a Fair Manner**

4 **Q. Have any of the predominant allocation methods for the Controller affiliate**
5 **class O&M expenses changed?**

6 A. No. The predominant allocation methods have remained the same, but the
7 percentages and amounts have changed as follows:

8

Table ARD-RR-U23

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	47.13% / \$2,103,295.40	47.90% / \$2,209,258.32
Assets, Revenue, and Number of Employees	51.52% / \$2,299,435.42	50.76% / \$2,341,111.65
Joint Operating Agreement	1.28% / \$56,985.86	1.30% / \$59,843.05

XII. UPDATED AFFILIATE EXPENSES FOR THE FINANCIAL PLANNING CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Financial Planning Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Financial Planning affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Financial Planning affiliate class.

Table ARD-RR-U24⁷

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Financial Planning	\$20,554,736	\$3,314,714	50.05%	49.95%

Q. Are there updated exclusions for the Financial Planning affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Financial Planning affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

⁷ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q.** Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for
2 expenses for the Financial Planning affiliate class during the Updated Test
3 Year that result in a net decrease for the Financial Planning affiliate class of
4 \$784.44. Please explain the adjustments.

5 A. The adjustments that I sponsor remove: costs related to alcohol (a decrease of
6 \$199.77); costs not benefitting SPS (a decrease of \$484.36); costs related to life
7 events (a decrease of \$100.31).

8 **C.** **The Financial Planning Affiliate Class of Services are Provided at**
9 **a Reasonable Cost**

10 **Q.** What is the purpose of this section of your update testimony?

11 A. In this section of my direct testimony, several numbers were based on estimates
12 for the Update Period. In this update testimony, I replace those estimates with
13 actual numbers, and explain that the actual costs for the Financial Planning
14 affiliate class are reasonable.

15 1. *Additional Evidence*

16 **Q.** Is there additional support for a portion of the expenses that you present in
17 this testimony?

18 A. Yes. Of the Updated Test Year costs for the Financial Planning class, 94.26% are
19 compensation and benefits costs for XES personnel. Mr. Knoll and Mr. Schrubbe
20 establish that the level of Xcel Energy's compensation and benefits is reasonable
21 and necessary.

3. *Cost Trends*

Q. Please state the dollar amounts of the actual charges (per book) from XES to SPS for the Financial Planning class of services for the three fiscal years preceding the end of the Updated Test Year and the charges (per book) for the Updated Test Year.

A. The following table shows the actual per book affiliate charges (Column I on Attachment ARD-RR-UA) from XES to SPS for the services grouped in the Financial Planning affiliate class:

Table ARD-RR-U25

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Financial Planning	\$3,702,553	\$3,854,775	\$3,359,598	\$2,939,043	\$3,447,213

Q. Has the trend in the per book charges over time changed with the replacement of the estimated charges with the actual charges for the period of time between 2018 and the Updated Test Year?

A. Yes. The increase in charges from 2016 to 2017 is primarily due to labor and the associated labor loadings. The decrease in charges from 2017 to 2018 and the Updated Test Year is due to labor and the associated labor loadings as the staffing levels of the area have changed, offset by slightly higher consulting, employees expense and labor loadings for the Updated Test Year.

1 4. *Staffing Trends*

2 **Q. Please provide the staffing levels for the Financial Planning class of services**
3 **for the three fiscal years preceding the end of the Updated Test Year and the**
4 **Updated Test Year.**

5 A. The following table shows the average of the end of month staffing levels for the
6 Financial Planning class of services.

7 **Table ARD-RR-U26**

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Financial Planning	140	139	136	135	134

8
9 **D. The Costs for the Financial Planning Affiliate Class of Services**
10 **are Priced in a Fair Manner**

11 **Q. Have any of the predominant allocation methods for the Financial Planning**
12 **affiliate class O&M expenses changed?**

13 A. No. The predominant allocation methods have remained the same, but the
14 percentages and amounts have changed as follows:

Table ARD-RR-U27

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	48.18% / \$1,398,283.53	50.05% / \$1,659,031.99
Assets, Revenue, and Number of Employees	42.40% / \$1,230,658.72	41.42% / \$1,372,991.96
Revenue	7.51% / \$217,963.51	6.84% / \$226,615.42
Electric Transmission, Electric Distribution, Gas Transmission and Gas Distribution Plant	1.9% / \$55,076.30	1.67% / \$55,460.15

**XIII. UPDATED AFFILIATE EXPENSES FOR THE INVESTOR
RELATIONS CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the Investor Relations Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Investor Relations affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Investor Relations affiliate class.

Table ARD-RR-U28⁸

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Investor Relations	\$1,822,122	\$275,786	0.0%	100%

Q. Are there updated exclusions for the Investor Relations affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Investor Relations affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

⁸ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
2 **expenses for the Investor Relations affiliate class during the Updated Test**
3 **Year that result in a net increase for the Investor Relations affiliate class of**
4 **\$51,373.27. Please explain the adjustments.**

5 A. The adjustments that I sponsor result in an increase in costs in the Investor
6 Relations affiliate class due to costs being transferred from the Corporate
7 Secretary and Executive Services class related to shareholder expenses (an
8 increase of \$51,607.57) offset by removal of costs not benefitting SPS (a decrease
9 of \$71.65); removal of costs related to life events (a decrease of \$80.61); removal
10 of costs related to alcohol (\$15.53); and removal of costs related to foreign travel
11 (\$3.57).

12 **C. The Investor Relations Affiliate Class of Services are Provided at**
13 **a Reasonable Cost**

14 **Q. What is the purpose of this section of your update testimony?**

15 A. In this section of my direct testimony, several numbers were based on estimates
16 for the Update Period. In this update testimony, I replace those estimates with
17 actual numbers, and explain that the actual costs for the Investor Relations
18 affiliate class are reasonable.

19 2. *Cost Trends*

20 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
21 **SPS for the Investor Relations class of services for the three fiscal years**
22 **preceding the end of the Updated Test Year and the charges (per book) for**
23 **the Updated Test Year.**

24 A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar
25 years), and for the Updated Test Year, the actual per book affiliate charges

(Column I on Attachment ARD-RR-UA) from XES to SPS for the services grouped in the Investor Relations affiliate class:

Table ARD-RR-U29

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Investor Relations	\$172,657	\$195,454	\$146,420	\$225,221	\$228,278

3. Staffing Trends

Q. Please provide the staffing levels for the Investor Relations class of services for the three fiscal years preceding the end of the Updated Test Year and the Updated Test Year.

A. The following table shows, for the fiscal years 2016, 2017, and 2018 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Investor Relations class of services.

Table ARD-RR-U30

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Investor Relations	3	4	3	3	3

1 **D. The Costs for the Investor Relations Affiliate Class of Services are**
2 **Priced in a Fair Manner**

3 **Q. Have any of the predominant allocation methods for the Investor Relations**
4 **affiliate class O&M expenses changed?**

5 **A. No. Assets, Revenue, and Number of Employees remains the allocation method**
6 **for 100% of the charges for this class (\$275,786.25).**

XIV. UPDATED AFFILIATE EXPENSES FOR THE TAX SERVICES CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Tax Services Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Tax Services affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Tax Services affiliate class.

Table ARD-RR-U32⁹

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Tax Services	\$5,182,404	\$747,000	25.74%	74.26%

Q. Are there updated exclusions for the Tax Services affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Tax Services affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

⁹ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q.** Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for
2 expenses for the Tax Services affiliate class during the Updated Test Year
3 result in a net decrease for the Tax Services affiliate class of \$107.08. Please
4 explain the adjustments.

5 A. The adjustments that I sponsor remove: costs not benefitting SPS (a decrease of
6 \$79.43); costs related to alcohol (a decrease of \$8.85); and costs related to life
7 events (a decrease of \$18.80).

8 **C.** **The Tax Services Affiliate Class of Services are Provided at a**
9 **Reasonable Cost**

10 **Q.** What is the purpose of this section of your update testimony?

11 A. In this section of my direct testimony, several numbers were based on estimates
12 for the Update Period. In this update testimony, I replace those estimates with
13 actual numbers, and explain that the actual costs for the Tax Services affiliate
14 class are reasonable.

15 1. *Additional Evidence*

16 **Q.** Is there additional support for a portion of the expenses that you present in
17 this testimony?

18 A. Yes. Of the Updated Test Year costs for the Tax Services class, 69.78% are
19 compensation and benefits costs for XES personnel. Mr. Knoll and Mr. Schrubbe
20 establish that the level of Xcel Energy's compensation and benefits is reasonable
21 and necessary.

3. *Cost Trends*

Q. Please state the dollar amounts of the actual charges (per book) from XES to SPS for the Tax Services class of services for the three fiscal years preceding the end of the Updated Test Year and the charges (per book) for the Updated Test Year.

A. The following table shows the actual per book affiliate charges (Column I on Attachment ARD-RR-UA) from XES to SPS for the services grouped in the Tax Services affiliate class:

Table ARD-RR-U33

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Tax Services	\$833,004	\$885,434	\$807,341	\$729,614	\$769,047

4. *Staffing Trends*

Q. Please provide the staffing levels for the Tax Services class of services for the three fiscal years preceding the end of the Updated Test Year and the Updated Test Year.

A. The following table shows the average of the end of month staffing levels for the Tax Services class of services.

Table ARD-RR-U34

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Tax Services	23	26	24	24	24

1 **D. The Costs for the Tax Services Affiliate Class of Services are**
2 **Priced in a Fair Manner**

3 **Q. Have any of the predominant allocation methods for the Tax Services**
4 **affiliate class O&M expenses changed?**

5 A. No. The predominant allocation methods have remained the same, but the
6 percentages and amounts have changed as follows:

7 **Table ARD-RR-U35**

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	75.53% / \$546,468.88	74.26% / \$554,750.11
Direct Billing	24.47% / \$177,059.95	25.74% / \$192,250.27

XV. UPDATED AFFILIATE EXPENSES FOR THE TREASURER
CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Treasurer Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Treasurer affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Treasurer affiliate class.

Table ARD-RR-U36¹⁰

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Treasurer	\$21,233,681	\$2,703,050	8.79%	91.21%

Q. Are there updated exclusions for the Treasurer affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Treasurer affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

¹⁰ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
2 **expenses for the Treasurer affiliate class during the Updated Test Year that**
3 **result in a net decrease for the Treasurer affiliate class of \$2,610.52. Please**
4 **explain the adjustments.**

5 A. The adjustments that I sponsor: remove costs related to alcohol (a decrease of
6 \$176.81); remove costs not benefitting SPS (a decrease of \$119.43); remove costs
7 related to foreign travel (a decrease of 1,932.53); remove costs related to life
8 events (a decrease of \$49.71); and, remove costs related to recognition (a decrease
9 of \$332.04).

10 **C. The Treasurer Affiliate Class of Services are Provided at a**
11 **Reasonable Cost**

12 **Q. What is the purpose of this section of your update testimony?**

13 A. In this section of my direct testimony, several numbers were based on estimates
14 for the Update Period. In this update testimony, I replace those estimates with
15 actual numbers, and explain that the actual costs for the Treasurer affiliate class
16 are reasonable.

17 2. *Cost Trends*

18 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
19 **SPS for the Treasurer class of services for the three fiscal years preceding the**
20 **end of the Updated Test Year and the charges (per book) for the Updated**
21 **Test Year.**

22 A. The following table shows the actual per book affiliate charges (Column I on
23 Attachment ARD-RR-UA) from XES to SPS for the services grouped in the
24 Treasurer affiliate class:

Table ARD-RR-U37

	(Per Book) Charges Over Time				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Treasurer	\$4,237,729	\$2,859,117	\$2,637,117	\$2,759,763	\$2,727,298

3. Staffing Trends

Q. Please provide the staffing levels for the Treasurer class of services for the three fiscal years preceding the end of the Updated Test Year and the Updated Test Year.

A. The following table shows the average of the end of month staffing levels for the Treasurer class of services.

Table ARD-RR-U38

	Average of End of Month # of Staff				
Class of Services	2016	2017	2018	Updated Test Year (Estimated)	Updated Test Year (Actual)
Treasurer	24	24	25	26	26

D. The Costs for the Treasurer Affiliate Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Treasurer affiliate class O&M expenses changed?

A. No. The predominant allocation methods have remained the same, but the percentages and amounts have changed as follows:

1

Table ARD-RR-U39

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	90.56 % / \$2,494,462.95	91.21% / \$2,465,384.21
Direct Billing	9.44% / \$259,993.69	8.79% / \$237,665.93

2 **Q. Does this conclude your pre-filed update testimony?**

3 **A. Yes.**

AFFIDAVIT

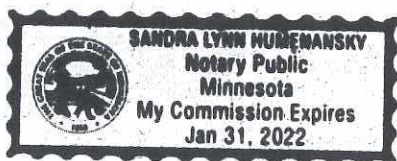
STATE OF MINNESOTA)
)
COUNTY OF HENNEPIN)

ADAM R. DIETENBERGER, first being sworn on his oath, states:

I am the witness identified in the preceding Update Testimony. I have read the Update 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 Update Testimony are true, valid, and accurate.


ADAM R. DIETENBERGER

Subscribed and sworn to before me this 16th day of September, 2019 by ADAM R. DIETENBERGER.

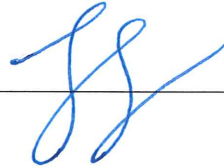



Notary Public, State of Minnesota

My Commission Expires: 01-31-2022

CERTIFICATE OF SERVICE

I certify that on the 20th day of September 2019, a true and correct copy of the foregoing update testimony was served on all parties of record by electronic service and by either hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.

A handwritten signature in blue ink is written over a horizontal line. The signature consists of stylized, cursive letters, likely 'JS' or 'JSJ', followed by a long horizontal stroke.

Southwestern Public Service Company

Property & Auto Liability Insurance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jul '18-Jun '19)	Test Year Affiliate O&M Expense (Jul '18-Jun '19)	Total Company Requested O&M
Production					
1	500	Operation Supervision and Engineering	\$ 1,302,088	\$ 845,746	\$ 2,147,834
2	501.35*	Coal Non-Mine; Non-Freight	34,732,116	-	34,732,116
3	507.70	Coal Ash Sales	(1,730,689)	1,503,199	(227,490)
4	502	Steam Expenses	10,073,061	(24,863)	10,048,198
5	505	Electric Expenses	9,786,043	559	9,786,601
6	506	Miscellaneous Steam Power Expenses	8,396,464	5,057,641	13,454,105
7	507	Rents	1,467,127	4,334,766	5,801,893
8	509	Steam Operation SO2 Allowance Expense	124,830	-	124,830
9	509.02	Allowances - NM Nox Expense Amortz	(2,340)	-	(2,340)
10	510	Maintenance Supervision and Engineering	1,499,505	4,805	1,504,310
11	511	Maintenance of Structures	4,965,791	1,535	4,967,326
12	512	Maintenance of Boiler Plant	16,708,182	1,041,142	17,749,323
13	513	Maintenance of Electric Plant	12,734,579	438,068	13,172,648
14	514	Maintenance of Miscellaneous Steam Plant	9,892,881	1,300,657	11,193,538
15	546	Operation Supervision and Engineering	(16,230)	49,163	32,932
16	546W	Operation Supervision and Engineering Wind	27,667	-	27,667
17	548	Generation Expenses	328,123	-	328,123
18	549	Misc Other Power Generation Expenses	224,417	161,231	385,648
19	549W	Misc Other Power Generation Expenses Wind	5,800,304	-	5,800,304
20	550	Rents	99,441	406,940	506,381
21	551	Maintenance Supervision and Engineering	175,358	376	175,734
22	552	Maintenance of Structures	364,670	679	365,349
23	553	Maintenance of Generating and Electric Equipment	1,215,324	32,503	1,247,827
24	553W	Maintenance of Generating and Electric Equipment Wind	3,843,120	-	3,843,120
25	554	Maintenance of Misc Other Power Generation Plant	189,267	167,464	356,731
26	554W	Maintenance of Misc Other Power Generation Plant Wind	31,430	-	31,430
27	556	System Control and Load Dispatching	(2,639)	1,031,823	1,029,185
28	557	Purchased Power Other	(466,572)	1,774,980	1,308,408
29	557.9*	REC Costs	2,543,109	-	2,543,109
30	Total Production O&M Expense		\$ 124,306,427	\$ 18,128,414	\$ 142,434,841

Southwestern Public Service Company

Property & Auto Liability Insurance Expenses

Total Company SPS Operation and Maintenance Expenses

			Native SPS O&M Expense through the Update Period (Jul '18-Jun '19)	Test Year Affiliate O&M Expense (Jul '18-Jun '19)	Total Company Requested O&M
Line No.	FERC Acct	Account Description			
Transmission					
31	560	Operation Supervision and Engineering	\$ (571,330)	\$ 9,857,223	\$ 9,285,893
32	561.1	Load Dispatch - Reliability	229,954	-	229,954
33	561.2	Load Dispatch - Monitor and Operate Trans. System	1,651,374	1,329,161	2,980,535
34	561.4	Scheduling, System Control and Dispatching Services	3,105,159	-	3,105,159
35	561.4W	Scheduling, System Control and Dispatching Services - Wholesale	974,315	-	974,315
36	561.5	Reliability, Planning and Standards Development	-	846	846
37	561.6	Transmission Service Studies	47,042	26,860	73,902
38	561.7	Generation Interconnection Studies	(3,424)	-	(3,424)
39	561.8	Reliability Planning and Standards Development Services	2,621,019	-	2,621,019
40	561.8W	Reliability Planning and Standards Development Services - Wholesale	454,281	-	454,281
41	562	Station Expenses	1,771,195	544	1,771,738
42	563	Overhead Line Expenses	945,666	12,197	957,863
43	565	Wheeling Lamar DC Tie	(420)	-	(420)
44	565	Wheeling Meter Charges	703,366	-	703,366
45	565	Wheeling Miscellaneous	33,381	-	33,381
46	565	Wheeling Schedule 11	102,664,790	-	102,664,790
47	565	Wheeling Schedule 11 - Wholesale	30,753,348	-	30,753,348
48	565	Wheeling Schedule 12	2,055,178	-	2,055,178
49	565	Wheeling Schedule 12 - Wholesale	535,444	-	535,444
50	565	Wheeling Schedule 1 - Wholesale	712,636	-	712,636
51	565	Wheeling Schedule 2	2,964	-	2,964
52	565	W-Wheeling Schedule 2 - Wholesale	508	-	508
53	565	Wheeling Schedule 9	6,040,362	-	6,040,362
54	565	Wheeling Schedule 9 - Wholesale	24,384,791	-	24,384,791
55	565	Z2 Direct Assigned Upgrade Charge	82,054	-	82,054
56	565	Z2 Direct Assigned Upgrade Charge - Wholesale	16,400	-	16,400
57	565	Z2 Schedule 11 Charges	(169,497)	-	(169,497)
58	565	Z2 Schedule 11 Charges - Wholesale	-	-	-
59	566	Misc Transmission Expenses	2,527,124	782,852	3,309,976
60	567	Rents	282,189	1,422,644	1,704,834
61	568	Maintenance Supervision and Engineering	(4,386)	7,960	3,574
62	570	Maintenance of Station Equipment	1,899,246	3,287	1,902,534
63	571	Maintenance of Overhead Lines	1,088,688	42,673	1,131,361
64	Sub-Total Transmission O&M Expenses		\$ 184,833,416	\$ 13,486,247	\$ 198,319,663
Regional Market Expenses					
65	575.1	Operation Supervision	\$ -	\$ 137,183	\$ 137,183
66	575.2	Day-Ahead and Real-Time Market Administration	-	302,981	302,981
67	575.5	Ancillary Services Market Administration	-	23,132	23,132
68	575.6	Market Monitoring and Compliance	-	46,429	46,429
69	575.7	Market Admin, Monitoring, and Compliance Services	6,163,708	-	6,163,708
70	575.7W	Market Admin, Monitoring, and Compliance Services - Wholesale	1,933,684	-	1,933,684
71	575.8	Regional Market Rents	5,371	45,687	51,058
72	Total Regional Market Expenses		\$ 8,102,764	\$ 555,412	\$ 8,658,175
73	Total Transmission O&M Expenses		\$ 192,936,179	\$ 14,041,659	\$ 206,977,838

Southwestern Public Service Company

Property & Auto Liability Insurance Expenses

Total Company SPS Operation and Maintenance Expenses

			Native SPS O&M Expense through the Update Period (Jul '18-Jun '19)		Test Year Affiliate O&M Expense (Jul '18-Jun '19)		Total Company Requested O&M	
Line No.	FERC Acct	Account Description						
Distribution								
74	580	Operation Supervision and Engineering	\$	2,633,263	\$	1,025,866	\$	3,659,129
75	581	Load Dispatching		32,133		239,967		272,099
76	582	Station Expenses		1,592,293		(14,169)		1,578,124
77	583	Overhead Line Expenses		3,937,620		99,718		4,037,338
78	584	Underground Line Expenses		263,184		-		263,184
79	585	Street Lighting and Signal Systems Expenses		350,477		2,904		353,381
80	586	Meter Expenses		2,493,053		169,959		2,663,012
81	587	Customer Installations Expenses		869,414		2,306		871,719
82	588	Misc Distribution Expense		10,534,860		1,207,141		11,742,001
83	589	Rents		1,004,026		1,515,415		2,519,442
84	590	Maintenance Supervision and Engineering		-		24,754		24,754
85	591	Maintenance of Structures		300		-		300
86	592	Maintenance of Station Equipment		770,434		1,147		771,581
87	593	Maintenance of Overhead Lines		10,623,795		202,369		10,826,164
88	594	Maintenance of Underground Lines		269,725		-		269,725
89	595	Maintenance of Line Transformers		-		-		-
90	596	Maintenance of Street Lighting and Signal Systems		490,965		2,021		492,986
91	597	Maintenance of Meters		14,821		-		14,821
92	598	Maintenance of Misc Distribution Plant		(543,095)		1,371		(541,724)
93	Total Distribution O&M Expenses		\$	35,337,269	\$	4,480,769	\$	39,818,037
Customer Accounts								
94	901	Supervision	\$	-	\$	29,707	\$	29,707
95	902	Meter Reading Expenses		4,340,928		471,846		4,812,774
96	903	Customer Records and Collection Expenses		3,461,044		3,646,671		7,107,715
97	904.0*	Uncollectible Expenses		4,447,042		-		4,447,042
98	904.1*	Uncollectible Expenses		1,182,664		-		1,182,664
99	DEPINT Customer Deposit Interest Expense			131,865		-		131,865
100	Total Customer Accounts Expense		\$	13,563,543	\$	4,148,224	\$	17,711,767
Customer Service								
101	908.00	Customer Assistance Expense	\$	1,968,094	\$	87,030	\$	2,055,124
102	908.00	Historical EE Amortization		258,825	\$	-	\$	258,825
103	908.01	EE Amortization - Texas		-		-		-
104	908.03	EE Amortization - New Mexico		-		-		-
105	908.04	SaversSwitch		712,529		3,492		716,021
106	909.10	Informational and Instructional Advertising Expense		-		-		-
107	910.00	Miscellaneous Customer Service Expense		-		16,994		16,994
108	Total Customer Service Expense		\$	2,939,448	\$	107,515	\$	3,046,963
Sales								
109	912.00	Demonstration and Selling Expense-Economic Development	\$	268,577	\$	97	\$	268,674
110	Total Sales Expense		\$	268,577	\$	97	\$	268,674

Southwestern Public Service Company

Property & Auto Liability Insurance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jul '18-Jun '19)	Test Year Affiliate O&M Expense (Jul '18-Jun '19)	Total Company Requested O&M
Administrative and General Expenses					
111	920*	Administrative and General Salaries	\$ 4,790,698	\$ 23,150,797	\$ 27,941,496
112	921	Office Supplies and Expenses	304,031	18,918,661	19,222,692
113	922*	Administrative Expenses Transferred-Credit	(14,470,585)	(230,528)	(14,701,112)
114	923	Outside Services Employed	1,835,157	9,175,083	11,010,241
115	924	Property Insurance	3,180,828	1,633	3,182,461
116	925*	Injuries and Damages	5,330,221	2,118,099	7,448,320
117	926.01*	Employee Pensions and Benefits	16,109,725	12,729,019	28,838,744
118	926.03*	Deferred Pension Expense	1,574,975	-	1,574,975
119	928	Regulatory Commission Expense - TX	8,742,791	-	8,742,791
120	928.01	Regulatory Commission Expense - NM	4,851,744	-	4,851,744
121	928.02	Regulatory Commission Expense - Wholesale	523,587	-	523,587
122	928.03	Regulatory Commission Expense - Transmission Related	183,845	-	183,845
123	928.04	Regulatory Commission Expense - Misc	94,203	-	94,203
124	928.05	Regulatory Commission Expense - Energy Related	3,657	-	3,657
125	929	Duplicate Charges-Credit	(1,380,460)	-	(1,380,460)
126	930.11	General Advertising Expenses	-	-	-
127	930.20	Misc General Expenses	16,227	302,594	318,821
128	931	Rents	(1,010,618)	12,598,995	11,588,377
129	935	Maintenance of General Plant	482	89,165	89,647
130		Recoverable Contributions, Dues, and Donations	2,034,743	-	2,034,743
131	Total Administrative and General Expenses		\$ 32,715,253	\$ 78,853,520	\$ 111,568,773
132	Total Operations and Maintenance Expense		\$ 402,066,695	\$ 119,760,197	\$ 521,826,893

Note: All amounts included in this attachment are included in the cost of service study provided as Attachment APF-RR-U2 to the Update Testimony of Arthur P. Freitas

**Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Act. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
1	Chief Customer and Innovation Officer	200148 - Business Systems	Number of Computers	\$97.54	\$53.85	\$43.69	\$0.00	\$43.69	\$337.84	\$381.53	0.01%
2	Chief Customer and Innovation Officer	200163 - Employee Communications	Number of Employees	14,942.48	12,795.44	2,147.04	-	2,147.04	(81.72)	2,065.32	0.04%
3	Chief Customer and Innovation Officer	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	93,666.68	81,525.80	12,140.88	-	12,140.88	-	12,140.88	0.23%
4	Chief Customer and Innovation Officer	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	446,285.19	388,727.37	57,557.82	-	57,557.82	(29,835.51)	27,722.31	0.52%
5	Chief Customer and Innovation Officer	200153 - Customer Safety Advertising/Information Costs	Number of Customers	798,118.86	742,511.73	55,607.13	-	55,607.13	(1,673.16)	53,933.97	1.01%
6	Chief Customer and Innovation Officer	Direct		2,028,553.28	1,950,980.09	77,573.19	-	77,573.19	(15,307.79)	62,265.40	1.17%
7	Chief Customer and Innovation Officer	200077 - Branding	Assets/Revenue/No. of employees	8,301,806.87	7,227,950.68	1,073,856.19	(15.37)	1,073,840.82	(955,783.73)	118,057.09	2.22%
8	Chief Customer and Innovation Officer	200176 - Marketing & Sales	Revenue	3,190,035.66	2,691,647.53	498,388.13	(29.67)	498,358.46	(6,121.41)	492,237.04	9.24%
9	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	35,669,045.00	31,063,891.01	4,605,153.99	(2,756.94)	4,602,397.05	(43,291.74)	4,559,105.30	85.57%
10	Chief Customer and Innovation Officer Total			\$ 50,542,551.56	\$ 44,160,083.51	\$ 6,382,468.05	\$ (2,801.98)	\$ 6,379,666.07	\$ (1,051,757.22)	\$ 5,327,908.84	100.00%
11	Chief Executive Officer	200101 - Legal - Opco's - Gas	Assets/Revenue/No. of employees	\$293,719.50	\$293,719.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
12	Chief Executive Officer	Direct		714,856.44	696,012.49	18,843.95	-	18,843.95	-	18,843.95	1.65%
	Chief Executive Officer	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	139,438.80	139,438.80	12.18%
13	Chief Executive Officer	200088 - Acctg. Rptg. Tax - OnCos Elec	Assets/Revenue/No. of employees	2,142,740.85	1,832,306.37	310,434.48	(58,031.84)	252,402.64	-	252,402.64	22.05%
14	Chief Executive Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	6,059,555.93	5,276,166.34	783,389.59	(36,202.17)	747,187.42	(13,261.59)	733,925.83	64.12%
15	Chief Executive Officer Total			\$ 9,210,872.72	\$ 8,098,204.70	\$ 1,112,668.02	\$ (94,234.01)	\$ 1,018,434.01	\$ 126,177.21	\$ 1,144,611.22	100.00%

**Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
16	Chief Financial Officer	Direct		\$ 34,079.74	\$ 34,079.74	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
17	Chief Financial Officer	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	1,596,648.00	1,390,661.21	205,986.79	(1,690.18)	204,296.61	(7,083.47)	197,213.15	100.00%
18	Chief Financial Officer	Officer Total		\$ 1,630,727.74	\$ 1,424,740.95	\$ 205,986.79	\$ (1,690.18)	\$ 204,296.61	\$ (7,083.47)	\$ 197,213.15	100.00%
19	Controller	200105 - Acctg. Rptg. Tax - MN, WI	Assets/Revenue/No. of employees	\$ 382,811.35	\$ 382,811.35	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
20	Controller	200106 - Acctg. Rptg. Tax - MN, WI Elec	Assets/Revenue/No. of employees	577,736.38	577,736.38	-	-	-	-	-	0.00%
21	Controller	200173 - Gen/Prop Trading - Back Office	Prop Trading Hours	7,357.02	5,668.42	1,688.60	-	1,688.60	(61.89)	1,626.71	0.04%
22	Controller	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	45,671.43	39,015.40	6,656.03	-	6,656.03	(9.76)	6,646.27	0.14%
23	Controller	200080 - Capital Asset Acctg.	Assets/Revenue/No. of employees	62,693.11	53,636.76	9,056.35	-	9,056.35	(373.29)	8,683.06	0.19%
24	Controller	200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	246,112.11	210,479.00	35,633.11	(75.67)	35,557.44	(1,264.91)	34,292.53	0.74%
25	Controller	200133 - Prop Trading - Back Office	Joint Operating Agreement	276,949.39	214,545.01	62,404.38	-	62,404.38	(2,561.33)	59,843.05	1.30%
26	Controller	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	4,397,126.34	3,759,965.47	637,160.87	(118.22)	637,042.65	(26,076.64)	610,966.01	13.25%
27	Controller	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	13,295,348.13	11,579,331.68	1,716,016.44	(273.31)	1,715,743.13	(35,219.35)	1,680,523.78	36.44%
28	Controller	Direct		7,108,194.34	4,808,182.10	2,300,012.24	(336.14)	2,299,676.10	(90,417.78)	2,209,258.32	47.90%
29	Controller Total			\$ 26,399,999.59	\$ 21,631,371.56	\$ 4,768,628.03	\$ (803.34)	\$ 4,767,824.69	\$ (155,984.96)	\$ 4,611,839.73	100.00%
30	Corporate Other	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	\$ (2,300,569.50)	\$ (1,968,507.29)	\$ (332,062.21)	\$ (522.00)	\$ (332,584.21)	\$ -	\$ (332,584.21)	-23.10%
31	Corporate Other	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	(249,041.57)	(217,032.52)	(32,009.05)	(1,776.10)	(33,785.15)	-	(33,785.15)	-2.35%
32	Corporate Other	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	(48,386.24)	(40,890.03)	(7,496.21)	-	(7,496.21)	-	(7,496.21)	-0.52%
33	Corporate Other	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	(4,389,481.60)	(3,822,240.03)	(567,241.57)	567,241.57	-	-	-	0.00%
34	Corporate Other	200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	(12,348.64)	(10,755.32)	(1,593.32)	1,593.32	-	-	-	0.00%
35	Corporate Other	Direct		16,649,363.67	14,275,684.65	2,373,679.02	(560,313.11)	1,813,365.91	-	1,813,365.91	125.97%

**Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Forma	(K) Requested Amount (Total Company)	(L) % of Class Charges
36	Corporate Other Total			\$ 9,649,536.12	\$ 8,216,259.46	\$ 1,433,276.66	\$ 6,223.68	\$ 1,439,500.34	\$ -	\$ 1,439,500.34	100.00%
37	Financial Planning	200102 - Gas Dist FERC 880	Assets/Revenue/No. of employees	\$ 12,405.04	\$ 12,405.04	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
38	Financial Planning	200106 - Acctg. Rptg. Tax MN, WI Elec	Assets/Revenue/No. of employees	606,483.23	606,483.23	-	-	-	-	-	0.00%
39	Financial Planning	200079 - Federal Lobbying	Assets/Revenue/No. of employees	11,008.41	9,573.77	1,434.64	(1,301.72)	132.92	-	132.92	0.00%
40	Financial Planning	200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	ElecDstPlnt GasTranPlnt GasDstPlnt	7,598.39	6,984.35	614.04	-	614.04	-	614.04	0.02%
41	Financial Planning	200098 - Transm Elec FERC 566	Assets/Revenue/No. of employees	34,787.06	29,788.61	4,998.45	-	4,998.45	(218.69)	4,779.77	0.14%
42	Financial Planning	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrm EleDst GasTrn GasDst Plnt	352,553.36	295,081.12	57,472.24	-	57,472.24	(2,012.09)	55,460.15	1.67%
43	Financial Planning	200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	567,205.57	494,017.98	73,187.60	-	73,187.60	(2,372.82)	70,814.78	2.14%
44	Financial Planning	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	539,620.22	461,503.92	78,116.30	-	78,116.30	(2,517.14)	75,599.16	2.28%
45	Financial Planning	200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	715,650.75	623,316.87	92,333.88	-	92,333.88	(3,434.36)	88,899.52	2.68%
46	Financial Planning	200178 - Rates & Regulation	Revenue	1,426,998.48	1,191,055.06	235,943.42	(580.17)	235,363.25	(8,747.83)	226,615.42	6.84%
47	Financial Planning	200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	1,766,612.87	1,510,616.32	255,996.55	(58.81)	255,937.74	(8,310.99)	247,626.75	7.47%
48	Financial Planning	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	3,508,208.97	3,055,166.97	453,042.00	(478.12)	452,563.88	(17,896.31)	434,667.57	13.11%
49	Financial Planning	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	3,234,560.05	2,766,001.09	468,558.96	(98.35)	468,460.61	(17,989.12)	450,471.49	13.59%
50	Financial Planning	Direct		7,771,043.92	6,043,011.80	1,728,032.12	-	1,728,032.12	(69,000.14)	1,659,031.99	50.05%
51	Financial Planning Total			\$ 20,554,736.32	\$ 17,105,006.11	\$ 3,449,730.21	\$ (2,517.17)	\$ 3,447,213.04	\$ (132,499.48)	\$ 3,314,713.56	100.00%
52	Investor Relations	Direct		\$52,064.57	\$52,064.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Investor Relations	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,607.57	\$ 51,607.57	18.71%

**Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
53	Investor Relations	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	1,770,057.37	1,541,473.13	228,584.24	(306.02)	228,278.22	(4,099.54)	224,178.68	81.29%
54	Investor Relations Total			\$ 1,822,121.94	\$ 1,593,537.70	\$ 228,584.24	\$ (306.02)	\$ 228,278.22	\$47,508.03	\$275,786.25	100.00%
55	Risk Management and Audit Services	200100 - Audit Services - OpCos - Gas	Assets/Revenue/No. of employees	\$ 34,970.15	\$ 34,970.15	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
56	Risk Management and Audit Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	184,030.81	160,183.49	23,847.32	(22,851.65)	995.67	-	995.67	0.09%
57	Risk Management and Audit Services	200089 - Audit Services - OpCos	Assets/Revenue/No. of employees	94,035.48	80,395.14	13,640.33	-	13,640.33	(509.02)	13,131.31	1.25%
58	Risk Management and Audit Services	200088 - Acctg. Rptg. Tax - OpCos Elec	Assets/Revenue/No. of employees	162,508.36	138,959.20	23,549.16	-	23,549.16	(941.38)	22,607.78	2.16%
59	Risk Management and Audit Services	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	321,281.82	279,935.38	41,346.44	-	41,346.44	(604.82)	40,741.62	3.89%
60	Risk Management and Audit Services	200174 - Gen/Prop Trading - Mid Office	Prop Trading Hours	197,814.69	151,232.80	46,581.89	-	46,581.89	(1,925.50)	44,656.39	4.26%
61	Risk Management and Audit Services	Direct		546,876.40	486,889.74	59,986.66	-	59,986.66	(2,745.95)	57,240.71	5.46%
62	Risk Management and Audit Services	200134 - Prop Trading - Frt/Mid Office	Joint Operating Agreement	940,555.86	727,716.54	212,839.32	-	212,839.32	(8,860.58)	203,978.75	19.46%
63	Risk Management and Audit Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	2,642,043.68	2,301,142.40	340,901.28	(32.31)	340,868.97	(10,909.14)	329,959.83	31.47%

**Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
64	Risk Management and Audit Services	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	2,397,438.55	2,049,937.44	347,501.11	(152.65)	347,348.46	(12,224.92)	335,123.55	31.96%
65	Risk Management and Audit Services Total			\$ 7,521,555.80	\$ 6,411,362.28	\$ 1,110,193.52	\$ (23,036.61)	\$ 1,087,156.91	\$ (38,721.31)	\$ 1,048,435.60	100.00%
66	Tax Services	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,158,901.47	\$ 1,009,359.26	\$ 149,542.21	\$ (65.67)	\$ 149,476.54	\$ (5,357.16)	\$ 144,119.38	19.29%
67	Tax Services	Direct		1,063,149.49	862,794.20	200,355.29	-	200,355.29	(8,105.02)	192,250.27	25.74%
68	Tax Services	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	2,960,352.64	2,531,426.04	428,926.59	(9,711.18)	419,215.41	(8,584.68)	410,630.73	54.97%
69	Tax Services Total			\$ 5,182,403.59	\$ 4,403,579.50	\$ 778,824.09	\$ (9,776.85)	\$ 769,047.24	\$ (22,046.85)	\$ 747,000.39	100.00%
70	Treasurer	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	\$ 875.96	\$ 749.46	\$ 126.50	\$ -	\$ 126.50	\$ -	\$ 126.50	0.00%
71	Treasurer	200091 - Captive Insurance	Assets/Revenue/No. of employees	104,019.71	88,809.78	15,209.93	-	15,209.93	(2,276.01)	12,933.92	0.48%
72	Treasurer	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	1,340,176.77	1,167,291.25	172,885.52	-	172,885.52	(2,712.36)	170,173.16	6.30%
73	Treasurer	Direct		3,236,574.11	2,550,801.93	675,772.18	(431,381.06)	244,391.12	(6,725.19)	237,665.93	8.79%
74	Treasurer	200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	2,836,962.23	2,462,344.39	364,617.85	(161.80)	364,456.05	(12,534.52)	351,921.53	13.02%
75	Treasurer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	3,711,431.16	3,232,671.48	478,759.68	-	478,759.68	-	478,759.68	17.71%
76	Treasurer	200084 - Risk Management	Assets/Revenue/No. of employees	10,023,641.13	8,572,171.70	1,451,469.43	-	1,451,469.43	-	1,451,469.43	53.70%
77	Treasurer Total			\$ 21,233,681.07	\$ 18,074,839.99	\$ 3,158,841.08	\$ (431,542.86)	\$ 2,727,298.22	\$ (24,248.08)	\$ 2,703,050.14	100.00%
78	Total Witness Adam Dietenberger			\$ 153,748,186.47	\$ 131,118,985.77	\$ 22,629,200.70	\$ (560,485.34)	\$ 22,068,715.36	\$ (1,258,656.14)	\$ 20,810,059.21	
	Amounts may not add or tie to other schedules due to rounding										

Southwestern Public Service Company

XES Expenses by Affiliate Class, Activity, Billing Method and FERC Account

Adam R. Dietenberger

SOAH Docket No. 473-19-6677

Docket No. 49831

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

ARD-RR-UB(CD)

**Exclusions from XES Exp to SPS by Affiliate Class and FERC Acct
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
1	Chief Customer and Innovation Officer	426.1 - Donations	Below the Line	\$ (1,975.89)
2	Chief Customer and Innovation Officer	426.4 - Life Insurance	Below the Line	(139.70)
3	Chief Customer and Innovation Officer	426.5 - Other Deductions	Below the Line	(686.39)
4	Chief Customer and Innovation Officer Total			\$ (2,801.98)
5	Chief Executive Officer	426.1 - Donations	Below the Line	\$ (27,364.00)
6	Chief Executive Officer	426.4 - Life Insurance	Below the Line	(58,031.84)
7	Chief Executive Officer	426.5 - Other Deductions	Below the Line	(8,838.17)
8	Chief Executive Officer Total			\$ (94,234.01)
9	Chief Financial Officer	426.1 - Donations	Below the Line	\$ (676.01)
10	Chief Financial Officer	426.5 - Other Deductions	Below the Line	(1,014.17)
11	Chief Financial Officer Total			\$ (1,690.18)
12	Controller	426.1 - Donations	Below the Line	(9.01)
13	Controller	426.4 - Life Insurance	Below the Line	(4.48)
14	Controller	426.5 - Other Deductions	Below the Line	(789.85)
15	Controller Total			\$ (803.34)
16	Corporate Other	419 - Interest & Dividend Income	Below the Line	\$ 573,666.49
17	Corporate Other	426.2 - Life Insurance	Below the Line	56,639.44
18	Corporate Other	426.5 - Other Deductions	Below the Line	(36,931.61)
19	Corporate Other	430 - Interest on debt to associated companies	Below the Line	(579,760.81)
20	Corporate Other	431 - Other Interest Expense	Below the Line	(7,389.83)
21	Corporate Other Total			\$ 6,223.68
22	Financial Planning	426.1 - Donations	Below the Line	\$ (391.89)
23	Financial Planning	426.3 - Penalties	Below the Line	(59.24)

**Exclusions from XES Exp to SPS by Affiliate Class and FERC Acct
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
24	Financial Planning	426.4 - Life Insurance	Below the Line	(1,316.16)
25	Financial Planning	426.5 - Other Deductions	Below the Line	(749.88)
26	Financial Planning Total			\$ (2,517.17)
27	Investor Relations	426.1 - Donations	Below the Line	\$ (207.43)
28	Investor Relations	426.5 - Other Deductions	Below the Line	(98.59)
29	Investor Relations Total			\$ (306.02)
30	Risk Management and Audit Services	426.4 - Life Insurance	Below the Line	\$ (22,852.85)
31	Risk Management and Audit Services	426.5 - Other Deductions	Below the Line	(183.76)
32	Risk Management and Audit Services Total			\$ (23,036.61)
33	Tax Services	426.1 - Donations	Below the Line	\$ (175.52)
34	Tax Services	426.4 - Life Insurance	Below the Line	(9,508.69)
35	Tax Services	426.5 - Other Deductions	Below the Line	(92.64)
36	Tax Services Total			\$ (9,776.85)
37	Treasurer	419 - Interest & Dividend Income	Below the Line	\$ 215,648.78
38	Treasurer	426.5 - Other Deductions	Below the Line	(161.80)
39	Treasurer	430 - Interest on debt to associated companies	Below the Line	(647,029.84)
40	Treasurer Total			\$ (431,542.86)
41	Total Witness Adam Dietenberger			\$ (560,485.34)
	Amounts may not add or tie to other schedules due to rounding			

**Pro Forma Adj to XES Expenses by Affil Class and FERC Acct
For Twelve Months ended June 30, 2019
Dietenberger**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
	Chief Customer and Innovation Officer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (66,027.26)
1					
2	Chief Customer and Innovation Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	29,746.31
3	Chief Customer and Innovation Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(6,447.51)
4	Chief Customer and Innovation Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(10,774.79)
5	Chief Customer and Innovation Officer	930.1 - General advertising expenses	Advertising	Arthur Freitas	(998,253.97)
6	Chief Customer and Innovation Officer Total				\$ (1,051,757.22)
7	Chief Executive Officer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (15,362.81)
8	Chief Executive Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	5,347.09
9	Chief Executive Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(745.58)
10	Chief Executive Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,511.29)
11	Chief Executive Officer	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam Dietenberger	139,449.80
12	Chief Executive Officer Total				\$ 126,177.21
13	Chief Financial Officer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (7,987.80)
14	Chief Financial Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,174.53
15	Chief Financial Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(963.79)
16	Chief Financial Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,306.42)
17	Chief Financial Officer Total				\$ (7,083.47)
18	Controller	501 - Fuel	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (1,762.73)

Pro Forma Adj to XES Expenses by Affil Class and FERC Acct
For Twelve Months ended June 30, 2019
Dietenberger

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
19	Controller	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	628.90
20	Controller	557 - Other expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(3,493.22)
21	Controller	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,245.80
22	Controller	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(188,719.98)
23	Controller	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	70,335.80
24	Controller	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(2,514.59)
25	Controller	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(31,704.93)
26	Controller Total				\$ (155,984.96)
27	Financial Planning	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (10,351.67)
28	Financial Planning	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,346.15
29	Financial Planning	560 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,090.40)
30	Financial Planning	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	359.12
31	Financial Planning	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(280.14)
32	Financial Planning	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	83.91
33	Financial Planning	588 - Miscellaneous distribution expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(179.62)
34	Financial Planning	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	75.47
35	Financial Planning	908 - Customer assistance expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(23.20)
36	Financial Planning	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4.70
37	Financial Planning	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(154,484.73)
38	Financial Planning	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	57,402.30
39	Financial Planning	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(784.44)
40	Financial Planning	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(27,576.94)
41	Financial Planning Total				\$ (132,499.48)
42	Investor Relations	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (4,725.71)
43	Investor Relations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,660.01
44	Investor Relations	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(234.30)
45	Investor Relations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(799.53)
46	Investor Relations	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam Dietenberger	51,607.57
47	Investor Relations Total				\$ 47,508.04

Pro Forma Adj to XES Expenses by Affil Class and FERC Acct
For Twelve Months ended June 30, 2019
Dietenberger

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
	Risk Management and Audit Services	557 - Other expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (13,644.53)
48					
	Risk Management and Audit Services	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,936.22
49					
	Risk Management and Audit Services	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(35,007.89)
49					
	Risk Management and Audit Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	12,918.21
50					
	Risk Management and Audit Services	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(279.29)
51					
	Risk Management and Audit Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(7,644.04)
52					
53	Risk Management and Audit Services Total				\$ (38,721.31)
54	Tax Services	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (27,673.29)
55	Tax Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	10,337.60
56	Tax Services	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(107.08)
57	Tax Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,604.09)
58	Tax Services Total				\$ (22,046.85)
59	Treasurer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (27,117.22)
60	Treasurer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9,990.16
61	Treasurer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(2,610.52)
62	Treasurer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,510.50)
63	Treasurer Total				\$ (24,248.08)
64	Total Witness Adam Dietenberger				\$ (1,258,656.13)
	Amounts may not add or tie to other schedules due to rounding				