SOAH DOCKET NO. 473-19-6677
DOCKET NO. 49831

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

UPDATE TESTIMONY

of

ARTHUR P. FREITAS

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(*Filename:* FreitasRRUpdate.doc; *Total Pages*: 195)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
A&G	Administrative and General
ADIT	Accumulated Deferred Income Tax
Commission	Public Utility Commission of Texas
O&M	Operation and Maintenance
PURA	Public Utility Regulatory Act
REC	Renewable Energy Credit
RFP	Rate Filing Package
SPS	Southwestern Public Service Company, a New Mexico corporation
Test Year	April 1, 2018 through March 31, 2019
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Cost of Service	SPS's updated jurisdictional cost of service study (Attachment APF-RR-U2)
Update Period	April 1, 2019 through June 30, 2019

LIST OF ATTACHMENTS

Attachment	**Description**
APF-RR-U2	Update Cost of Service Study (*Filename*: APF-RR-U2.xlsx)
APF-RR-U3	Native Costs (*Filename*: APF-RR-U3.xlsx)
APF-RR-U6(CD)	Update Workpapers of Arthur P. Freitas (*Various Excel files - provided on CD*)

UPDATE TESTIMONY
OF
ARTHUR P. FREITAS

I. WITNESS IDENTIFICATION

Q. Please state your name and business address.

A. My name is Arthur P. Freitas. My business address is 1800 Larimer St., Suite 1400, Denver, Colorado 80202.

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

A. I am employed by Xcel Energy Services Inc. as Manager of Revenue Analysis.

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

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

Q. Are you the same Arthur P. Freitas who filed direct testimony on behalf of SPS in this docket?

A. Yes.

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is the purpose of your update testimony?

A. The purpose of my update testimony is to present the change in SPS's requested revenue requirement caused by replacing estimates included in the August 8, 2019 initial filing with actual amounts incurred during the period from April 1, 2019 through June 30, 2019, which my testimony refers to as the "Update Period." As discussed by SPS witness William A. Grant in both his direct testimony and update testimony, SPS has elected under section 36.112 of the Public Utility Regulatory Act ("PURA") to provide the information submitted for a test year and to update that information to reflect actual information.[1] The updated revenue requirement I present incorporates all these updates.

Q. Please summarize the recommendations and conclusions in your update testimony.

A. Based on SPS's update filing, I recommend that the Public Utility Commission of Texas ("Commission") approve SPS's request to set rates at a level sufficient to recover an overall revenue requirement for the Texas retail jurisdiction of $694,752,754. That revenue requirement reflects an increase in base rates of $136,476,306, which is necessary for SPS to recover its reasonable and necessary costs of providing service to SPS's Texas retail customers. SPS's updated jurisdictional cost of service study is Attachment APF-RR-U2 ("Update Cost of Service") to my update testimony. That study derives the Texas retail revenue requirement using the proposed 10.35% return on equity recommended by SPS

[1] PURA is codified in Title II of the Texas Utilities Code. TEX. UTIL. CODE ANN. §§ 11.001-66.016.

witness Ann E. Bulkley and a capital structure composed of 54.62% equity and 45.38% debt, as discussed in the direct testimony of SPS witness Sarah W. Soong.

In its initial filing, SPS provided estimates of plant that would be placed in service during the Update Period. In this update filing, SPS is replacing the estimates with actual plant balances for the assets that were placed in service during the Update Period.

SPS is also providing actual amounts of Operation and Maintenance ("O&M") to replace the estimates of O&M costs provided in the initial filing. The discussions in SPS's direct testimony about the reasonableness, necessity, and prudence of the costs also apply to the updated O&M costs. Thus, the actual O&M costs presented in SPS's update testimony are reasonable, necessary, and prudently incurred. I have also updated other expenses and revenue credits to reflect changes during the Update Period, and I recommend that the Commission approve those updated amounts.

In addition, SPS has updated jurisdictional allocation factors and present revenues as described by SPS witness Richard M. Luth.

The changes discussed in the previous paragraphs are the drivers for the change in SPS's requested rate increase. Attachment APF-RR-U2 shows SPS's updated revenue requirement and resulting deficiency compared to the initial request filed on August 8, 2019.

Q. Are you sponsoring any updated schedules?

A. Yes. I am sponsoring the following schedules, some of which are schedules that the Rate Filing Package ("RFP") requires to be updated on the 45th day after the

initial filing,[2] and some of which are being updated as part of SPS's Case Update to replace estimates with actuals as required by PURA § 36.112(d):

Table APF-RR-U1

Schedule	Topic	Case Update	45-Day Update
A-0	Overall Cost of Service	✓	
A-1	Cost of Service – Texas Retail	✓	
A-2	Cost of Service Detail by Account	✓	
A-3	Adjustments to Test Year	✓	
A-4	Detail TYE Trial Balance	✓	
A-5	Unadjusted O&M	✓	
B-1	Total Company[3]	✓	
B-1.1	Texas Retail	✓	
B-2	Accumulated Provision Balances	✓	
E-1	Monthly Balance of Short-Term Assets	✓	✓
E-1.1	Detail of Short-Term Assets	✓	
E-4	Working Cash Allowances	✓	
E-5	Prepayments and Materials and Supplies	✓	✓
G-7.4	ADFIT	✓	

[2] As explained by Mr. Grant, the RFP prescribed by the Commission requires that certain schedules be updated on the 45th day after the application is filed. Because PURA § 36.112 also requires an update filing on the 45th day after the application is filed, SPS is presenting both update filings on the same date.

[3] Total SPS (before any jurisdictional allocation)

Schedule	Topic	Case Update	45-Day Update
G-7.6	Analysis of Test Year FIT and Requested FIT – Tax Method 2	✓	
G-7.6a	Analysis of Deferred FIT	✓	
G-7.7	Analysis of Additional Depreciation Requested	✓	
G-7.8	Analysis of Test Year FIT and Requested FIT – Tax Method 1	✓	
G-7.9	Amortization of Protected & Unprotected Excess Deferred Taxes	✓	
G-9	Taxes Other than Income Taxes	✓	✓
G-12	Below the Line Expenses	✓	
G-14	Regulatory Commission Expense	✓	
G-15	Monthly O&M Expense	✓	
H-2	Summary of Adjusted Test Year Production O&M Expenses	✓	
K-1	Weighted Average Cost of Capital	✓	

Q. Were your updated attachments and the updated schedules prepared by you or under your direct supervision and control?

A. Yes. Attachment APF-RR-U6(CD) contains my workpapers, which are presented in a format similar to those contained in Attachment APF-RR-6(CD) to my direct testimony.

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

A. Yes.

III. UPDATES TO RATE BASE

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

A. I describe the actual rate base amounts that replace the estimates of rate base balances used to develop the revenue requirement that SPS presented in its August 8, 2019 filing in this case.

Q. Is SPS replacing all the amounts that were described as estimates in the August 8, 2019 filing?

A. Yes. In accordance with the rule, SPS has updated all plant and non-plant amounts that make up SPS's rate base.

Q. In your original testimony, you stated that SPS used a 13-month average to quantify balances that tend to vary from month to month. In the Update Cost of Service, did you continue to use a 13-month average for those elements of rate base that vary from month to month?

A. Yes. I continued to use a 13-month average for the elements of rate base that I identified in my direct testimony as varying from month to month. However, instead of using the 13-month period from March 2018 to March 2019, which is what I used for the initial filing, I used the 13-month period from June 2018 through June 2019.[4]

Q. Did you revise the cash working capital balance as part of the Update Cost of Service?

A. I did not revise the factors used to calculate the cash working capital, but I did apply those factors to the balances being presented in this update filing. Thus, to

[4] One exception was the prepaid pension asset balance. For that balance, there was no need to change the 13-month average because I used the 13-month average from June 2018 to June 2019 in the original cost of service.

the extent that the replacement of estimates with actual amounts changed the balances to which the factors are applied, the cash working capital balances changed from the original filing to the update filing.

Q. Please summarize the rate base estimates that you are replacing with actual balances for this update filing.

A. The following rate base estimates are being replaced with actual amounts in the Update Cost of Service:

- amounts closed to plant in service as of the end of the Update Period;
- Texas-specific depreciation reserve balance;
- plant and non-plant Accumulated Deferred Income Tax ("ADIT") balances;
- fuel inventory;
- materials and supplies;
- prepayments;
- regulatory assets and liabilities; and
- customer deposit balance.

I discuss each of those adjustments in the remainder of this section of my update testimony.

Q. What adjustments did you make to rate base to reflect SPS's actual capital additions during the Update Period?

A. The gross plant balance at March 31, 2019 was $7,272,911,446 (total company). During the three-month period from April 1, 2019 through June 30, 2019 (the Update Period), SPS placed in service $938,594,927 (total company) of new capital investment (net of retirements), which led to a gross plant balance (net of retirements) of $8,211,506,372 (total company) as of June 30, 2019. Compared to

the estimated gross plant in service included in SPS's initial filing, gross plant in the update filing decreased by $19,865,109. I have included that gross plant balance in the Update Cost of Service.

Q. Are other SPS witnesses supporting the actual amounts of capital additions?

A. Yes. SPS witness Mark P. Moeller is providing update testimony and attachments supporting the actual capital additions. In addition, SPS witnesses Mark Lytal, Jarred J. Cooley, Casey S. Meeks, Lawrence A. Bick, and David C. Harkness are filing update testimony, or an affidavit, and updated attachments supporting the actual amounts of the capital projects that SPS placed in service during the Update Period.

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

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

Q. Did you make any adjustments to reflect the actual depreciation reserve through the end of the Update Period?

A. Yes. The accumulated depreciation reserve balance decreased by $9,671,511 (total company), compared to the estimated accumulated depreciation balance included in the initial filing, to $2,296,654,264. I have added that amount to the

depreciation reserve. Mr. Moeller provides testimony supporting the depreciation during the Update Period.

Q. Did SPS adjust the ADIT balances to reflect actual amounts at the end of the Update Period?

A. Yes. The overall actual ADIT balance decreased by $1,354,542, (total company) relative to the estimate for the Update Period. Mr. Moeller and SPS witness Naomi Koch support that decrease.

Q. What changes did you make to replace estimated fuel inventory balances with actual amounts for the Update Period?

A. I increased the fuel inventory costs by $140,985 (total company) to reflect the actual fuel inventory balance as of the end of the Update Period.

Q. What changes did you make to replace estimated materials and supplies balances with actual amounts for the Update Period?

A. I decreased materials and supplies costs by $170,136 (total company) to reflect the actual materials and supplies balance as of the end of the Update Period.

Q. What changes did you make to replace estimated prepayments balances with actual amounts for the Update Period?

A. I increased prepayment costs by $5,642 (total company) to reflect the actual prepayment balance as of the end of the Update Period.

Q. What changes did you make to replace estimated regulatory assets and liabilities balances with actual amounts for the Update Period?

A. I reflected the actual regulatory asset balance as of the end of the Update Period, which is $8,725 lower than the balance in the initial filing. I also decreased the

regulatory liability balances by $43,638 to reflect actual amounts for the Update Period.

Q. What changes did you make to the customer deposit balance?

A. I decreased the customer deposit balance by $632,740 (Texas retail) to reflect the actual customer deposit balance in the Update Period.

IV. UPDATES TO FUEL AND PURCHASED POWER COSTS

Q. Did SPS update the purchased power costs included in its update filing?

A. Yes. I updated the purchased capacity and variable O&M costs to actual costs through the end of the Update Period. I also made the same known and measurable adjustments to purchased capacity and variable O&M costs that SPS witness Jeffrey C. Klein described in his direct and update testimony. I increased purchased capacity costs by $209,856 and decreased purchased power variable O&M costs by $1,640,349.

V. UPDATES TO O&M COSTS

Q. Is SPS also updating estimates of O&M costs with actual amounts as part of this update filing?

A. Yes. I have updated all the O&M estimated amounts to actual costs through the end of the Update Period. I have also made the same known and measurable adjustments that were described by SPS witnesses in the initial filing. In many instances, the amounts of the known and measurable adjustments are different from the adjustments made in the initial filing because a different time period is being used in the calculation of the adjustments. For example, I eliminated brand advertising costs in both the initial Test Year and the Update Period. The adjustment amount is different, though, because the costs for brand advertising in the first three months of the Test Year are different from the costs in the Update Period. The reasoning, however, is the same.

Q. Please identify the types of estimates that are being replaced with actual amounts in this update filing.

A. The following is a list of the categories of O&M estimates that I have replaced with actual amounts:

- O&M costs;
- Texas Gross Margin Tax balance;
- Texas Gross Receipts Tax balance;
- franchise fee amounts;
- Commission fees;
- depreciation expense;
- property tax amounts;

- deferred tax balances; and
- non-plant Schedule M balances.

As noted earlier, the discussions in SPS's direct testimony about the reasonableness, necessity, and prudence of the costs also apply to the updated O&M costs. Thus, the actual O&M costs presented in SPS's update testimony are reasonable, necessary, and prudently incurred.

Q. Please describe the adjustment to Production O&M costs.

A. I have updated Production O&M costs to actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my Direct Testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment to remove costs of environmental chemicals recovered through fuel;
- an adjustment to TUCO coal handling costs to capture contract price changes;
- the inclusion of an annual amount of O&M for the Hale Wind Project;
- several business area adjustments;
- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of per book Renewable Energy Credit ("REC") costs and inclusion of an ongoing amount;
- inclusion of a credit for REC sales;
- elimination of the return on shared assets;
- elimination of Supplemental Incentive Program expense;
- elimination of wholesale account manager costs;
- adjustment of incentive pay to target amounts;

- adjustment of base pay for wage increases; and
- adjustment of trading Administrative and General ("A&G") costs.

Updating to actual costs and including the known and measurable adjustments results in an increase in Production O&M costs of $482,338 compared to the amounts in the initial filing.

Q. Have you made any adjustments to Transmission and Regional Markets O&M expense?

A. Yes. I have updated transmission O&M expense to actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment for an increase in the lease costs of transmission equipment on public lands;
- an adjustment to Schedule 9 expenses to include an annual amount of Gridliance expenses;
- an adjustment of storm restoration expenses to a 3-year average;
- several business area adjustments;
- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of non-recurring transmission revenues and expenses;
- the elimination of the return on shared assets;
- an adjustment of incentive pay to target amounts; and
- an adjustment of base pay for wage increases.

Updating to actual costs and including the known and measurable adjustments results in a decrease in Transmission O&M costs of $3,583,464 and an increase in

Regional Markets O&M expense of $584,288 compared to the amounts in the Initial Filing.

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

A. Yes. I have updated distribution O&M expense to reflect actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment of storm restoration expenses to a 3-year average;
- several business area adjustments;
- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of the return on shared assets;
- an adjustment of incentive pay to target amounts; and
- an adjustment of base pay for wage increases.

Updating to actual costs and including the known and measurable adjustments results in an increase in Distribution O&M costs of $1,002,296 compared to the amounts in the initial filing.

Q. Have you made any adjustments to customer-service related expenses?

A. Yes. I have updated customer-related O&M expense to reflect actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- several business area adjustments;
- the inclusion of interest on customer deposits;

- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of energy efficiency costs recovered through riders;
- the elimination of Texas historic demand side management costs that are fully amortized;
- the elimination of wholesale account manager costs;
- an adjustment of incentive pay to target amounts; and
- an adjustment of base pay for wage increases.

Updating to actual costs and including the known and measurable adjustments results in an increase in Customer Accounting O&M of $234,642, an increase in Customer Service O&M of $1,193,071 and a decrease in Sales O&M of $4,941, compared to the amounts in the initial filing.

Q. Have you made any adjustments to Administrative & General expense?

A. Yes. I have updated Administrative & General expenses to actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment to pension and benefit costs;
- several business area adjustments;
- the inclusion of costs for communicating with customers on tariff changes;
- the elimination of brand advertising;
- an adjustment for costs included in the contribution and dues line item;
- an adjustment to the costs of the corporate aircraft to commercial airline equivalent;

- the elimination of executive perquisites;
- the elimination of life events;
- the elimination of long-term incentive compensation;
- the elimination of non-qualified pension expense;
- an adjustment to deferred pension and Other Post-Employment Benefit costs;
- the elimination of a return on shared assets;
- the elimination of the stock equivalent plan expense;
- an adjustment to rate case expense;
- the elimination of wholesale account manager costs;
- the elimination of costs for the Xcel Foundation;
- the inclusion of allowed contributions and dues; and
- an adjustment to the Commission Assessment fee for revenue increase.

In addition, I excluded pension-related settlement costs that were inadvertently included in the initial filing. That adjustment decreased pension and benefit costs by $4,626,942. Updating to actual costs and including the known and measurable adjustments results in a decrease in A&G costs of $6,837,081 compared to the amounts in the initial filing.

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

A. Yes. I made adjustments to:

- adjust the franchise fees to actual amounts and to gross-up the franchise fees for the requested revenue requirement;
- adjust the gross receipts tax to actual amounts and to gross-up the Texas gross receipts tax for the requested revenue requirement;
- adjust property taxes to reflect actual amounts through the Update Period, as well as including the known and measurable adjustments described by Ms. Koch; and

- adjust payroll taxes to actual amounts through the end of the Update Period, as well as including a known and measurable adjustment to reflect the payroll tax impact of all labor adjustments included in the cost of service.

Q. What adjustment did you make to franchise fees?

A. I adjusted the estimated franchise fees to the actual amount through the end of the Update Period. I also grossed up the embedded franchise fees paid to cities to reflect the revenue requirement requested by SPS in this case. That resulted in an increase of $2,337,097 (Texas retail).

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

A. Similar to the adjustments I made for franchise fees, I increased the gross receipts tax by $1,842,817. That amount includes the adjustment to actual gross receipts costs incurred through the Update Period as well as to gross-up the Texas miscellaneous gross receipts tax for the revenue change SPS is proposing in this case, including accounting for the weather normalization adjustment on revenues.

Q. Did you make an adjustment to property taxes?

A. Yes, I adjusted property taxes to update the amounts to actual and for the known and measurable adjustments Ms. Koch discusses her direct testimony. The amounts for the Update Period are the same as the amounts requested in the initial filing because of the known and measurable adjustments.

Q. Please describe the adjustments to payroll taxes.

A. I updated payroll taxes to actual amounts for the Update Period. In addition, I adjusted payroll taxes for the impact of all the known and measurable labor adjustments included in the Update Period. I described the known and measurable labor adjustments in my direct testimony.

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

A. Yes. I adjusted current federal income tax expense to reflect the result of all adjustments to the cost of service study for the Update Period. The adjustments to deferred income tax expense include out-of-period adjustments, elimination of accounts that are not included in the cost of service study, and the deferred income tax impact of various adjustments made to the per-book data. I also corrected the state income tax rate that is used in the income tax calculation.

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

A. Taxable income is determined by using the Texas retail jurisdictional return on rate base, after which synchronized interest expense is deducted and taxable additions/deductions (these are also known as "Schedule M items") are added to arrive at taxable income. The federal income tax rate is then applied to taxable income to arrive at current income tax expense. Deferred income tax expense and the amortization of investment tax credits are added to arrive at total tax expense. The taxable additions/deductions and the deferred income taxes are being presented in this case at the same level of detail, in order to properly allocate to the Texas retail jurisdiction. As a result of these steps, SPS's tax expense for ratemaking purposes is calculated based on the items of income and expense included in SPS's jurisdictional revenue requirement calculation.

Q. What adjustments did SPS make to deferred income tax expense?

A. SPS adjusted its deferred tax expense to reflect actual amounts through the end of the Update Period and to remove deferred income tax expense associated with items excluded from the cost of service.

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

A. I updated depreciation expense to actual amounts for the Update Period and made the same known and measurable adjustments I described in my direct testimony. The depreciation expense included in the Update Cost of Service is as follows:

Table APF-RR-U2

Type of Cost	Actual Amounts for Update Period
Production	$125,433,156
Transmission	$90,215,505
Distribution	$40,400,396
Intangible	$24,823,637
General	$29,557,084

Mr. Moeller discusses depreciation expense in his update testimony.

VI. REVENUE CREDITS

Q. Did you make any adjustments to revenue credits?

A. Yes. I adjusted the revenue credit amounts to the actual balances through the end of the Update Period. I also made the same known and measurable adjustments to transmission revenue credits I described in my direct testimony. The total amount of revenue credits included for the Update Period is $238,919,833 (total company).

VII. UPDATED JURISDICTIONAL REVENUE DEFICIENCY

Q. What is the overall Texas retail revenue requirement?

A. The overall Texas retail revenue requirement is $694,752,754.

Q. What is the revenue deficiency?

A. The revenue deficiency is calculated by comparing the net revenue requirement to present base rate revenue. Mr. Luth presents the calculation of present base rate revenue, which is equal to $558,276,447. The result is a revenue deficiency of $136,476,306.

Q. In your initial testimony, you indicated that the revenue deficiency was $141,284,640. Why has the deficiency decreased to $136,476,306 in this update filing?

A. The table below sets forth by category the difference between SPS's original deficiency and the updated deficiency:

Table APF-RR-U3

Initial filing deficiency	$141,284,640
Update estimates to actuals	$(564,069)
Update rate revenues to June actual	$(4,477,696)
Update allocators to June actual	$233,431
Case update deficiency	$136,476,306

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

A. Yes.

AFFIDAVIT

STATE OF COLORADO)
)
COUNTY OF DENVER)

ARTHUR P. FREITAS, first being sworn on his oath, states:

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

ARTHUR P. FREITAS

Subscribed and sworn to before me this 10th day of September 2019 by ARTHUR P. FREITAS

RYAN S. ATTIG
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20194030682
MY COMMISSION EXPIRES AUGUST 13, 2023

Notary Public, State of Colorado
My Commission Expires: 8/23/2019

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.

Southwestern Public Service Company

Docket No. 49831

Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments

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Southwestern Public Service Company

Docket No. 49831

Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments

TX-000 Cap Str

Line No.	Item	TX Retail	NM Retail	Wholesale
1	R02-Federal Tax Rate	21.00%	21.00%	21.00%
2	R08-Cost of Long Term Debt	4.33%	4.33%	4.33%
3	R09-Cost of Common Equity	10.35%	10.35%	10.35%
4	R11-Ratio of Long Term Debt	45.38%	45.38%	45.38%
5	R12-Ratio of Common Equity	54.62%	54.62%	54.62%
6	R24-NM State Income Tax Rate	5.90%	5.90%	5.90%
7	R24-State Tax Rate	1.41%	1.41%	1.41%
8				
9	Ratio of Long Term Debt	45.38%	45.38%	45.38%
10	Cost of Long Term Debt	4.33%	4.33%	4.33%
11	LTD	1.97%	1.97%	1.97%
12				
13	Ratio of Common Equity	54.62%	54.62%	54.62%
14	Cost of Common Equity	10.35%	10.35%	10.35%
15	Weighted Cost of Common Equity	5.65%	5.65%	5.65%
16				
17	Return on Rate Base	7.62%	7.62%	7.62%
18				
19	Sec 199 Deduction Rate			
20	Federal Tax Rate	21.00%	21.00%	21.00%
21	State Tax Rate	1.41%	1.41%	1.41%
22	Combined Tax Rate	22.11%	22.11%	22.11%
23	Tax Gross-up	1.283869	1.283869	1.283869

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TX-000 Deficiency

Line No.	Company	NM Retail	TX Retail	Wholesale
1	Southwestern Public Service Co			
2				
3	**Revenue Deficiency:**			
4	Rate Base	1,325,183,301	2,581,626,920	990,280,394
5	Return on Rate Base	7.62%	7.62%	7.62%
6	Required Earnings	100,978,968	196,719,971	75,459,366
7	Net Operating Earnings	44,995,856	90,419,155	73,254,316
8	Earnings Deficiency/Excess	55,983,111	106,300,816	2,205,050
9	Factor to Gross	1.283869	1.283869	1.283869
10	Revenue Deficiency/Excess (Gross)	71,874,973	136,476,306	2,830,996
11				
12	**Earned Return on Equity:**			
13	Earned Return on Rate Base	3.40%	3.50%	7.40%
14	Weighted Cost of Long Term Debt	1.97%	1.97%	1.97%
15	Difference	1.43%	1.53%	5.43%
16	Ratio of Common Equity	54.62%	54.62%	54.62%
17	Earned Return on Equity	2.61%	2.81%	9.94%

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	NM	(113,929,862)	31,852,629	(82,077,233)	NM			(82,077,233)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	TX	(253,238,508)	53,871,475	(199,367,033)	TX	100.00%	(199,367,033)	
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	NM	(142,971,137)	50,838,411	(92,132,726)	NM			(92,132,726)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	TX	(228,862,276)	52,968,777	(175,893,499)	TX	100.00%	(175,893,499)	
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	NM	(148,652,233)	72,414,737	(76,237,496)	NM			(76,237,496)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	TX	(329,425,767)	173,763,117	(155,662,650)	TX	100.00%	(155,662,650)	
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	NM	(2,315,033)	406,158	(1,908,875)	NM			(1,908,875)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	TX	(4,720,231)	(14,700,850)	(19,421,082)	TX	100.00%	(19,421,082)	
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	NM	(10,110,106)	3,440,819	(6,669,287)	NM			(6,669,287)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	TX	(27,283,352)	19,351,169	(7,932,184)	TX	100.00%	(7,932,184)	
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	WHLS	(345,350,825)	191,481,144	(153,869,682)	WHLS			(153,869,682)
12	Operating Revenue	Rate Revenue		Sub-Total Rate Revenue	(1,606,859,330)	635,687,584	(971,171,746)			(558,276,447)	(412,895,299)
13	Rate Revenues				(1,606,859,330)	635,687,584	(971,171,746)			(558,276,447)	(412,895,299)
14											
15	Operating Revenue	Other Revenue	40000-Operating Revenue	NM	0		0	NM			0
16	Operating Revenue	Other Revenue	40000-Operating Revenue	TX	0		0	TX	100.00%	0	
17	Operating Revenue	Other Revenue	40000-Operating Revenue	WHLS				WHLS			
18	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	NM	(458,579)		(458,579)	NM			(458,579)
19	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	TX	(1,100,374)		(1,100,374)	TX	100.00%	(1,100,374)	
20	Operating Revenue	Other Revenue	45103-Customer Connection	NM	(141,710)		(141,710)	NM			(141,710)
21	Operating Revenue	Other Revenue	45103-Customer Connection	TX	(566,021)		(566,021)	TX	100.00%	(566,021)	
22	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	NM	(43,792)		(43,792)	NM			(43,792)
23	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	TX	(166,724)		(166,724)	TX	100.00%	(166,724)	
24	Operating Revenue	Other Revenue	45106-Misc Service Rev	PIS-DIST	(82,327)		(82,327)	PIS-DIST	64.34%	(52,970)	(29,357)
25	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	ENERGY	1,216	(1,216)		ENERGY	59.59%		
26	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service revenues	ENERGY	(5,195)	5,195		ENERGY	59.59%		
27	Operating Revenue	Other Revenue	45400-Rentals	NM	(2,325,827)		(2,325,827)	NM			(2,325,827)
28	Operating Revenue	Other Revenue	45400-Rentals	PIS-DIST	(1,687,858)		(1,687,858)	PIS-DIST	64.34%	(1,085,979)	(601,879)
29	Operating Revenue	Other Revenue	45400-Rentals	TX	(4,196,430)		(4,196,430)	TX	100.00%	(4,196,430)	
30	Operating Revenue	Other Revenue	456.1Z2PROD - Funded Upgrades Credit Distribution	12CP-PROD	(320,848)		(320,848)	12CP-PROD	58.15%	(186,577)	(134,271)
31	Operating Revenue	Other Revenue	456.1Z2PTP - Z2 Point-to-Point Revenue	12CP-TRAN	1,087,699		1,087,699	12CP-TRAN	43.29%	470,811	616,889
32	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid	PIS-DIST	(91,140)		(91,140)	PIS-DIST	64.34%	(58,640)	(32,500)
33	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	12CP-TRAN	(3,311,235)	137,809	(3,173,425)	12CP-TRAN	43.29%	(1,373,618)	(1,799,808)
34	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	12CP-TRAN	(1,350,590)	439,528	(911,062)	12CP-TRAN	43.29%	(394,353)	(516,709)
35	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission Revenue	WHLS	(40,876,123)	105,319	(40,770,804)	WHLS			(40,770,804)
36	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric revenues	WHLS	(1,076,603)	(131,802)	(1,208,405)	WHLS			(1,208,405)
37	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	PIS-TRAN	(1,069,918)	20,531	(1,049,387)	PIS-TRAN	44.08%	(462,590)	(586,797)
38	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	12CP-PROD	(133,224)	128,329	(4,895)	12CP-PROD	58.15%	(2,847)	(2,049)
39	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charge	TX	(830,096)		(830,096)	TX	100.00%	(830,096)	
40	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	ENERGY	(4,007,339)	4,007,339		ENERGY	59.59%		
41	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	NM	17,087		17,087	NM			17,087
42	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	PIS-NET	(247,970)		(247,970)	PIS-NET	52.69%	(130,660)	(117,310)
43	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	TX	(92,479)		(92,479)	TX	100.00%	(92,479)	
44	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	ENERGY	310,596	(310,596)		ENERGY	59.59%		
45	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	ENERGY	12,378,020	(12,378,020)		ENERGY	59.59%		
46	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	12CP-TRAN	(181,282,007)	727,540	(180,554,467)	12CP-TRAN	43.29%	(78,153,022)	(102,401,444)
47	Operating Revenue	Other Revenue		Sub-Total Other Revenue	(231,669,788)	(7,250,045)	(238,919,833)			(88,382,569)	(150,537,264)
48	Other Revenue				(231,669,788)	(7,250,045)	(238,919,833)			(88,382,569)	(150,537,264)
49											

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
50	Operating Revenue			Sub-Total Operating Revenue	(1,838,529,118)	628,437,539	(1,210,091,579)			(646,659,016)	(563,432,563)
51											
52	Present and Other Revenue				1,838,529,118	(628,437,539)	1,210,091,579			646,659,016	563,432,563
53											
54	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY				ENERGY	59.59%		
55	Cost of Sales	Steam Production Fuel	50110-Gas	ENERGY	98,423,837	(98,423,837)		ENERGY	59.59%		
56	Cost of Sales	Steam Production Fuel	50120-Oil	ENERGY	71,696	(71,696)		ENERGY	59.59%		
57	Cost of Sales	Steam Production Fuel	50130-Coal	ENERGY	110,051,478	(110,051,478)		ENERGY	59.59%		
58	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	ENERGY	20,916,784	(20,916,784)		ENERGY	59.59%		
59	Cost of Sales	Steam Production Fuel		Sub-Total Steam Production Fuel	229,463,794	(229,463,794)					
60											
61	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	ENERGY	27,844,751	(27,844,751)		ENERGY	59.59%		
62	Cost of Sales	Other Production Fuel		Sub-Total Other Production Fuel	27,844,751	(27,844,751)					
63											
64	Cost of Sales	Purchased Power	55500-Purchased Power	ENERGY	327,178,711	(327,178,711)		ENERGY	59.59%		
65	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	12CP-PROD	95,052,781	(31,663,499)	63,389,281	12CP-PROD	58.15%	36,861,646	26,527,635
66	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	ENERGY	15,049,667	(2,484,323)	12,565,344	ENERGY	59.59%	7,487,826	5,077,518
67	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	ENERGY	4,961,481	(4,961,481)		ENERGY	59.59%		
68	Cost of Sales	Purchased Power		Sub-Total Purchased Power	442,242,639	(366,288,014)	75,954,625			44,349,472	31,605,154
69											
70	Cost of Sales			Sub-Total Cost of Sales	699,551,185	(623,596,559)	75,954,625			44,349,472	31,605,154
71											
72	Total Cost of Sales				699,551,185	(623,596,559)	75,954,625			44,349,472	31,605,154
73											
74	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	2,156,793	(8,959)	2,147,834	12CP-PROD	58.15%	1,248,992	898,842
75	O&M	Steam Production Operations	50135-Coal Non-Mine;Non-Freight	ENERGY	34,700,956	31,160	34,732,116	ENERGY	59.59%	20,697,247	14,034,869
76	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	(179,281)	(48,209)	(227,490)	ENERGY	59.59%	(135,564)	(91,926)
77	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	10,840,404	(792,206)	10,048,198	12CP-PROD	58.15%	5,843,150	4,205,047
78	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	9,687,321	99,280	9,786,601	12CP-PROD	58.15%	5,691,029	4,095,572
79	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	13,589,373	(135,268)	13,454,105	12CP-PROD	58.15%	7,823,727	5,630,378
80	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	6,287,271	(485,377)	5,801,893	12CP-PROD	58.15%	3,373,872	2,428,021
81	O&M	Steam Production Operations	50900-Stm Op SO2 Allowance Exp	12CP-PROD	124,830		124,830	12CP-PROD	58.15%	72,590	52,240
82	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	NM	(2,340)		(2,340)	NM			(2,340)
83	O&M	Steam Production Operations		Sub-Total Steam Production Operations	77,205,326	(1,339,579)	75,865,747			44,615,045	31,250,703
84											
85	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	1,487,567	16,743	1,504,310	12CP-PROD	58.15%	874,775	629,535
86	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	4,949,810	17,516	4,967,326	12CP-PROD	58.15%	2,888,561	2,078,765
87	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	17,690,573	58,751	17,749,323	ENERGY	59.59%	10,577,016	7,172,308
88	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	13,111,927	60,721	13,172,648	ENERGY	59.59%	7,849,725	5,322,923
89	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	11,145,895	47,644	11,193,538	12CP-PROD	58.15%	6,509,180	4,684,358
90	O&M	Steam Production Maintenance		Sub-Total Steam Production Maintenance	48,385,771	201,374	48,587,146			28,699,256	19,887,889
91											
92	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	34,361	(1,428)	32,932	12CP-PROD	58.15%	19,151	13,782
93	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	27,315	352	27,667	ENERGY	59.59%	16,487	11,180
94	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	325,084	3,039	328,123	12CP-PROD	58.15%	190,808	137,316
95	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	387,228	(1,580)	385,648	12CP-PROD	58.15%	224,259	161,389
96	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	ENERGY	45,184	5,755,120	5,800,304	ENERGY	59.59%	3,456,464	2,343,839
97	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	557,239	(50,858)	506,381	12CP-PROD	58.15%	294,467	211,914
98	O&M	Other Production Operations		Sub-Total Other Production Operations	1,376,411	5,704,644	7,081,055			4,201,635	2,879,420

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
99											
100	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	174,309	1,425	175,734	12CP-PROD	58.15%	102,191	73,542
101	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	363,828	1,521	365,349	12CP-PROD	58.15%	212,455	152,894
102	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	1,239,466	8,361	1,247,827	12CP-PROD	58.15%	725,627	522,200
103	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY		3,843,120	3,843,120	ENERGY	59.59%	2,290,157	1,552,963
104	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	362,463	(5,731)	356,731	12CP-PROD	58.15%	207,444	149,288
105	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	31,430		31,430	ENERGY	59.59%	18,730	12,701
106	O&M	Other Production Maintenance		Sub-Total Other Production Maintenance	2,171,496	3,848,696	6,020,192			3,556,604	2,463,588
107											
108	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	1,060,804	(31,619)	1,029,185	12CP-PROD	58.15%	598,484	430,701
109	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	2,301,100	(467,693)	1,833,408	12CP-PROD	58.15%	1,066,149	767,259
110	O&M	Other Power Supply	55700-Purchased Power Other	NM		(125,000)	(125,000)	NM			(125,000)
111	O&M	Other Power Supply	55700-Purchased Power Other	TX		(400,000)	(400,000)	TX	100.00%	(400,000)	
112	O&M	Other Power Supply	55790REC - REC Costs	TX		2,543,109	2,543,109	TX	100.00%	2,543,109	
113	O&M	Other Power Supply	55790REC - REC Costs NM	NM	2,801,341	(2,801,341)		NM			
114	O&M	Other Power Supply	55790REC - REC Costs TX	TX	1,555,023	(1,555,023)		TX	100.00%		
115	O&M	Other Power Supply		Sub-Total Other Power Supply	7,718,268	(2,837,567)	4,880,701			3,807,742	1,072,960
116											
117	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	9,507,532	(221,639)	9,285,893	PIS-TRAN	44.08%	4,093,401	5,192,492
118	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	226,292	3,661	229,954	12CP-TRAN	43.29%	99,536	130,418
119	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	2,971,313	9,222	2,980,535	12CP-TRAN	43.29%	1,290,125	1,690,410
120	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	RETAIL-TRAN	3,105,159		3,105,159	RETAIL-TRAN	67.57%	2,098,215	1,006,944
121	O&M	Transmission Operations	561400W-Scheduling, system control and dispatch services - Wholesale	WHLS	974,315		974,315	WHLS			974,315
122	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	877	(31)	846	12CP-TRAN	43.29%	366	480
123	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	74,509	(607)	73,902	12CP-TRAN	43.29%	31,988	41,913
124	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	(3,424)		(3,424)	12CP-TRAN	43.29%	(1,482)	(1,942)
125	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	RETAIL-TRAN	2,621,019		2,621,019	RETAIL-TRAN	67.57%	1,771,072	849,947
126	O&M	Transmission Operations	561800W-Reliability planning and standards develop service - Wholesale	WHLS	454,281		454,281	WHLS			454,281
127	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	1,750,096	21,642	1,771,738	PIS-TRAN	44.08%	781,016	990,722
128	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	958,078	(215)	957,863	PIS-TRAN	44.08%	422,244	535,618
129	O&M	Transmission Operations	56500LDC-Wheeling Lamar DC Tie	12CP-PROD	235	(655)	(420)	12CP-PROD	58.15%	(244)	(176)
130	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	WHLS	703,366		703,366	WHLS			703,366
131	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	12CP-TRAN	32,673	708	33,381	12CP-TRAN	43.29%	14,449	18,932
132	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	RETAIL-TRAN	98,353,145	4,311,645	102,664,790	RETAIL-TRAN	67.57%	69,372,541	33,292,249
133	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	WHLS	30,753,348		30,753,348	WHLS			30,753,348
134	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	RETAIL-TRAN	2,053,018	2,160	2,055,178	RETAIL-TRAN	67.57%	1,388,723	666,455
135	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	WHLS	536,540	(1,097)	535,444	WHLS			535,444
136	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesale	WHLS	712,669	(33)	712,636	WHLS			712,636
137	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	RETAIL-TRAN	84,422	(81,458)	2,964	RETAIL-TRAN	67.57%	2,003	961
138	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesale	WHLS	26,812	(26,304)	508	WHLS			508
139	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	RETAIL-TRAN	3,534,167	2,506,195	6,040,362	RETAIL-TRAN	67.57%	4,081,587	1,958,775
140	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	WHLS	23,603,585	781,206	24,384,791	WHLS			24,384,791
141	O&M	Transmission Operations	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	RETAIL-PROD	82,054		82,054	RETAIL-PROD	67.55%	55,426	26,628
142	O&M	Transmission Operations	565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	WHLS	16,400		16,400	WHLS			16,400
143	O&M	Transmission Operations	565Z2Sch11 - Z2 Schedule 11 Charges	RETAIL-TRAN	(169,497)		(169,497)	RETAIL-TRAN	67.57%	(114,532)	(54,965)
144	O&M	Transmission Operations	565Z2Sch11W - Z2 Schedule 11 Charges - Wholesale	WHLS				WHLS			
145	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	3,305,785	4,191	3,309,976	PIS-TRAN	44.08%	1,459,101	1,850,875
146	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	1,896,977	(192,143)	1,704,834	PIS-TRAN	44.08%	751,524	953,310
147	O&M	Transmission Operations		Sub-Total Transmission Operations	188,165,743	7,116,451	195,282,194			87,597,058	107,685,136

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148											
149	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	3,653	(80)	3,574	PIS-TRAN	44.08%	1,575	1,998
150	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	1,890,827	11,707	1,902,534	PIS-TRAN	44.08%	838,674	1,063,860
151	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	849,636	120	849,756	PIS-TRAN	44.08%	374,589	475,167
152	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX		281,605	281,605	TX	100.00%	281,605	
153	O&M	Transmission Maintenance		Sub-Total Transmission Maintenance	2,744,116	293,353	3,037,469			1,496,443	1,541,026
154											
155	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	140,635	(3,452)	137,183	ENERGY	59.59%	81,749	55,434
156	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	312,778	(9,798)	302,981	ENERGY	59.59%	180,550	122,431
157	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	23,929	(797)	23,132	ENERGY	59.59%	13,785	9,347
158	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	47,980	(1,552)	46,429	ENERGY	59.59%	27,667	18,761
159	O&M	Regional Marketing Operations	57570-Mkt Fac/Mon/Comp Serv	RETAIL-TRAN	6,163,708		6,163,708	RETAIL-TRAN	67.57%	4,164,934	1,998,774
160	O&M	Regional Marketing Operations	575700W-Market facilitation monitoring and compliance serv - Wholesale	WHLS	1,933,684		1,933,684	WHLS			1,933,684
161	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	55,985	(4,927)	51,058	ENERGY	59.59%	30,426	20,632
162	O&M	Regional Marketing Operations		Sub-Total Regional Marketing Operations	8,678,700	(20,524)	8,658,175			4,499,111	4,159,064
163											
164	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	6,489	20	6,508	NM			6,508
165	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	3,624,898	(21,863)	3,603,035	PIS-DIST	64.34%	2,318,217	1,284,819
166	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	49,486	99	49,585	TX	100.00%	49,585	
167	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	274,232	(2,133)	272,099	PIS-DIST	64.34%	175,070	97,029
168	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	1,565,135	12,989	1,578,124	PIS-DIST	64.34%	1,015,375	562,749
169	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	1,539,832	1,933	1,541,765	NM			1,541,765
170	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	396,914	211	397,125	PIS-DIST	64.34%	255,513	141,612
171	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	2,093,038	5,410	2,098,448	TX	100.00%	2,098,448	
172	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	1,248	15	1,263	NM			1,263
173	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	249,442	501	249,943	PIS-DIST	64.34%	160,815	89,128
174	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	11,931	47	11,978	TX	100.00%	11,978	
175	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	352,124	1,257	353,381	PIS-DIST	64.34%	227,368	126,013
176	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	1,058,811	15,217	1,074,028	NM			1,074,028
177	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	(328,337)	(1,076)	(329,413)	PIS-DIST	64.34%	(211,947)	(117,467)
178	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	1,892,468	25,929	1,918,397	TX	100.00%	1,918,397	
179	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	859,023	12,696	871,719	PIS-DIST	64.34%	560,870	310,849
180	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	1,049,368	4,720	1,054,088	NM			1,054,088
181	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	6,548,282	11,118	6,559,400	PIS-DIST	64.34%	4,220,361	2,339,039
182	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	4,106,560	21,953	4,128,513	TX	100.00%	4,128,513	
183	O&M	Distribution Operations	58900-Dist Rents	NM	408,346	(516)	407,830	NM			407,830
184	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	1,133,926	(162,992)	970,934	PIS-DIST	64.34%	624,706	346,229
185	O&M	Distribution Operations	58900-Dist Rents	TX	1,142,052	(1,375)	1,140,677	TX	100.00%	1,140,677	
186	O&M	Distribution Operations		Sub-Total Distribution Operations	28,035,268	(75,839)	27,959,429			18,693,946	9,265,483
187											
188	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	25,522	(768)	24,754	PIS-DIST	64.34%	15,927	8,827
189	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	253	7	260	NM			260
190	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	(20,030)	(485)	(20,515)	PIS-DIST	64.34%	(13,200)	(7,316)
191	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	20,084	471	20,556	TX	100.00%	20,556	
192	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	765,299	6,282	771,581	PIS-DIST	64.34%	496,440	275,141
193	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	1,055,030	17,647	1,072,677	NM			1,072,677
194	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	4,707,237	27,970	4,735,208	PIS-DIST	64.34%	3,046,664	1,688,544
195	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	2,155,169	2,863,111	5,018,280	TX	100.00%	5,018,280	
196	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	8,054	110	8,164	NM			8,164

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197	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	200,285	2,801	203,086	PIS-DIST	64.34%	130,667	72,419
198	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	57,722	754	58,476	TX	100.00%	58,476	
199	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	NM				NM			
200	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX				TX	100.00%		
201	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	76,242	274	76,516	NM			76,516
202	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	331,858	4,507	336,365	PIS-DIST	64.34%	216,419	119,945
203	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	79,751	354	80,105	TX	100.00%	80,105	
204	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	14,624	197	14,821	PIS-DIST	64.34%	9,536	5,285
205	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX				TX	100.00%		
206	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	217,826	1,541	219,367	NM			219,367
207	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	(1,320,541)	(19,889)	(1,340,430)	PIS-DIST	64.34%	(862,441)	(477,989)
208	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	573,320	6,019	579,339	TX	100.00%	579,339	
209	O&M	Distribution Maintenance		Sub-Total Distribution Maintenance	8,947,705	2,910,903	11,858,608			8,796,767	3,061,841
210											
211	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	20,933	8,774	29,707	CUST-AVG	68.92%	20,473	9,234
212	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	4,771,081	41,693	4,812,774	CUST-AVG	68.92%	3,316,807	1,495,966
213	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	7,182,231	(74,516)	7,107,715	CUST-AVG	68.92%	4,898,406	2,209,309
214	O&M	Customer Accounting	90400-Cust Acct Uncollect	CUST-RET	4,447,042		4,447,042	CUST-RET	68.92%	3,064,811	1,382,230
215	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Commodity	CUST-RET	1,182,664		1,182,664	CUST-RET	68.92%	815,068	367,596
216	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	NM		26,631	26,631	NM			26,631
217	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	TX		105,234	105,234	TX	100.00%	105,234	
218	O&M	Customer Accounting		Sub-Total Customer Accounting	17,603,951	107,816	17,711,767			12,220,800	5,490,966
219											
220	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	2,043,859	11,265	2,055,124	CUST-AVG	68.92%	1,416,325	638,799
221	O&M	Customer Service	90800EE-Customer Assistance Hist EE Amort	TX	836,673	(577,849)	258,825	TX	100.00%	258,825	
222	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	TX	4,356,270	(4,356,270)		TX	100.00%		
223	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	NM	11,235,954	(11,235,954)		NM			
224	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	715,996	24	716,021	TX	100.00%	716,021	
225	O&M	Customer Service	909000-Informational and instruction advertising expense	CUST-RET	421,375	(421,375)		CUST-RET	68.92%		
226	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	17,124	(130)	16,994	CUST-RET	68.92%	11,712	5,282
227	O&M	Customer Service		Sub-Total Customer Service	19,627,250	(16,580,287)	3,046,963			2,402,882	644,081
228											
229	O&M	Sales	91200-Economic Development	CUST-AVG	264,910	3,764	268,674	CUST-AVG	68.92%	185,161	83,513
230	O&M	Sales		Sub-Total Sales	264,910	3,764	268,674			185,161	83,513
231											
232	O&M	A&G	92000-A&G Salaries	LABXAG	35,036,295	(7,094,800)	27,941,496	LABXAG	59.83%	16,718,004	11,223,491
233	O&M	A&G	92100-A&G Office & Supplies	LABXAG	19,785,686	(562,993)	19,222,692	LABXAG	59.83%	11,501,355	7,721,338
234	O&M	A&G	92200-A&G Admn Transfer Crdt	LABXAG	(17,752,369)	3,051,257	(14,701,112)	LABXAG	59.83%	(8,795,995)	(5,905,117)
235	O&M	A&G	92300-A&G Outside Services	LABXAG	11,084,513	(74,273)	11,010,241	LABXAG	59.83%	6,587,666	4,422,574
236	O&M	A&G	92400-A&G Property Insurance	PIS-NET	3,189,386	(6,926)	3,182,461	PIS-NET	52.69%	1,676,900	1,505,561
237	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	7,450,310	(1,990)	7,448,320	LABXAG	59.83%	4,456,492	2,991,828
238	O&M	A&G	926000-Employee pensions and benefits	LABXAG	34,119,448	(5,280,704)	28,838,744	LABXAG	59.83%	17,254,847	11,583,897
239	O&M	A&G	92603-SPS Deferred Pension Exp	TX	(3,184,026)	4,759,001	1,574,975	TX	100.00%	1,574,975	
240	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG				CUST-AVG	68.92%		
241	O&M	A&G	92800R-Regulatory Commision Expense TX	TX	3,779,589	4,963,203	8,742,791	TX	100.00%	8,742,791	
242	O&M	A&G	92801R-Regulatory Commision Expense NM	NM	4,851,744		4,851,744	NM			4,851,744
243	O&M	A&G	92802R-Regulatory Commision Expense Wholesale	WHLS	523,587		523,587	WHLS			523,587
244	O&M	A&G	92803R-Regulatory Commision Expense Tran Related	12CP-TRAN	183,845		183,845	12CP-TRAN	43.29%	79,577	104,268
245	O&M	A&G	92804R-Regulatory Commision Expense Misc	RETAIL-ENERGY	94,203		94,203	RETAIL-ENERGY	67.32%	63,420	30,783

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246	O&M	A&G	92805R-Regulatory Commission Expense Energy Related	ENERGY	3,658		3,658	ENERGY	59.59%	2,180	1,478
247	O&M	A&G	92900-A&G Duplicate Chrg Crdt	PIS-PTD	(1,380,460)		(1,380,460)	PIS-PTD	53.47%	(738,180)	(642,280)
248	O&M	A&G	93010-A&G General Advertising	PIS-PTD	1,262,562	(1,262,562)		PIS-PTD	53.47%		
249	O&M	A&G	93020-A&G Misc General Exp	PIS-PTD	1,183,767	(864,946)	318,821	PIS-PTD	53.47%	170,485	148,336
250	O&M	A&G	93100-A&G Rents	PIS-PTD	9,810,003	(1,758,408)	8,051,595	PIS-PTD	53.47%	4,305,470	3,746,126
251	O&M	A&G	93100-A&G Rents	PISRET-DIST	3,536,782		3,536,782	PISRET-DIST	64.40%	2,277,864	1,258,918
252	O&M	A&G	93500-A&G Maint of Gen PLT	PIS-GEN	163,743	(74,096)	89,647	PIS-GEN	60.00%	53,792	35,855
253	O&M	A&G	Recoverable Contributions and Donations	TX		2,034,743	2,034,743	TX	100.00%	2,034,743	
254	O&M	A&G		Sub-Total A&G	113,742,267	(2,173,494)	111,568,773			67,966,385	43,602,387
255											
256	O&M			Sub-Total O&M	524,667,183	(2,840,290)	521,826,893			288,738,837	233,088,056
257											
258	Total O&M				524,667,183	(2,840,290)	521,826,893			288,738,837	233,088,056
259											
260	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	LABXAG	580,141	(13,254)	566,886	LABXAG	59.83%	339,180	227,706
261	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	LABXAG	19,277,059	(440,421)	18,836,638	LABXAG	59.83%	11,270,370	7,566,268
262	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	4,694,310	(107,250)	4,587,060	LABXAG	59.83%	2,744,537	1,842,522
263	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	LABXAG	711,459	(16,255)	695,205	LABXAG	59.83%	415,956	279,249
264	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	141,071	(3,223)	137,848	CUST-RET	68.92%	95,002	42,846
265	Depreciation Expense	Intangible		Sub-Total Intangible	25,404,040	(580,404)	24,823,637			14,865,046	9,958,591
266											
267	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	32,259	12,069	44,328	12CP-PROD	58.15%	25,777	18,551
268	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	428,166	136,063	564,229	12CP-PROD	58.15%	328,106	236,123
269	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	710	963	1,673	12CP-PROD	58.15%	973	700
270	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	6,908,812	6,451,276	13,360,089	12CP-PROD	58.15%	7,769,056	5,591,033
271	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	26,058,133	20,736,865	46,794,998	12CP-PROD	58.15%	27,211,866	19,583,132
272	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	11,635,063	12,449,554	24,084,618	12CP-PROD	58.15%	14,005,501	10,079,117
273	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	2,255,010	1,704,793	3,959,804	12CP-PROD	58.15%	2,302,674	1,657,129
274	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	757,743	591,730	1,349,473	12CP-PROD	58.15%	784,735	564,738
275	Depreciation Expense	Steam Production		Sub-Total Steam Production	48,075,897	42,083,314	90,159,211			52,428,689	37,730,522
276											
277	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	382,909	1,475,281	1,858,190	12CP-PROD	58.15%	1,080,560	777,630
278	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	71,062	260,442	331,504	ENERGY	59.59%	197,547	133,957
279	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	130,775	39,912	170,686	12CP-PROD	58.15%	99,256	71,430
280	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,237,285	211,831	1,449,116	12CP-PROD	58.15%	842,679	606,437
281	Depreciation Expense	Other Production	344000E-Other Prod Generator	12CP-PROD	4,667,564	20,112,773	24,780,338	12CP-PROD	58.15%	14,410,071	10,370,267
282	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	ENERGY	978,339	3,961,252	4,939,591	ENERGY	59.59%	2,943,556	1,996,035
283	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	794,051	815,409	1,609,460	12CP-PROD	58.15%	935,920	673,539
284	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	128,516	6,521	135,038	12CP-PROD	58.15%	78,526	56,512
285	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	25	(2)	23	ENERGY	59.59%	14	9
286	Depreciation Expense	Other Production		Sub-Total Other Production	8,390,526	26,883,420	35,273,945			20,588,129	14,685,816
287											
288	Depreciation Expense	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,145,673	(305,640)	1,840,033	12CP-TRAN	43.29%	796,458	1,043,574
289	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	NM	42,845	(6,103)	36,742	NM			36,742
290	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	TX	78,787	(11,223)	67,564	TX	100.00%	67,564	
291	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	14,314	(2,039)	12,275	WHLS			12,275
292	Depreciation Expense	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,874,581	261,640	2,136,221	12CP-TRAN	43.29%	924,663	1,211,557
293	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	13,273	1,853	15,126	12CP-PROD	58.15%	8,796	6,330
294	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	ENERGY	958	132	1,091	ENERGY	59.59%	650	441

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295	Depreciation Expense	Transmission	353000E-Transmission Station	12CP-TRAN	21,954,337	4,739,411	26,693,748	12CP-TRAN	43.29%	11,554,392	15,139,356
296	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	12CP-PROD	597,245	128,930	726,175	12CP-PROD	58.15%	422,280	303,895
297	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	ENERGY	11,447	2,473	13,920	ENERGY	59.59%	8,295	5,625
298	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	103,526	14,145	117,671	12CP-TRAN	43.29%	50,934	66,737
299	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	2,067	282	2,350	NM			2,350
300	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	3,801	519	4,321	TX	100.00%	4,321	
301	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	691	94	785	WHLS			785
302	Depreciation Expense	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	27,093,275	14,606,403	41,699,678	12CP-TRAN	43.29%	18,049,711	23,649,968
303	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	541,001	291,662	832,664	NM			832,664
304	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	994,839	536,333	1,531,173	TX	100.00%	1,531,173	
305	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	180,745	97,442	278,187	WHLS			278,187
306	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	7,697	4,150	11,847	12CP-PROD	58.15%	6,889	4,958
307	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	8,584	4,609	13,193	ENERGY	59.59%	7,862	5,331
308	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	10,297,727	3,007,507	13,305,234	12CP-TRAN	43.29%	5,759,172	7,546,062
309	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	205,626	60,054	265,680	NM			265,680
310	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	378,123	110,433	488,556	TX	100.00%	488,556	
311	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	68,698	20,064	88,762	WHLS			88,762
312	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	607	177	785	12CP-PROD	58.15%	456	328
313	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	4,506	1,322	5,828	ENERGY	59.59%	3,473	2,355
314	Depreciation Expense	Transmission	357000E-Tran Underground Cond	12CP-TRAN	3,470	984	4,454	12CP-TRAN	43.29%	1,928	2,526
315	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	10,003	3,415	13,418	12CP-TRAN	43.29%	5,808	7,610
316	Depreciation Expense	Transmission	359000-Transmission Road & Trai	12CP-TRAN	9,492	(1,467)	8,025	12CP-TRAN	43.29%	3,474	4,551
317	Depreciation Expense	Transmission		Sub-Total Transmission	66,647,940	23,567,565	90,215,505			39,696,855	50,518,651
318											
319	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	NM	112,926	(2,281)	110,644	NM			110,644
320	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	TX	38,603	2,910	41,513	TX	100.00%	41,513	
321	Depreciation Expense	Distribution	361000E-Str & Improv	NM	245,350	(48,343)	197,007	NM			197,007
322	Depreciation Expense	Distribution	361000E-Str & Improv	TX	252,534	(26,297)	226,237	TX	100.00%	226,237	
323	Depreciation Expense	Distribution	362000E-Other Eq	NM	2,338,167	311,186	2,649,352	NM			2,649,352
324	Depreciation Expense	Distribution	362000E-Other Eq	TX	3,453,626	598,020	4,051,646	TX	100.00%	4,051,646	
325	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	NM	2,505,789	882,678	3,388,467	NM			3,388,467
326	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	TX	5,621,938	1,408,244	7,030,182	TX	100.00%	7,030,182	
327	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	NM	2,651,187	679,569	3,330,756	NM			3,330,756
328	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	TX	4,959,546	523,277	5,482,822	TX	100.00%	5,482,822	
329	Depreciation Expense	Distribution	366000E-Dist Underground Cond	NM	113,867	(792)	113,075	NM			113,075
330	Depreciation Expense	Distribution	366000E-Dist Underground Cond	TX	371,119	(34,536)	336,583	TX	100.00%	336,583	
331	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	NM	249,484	56,764	306,247	NM			306,247
332	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	TX	850,008	(16,869)	833,140	TX	100.00%	833,140	
333	Depreciation Expense	Distribution	368000E-Dist Line Transformer	NM	1,565,694	135,735	1,701,429	NM			1,701,429
334	Depreciation Expense	Distribution	368000E-Dist Line Transformer	TX	3,905,244	(260,258)	3,644,985	TX	100.00%	3,644,985	
335	Depreciation Expense	Distribution	369010-Distribution Services O	NM	472,242	(29,576)	442,666	NM			442,666
336	Depreciation Expense	Distribution	369010-Distribution Services O	TX	940,052	15,598	955,650	TX	100.00%	955,650	
337	Depreciation Expense	Distribution	369020-Distribution Services U	NM	461,844	(28,925)	432,919	NM			432,919
338	Depreciation Expense	Distribution	369020-Distribution Services U	TX	814,238	13,510	827,748	TX	100.00%	827,748	
339	Depreciation Expense	Distribution	370000E-Distribution Meter	NM	683,196	286,526	969,722	NM			969,722
340	Depreciation Expense	Distribution	370000E-Distribution Meter	TX	1,151,494	436,806	1,588,300	TX	100.00%	1,588,300	
341	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	NM	266,593	(49,317)	217,275	NM			217,275
342	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	TX	435,819	(76,480)	359,339	TX	100.00%	359,339	
343	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	NM	317,425	157,289	474,714	NM			474,714

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344	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	TX	552,385	135,592	687,977	TX	100.00%	687,977	
345	Depreciation Expense	Distribution		Sub-Total Distribution	35,330,369	5,070,027	40,400,396			26,066,122	14,334,274
346											
347	Depreciation Expense	General	389002-General Land Rights	LABXAG	1,022	(213)	809	LABXAG	59.83%	484	325
348	Depreciation Expense	General	390000-Genl Structures & Improv	LABXAG	1,472,998	(256,681)	1,216,317	LABXAG	59.83%	727,749	488,568
349	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	LABXAG	302,723	(72,328)	230,395	LABXAG	59.83%	137,850	92,545
350	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	CUST-RET	232,116	(55,445)	176,671	CUST-RET	68.92%	121,758	54,913
351	Depreciation Expense	General	391000-General Office Furn & E	LABXAG	631,607	344,646	976,253	LABXAG	59.83%	584,113	392,140
352	Depreciation Expense	General	391004-General Info Sys Computer	LABXAG	12,050,452	2,105,242	14,155,694	LABXAG	59.83%	8,469,659	5,686,034
353	Depreciation Expense	General	392010-General Transp Eq Grp	LABXAG		176,169	176,169	LABXAG	59.83%	105,406	70,763
354	Depreciation Expense	General	392020-General Transp Eq Grp 2	LABXAG		1,897,818	1,897,818	LABXAG	59.83%	1,135,506	762,312
355	Depreciation Expense	General	392030-General Transp Eq Trailer	LABXAG		277,708	277,708	LABXAG	59.83%	166,159	111,549
356	Depreciation Expense	General	392040-General Transp Eq Grp 4	LABXAG		1,967,438	1,967,438	LABXAG	59.83%	1,177,161	790,277
357	Depreciation Expense	General	393000-General Stores Equipmen	LABXAG	10,211	3,382	13,593	LABXAG	59.83%	8,133	5,460
358	Depreciation Expense	General	394000-General Tools & Shop Equi	LABXAG	1,226,552	197,990	1,424,542	LABXAG	59.83%	852,334	572,207
359	Depreciation Expense	General	395000-General Laboratory Equi	LABXAG	352,141	(14,704)	337,437	LABXAG	59.83%	201,896	135,541
360	Depreciation Expense	General	396000-General Power Operated E	LABXAG		390,955	390,955	LABXAG	59.83%	233,917	157,038
361	Depreciation Expense	General	397000-General Communication E	LABXAG	3,552,210	(587,963)	2,964,248	LABXAG	59.83%	1,773,574	1,190,674
362	Depreciation Expense	General	397010-General Comm Eq Two Wa	LABXAG	3,205,424	(246,244)	2,959,180	LABXAG	59.83%	1,770,542	1,188,638
363	Depreciation Expense	General	397020-General Comm Eq AE	LABXAG	2,828	(217)	2,611	LABXAG	59.83%	1,562	1,049
364	Depreciation Expense	General	397030-General Comm Eq EM	LABXAG	249,269	26,941	276,211	LABXAG	59.83%	165,263	110,948
365	Depreciation Expense	General	398000-General Miscellaneous E	LABXAG	104,922	8,114	113,037	LABXAG	59.83%	67,632	45,404
366	Depreciation Expense	General		Sub-Total General	23,394,477	6,162,607	29,557,084			17,700,698	11,856,386
367											
368	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	PIS-NET	136,378	(136,378)		PIS-NET	52.69%		
369	Depreciation Expense	Other Tax	41190-Accretion Expense	PIS-NET	1,621,240	(1,621,240)		PIS-NET	52.69%		
370	Depreciation Expense	Other Tax		Sub-Total Other Tax	1,757,618	(1,757,618)					
371											
372	Depreciation Expense			Sub-Total Depreciation Expense	209,000,866	101,428,912	310,429,778			171,345,539	139,084,239
373											
374	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	NM	6,718,535	(6,322,383)	396,152	NM			396,152
375	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	PIS-NET	2,870,706		2,870,706	PIS-NET	52.69%	1,512,630	1,358,076
376	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	TX	1,894,121	(584,693)	1,309,428	TX	100.00%	1,309,428	
377	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	NM	(10,276)		(10,276)	NM			(10,276)
378	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	PIS-NET	(1,757,618)		(1,757,618)	PIS-NET	52.69%	(926,123)	(831,495)
379	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	TX	683,776	(3,607,074)	(2,923,298)	TX	100.00%	(2,923,298)	
380	Amortization Expense	Other Tax		Sub-Total Other Tax	10,399,245	(10,514,150)	(114,906)			(1,027,362)	912,457
381											
382	Amortization Expense			Sub-Total Amortization Expense	10,399,245	(10,514,150)	(114,906)			(1,027,362)	912,457
383											
384	Total Depreciation & Amortizat				219,400,111	90,914,762	310,314,872			170,318,177	139,996,696
385											
386	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	PIS-NET	45,687,156	9,854,069	55,541,225	PIS-NET	52.69%	29,265,741	26,275,484
387	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	LABOR	8,633,154	(23,526)	8,609,628	LABOR	60.25%	5,186,963	3,422,664
388	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	TX	8,863,316	2,337,097	11,200,413	TX	100.00%	11,200,413	
389	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Tax	TX	6,250,624	1,842,817	8,093,441	TX	100.00%	8,093,441	
390	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NM	9,801		9,801	NM			9,801
391	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	PIS-NET	622,723	(1,030)	621,692	PIS-NET	52.69%	327,582	294,111
392	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	TX	40,883		40,883	TX	100.00%	40,883	

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393	Taxes Other than Income	Other Tax		Sub-Total Other Tax	70,107,656	14,009,427	84,117,083			54,115,023	30,002,059
394											
395	Taxes Other than Income			Sub-Total Taxes Other than Income	70,107,656	14,009,427	84,117,083			54,115,023	30,002,059
396											
397	Payroll Tax Adjustment					(453,752)	(453,752)			(273,368)	
398	Total TOTI				70,107,656	13,555,674	83,663,330			53,841,655	30,002,059
399											
400	Operating Expenses				1,513,726,133	(521,966,413)	991,759,720			557,248,140	434,691,964
401	Pre-tax Income				324,802,985	(106,471,126)	218,331,859			89,410,876	128,740,599
402											
403	Rate Base				5,593,969,776	(696,766,337)	4,897,203,439			2,581,626,920	2,315,532,029
404	Weighted Cost of Debt				1.97%	1.97%	1.97%			1.97%	1.97%
405	Interest Deduction				110,201,205	(13,726,297)	96,474,908			50,858,050	45,615,981
406											
407	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(62,912)	(704,510)	(767,422)	LABXAG	59.83%	(459,165)	(308,257)
408	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(2,628,757)	4,093,962	1,465,205	LABXAG	59.83%	876,664	588,541
409	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(1,625,189)	(7,666,019)	(9,291,208)	LABXAG	59.83%	(5,559,132)	(3,732,076)
410	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(194,800)	(2,156,377)	(2,351,177)	LABXAG	59.83%	(1,406,760)	(944,417)
411	Sched M: Plant Temporary	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	28,609	78,794	107,403	CUST-RET	68.92%	74,020	33,383
412	Sched M: Plant Temporary	Intangible		Sub-Total Intangible	(4,483,049)	(6,354,150)	(10,837,199)			(6,474,373)	(4,362,826)
413											
414	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(1,636)	(542)	(2,178)	12CP-PROD	58.15%	(1,266)	(911)
415	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	4,761	(24,300)	(19,540)	12CP-PROD	58.15%	(11,363)	(8,177)
416	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	334,259	84,155	418,415	12CP-PROD	58.15%	243,313	175,101
417	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	317	(1,757)	(1,440)	12CP-PROD	58.15%	(837)	(603)
418	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(987,437)	1,667,258	679,821	12CP-PROD	58.15%	395,324	284,497
419	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(269,116)	2,413,204	2,144,088	12CP-PROD	58.15%	1,246,813	897,274
420	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(779,005)	1,598,824	819,819	12CP-PROD	58.15%	476,735	343,084
421	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(546,264)	(609,182)	(1,155,446)	12CP-PROD	58.15%	(671,906)	(483,540)
422	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(557,846)	151,709	(406,137)	12CP-PROD	58.15%	(236,174)	(169,963)
423	Sched M: Plant Temporary	Steam Production		Sub-Total Steam Production	(2,801,966)	5,279,368	2,477,402			1,440,640	1,036,762
424											
425	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,704)	(0)	(1,704)	12CP-PROD	58.15%	(991)	(713)
426	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(1,467,018)	(58,917)	(1,525,936)	12CP-PROD	58.15%	(887,350)	(638,585)
427	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(3,532,293)	(51,338)	(3,583,631)	ENERGY	59.59%	(2,135,525)	(1,448,106)
428	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	13,715	21,358	35,073	12CP-PROD	58.15%	20,395	14,677
429	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(865,788)	2,251,834	1,386,046	12CP-PROD	58.15%	806,003	580,043
430	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	12CP-PROD	1,083,121	(1,712,850)	(629,729)	12CP-PROD	58.15%	(366,195)	(263,534)
431	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	ENERGY	(47,113,610)	(684,743)	(47,798,352)	ENERGY	59.59%	(28,483,560)	(19,314,792)
432	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	72,506	120,672	193,178	12CP-PROD	58.15%	112,335	80,843
433	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,520,587)	(22,100)	(1,542,687)	ENERGY	59.59%	(919,304)	(623,383)
434	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(3,473)	(34,786)	(38,259)	12CP-PROD	58.15%	(22,248)	(16,011)
435	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,243)	(18)	(1,261)	ENERGY	59.59%	(751)	(510)
436	Sched M: Plant Temporary	Other Production		Sub-Total Other Production	(53,336,374)	(170,888)	(53,507,262)			(31,877,192)	(21,630,070)
437											
438	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(96,797)	96,797		12CP-TRAN	43.29%		
439	Sched M: Plant Temporary	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	(6,553)	(0)	(6,553)	12CP-TRAN	43.29%	(2,836)	(3,716)
440	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	12CP-TRAN	(6,631,009)	(423,058)	(7,054,067)	12CP-TRAN	43.29%	(3,053,354)	(4,000,713)
441	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(132,409)	(8,448)	(140,856)	NM			(140,856)

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442	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(243,484)	(15,534)	(259,019)	TX	100.00%	(259,019)	
443	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(44,237)	(2,822)	(47,059)	WHLS			(47,059)
444	Sched M: Plant Temporary	Transmission	350045-Tran Land Fee-Wind	ENERGY	(22)		(22)	ENERGY	59.59%	(13)	(9)
445	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(3,812,068)	(7,285,673)	(11,097,741)	12CP-TRAN	43.29%	(4,803,658)	(6,294,082)
446	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	16,131	23,697	39,828	12CP-PROD	58.15%	23,160	16,667
447	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(22,682)	167	(22,515)	ENERGY	59.59%	(13,417)	(9,098)
448	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	12CP-TRAN	(39,884,166)	(4,598,026)	(44,482,192)	12CP-TRAN	43.29%	(19,254,122)	(25,228,070)
449	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	12CP-PROD	659,002	(69,063)	589,939	12CP-PROD	58.15%	343,057	246,882
450	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	ENERGY	(245,669)	1,808	(243,861)	ENERGY	59.59%	(145,320)	(98,542)
451	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(999,881)	396,478	(603,403)	12CP-TRAN	43.29%	(261,183)	(342,220)
452	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(19,966)	7,917	(12,049)	NM			(12,049)
453	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(36,715)	14,558	(22,156)	TX	100.00%	(22,156)	
454	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(6,670)	2,645	(4,025)	WHLS			(4,025)
455	Sched M: Plant Temporary	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(39,459,638)	(2,211,177)	(41,670,816)	12CP-TRAN	43.29%	(18,037,218)	(23,633,598)
456	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(787,934)	(44,153)	(832,087)	NM			(832,087)
457	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(1,448,921)	(81,192)	(1,530,113)	TX	100.00%	(1,530,113)	
458	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(263,244)	(14,751)	(277,995)	WHLS			(277,995)
459	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(37,850)	(44,559)	(82,408)	12CP-PROD	58.15%	(47,921)	(34,487)
460	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(163,118)	2,766	(160,352)	ENERGY	59.59%	(95,556)	(64,797)
461	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(15,033,295)	(5,906,640)	(20,939,936)	12CP-TRAN	43.29%	(9,063,854)	(11,876,082)
462	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(300,186)	(117,944)	(418,131)	NM			(418,131)
463	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(552,008)	(216,886)	(768,895)	TX	100.00%	(768,895)	
464	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(100,290)	(39,404)	(139,695)	WHLS			(139,695)
465	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(3,646)	(3,165)	(6,811)	12CP-PROD	58.15%	(3,961)	(2,850)
466	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(86,575)	1,468	(85,107)	ENERGY	59.59%	(50,716)	(34,391)
467	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(9,679)	5,202	(4,477)	12CP-TRAN	43.29%	(1,938)	(2,539)
468	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(17,335)	21,209	3,874	12CP-TRAN	43.29%	1,677	2,197
469	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(18,327)	(73,874)	(92,201)	12CP-TRAN	43.29%	(39,909)	(52,292)
470	Sched M: Plant Temporary	Transmission		Sub-Total Transmission	(109,789,241)	(20,581,659)	(130,370,900)			(57,087,264)	(73,283,636)
471											
472	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	NM	(708)	0	(708)	NM			(708)
473	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	TX	(1,429)	0	(1,429)	TX	100.00%	(1,429)	
474	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights-NM	NM	(176,747)	(1,427)	(178,174)	NM			(178,174)
475	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	TX	(38,967)	(483)	(39,450)	TX	100.00%	(39,450)	
476	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	NM	(335,281)	(59,340)	(394,621)	NM			(394,621)
477	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	TX	(1,139,860)	28,077,690	26,937,830	TX	100.00%	26,937,830	
478	Sched M: Plant Temporary	Distribution	362000E-Other Eq	NM	(2,241,600)	136,389	(2,105,210)	NM			(2,105,210)
479	Sched M: Plant Temporary	Distribution	362000E-Other Eq	TX	(1,081,303)	(28,516,670)	(29,597,973)	TX	100.00%	(29,597,973)	
480	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	NM	(1,958,453)	(174,648)	(2,133,101)	NM			(2,133,101)
481	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	TX	(2,879,003)	(1,010,099)	(3,889,103)	TX	100.00%	(3,889,103)	
482	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	NM	(1,929,791)	238,661	(1,691,130)	NM			(1,691,130)
483	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	TX	(1,961,972)	4,463,210	2,501,239	TX	100.00%	2,501,239	
484	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	NM	(43,458)	(41,552)	(85,009)	NM			(85,009)
485	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	TX	(150,320)	105,170	(45,150)	TX	100.00%	(45,150)	
486	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	NM	(129,190)	(336,823)	(466,014)	NM			(466,014)
487	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	TX	(259,170)	294,088	34,918	TX	100.00%	34,918	
488	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	NM	(165,589)	(799,371)	(964,960)	NM			(964,960)
489	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	TX	164,723	(977,399)	(812,676)	TX	100.00%	(812,676)	
490	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	NM	(8,548)	18,379	9,831	NM			9,831

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491	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	TX	28,657	16,902	45,559	TX	100.00%	45,559	
492	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	NM	(126,589)	31,814	(94,775)	NM			(94,775)
493	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	TX	(134,734)	107,593	(27,141)	TX	100.00%	(27,141)	
494	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	NM	(135,448)	(50,809)	(186,257)	NM			(186,257)
495	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	TX	(295,383)	(108,866)	(404,248)	TX	100.00%	(404,248)	
496	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	NM	(178,913)	(99,676)	(278,589)	NM			(278,589)
497	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	TX	(198,297)	19,577	(178,720)	TX	100.00%	(178,720)	
498	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	NM	26,547	614,398	640,944	NM			640,944
499	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	TX	27,489	864,150	891,639	TX	100.00%	891,639	
500	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	NM	778,809	(51,021)	727,788	NM			727,788
501	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	TX	(563,760)	(6,159)	(569,918)	TX	100.00%	(569,918)	
502	Sched M: Plant Temporary	Distribution		Sub-Total Distribution	(15,108,287)	2,753,678	(12,354,609)			(5,154,625)	(7,199,985)
503											
504	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	LABXAG	(225)	(0)	(225)	LABXAG	59.83%	(135)	(90)
505	Sched M: Plant Temporary	General	389002-General Land Rights	LABXAG	664	133	797	LABXAG	59.83%	477	320
506	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	LABXAG	(47,523)	250,157	202,633	LABXAG	59.83%	121,240	81,393
507	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	LABXAG	112,275	1,192,070	1,304,345	LABXAG	59.83%	780,418	523,927
508	Sched M: Plant Temporary	General	390050-Genl Str & Imp-Call Center	CUST-RET	119,879		119,879	CUST-RET	68.92%	82,618	37,261
509	Sched M: Plant Temporary	General	391000-General Office Furn & E	LABXAG	(248,632)	(671,199)	(919,831)	LABXAG	59.83%	(550,355)	(369,476)
510	Sched M: Plant Temporary	General	391004-General Info Sys Computer	LABXAG	2,033,517	(128,305)	1,905,212	LABXAG	59.83%	1,139,930	765,282
511	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	(0)	(0)	LABXAG	59.83%	(0)	(0)
512	Sched M: Plant Temporary	General	392000-General Transportation E	LABXAG	0	(0)	(0)	LABXAG	59.83%	(0)	(0)
513	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	LABXAG	59,788	(321,416)	(261,627)	LABXAG	59.83%	(156,537)	(105,090)
514	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	LABXAG	757,636	(1,192,361)	(434,725)	LABXAG	59.83%	(260,105)	(174,619)
515	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	LABXAG	148,304	(233,157)	(84,853)	LABXAG	59.83%	(50,769)	(34,084)
516	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	LABXAG	990,480	(311,693)	678,787	LABXAG	59.83%	406,133	272,654
517	Sched M: Plant Temporary	General	393000-General Stores Equipmen	LABXAG	(1,807)	22,757	20,951	LABXAG	59.83%	12,535	8,415
518	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	LABXAG	(102,485)	(998,311)	(1,100,796)	LABXAG	59.83%	(658,630)	(442,166)
519	Sched M: Plant Temporary	General	395000-General Laboratory Equi	LABXAG	(46,670)	508,998	462,329	LABXAG	59.83%	276,621	185,707
520	Sched M: Plant Temporary	General	396000-General Power Operated E	LABXAG	255,098	255,689	510,787	LABXAG	59.83%	305,615	205,172
521	Sched M: Plant Temporary	General	397000-General Communication E	LABXAG	(267,166)	1,695,564	1,428,398	LABXAG	59.83%	854,641	573,756
522	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	LABXAG	(162,540)	(6,249,197)	(6,411,736)	LABXAG	59.83%	(3,836,281)	(2,575,455)
523	Sched M: Plant Temporary	General	397020-General Comm Eq AE	LABXAG	(199)	(4,716)	(4,915)	LABXAG	59.83%	(2,941)	(1,974)
524	Sched M: Plant Temporary	General	397030-General Comm Eq EM	LABXAG	(85,434)	3,991,206	3,905,773	LABXAG	59.83%	2,336,909	1,568,864
525	Sched M: Plant Temporary	General	398000-General Miscellaneous E	LABXAG	(11,685)	147,253	135,568	LABXAG	59.83%	81,113	54,455
526	Sched M: Plant Temporary	General		Sub-Total General	3,503,275	(2,046,525)	1,456,749			882,497	574,253
527											
528	Sched M: Plant Temporary			Sub-Total Sched M: Plant Temporary	(182,015,643)	(21,120,176)	(203,135,819)			(98,270,317)	(104,865,502)
529											
530	Sched M: Non-Plant Temporary	Demand Related	SchM-103 - Environmental Remediation	12CP-PROD	(14,542)		(14,542)	12CP-PROD	58.15%	(8,456)	(6,086)
531	Sched M: Non-Plant Temporary	Demand Related		Sub-Total Demand Related	(14,542)		(14,542)			(8,456)	(6,086)
532											
533	Sched M: Non-Plant Temporary	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	1,149	730	1,879	PIS-NET	52.69%	990	889
534	Sched M: Non-Plant Temporary	Plant Related	SchM-118 - Inventory Reserve	PIS-NET	(68,090)		(68,090)	PIS-NET	52.69%	(35,878)	(32,212)
535	Sched M: Non-Plant Temporary	Plant Related	SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	807,614		807,614	PIS-NET	52.69%	425,547	382,067
536	Sched M: Non-Plant Temporary	Plant Related	SchM-127 - Litigation Reserve	PIS-NET	125,000		125,000	PIS-NET	52.69%	65,865	59,135
537	Sched M: Non-Plant Temporary	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	14,153,821	(14,153,821)		PIS-NET	52.69%		
538	Sched M: Non-Plant Temporary	Plant Related	SchM-192 - Texas Margin Tax	PIS-NET	139,424		139,424	PIS-NET	52.69%	73,465	65,959
539	Sched M: Non-Plant Temporary	Plant Related		Sub-Total Plant Related	15,158,917	(14,153,091)	1,005,826			529,989	475,837

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540											
541	Sched M: Non-Plant Temporary	Labor Related	SchM-107 - Pension Expense	LABOR	(3,851,027)	(2,078,674)	(5,929,701)	LABOR	60.25%	(3,572,412)	(2,357,288)
542	Sched M: Non-Plant Temporary	Labor Related	SchM-109 - Employee Incentive	LABOR	13,862	113,001	126,863	LABOR	60.25%	76,430	50,433
543	Sched M: Non-Plant Temporary	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(748,846)	205,273	(543,573)	LABOR	60.25%	(327,481)	(216,091)
544	Sched M: Non-Plant Temporary	Labor Related	SchM-112 - Post Employment Benefits FAS 112	LABOR	(183,185)	67,389	(115,796)	LABOR	60.25%	(69,762)	(46,033)
545	Sched M: Non-Plant Temporary	Labor Related	SchM-114 - Severance Accrual	LABOR	34,245		34,245	LABOR	60.25%	20,631	13,614
546	Sched M: Non-Plant Temporary	Labor Related	SchM-226 - Performance Recognition Award	LABOR	9,279		9,279	LABOR	60.25%	5,590	3,689
547	Sched M: Non-Plant Temporary	Labor Related		Sub-Total Labor Related	(4,725,672)	(1,693,011)	(6,418,683)			(3,867,005)	(2,551,678)
548											
549	Sched M: Non-Plant Temporary	Direct Assigned	SchM-138 - Rate Case Expense	NM	8,268,999		8,268,999	NM			8,268,999
550	Sched M: Non-Plant Temporary	Direct Assigned	SchM-138 - Rate Case Expense	TX	8,488,528		8,488,528	TX	100.00%	8,488,528	
551	Sched M: Non-Plant Temporary	Direct Assigned	SchM-168 - Reg Asset-NOx	NM	(2,340)		(2,340)	NM			(2,340)
552	Sched M: Non-Plant Temporary	Direct Assigned		Sub-Total Direct Assigned	16,755,187		16,755,187			8,488,528	8,266,659
553											
554	Sched M: Non-Plant Temporary	Other	SchM-108 - Accrued Vacation Paid	LABOR	65,686	(65,686)		LABOR	60.25%		
555	Sched M: Non-Plant Temporary	Other	SchM-116 - Bad Debt	CUST-RET	(386,684)	386,684		CUST-RET	68.92%		
556	Sched M: Non-Plant Temporary	Other	SchM-130 - Deferred Compensation Plan Reserve	LABOR	665,033	(665,033)		LABOR	60.25%		
557	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(9,390)	9,390	(0)	LABOR	60.25%	(0)	(0)
558	Sched M: Non-Plant Temporary	Other	SchM-136 - Performance Share Plan	LABOR	209,427	(209,427)		LABOR	60.25%		
559	Sched M: Non-Plant Temporary	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	2,460,724	(2,460,724)		PIS-NET	52.69%		
560	Sched M: Non-Plant Temporary	Other	SchM-178 - Interest Income on Disputed Tax	PIS-NET	170,895	(170,895)		PIS-NET	52.69%		
561	Sched M: Non-Plant Temporary	Other	SchM-179 - DSM/CIP	PIS-NET	(602,637)	602,637		PIS-NET	52.69%		
562	Sched M: Non-Plant Temporary	Other	SchM-180 - ITC Grant	PIS-NET	(3,721)	3,721		PIS-NET	52.69%		
563	Sched M: Non-Plant Temporary	Other	SchM-186 - Deferred Fuel Costs	PIS-NET	13,297,883	(13,297,883)		PIS-NET	52.69%		
564	Sched M: Non-Plant Temporary	Other	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	7,421,124	(7,421,124)		PIS-NET	52.69%		
565	Sched M: Non-Plant Temporary	Other	SchM-188 - Contributions Carryover	PIS-NET	(652,233)	652,233		PIS-NET	52.69%		
566	Sched M: Non-Plant Temporary	Other	SchM-189 - OCI Treasury	PIS-NET	(92,450)	92,450		PIS-NET	52.69%		
567	Sched M: Non-Plant Temporary	Other	SchM-195 - Renewable Energy Standard	PIS-NET	7,717,049	(7,717,049)		PIS-NET	52.69%		
568	Sched M: Non-Plant Temporary	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	213,533	(213,533)		PIS-NET	52.69%		
569	Sched M: Non-Plant Temporary	Other	SchM-203 - Fed NOL Benefit	PIS-NET	(102,392,175)	102,392,175		PIS-NET	52.69%		
570	Sched M: Non-Plant Temporary	Other	SchM-205 - State Only NOL	PIS-NET	(11,652,866)	11,652,866		PIS-NET	52.69%		
571	Sched M: Non-Plant Temporary	Other	SchM-207 - Mark to Market Adjust	PIS-NET	(153,608)	153,608		PIS-NET	52.69%		
572	Sched M: Non-Plant Temporary	Other	SchM-213 - Rate Refund Reserve	PIS-NET	(59,354)	59,354		PIS-NET	52.69%		
573	Sched M: Non-Plant Temporary	Other	SchM-214 - Prepaid Advertising	PIS-NET	199,071	(199,071)		PIS-NET	52.69%		
574	Sched M: Non-Plant Temporary	Other	SchM-217 - Reg Asset - Texas Surcharge (DTL)	PIS-NET	(1,757,993)	1,757,993		PIS-NET	52.69%		
575	Sched M: Non-Plant Temporary	Other	SchM-261 - Section 59e Adjustment	PIS-NET	13,306,733	(13,306,733)		PIS-NET	52.69%		
576	Sched M: Non-Plant Temporary	Other	SchM-262 - Federal Only NOL - Non Operating	PIS-NET	(8)	8		PIS-NET	52.69%		
577	Sched M: Non-Plant Temporary	Other	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(6,866,739)	6,866,739		PIS-NET	52.69%		
578	Sched M: Non-Plant Temporary	Other		Sub-Total Other	(78,902,702)	78,902,702	(0)			(0)	(0)
579											
580	Sched M: Non-Plant Temporary			Sub-Total Sched M: Non-Plant Temporary	(51,728,812)	63,056,600	11,327,788			5,143,056	6,184,732
581											
582	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	LABXAG	14,876	(35,641)	(20,765)	LABXAG	59.83%	(12,424)	(8,341)
583	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(216,291)	788,900	572,610	LABXAG	59.83%	342,605	230,005
584	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	387,658	(571,970)	(184,311)	LABXAG	59.83%	(110,277)	(74,034)
585	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	LABXAG	45,884	(107,788)	(61,904)	LABXAG	59.83%	(37,038)	(24,865)
586	Sched M: Plant Permanent	Intangible		Sub-Total Intangible	232,128	73,502	305,629			182,865	122,765
587											
588	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	384	1,533	1,917	12CP-PROD	58.15%	1,115	802

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
589	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	173	37	209	12CP-PROD	58.15%	122	88
590	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	26	(25)	1	12CP-PROD	58.15%	0	0
591	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(32,937)	10,390	(22,547)	12CP-PROD	58.15%	(13,112)	(9,436)
592	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	549,602	189,073	738,675	12CP-PROD	58.15%	429,549	309,127
593	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	251,300	94,874	346,174	12CP-PROD	58.15%	201,304	144,869
594	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	36,551	(15,396)	21,155	12CP-PROD	58.15%	12,302	8,853
595	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	14,607	7,245	21,852	12CP-PROD	58.15%	12,707	9,145
596	Sched M: Plant Permanent	Steam Production		Sub-Total Steam Production	819,705	287,731	1,107,436			643,988	463,448
597											
598	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(4,854,735)	27	(4,854,708)	12CP-PROD	58.15%	(2,823,072)	(2,031,636)
599	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(418,581)	(1,016)	(419,597)	ENERGY	59.59%	(250,042)	(169,554)
600	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(280)	(42)	(322)	12CP-PROD	58.15%	(187)	(135)
601	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(19,055)	10,741	(8,314)	12CP-PROD	58.15%	(4,834)	(3,479)
602	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	12CP-PROD	85,556	(10,401)	75,156	12CP-PROD	58.15%	43,704	31,452
603	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	ENERGY	(5,583,018)	(13,550)	(5,596,567)	ENERGY	59.59%	(3,335,056)	(2,261,512)
604	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	12,526	537	13,063	12CP-PROD	58.15%	7,596	5,467
605	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(180,191)	(437)	(180,629)	ENERGY	59.59%	(107,639)	(72,990)
606	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	1,523	42	1,565	12CP-PROD	58.15%	910	655
607	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(147)	(0)	(148)	ENERGY	59.59%	(88)	(60)
608	Sched M: Plant Permanent	Other Production		Sub-Total Other Production	(10,956,401)	(14,100)	(10,970,500)			(6,468,708)	(4,501,792)
609											
610	Sched M: Plant Permanent	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	(228)		(228)	12CP-TRAN	43.29%	(99)	(129)
611	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	12CP-TRAN	(125,684)	(886)	(126,570)	12CP-TRAN	43.29%	(54,786)	(71,784)
612	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(2,510)	(18)	(2,527)	NM			(2,527)
613	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(4,615)	(33)	(4,648)	TX	100.00%	(4,648)	
614	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(838)	(6)	(844)	WHLS			(844)
615	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(191,905)	(206,607)	(398,512)	12CP-TRAN	43.29%	(172,496)	(226,016)
616	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	596	760	1,356	12CP-PROD	58.15%	789	568
617	Sched M: Plant Permanent	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(13,377)	4	(13,373)	ENERGY	59.59%	(7,969)	(5,404)
618	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	12CP-TRAN	(2,025,533)	190,557	(1,834,975)	12CP-TRAN	43.29%	(794,269)	(1,040,706)
619	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	12CP-PROD	24,363	(931)	23,432	12CP-PROD	58.15%	13,626	9,806
620	Sched M: Plant Permanent	Transmission	353045-Tran Station Equip-Wind	ENERGY	(144,887)	39	(144,848)	ENERGY	59.59%	(86,316)	(58,531)
621	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(1,990,943)	74,967	(1,915,975)	12CP-TRAN	43.29%	(829,330)	(1,086,645)
622	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(39,755)	1,497	(38,258)	NM			(38,258)
623	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(73,106)	2,753	(70,353)	TX	100.00%	(70,353)	
624	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(13,282)	500	(12,782)	WHLS			(12,782)
625	Sched M: Plant Permanent	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(2,022,641)	152,941	(1,869,699)	12CP-TRAN	43.29%	(809,300)	(1,060,400)
626	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(40,388)	3,054	(37,334)	NM			(37,334)
627	Sched M: Plant Permanent	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(74,269)	5,616	(68,654)	TX	100.00%	(68,654)	
628	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(13,493)	1,020	(12,473)	WHLS			(12,473)
629	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(373)	(4,274)	(4,646)	12CP-PROD	58.15%	(2,702)	(1,944)
630	Sched M: Plant Permanent	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(124,009)	87	(123,923)	ENERGY	59.59%	(73,847)	(50,076)
631	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(772,212)	(86,305)	(858,517)	12CP-TRAN	43.29%	(371,609)	(486,908)
632	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(15,420)	(1,723)	(17,143)	NM			(17,143)
633	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(28,355)	(3,169)	(31,524)	TX	100.00%	(31,524)	
634	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(5,152)	(576)	(5,727)	WHLS			(5,727)
635	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(35)	(309)	(344)	12CP-PROD	58.15%	(200)	(144)
636	Sched M: Plant Permanent	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(65,818)	46	(65,772)	ENERGY	59.59%	(39,194)	(26,578)
637	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(498)	204	(295)	12CP-TRAN	43.29%	(128)	(167)

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638	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(893)	706	(187)	12CP-TRAN	43.29%	(81)	(106)
639	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(944)	(2,017)	(2,962)	12CP-TRAN	43.29%	(1,282)	(1,680)
640	Sched M: Plant Permanent	Transmission		Sub-Total Transmission	(7,766,205)	127,899	(7,638,306)			(3,404,371)	(4,233,935)
641											
642	Sched M: Plant Permanent	Distribution	360001E-Dist Land Owned in Fee	TX	(0)		(0)	TX	100.00%	(0)	
643	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	NM	34	(0)	34	NM			34
644	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	TX	23	(0)	23	TX	100.00%	23	
645	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	NM	(51,233)	4,250	(46,983)	NM			(46,983)
646	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	TX	(40,808)	87,321	46,513	TX	100.00%	46,513	
647	Sched M: Plant Permanent	Distribution	362000E-Other Eq	NM	(311,592)	52,993	(258,599)	NM			(258,599)
648	Sched M: Plant Permanent	Distribution	362000E-Other Eq	TX	(179,824)	(50,031)	(229,855)	TX	100.00%	(229,855)	
649	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	NM	(27,363)	3,820	(23,543)	NM			(23,543)
650	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	TX	(185,152)	(109,831)	(294,983)	TX	100.00%	(294,983)	
651	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	NM	(28,736)	4,617	(24,119)	NM			(24,119)
652	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	TX	(17,997)	8,400	(9,597)	TX	100.00%	(9,597)	
653	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	NM	815	(199)	616	NM			616
654	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	TX	8,977	(381)	8,596	TX	100.00%	8,596	
655	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	NM	12,196	(4,471)	7,725	NM			7,725
656	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	TX	56,705	620	57,325	TX	100.00%	57,325	
657	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	NM	45,415	(14,967)	30,448	NM			30,448
658	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	TX	75,422	(26,552)	48,870	TX	100.00%	48,870	
659	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	NM	(84)	67	(17)	NM			(17)
660	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	TX	84	43	127	TX	100.00%	127	
661	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	NM	1,803	(766)	1,037	NM			1,037
662	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	TX	1,994	(2,150)	(156)	TX	100.00%	(156)	
663	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	NM	1,072	(678)	394	NM			394
664	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	TX	1,516	(1,239)	277	TX	100.00%	277	
665	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	NM	2,282	775	3,057	NM			3,057
666	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	TX	4,812	2,240	7,052	TX	100.00%	7,052	
667	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	NM	1,600	15,632	17,233	NM			17,233
668	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	TX	245	27,795	28,040	TX	100.00%	28,040	
669	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	NM	25,437	507	25,944	NM			25,944
670	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	TX	(4,580)	(197)	(4,778)	TX	100.00%	(4,778)	
671	Sched M: Plant Permanent	Distribution		Sub-Total Distribution	(606,937)	(2,382)	(609,319)			(342,547)	(266,773)
672											
673	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	LABXAG	(2)		(2)	LABXAG	59.83%	(1)	(1)
674	Sched M: Plant Permanent	General	389002-General Land Rights	LABXAG	1	0	1	LABXAG	59.83%	0	0
675	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	LABXAG	(223,431)	1,625	(221,805)	LABXAG	59.83%	(132,711)	(89,094)
676	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	LABXAG	1,984	593	2,576	LABXAG	59.83%	1,542	1,035
677	Sched M: Plant Permanent	General	390050-Genl Str & Imp-Call Center	CUST-RET	11,093		11,093	CUST-RET	68.92%	7,645	3,448
678	Sched M: Plant Permanent	General	391000-General Office Furn & E	LABXAG	2,083	(87)	1,996	LABXAG	59.83%	1,194	802
679	Sched M: Plant Permanent	General	391004-General Info Sys Computer	LABXAG	51,152	793	51,945	LABXAG	59.83%	31,080	20,865
680	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	(0)	0	LABXAG	59.83%	0	0
681	Sched M: Plant Permanent	General	392000-General Transportation E	LABXAG	0	(0)	(0)	LABXAG	59.83%	(0)	(0)
682	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	LABXAG	29	(27)	1	LABXAG	59.83%	1	1
683	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	LABXAG	364	(62)	302	LABXAG	59.83%	181	121
684	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	LABXAG	71	(12)	59	LABXAG	59.83%	35	24
685	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	LABXAG	476	42	518	LABXAG	59.83%	310	208
686	Sched M: Plant Permanent	General	393000-General Stores Equipmen	LABXAG	(474)	458	(16)	LABXAG	59.83%	(10)	(6)

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687	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	LABXAG	(47,181)	(8,712)	(55,893)	LABXAG	59.83%	(33,442)	(22,451)
688	Sched M: Plant Permanent	General	395000-General Laboratory Equi	LABXAG	(12,288)	10,522	(1,767)	LABXAG	59.83%	(1,057)	(710)
689	Sched M: Plant Permanent	General	396000-General Power Operated E	LABXAG	123	44	167	LABXAG	59.83%	100	67
690	Sched M: Plant Permanent	General	397000-General Communication E	LABXAG	(70,134)	39,846	(30,288)	LABXAG	59.83%	(18,122)	(12,166)
691	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	LABXAG	(38,138)	(98,334)	(136,471)	LABXAG	59.83%	(81,654)	(54,817)
692	Sched M: Plant Permanent	General	397020-General Comm Eq AE	LABXAG	(49)	(71)	(120)	LABXAG	59.83%	(72)	(48)
693	Sched M: Plant Permanent	General	397030-General Comm Eq EM	LABXAG	(23,261)	70,511	47,250	LABXAG	59.83%	28,271	18,979
694	Sched M: Plant Permanent	General	398000-General Miscellaneous E	LABXAG	(3,062)	2,962	(100)	LABXAG	59.83%	(60)	(40)
695	Sched M: Plant Permanent	General		Sub-Total General	(350,643)	20,090	(330,553)			(196,769)	(133,784)
696											
697	Sched M: Plant Permanent			Sub-Total Sched M: Plant Permanent	(18,628,353)	492,740	(18,135,614)			(9,585,543)	(8,550,071)
698											
699	Sched M: Non-Plant Permanen	Plant Related	SchM-218 - Deferred revenue (ITC Grant Accounting)	PIS-NET	(11,988)	11,988		PIS-NET	52.69%		
700	Sched M: Non-Plant Permanen	Plant Related		Sub-Total Plant Related	(11,988)	11,988					
701											
702	Sched M: Non-Plant Permanen	Labor Related	SchM-124 - Meals and Entertainment	LABOR	164,581	85,078	249,659	LABOR	60.25%	150,410	99,249
703	Sched M: Non-Plant Permanen	Labor Related		Sub-Total Labor Related	164,581	85,078	249,659			150,410	99,249
704											
705	Sched M: Non-Plant Permanen	Other	SchM-196 - Club Dues	PIS-NET	31,453	(31,453)		PIS-NET	52.69%		
706	Sched M: Non-Plant Permanen	Other	SchM-197 - Lobbying Expenses	PIS-NET	810,045	(810,045)		PIS-NET	52.69%		
707	Sched M: Non-Plant Permanen	Other	SchM-199 - Penalties	PIS-NET	42,462	(42,462)		PIS-NET	52.69%		
708	Sched M: Non-Plant Permanen	Other	SchM-200 - Depletion on Royalty Income	PIS-NET	(526)	526		PIS-NET	52.69%		
709	Sched M: Non-Plant Permanen	Other	SchM-221 - Income from Trusts	PIS-NET	(169)	169		PIS-NET	52.69%		
710	Sched M: Non-Plant Permanen	Other	SchM-287 - Suite and Entertainment Tickets	PIS-NET	(5,839)	5,839		PIS-NET	52.69%		
711	Sched M: Non-Plant Permanen	Other		Sub-Total Other	877,426	(877,426)					
712											
713	Sched M: Non-Plant Permanent			Sub-Total Sched M: Non-Plant Permanent	1,030,020	(780,361)	249,659			150,410	99,249
714											
715	Total Schedule M (w/o NOL)				(251,342,789)	41,648,803	(209,693,986)			(102,562,394)	(107,131,592)
716	SchM NOL									(72,466,737)	
717	Total Schedule M (w/ NOL)				(251,342,789)	41,648,803	(209,693,986)			(175,029,132)	(107,131,592)
718											
719	State Taxable Income				(36,741,009)	(51,096,027)	(87,837,035)			(136,476,306)	(24,006,974)
720	State Income Tax Rate				1.41%	1.41%	1.41%			1.41%	
721	State Income Taxes				(516,432)	(718,206)	(1,234,637)			(1,918,311)	
722											
723	Federal Taxable Income				(36,224,577)	(50,377,821)	(86,602,398)			(134,557,996)	(24,006,974)
724	Federal Income Tax Rate				21.00%	21.00%	21.00%			21.00%	
725	Federal Income Taxes				(7,607,161)	(10,579,342)	(18,186,504)			(28,257,179)	
726											
727	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Softwar	LABXAG	13,213	1,537	14,750	LABXAG	59.83%	8,825	5,925
728	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Softwar	LABXAG	570,482	66,360	636,842	LABXAG	59.83%	381,036	255,806
729	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	340,875	39,652	380,527	LABXAG	59.83%	227,678	152,849
730	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Softwar	LABXAG	40,936	4,762	45,698	LABXAG	59.83%	27,342	18,356
731	Deferred Taxes Plant	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(2,202)	(256)	(2,458)	CUST-RET	68.92%	(1,694)	(764)
732	Deferred Taxes Plant	Intangible		Sub-Total Intangible	963,304	112,054	1,075,358			643,187	432,171
733											
734	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	374	(15)	359	12CP-PROD	58.15%	209	150
735	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(2,512)	(914)	(3,425)	12CP-PROD	58.15%	(1,992)	(1,433)

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736	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(80,950)	(11,925)	(92,875)	12CP-PROD	58.15%	(54,008)	(38,867)
737	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(167)	(61)	(228)	12CP-PROD	58.15%	(133)	(95)
738	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(195,933)	(213,683)	(409,616)	12CP-PROD	58.15%	(238,197)	(171,419)
739	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(1,788,597)	(790,999)	(2,579,596)	12CP-PROD	58.15%	(1,500,067)	(1,079,529)
740	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(698,787)	(430,246)	(1,129,034)	12CP-PROD	58.15%	(656,547)	(472,487)
741	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	33,355	(83,348)	(49,993)	12CP-PROD	58.15%	(29,072)	(20,922)
742	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	142,575	(39,544)	103,031	12CP-PROD	58.15%	59,914	43,117
743	Deferred Taxes Plant	Steam Production		Sub-Total Steam Production	(2,590,642)	(1,570,736)	(4,161,378)			(2,419,892)	(1,741,485)
744											
745	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	389	(16)	373	12CP-PROD	58.15%	217	156
746	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	373,937	(9,018)	364,919	12CP-PROD	58.15%	212,205	152,714
747	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	806,990	(21,682)	785,307	ENERGY	59.59%	467,973	317,334
748	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(13,936)	3,742	(10,194)	12CP-PROD	58.15%	(5,928)	(4,266)
749	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	12CP-PROD	46,963	(59,296)	(12,333)	12CP-PROD	58.15%	(7,172)	(5,161)
750	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	12CP-PROD	(602,696)	54,309	(548,388)	12CP-PROD	58.15%	(318,894)	(229,494)
751	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	ENERGY	10,763,601	(289,197)	10,474,403	ENERGY	59.59%	6,241,811	4,232,592
752	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(75,709)	(345)	(76,054)	12CP-PROD	58.15%	(44,226)	(31,828)
753	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	347,394	(9,334)	338,060	ENERGY	59.59%	201,454	136,606
754	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(8,556)	(804)	(9,360)	12CP-PROD	58.15%	(5,443)	(3,917)
755	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	284	(8)	276	ENERGY	59.59%	165	112
756	Deferred Taxes Plant	Other Production		Sub-Total Other Production	11,638,659	(331,648)	11,307,011			6,742,162	4,564,849
757											
758	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	26,194	(26,194)		12CP-TRAN	43.29%		
759	Deferred Taxes Plant	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	1,774	101	1,875	12CP-TRAN	43.29%	811	1,063
760	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,704,568	186,388	1,890,956	12CP-TRAN	43.29%	818,501	1,072,456
761	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	NM	34,037	3,722	37,759	NM			37,759
762	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	TX	62,590	6,844	69,434	TX	100.00%	69,434	
763	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	11,372	1,243	12,615	WHLS			12,615
764	Deferred Taxes Plant	Transmission	350045-Tran Land Fee-Wind	ENERGY	6	0	6	ENERGY	59.59%	4	3
765	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	12CP-TRAN	956,652	43,386	1,000,038	12CP-TRAN	43.29%	432,866	567,171
766	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(7,531)	(578)	(8,109)	12CP-PROD	58.15%	(4,716)	(3,394)
767	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	ENERGY	6,138	310	6,448	ENERGY	59.59%	3,842	2,606
768	Deferred Taxes Plant	Transmission	353000E-Transmission Station	12CP-TRAN	10,006,561	453,790	10,460,351	12CP-TRAN	43.29%	4,527,764	5,932,587
769	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(307,658)	(23,615)	(331,273)	12CP-PROD	58.15%	(192,639)	(138,634)
770	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	ENERGY	66,478	3,361	69,840	ENERGY	59.59%	41,618	28,221
771	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	267,322	13,004	280,325	12CP-TRAN	43.29%	121,339	158,986
772	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	5,338	260	5,598	NM			5,598
773	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	9,816	477	10,293	TX	100.00%	10,293	
774	Deferred Taxes Plant	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	1,783	87	1,870	WHLS			1,870
775	Deferred Taxes Plant	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	9,150,225	195,434	9,345,659	12CP-TRAN	43.29%	4,045,270	5,300,390
776	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	182,713	3,902	186,615	NM			186,615
777	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	335,988	7,176	343,164	TX	100.00%	343,164	
778	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	61,043	1,304	62,347	WHLS			62,347
779	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	10,227	517	10,744	12CP-PROD	58.15%	6,248	4,496
780	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	44,140	1,866	46,006	ENERGY	59.59%	27,415	18,590
781	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	3,488,421	75,335	3,563,756	12CP-TRAN	43.29%	1,542,572	2,021,184
782	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	69,657	1,504	71,161	NM			71,161
783	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	128,092	2,766	130,858	TX	100.00%	130,858	
784	Deferred Taxes Plant	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	23,272	503	23,775	WHLS			23,775

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785	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	985	50	1,035	12CP-PROD	58.15%	602	433
786	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	23,427	990	24,417	ENERGY	59.59%	14,551	9,867
787	Deferred Taxes Plant	Transmission	357000E-Tran Underground Cond	12CP-TRAN	2,248	49	2,297	12CP-TRAN	43.29%	994	1,303
788	Deferred Taxes Plant	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	4,026	88	4,115	12CP-TRAN	43.29%	1,781	2,334
789	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	12CP-TRAN	4,257	93	4,350	12CP-TRAN	43.29%	1,883	2,467
790	Deferred Taxes Plant	Transmission		Sub-Total Transmission	26,374,160	954,165	27,328,325			11,944,456	15,383,869
791											
792	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	NM	89	2	90	NM			90
793	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	TX	179	4	183	TX	100.00%	183	
794	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	NM	21,275	432	21,708	NM			21,708
795	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	TX	3,870	79	3,948	TX	100.00%	3,948	
796	Deferred Taxes Plant	Distribution	361000E-Str & Improv	NM	39,473	802	40,275	NM			40,275
797	Deferred Taxes Plant	Distribution	361000E-Str & Improv	TX	208,149	4,230	212,379	TX	100.00%	212,379	
798	Deferred Taxes Plant	Distribution	362000E-Other Eq	NM	248,382	5,047	253,430	NM			253,430
799	Deferred Taxes Plant	Distribution	362000E-Other Eq	TX	(3,116)	(63)	(3,179)	TX	100.00%	(3,179)	
800	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	NM	203,814	4,142	207,956	NM			207,956
801	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	TX	188,261	3,826	192,086	TX	100.00%	192,086	
802	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	NM	236,159	4,799	240,958	NM			240,958
803	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	TX	188,855	3,838	192,692	TX	100.00%	192,692	
804	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	NM	4,019	82	4,101	NM			4,101
805	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	TX	10,928	222	11,150	TX	100.00%	11,150	
806	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	NM	8,470	172	8,643	NM			8,643
807	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	TX	4,740	96	4,837	TX	100.00%	4,837	
808	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	NM	(27,478)	(558)	(28,036)	NM			(28,036)
809	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	TX	(134,823)	(2,740)	(137,562)	TX	100.00%	(137,562)	
810	Deferred Taxes Plant	Distribution	369000E-Distribution Services	NM	1,654	34	1,687	NM			1,687
811	Deferred Taxes Plant	Distribution	369000E-Distribution Services	TX	(4,162)	(85)	(4,247)	TX	100.00%	(4,247)	
812	Deferred Taxes Plant	Distribution	369010-Distribution Services O	NM	13,319	271	13,590	NM			13,590
813	Deferred Taxes Plant	Distribution	369010-Distribution Services O	TX	10,676	217	10,893	TX	100.00%	10,893	
814	Deferred Taxes Plant	Distribution	369020-Distribution Services U	NM	14,109	287	14,396	NM			14,396
815	Deferred Taxes Plant	Distribution	369020-Distribution Services U	TX	34,135	694	34,828	TX	100.00%	34,828	
816	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	NM	16,516	336	16,852	NM			16,852
817	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	TX	9,644	196	9,840	TX	100.00%	9,840	
818	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,682)	(115)	(5,798)	NM			(5,798)
819	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	TX	(4,764)	(97)	(4,860)	TX	100.00%	(4,860)	
820	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	NM	(161,454)	(3,281)	(164,735)	NM			(164,735)
821	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	TX	64,797	1,317	66,114	TX	100.00%	66,114	
822	Deferred Taxes Plant	Distribution		Sub-Total Distribution	1,190,036	24,183	1,214,219			589,102	625,116
823											
824	Deferred Taxes Plant	General	389001-General Land Owned in Fe	LABXAG	46	2	47	LABXAG	59.83%	28	19
825	Deferred Taxes Plant	General	389002-General Land Rights	LABXAG	(252)	(40)	(292)	LABXAG	59.83%	(175)	(117)
826	Deferred Taxes Plant	General	390000-Genl Structures & Improv	LABXAG	(13,068)	(45,910)	(58,978)	LABXAG	59.83%	(35,288)	(23,690)
827	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	LABXAG	(24,073)	(888)	(24,960)	LABXAG	59.83%	(14,934)	(10,026)
828	Deferred Taxes Plant	General	390050-Genl Str & Imp-Call Center	CUST-RET	(40,577)	(1,497)	(42,074)	CUST-RET	68.92%	(28,996)	(13,077)
829	Deferred Taxes Plant	General	391000-General Office Furn & E	LABXAG	29,241	4,001	33,243	LABXAG	59.83%	19,890	13,353
830	Deferred Taxes Plant	General	391004-General Info Sys Computer	LABXAG	(998,500)	(48,228)	(1,046,728)	LABXAG	59.83%	(626,280)	(420,448)
831	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)	(0)	LABXAG	59.83%	(0)	(0)
832	Deferred Taxes Plant	General	392000-General Transportation E	LABXAG	(0)	(0)	(0)	LABXAG	59.83%	(0)	(0)
833	Deferred Taxes Plant	General	392010-General Transp Eq Grp	LABXAG	(27,466)	(814)	(28,280)	LABXAG	59.83%	(16,920)	(11,359)

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834	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	LABXAG	(347,912)	(10,056)	(357,969)	LABXAG	59.83%	(214,180)	(143,788)
835	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	LABXAG	(68,117)	(1,997)	(70,113)	LABXAG	59.83%	(41,950)	(28,163)
836	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	LABXAG	(454,821)	(13,118)	(467,938)	LABXAG	59.83%	(279,978)	(187,961)
837	Deferred Taxes Plant	General	393000-General Stores Equipmen	LABXAG	(383)	(203)	(586)	LABXAG	59.83%	(351)	(235)
838	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	LABXAG	(72,159)	(22,384)	(94,543)	LABXAG	59.83%	(56,567)	(37,976)
839	Deferred Taxes Plant	General	395000-General Laboratory Equi	LABXAG	(9,931)	(5,249)	(15,180)	LABXAG	59.83%	(9,082)	(6,097)
840	Deferred Taxes Plant	General	396000-General Power Operated E	LABXAG	(117,130)	(3,360)	(120,490)	LABXAG	59.83%	(72,092)	(48,398)
841	Deferred Taxes Plant	General	397000-General Communication E	LABXAG	(56,676)	(30,006)	(86,682)	LABXAG	59.83%	(51,864)	(34,818)
842	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	LABXAG	(30,726)	(17,368)	(48,094)	LABXAG	59.83%	(28,776)	(19,318)
843	Deferred Taxes Plant	General	397020-General Comm Eq AE	LABXAG	(39)	(22)	(61)	LABXAG	59.83%	(36)	(24)
844	Deferred Taxes Plant	General	397030-General Comm Eq EM	LABXAG	(18,814)	(9,759)	(28,573)	LABXAG	59.83%	(17,096)	(11,477)
845	Deferred Taxes Plant	General	398000-General Miscellaneous E	LABXAG	(2,474)	(1,311)	(3,786)	LABXAG	59.83%	(2,265)	(1,521)
846	Deferred Taxes Plant	General		Sub-Total General	(2,253,833)	(208,206)	(2,462,039)			(1,476,914)	(985,125)
847											
848	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	LABOR	18,012	(18,012)		LABOR	60.25%		
849	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	CUST-RET	115,241	(115,241)		CUST-RET	68.92%		
850	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	LABOR	(141,654)	141,654		LABOR	60.25%		
851	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	5,798	(5,798)		LABOR	60.25%		
852	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	LABOR	(44,405)	44,405		LABOR	60.25%		
853	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(516,685)	516,685		PIS-NET	52.69%		
854	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Tax	PIS-NET	(37,778)	37,778		PIS-NET	52.69%		
855	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	PIS-NET	163,569	(163,569)		PIS-NET	52.69%		
856	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	PIS-NET	(2,961,429)	2,961,429		PIS-NET	52.69%		
857	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	(1,643,424)	1,643,424		PIS-NET	52.69%		
858	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	PIS-NET	144,023	(144,023)		PIS-NET	52.69%		
859	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	PIS-NET	(1,705,104)	1,705,104		PIS-NET	52.69%		
860	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	(45,218)	45,218		PIS-NET	52.69%		
861	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	PIS-NET	15,551,971	(15,551,971)		PIS-NET	52.69%		
862	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	PIS-NET	543,748	(543,748)		PIS-NET	52.69%		
863	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	PIS-NET	34,467	(34,467)		PIS-NET	52.69%		
864	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	PIS-NET	12,473	(12,473)		PIS-NET	52.69%		
865	Deferred Taxes Plant	Other	SchM-214 - Prepaid Advertising	PIS-NET	(43,963)	43,963		PIS-NET	52.69%		
866	Deferred Taxes Plant	Other	SchM-217 - Reg Asset - Texas Surcharge (DTL)	PIS-NET	388,887	(388,887)		PIS-NET	52.69%		
867	Deferred Taxes Plant	Other	SchM-224 - Non Utility ADIT	PIS-NET	1,122,769	(1,122,769)		PIS-NET	52.69%		
868	Deferred Taxes Plant	Other	SchM-256 - OCI Related	PIS-NET	(499)	499		PIS-NET	52.69%		
869	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	PIS-NET	(2,949,595)	2,949,595		PIS-NET	52.69%		
870	Deferred Taxes Plant	Other	SchM-262 - Federal Only NOL - Non Operating	PIS-NET	2	(2)		PIS-NET	52.69%		
871	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	1,518,264	(1,518,264)		PIS-NET	52.69%		
872	Deferred Taxes Plant	Other	SchM-293 - Rate Change	PIS-NET	3,738,663	(3,738,663)		PIS-NET	52.69%		
873	Deferred Taxes Plant	Other	SchM-294 - ARAM Deferral	PIS-NET	(434,205)	434,205		PIS-NET	52.69%		
874	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	1,476	(1,476)		PIS-NET	52.69%		
875	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	PIS-NET	(1)	1		PIS-NET	52.69%		
876	Deferred Taxes Plant	Other		Sub-Total Other	12,835,404	(12,835,404)					
877											
878	Deferred Taxes Plant			Sub-Total Deferred Taxes Plant	48,157,089	(13,855,592)	34,301,497			16,022,101	18,279,396
879											
880	Deferred Taxes Non-Plant	Demand Related	SchM-103 - Environmental Remediation	12CP-PROD	6,093	(1,044)	5,049	12CP-PROD	58.15%	2,936	2,113
881	Deferred Taxes Non-Plant	Demand Related		Sub-Total Demand Related	6,093	(1,044)	5,049			2,936	2,113
882											

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883	Deferred Taxes Non-Plant	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(242)	146	(97)	PIS-NET	52.69%	(51)	(46)
884	Deferred Taxes Non-Plant	Plant Related	SchM-118 - Inventory Reserve	PIS-NET	27,951	(4,345)	23,606	PIS-NET	52.69%	12,438	11,167
885	Deferred Taxes Non-Plant	Plant Related	SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	(1,056,417)	295,713	(760,704)	PIS-NET	52.69%	(400,830)	(359,875)
886	Deferred Taxes Non-Plant	Plant Related	SchM-127 - Litigation Reserve	PIS-NET	(27,965)		(27,965)	PIS-NET	52.69%	(14,735)	(13,230)
887	Deferred Taxes Non-Plant	Plant Related	SchM-137 - R&E Credit	PIS-NET	(823,935)		(823,935)	PIS-NET	52.69%	(434,147)	(389,788)
888	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	(2,972,302)	2,972,302		PIS-NET	52.69%		
889	Deferred Taxes Non-Plant	Plant Related	SchM-192 - Texas Margin Tax	PIS-NET	(112,761)	(2,124)	(114,885)	PIS-NET	52.69%	(60,535)	(54,350)
890	Deferred Taxes Non-Plant	Plant Related	SchM-257 - Texas R&E Credit	PIS-NET	(329,606)		(329,606)	PIS-NET	52.69%	(173,676)	(155,930)
891	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	NM	(2,835,800)	3,102,033	266,233	NM			266,233
892	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	TX	(1,705,567)	2,017,761	312,194	TX	100.00%	312,194	
893	Deferred Taxes Non-Plant	Plant Related	TXGMT-Texas Gross Margin Tax	PIS-NET	2,040,720		2,040,720	PIS-NET	52.69%	1,075,294	965,425
894	Deferred Taxes Non-Plant	Plant Related		Sub-Total Plant Related	(7,795,926)	8,381,486	585,559			315,952	269,607
895											
896	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	LABOR	(4,623,109)	2,476,774	(2,146,335)	LABOR	60.25%	(1,293,083)	(853,252)
897	Deferred Taxes Non-Plant	Labor Related	SchM-109 - Employee Incentive	LABOR	100,584	(24,931)	75,653	LABOR	60.25%	45,578	30,075
898	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	770,121	(293,994)	476,127	LABOR	60.25%	286,848	189,279
899	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	LABOR	74,246	(28,769)	45,477	LABOR	60.25%	27,398	18,079
900	Deferred Taxes Non-Plant	Labor Related	SchM-114 - Severance Accrual	LABOR	(7,572)		(7,572)	LABOR	60.25%	(4,562)	(3,010)
901	Deferred Taxes Non-Plant	Labor Related	SchM-226 - Performance Recognition Award	LABOR	(851)	(36,278)	(37,129)	LABOR	60.25%	(22,369)	(14,760)
902	Deferred Taxes Non-Plant	Labor Related		Sub-Total Labor Related	(3,686,581)	2,092,802	(1,593,779)			(960,189)	(633,590)
903											
904	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	NM	(2,064,428)	110,748	(1,953,680)	NM			(1,953,680)
905	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	TX	(2,498,886)	290,216	(2,208,671)	TX	100.00%	(2,208,671)	
906	Deferred Taxes Non-Plant	Direct Assigned	SchM-168 - Reg Asset-NOx	NM	(1,148)	776	(373)	NM			(373)
907	Deferred Taxes Non-Plant	Direct Assigned		Sub-Total Direct Assigned	(4,564,463)	401,739	(4,162,724)			(2,208,671)	(1,954,053)
908											
909	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	ENERGY	(303,725)	303,725		ENERGY	59.59%		
910	Deferred Taxes Non-Plant	Energy Related		Sub-Total Energy Related	(303,725)	303,725					
911											
912	Deferred Taxes Non-Plant			Sub-Total Deferred Taxes Non-Plant	(16,344,602)	11,178,707	(5,165,894)			(2,849,972)	(2,315,923)
913											
914	Total Deferred Taxes (w/o NOL)				31,812,487	(2,676,884)	29,135,603			13,172,130	15,963,473
915	NOL Deferred Tax									16,022,703	
916	Total Deferred Taxes (w/ NOL)				31,812,487	(2,676,884)	29,135,603			29,194,832	15,963,473
917											
918	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	TX				TX	100.00%		
919	ITC Amortized	Distribution		Sub-Total Distribution							
920											
921	ITC Amortized	Other Tax	ITC Amortization	PIS-NET	(52,421)		(52,421)	PIS-NET	52.69%	(27,622)	(24,799)
922	ITC Amortized	Other Tax		Sub-Total Other Tax	(52,421)		(52,421)			(27,622)	(24,799)
923											
924	ITC Amortized			Sub-Total ITC Amortized	(52,421)		(52,421)			(27,622)	(24,799)
925											
926	Total ITC Amortized				(52,421)		(52,421)			(27,622)	(24,799)
927	Total Income Tax Expense				23,636,473	(13,974,433)	9,662,041			(1,008,279)	15,938,674
928											
929	Gain on Disposition of Allowanc	Steam Production	41191-Operating Income - Losses from disposition of allowances	ENERGY	873,526	(873,526)		ENERGY	59.59%		
930	Gain on Disposition of Allowanc	Steam Production		Sub-Total Steam Production	873,526	(873,526)					
931											

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
932	Gain on Disposition of Allowances			Sub-Total Gain on Disposition of Allowances	873,526	(873,526)					
933											
934	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allowances	12CP-PROD	(10,986)	10,986		12CP-PROD	58.15%		
935	Gain on Sale of Utility Plant	Steam Production		Sub-Total Steam Production	(10,986)	10,986					
936											
937	Gain on Sale of Utility Plant			Sub-Total Gain on Sale of Utility Plant	(10,986)	10,986					
938											
939	Total Gain/Loss				862,541	(862,541)					
940											
941	Net Operating Income				300,303,971	(91,634,153)	208,669,818			90,419,155	112,801,925

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS CWC-Not CWC Item	(113,929,862)				31,852,629		31,852,629	(82,077,233)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS CWC-Not CWC Item	(253,238,508)				53,871,475		53,871,475	(199,367,033)
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(142,971,137)				50,838,411		50,838,411	(92,132,726)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(228,862,276)				52,968,777		52,968,777	(175,893,499)
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(148,652,233)				72,414,737		72,414,737	(76,237,496)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(329,425,767)				173,763,117		173,763,117	(155,662,650)
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS CWC-Not CWC Item	(2,315,033)				406,158		406,158	(1,908,875)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS CWC-Not CWC Item	(4,720,231)				(14,700,850)		(14,700,850)	(19,421,082)
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS CWC-Not CWC Item	(10,110,106)				3,440,819		3,440,819	(6,669,287)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS CWC-Not CWC Item	(27,283,352)				19,351,169		19,351,169	(7,932,184)
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHLS	SPS CWC-Not CWC Item	(345,350,825)				191,481,144		191,481,144	(153,869,682)
12	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	NM	SPS CWC-Not CWC Item	0							0
13	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	0							0
14	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	WHLS	SPS CWC-Not CWC Item								
15	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	NM	SPS CWC-Not CWC Item	(458,579)							(458,579)
16	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	(1,100,374)							(1,100,374)
17	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	NM	SPS CWC-Not CWC Item	(141,710)							(141,710)
18	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	TX	SPS CWC-Not CWC Item	(566,021)							(566,021)
19	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	NM	SPS CWC-Not CWC Item	(43,792)							(43,792)
20	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	TX	SPS CWC-Not CWC Item	(166,724)							(166,724)
21	Operating Revenue	Other Revenue	45106-Misc Service Rev	Non-Labor	PIS-DIST	SPS CWC-Not CWC Item	(82,327)							(82,327)
22	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,216				(1,216)		(1,216)	
23	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues -	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(5,195)				5,195		5,195	
24	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	NM	SPS CWC-Not CWC Item	(2,325,827)							(2,325,827)
25	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	PIS-DIST	SPS CWC-Not CWC Item	(1,687,858)							(1,687,858)
26	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	TX	SPS CWC-Not CWC Item	(4,196,430)							(4,196,430)
27	Operating Revenue	Other Revenue	456.1Z2PROD - Funded Upgrades Credit Dis	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(320,848)							(320,848)
28	Operating Revenue	Other Revenue	456.1Z2PTP - Z2 Point-to-Point Revenue	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,087,699							1,087,699
29	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid	Non-Labor	PIS-DIST	SPS CWC-Not CWC Item	(91,140)							(91,140)
30	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,311,235)				137,809		137,809	(3,173,425)
31	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,350,590)				439,528		439,528	(911,062)
32	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission F	Non-Labor	WHLS	SPS CWC-Not CWC Item	(40,876,123)				105,319		105,319	(40,770,804)
33	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - I	Non-Labor	WHLS	SPS CWC-Not CWC Item	(1,076,603)				(131,802)		(131,802)	(1,208,405)
34	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System	Non-Labor	PIS-TRAN	SPS CWC-Not CWC Item	(1,069,918)				20,531		20,531	(1,049,387)
35	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & \	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(133,224)				128,329		128,329	(4,895)
36	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charg	Non-Labor	TX	SPS CWC-Not CWC Item	(830,096)							(830,096)
37	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(4,007,339)				4,007,339		4,007,339	
38	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - N	Non-Labor	NM	SPS CWC-Not CWC Item	17,087							17,087
39	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(247,970)							(247,970)
40	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Te	Non-Labor	TX	SPS CWC-Not CWC Item	(92,479)							(92,479)
41	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	310,596				(310,596)		(310,596)	
42	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	12,378,020				(12,378,020)		(12,378,020)	
43	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Reve	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(181,282,007)				727,540		727,540	(180,554,467)
44	Operating Revenue					Sub-Total Operating Revenue	(1,838,529,118)				628,437,539		628,437,539	(1,210,091,579)
45														
46	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular								
47	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive								
48	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular								
49	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Taxes	ENERGY	SPS CWC-Not CWC Item								

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50	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Non-Labor	ENERGY	SPS CWC-Not CWC Item								
51	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS CWC-Gas for Generation	98,423,837							98,423,837
52	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(98,423,837)		(98,423,837)	(98,423,837)
53	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS CWC-Fuel Oil for Generation	71,696							71,696
54	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(71,696)		(71,696)	(71,696)
55	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS CWC-Fossil Fuel for Generation	110,051,478							110,051,478
56	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(110,051,478)		(110,051,478)	(110,051,478)
57	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS CWC-Fossil Fuel for Generation	20,916,784							20,916,784
58	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(20,916,784)		(20,916,784)	(20,916,784)
59	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS CWC-Gas for Generation	27,844,751							27,844,751
60	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(27,844,751)		(27,844,751)	(27,844,751)
61	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(327,178,711)		(327,178,711)	(327,178,711)
62	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS CWC-Purchased Power Energy	327,178,711							327,178,711
63	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS CWC-Purchased Power Capacity	95,052,781				(31,663,499)		(31,663,499)	63,389,281
64	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS CWC-Purchased Power Energy	15,049,667				(2,484,323)		(2,484,323)	12,565,344
65	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SPS CWC-Not CWC Item	4,961,481				(4,961,481)		(4,961,481)	
66	Cost of Sales					Sub-Total Cost of Sales	699,551,185				(623,596,559)		(623,596,559)	75,954,625
67														
68	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	485,451			12,136			12,136	497,587
69	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	112,953		(59,046)				(59,046)	53,907
70	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	1,295,424			38,863			38,863	1,334,287
71	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	13,834							13,834
72	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS CWC-Other O&M	249,131				(912)		(912)	248,219
73	O&M	Steam Production Operations	50135-Coal Non-Mine;Non-Freight	Non-Labor	ENERGY	SPS CWC-Other O&M	34,700,956				31,160		31,160	34,732,116
74	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	(13,877)			(347)			(347)	(14,224)
75	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	144,017		(79,615)				(79,615)	64,402
76	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	1,168,649			35,059			35,059	1,203,708
77	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	12,735							12,735
78	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Taxes	ENERGY	SPS CWC-Other O&M	(37,203)							(37,203)
79	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS CWC-Other O&M	(1,453,601)				(3,307)		(3,307)	(1,456,908)
80	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,757,755			68,944			68,944	2,826,699
81	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	155,484		(69,084)				(69,084)	86,400
82	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,503,960			105,119			105,119	3,609,079
83	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	24,322							24,322
84	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,398,883				(897,185)		(897,185)	3,501,698
85	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,581,263			64,532			64,532	2,645,795
86	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	143,882		(64,261)				(64,261)	79,621
87	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,301,644			99,049			99,049	3,400,694
88	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	22,478							22,478
89	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS CWC-Other O&M	3,638,054				(40)		(40)	3,638,014
90	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,084,845			52,121			52,121	2,136,966
91	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	660,122		(353,095)				(353,095)	307,027
92	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	6,225,267			186,758			186,758	6,412,025
93	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	70,398							70,398
94	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,548,742				(21,052)		(21,052)	4,527,689
95	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	(16,532)			(413)			(413)	(16,946)
96	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	19,882		(11,128)				(11,128)	8,754
97	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	167,853			5,036			5,036	172,888
98	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	2,009							2,009

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99	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS CWC-Other O&M	6,114,060				(478,872)		(478,872)	5,635,188
100	O&M	Steam Production Operations	50900-Stm Op SO2 Allowance Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	124,830							124,830
101	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	Non-Labor	NM	SPS CWC-Other O&M	(2,340)							(2,340)
102	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	487,755			12,194			12,194	499,948
103	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	29,180		(13,059)				(13,059)	16,120
104	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	628,398			18,852			18,852	647,250
105	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	4,590							4,590
106	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	337,645				(1,244)		(1,244)	336,402
107	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	494,444			12,361			12,361	506,805
108	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	30,939		(13,818)				(13,818)	17,121
109	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	632,433			18,973			18,973	651,406
110	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	5,605							5,605
111	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS CWC-Other O&M	3,786,389							3,786,389
112	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	2,107,821			52,696			52,696	2,160,516
113	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	196,019		(96,543)				(96,543)	99,475
114	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	3,432,880			102,986			102,986	3,535,866
115	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	27,674							27,674
116	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS CWC-Other O&M	11,926,180				(388)		(388)	11,925,792
117	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	1,818,512			45,463			45,463	1,863,975
118	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	137,122		(65,824)				(65,824)	71,298
119	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	2,702,746			81,082			81,082	2,783,828
120	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	21,478							21,478
121	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Non-Labor	ENERGY	SPS CWC-Other O&M	8,432,069							8,432,069
122	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,431,795			60,795			60,795	2,492,590
123	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	278,301		(138,444)				(138,444)	139,857
124	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	4,207,966			126,239			126,239	4,334,205
125	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	34,294							34,294
126	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,193,539				(946)		(946)	4,192,592
127	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular								
128	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	4,582		(2,533)				(2,533)	2,049
129	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	38,786			1,164			1,164	39,950
130	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	334							334
131	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	(9,341)				(59)		(59)	(9,400)
132	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	11,608			290			290	11,898
133	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	859		(383)				(383)	475
134	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	14,848			445			445	15,293
135	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	87,130			2,178			2,178	89,308
136	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	5,559		(2,483)				(2,483)	3,076
137	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	111,446			3,343			3,343	114,789
138	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	744							744
139	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	120,206							120,206
140	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	34,675			867			867	35,542
141	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	11,770		(6,383)				(6,383)	5,387
142	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	131,406			3,942			3,942	135,348
143	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	1,271							1,271
144	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	208,107				(7)		(7)	208,100
145	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	Non-Labor	ENERGY	SPS CWC-Other O&M	45,184				5,755,120		5,755,120	5,800,304
146	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	(1,414)			(35)			(35)	(1,449)
147	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	1,795		(1,004)				(1,004)	791

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
148	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	14,739			442			442	15,181
149	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	164							164
150	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Pension	12CP-PROD	SPS CWC-Labor Regular	(1)							(1)
151	O&M	Other Production Operations	55000-Oth Oper Rents	Labor - Taxes	12CP-PROD	SPS CWC-Other O&M	(0)							(0)
152	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS CWC-Other O&M	541,956				(50,261)		(50,261)	491,695
153	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	33,778			844			844	34,622
154	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	1,603		(716)				(716)	887
155	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	43,205			1,296			1,296	44,501
156	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	427							427
157	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	95,296							95,296
158	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	39,861			997			997	40,858
159	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	2,307		(1,023)				(1,023)	1,285
160	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	51,583			1,547			1,547	53,130
161	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	511							511
162	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Non-Labor	12CP-PROD	SPS CWC-Other O&M	269,566							269,566
163	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	245,758			6,144			6,144	251,902
164	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	17,361		(8,066)				(8,066)	9,295
165	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	342,772			10,283			10,283	353,055
166	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	3,124							3,124
167	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SPS CWC-Other O&M	630,451							630,451
168	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	ENERGY	SPS CWC-Other O&M					3,843,120		3,843,120	3,843,120
169	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	5,407			135			135	5,542
170	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	18,641		(10,275)				(10,275)	8,366
171	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	146,953			4,409			4,409	151,361
172	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	1,779							1,779
173	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Non-Labor	12CP-PROD	SPS CWC-Other O&M	189,683							189,683
174	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Plt Mjr	Non-Labor	ENERGY	SPS CWC-Other O&M	31,430							31,430
175	O&M	Other Power Supply	55600-Load Dispatch	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	(1,107)			(28)			(28)	(1,135)
176	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	105,807		(58,504)				(58,504)	47,302
177	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	900,051			27,002			27,002	927,053
178	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	11,380							11,380
179	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS CWC-Other O&M	44,673				(89)		(89)	44,584
180	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	(133)			(3)			(3)	(136)
181	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	155,930		292,686		(685,371)		(392,685)	(236,755)
182	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	1,981,762			55,661	(126,397)		(70,736)	1,911,027
183	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	17,113							17,113
184	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS CWC-Other O&M	146,428				(4,269)		(4,269)	142,159
185	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SPS CWC-Other O&M					(125,000)		(125,000)	(125,000)
186	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SPS CWC-Other O&M					(400,000)		(400,000)	(400,000)
187	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS CWC-Other O&M					2,543,109		2,543,109	2,543,109
188	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SPS CWC-Other O&M	2,801,341				(2,801,341)		(2,801,341)	
189	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SPS CWC-Other O&M	1,555,023				(1,555,023)		(1,555,023)	
190	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	(188,933)			(4,723)			(4,723)	(193,656)
191	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	718,461		(410,083)				(410,083)	308,379
192	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	6,947,403			208,422			208,422	7,155,825
193	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	64,319							64,319
194	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,966,282				(15,255)		(15,255)	1,951,027
195	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	96,505			2,413			2,413	98,917
196	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	5,495		(2,454)				(2,454)	3,041

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197	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	123,437			3,703			3,703	127,140
198	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	855							855
199	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	660,735			16,518			16,518	677,254
200	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	87,726		(44,995)				(44,995)	42,731
201	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	1,270,304			38,109			38,109	1,308,413
202	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	11,916							11,916
203	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	940,632				(410)		(410)	940,221
204	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	3,105,159							3,105,159
205	O&M	Transmission Operations	561400W-Scheduling, system control and d	Non-Labor	WHLS	SPS CWC-Other O&M	974,315							974,315
206	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	98		(54)				(54)	44
207	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	767			23			23	790
208	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	12							12
209	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	(423)			(11)			(11)	(433)
210	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	2,388		(1,318)				(1,318)	1,070
211	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	24,047			721			721	24,769
212	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	478							478
213	O&M	Transmission Operations	56160-Trans Service Studies	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	48,019							48,019
214	O&M	Transmission Operations	56170-Gen Interconn Studies	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	(3,424)							(3,424)
215	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	2,621,019							2,621,019
216	O&M	Transmission Operations	561800W-Reliability planning and standard	Non-Labor	WHLS	SPS CWC-Other O&M	454,281							454,281
217	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	598,583			14,965			14,965	613,547
218	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	36,477		(16,291)				(16,291)	20,185
219	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	765,636			22,969			22,969	788,605
220	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	5,942							5,942
221	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	343,459							343,459
222	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	29,729			743			743	30,473
223	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	2,488		(1,261)				(1,261)	1,227
224	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	47,455			1,424			1,424	48,879
225	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	98							98
226	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	878,307				(1,121)		(1,121)	877,186
227	O&M	Transmission Operations	56500LDC-Wheeling Lamar DC Tie	Non-Labor	12CP-PROD	SPS CWC-Other O&M	235				(655)		(655)	(420)
228	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	Non-Labor	WHLS	SPS CWC-Other O&M	703,366							703,366
229	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	32,673				708		708	33,381
230	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	98,353,145				4,311,645		4,311,645	102,664,790
231	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Whole	Non-Labor	WHLS	SPS CWC-Other O&M	30,753,348							30,753,348
232	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	2,053,018				2,160		2,160	2,055,178
233	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Whole	Non-Labor	WHLS	SPS CWC-Other O&M	536,540				(1,097)		(1,097)	535,444
234	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesal	Non-Labor	WHLS	SPS CWC-Other O&M	712,669				(33)		(33)	712,636
235	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	84,422				(81,458)		(81,458)	2,964
236	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesal	Non-Labor	WHLS	SPS CWC-Other O&M	26,812				(26,304)		(26,304)	508
237	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	3,534,167				2,506,195		2,506,195	6,040,362
238	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesal	Non-Labor	WHLS	SPS CWC-Other O&M	23,603,585				781,206		781,206	24,384,791
239	O&M	Transmission Operations	565Z2DAUC - Z2 Direct Assigned Upgrade C	Non-Labor	RETAIL-PROD	SPS CWC-Other O&M	82,054							82,054
240	O&M	Transmission Operations	565Z2DAUCW - Z2 Direct Assigned Upgrade	Non-Labor	WHLS	SPS CWC-Other O&M	16,400							16,400
241	O&M	Transmission Operations	565Z2Sch11 - Z2 Schedule 11 Charges	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	(169,497)							(169,497)
242	O&M	Transmission Operations	565Z2Sch11W - Z2 Schedule 11 Charges - W	Non-Labor	WHLS	SPS CWC-Other O&M								
243	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	457,898			11,447			11,447	469,346
244	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	64,967		(32,941)				(32,941)	32,026
245	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	865,219			25,957			25,957	891,175

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246	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	7,375							7,375
247	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,910,326				(272)		(272)	1,910,053
248	O&M	Transmission Operations	56700-Trans Rents	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	(4,161)			(104)			(104)	(4,265)
249	O&M	Transmission Operations	56700-Trans Rents	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	5,942		(3,319)				(3,319)	2,623
250	O&M	Transmission Operations	56700-Trans Rents	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	49,325			1,480			1,480	50,804
251	O&M	Transmission Operations	56700-Trans Rents	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	626							626
252	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,845,245				(190,200)		(190,200)	1,655,045
253	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	(1,773)			(44)			(44)	(1,818)
254	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	254		(175)				(175)	79
255	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	4,642			139			139	4,782
256	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	(87)							(87)
257	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	618							618
258	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	331,958			8,299			8,299	340,257
259	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	20,891		(9,330)				(9,330)	11,560
260	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	424,601			12,738			12,738	437,339
261	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	3,264							3,264
262	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,110,114							1,110,114
263	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	23,175			579			579	23,754
264	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular				639	25,541		26,180	26,180
265	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	4,361		(2,403)				(2,403)	1,958
266	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	65,177			1,955			1,955	67,132
267	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular				980	32,669		33,649	33,649
268	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	823							823
269	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	756,101				(12)		(12)	756,089
270	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M					221,776		221,776	221,776
271	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	12,107		(6,693)				(6,693)	5,414
272	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	110,796			3,324			3,324	114,119
273	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	1,551							1,551
274	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS CWC-Other O&M	16,181				(83)		(83)	16,099
275	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	32,738		(18,098)				(18,098)	14,640
276	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	276,680			8,300			8,300	284,981
277	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	3,360							3,360
278	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	2,583		(1,428)				(1,428)	1,155
279	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	21,039			631			631	21,670
280	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	306							306
281	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	5,109		(2,824)				(2,824)	2,285
282	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	42,422			1,273			1,273	43,694
283	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	450							450
284	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Non-Labor	ENERGY	SPS CWC-Other O&M								
285	O&M	Regional Marketing Operations	57570-Mkt Fac/Mon/Comp Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	6,163,708							6,163,708
286	O&M	Regional Marketing Operations	575700W-Market facilitation monitoring an	Non-Labor	WHLS	SPS CWC-Other O&M	1,933,684							1,933,684
287	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	(192)			(5)			(5)	(197)
288	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	216		(121)				(121)	95
289	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	1,777			53			53	1,830
290	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	16							16
291	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Pension	ENERGY	SPS CWC-Labor Regular	(4)							(4)
292	O&M	Regional Marketing Operations	57580-Regional Market Rents	Labor - Taxes	ENERGY	SPS CWC-Other O&M	(2)							(2)
293	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS CWC-Other O&M	54,174				(4,854)		(4,854)	49,320
294	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular	564			14			14	578

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295	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	922,182			23,055			23,055	945,237
296	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular	1,706			43			43	1,749
297	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	NM	SPS CWC-Labor Incentive	36		(16)				(16)	20
298	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	184,250		(90,864)				(90,864)	93,386
299	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive	19		(9)				(9)	11
300	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	722			22			22	743
301	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	1,937,158			58,115			58,115	1,995,273
302	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	2,183			65			65	2,248
303	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	(55,036)							(55,036)
304	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	NM	SPS CWC-Other O&M	5,167							5,167
305	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS CWC-Other O&M	636,343				(12,168)		(12,168)	624,175
306	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	TX	SPS CWC-Other O&M	45,577							45,577
307	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	(15,826)			(396)			(396)	(16,221)
308	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	4,758		(2,812)				(2,812)	1,946
309	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	36,198			1,086			1,086	37,284
310	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	527							527
311	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS CWC-Other O&M	248,575				(11)		(11)	248,564
312	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	359,050			8,976			8,976	368,026
313	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	21,864		(9,764)				(9,764)	12,099
314	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	459,253			13,778			13,778	473,031
315	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	3,245							3,245
316	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	721,723							721,723
317	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	61,523			1,538			1,538	63,061
318	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	91,439			2,286			2,286	93,725
319	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	134,904			3,373			3,373	138,277
320	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	4,403		(1,966)				(1,966)	2,436
321	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	5,549		(3,268)				(3,268)	2,281
322	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	7,029		(3,139)				(3,139)	3,890
323	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	78,693			2,361			2,361	81,054
324	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	183,820			5,515			5,515	189,334
325	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	172,553			5,177			5,177	177,730
326	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	2,662							2,662
327	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	1,395,214							1,395,214
328	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	113,444				(4,321)		(4,321)	109,123
329	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	1,778,552							1,778,552
330	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	529			13			13	543
331	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	5,690			142			142	5,832
332	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	1,448			36			36	1,485
333	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	41		(18)				(18)	23
334	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(316)		141				141	(175)
335	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	100		(45)				(45)	55
336	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	677			20			20	697
337	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	7,278			218			218	7,496
338	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,853			56			56	1,908
339	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	37							37
340	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	236,753							236,753
341	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Non-Labor	TX	SPS CWC-Other O&M	8,530							8,530
342	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	76,581			1,915			1,915	78,496
343	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	8,199		(3,662)				(3,662)	4,537

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344	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	100,126			3,004			3,004	103,130
345	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	913							913
346	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PIS-DIST	SPS CWC-Other O&M	166,305							166,305
347	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	414,691			10,367			10,367	425,058
348	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	168,718			4,218			4,218	172,936
349	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	744,009			18,600			18,600	762,610
350	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	24,770		(11,063)				(11,063)	13,707
351	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	16,845		(9,444)				(9,444)	7,400
352	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	47,514		(21,221)				(21,221)	26,293
353	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	530,423			15,913			15,913	546,336
354	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	361,985			10,860			10,860	372,845
355	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	951,648			28,549			28,549	980,198
356	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	12,474							12,474
357	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	NM	SPS CWC-Other O&M	88,927							88,927
358	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(888,360)				(6,709)		(6,709)	(895,069)
359	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	TX	SPS CWC-Other O&M	149,296							149,296
360	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	352,160			8,804			8,804	360,964
361	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	21,542		(9,621)				(9,621)	11,921
362	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	450,442			13,513			13,513	463,955
363	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	3,408							3,408
364	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	PIS-DIST	SPS CWC-Other O&M	31,471							31,471
365	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	188,902			4,723			4,723	193,624
366	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	640,657			16,016			16,016	656,674
367	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	916,447			22,911			22,911	939,359
368	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	12,031		(5,373)				(5,373)	6,658
369	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	75,013		(38,406)				(38,406)	36,607
370	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	61,361		(27,405)				(27,405)	33,956
371	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	241,620			7,249			7,249	248,869
372	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	1,302,738			39,057	(853)		38,203	1,340,941
373	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,172,210			35,166			35,166	1,207,377
374	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	14,054							14,054
375	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS CWC-Other O&M	606,815				(1,878)		(1,878)	604,937
376	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	4,515,820				(4,696)		(4,696)	4,511,124
377	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS CWC-Other O&M	1,956,542				(8,720)		(8,720)	1,947,822
378	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	NM	SPS CWC-Labor Regular	(1,277)			(32)			(32)	(1,309)
379	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	(1,622)			(41)			(41)	(1,663)
380	O&M	Distribution Operations	58900-Dist Rents	Labor - Bargaining	TX	SPS CWC-Labor Regular	(3,197)			(80)			(80)	(3,277)
381	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	NM	SPS CWC-Labor Incentive	1,441		(808)				(808)	633
382	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	1,533		(855)				(855)	677
383	O&M	Distribution Operations	58900-Dist Rents	Labor - Incentive	TX	SPS CWC-Labor Incentive	3,932		(2,202)				(2,202)	1,730
384	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	10,837			325			325	11,162
385	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	16,991			510			510	17,501
386	O&M	Distribution Operations	58900-Dist Rents	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	30,311			909			909	31,220
387	O&M	Distribution Operations	58900-Dist Rents	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	658							658
388	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	NM	SPS CWC-Other O&M	397,345				(1)		(1)	397,344
389	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS CWC-Other O&M	1,116,366				(162,606)		(162,606)	953,760
390	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS CWC-Other O&M	1,111,006				(2)		(2)	1,111,004
391	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular								
392	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	2,601		(1,438)				(1,438)	1,163

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393	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	22,327			670			670	22,996
394	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	192							192
395	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	PIS-DIST	SPS CWC-Other O&M	403							403
396	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	NM	SPS CWC-Labor Regular	111			3			3	114
397	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	(7,690)			(192)			(192)	(7,883)
398	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	TX	SPS CWC-Labor Regular	7,698			192			192	7,890
399	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(5)		2				2	(3)
400	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive	37		(16)				(16)	20
401	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	142			4			4	146
402	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	(9,836)			(295)			(295)	(10,132)
403	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	9,846			295			295	10,142
404	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	5							5
405	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	NM	SPS CWC-Other O&M								
406	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(2,503)							(2,503)
407	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	TX	SPS CWC-Other O&M	2,503							2,503
408	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	165,383			4,135			4,135	169,517
409	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	9,401		(4,199)				(4,199)	5,202
410	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	211,551			6,347			6,347	217,898
411	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	1,699							1,699
412	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS CWC-Other O&M	377,264							377,264
413	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	341,353			8,534			8,534	349,887
414	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	627,540			15,689			15,689	643,229
415	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	959,393			30,374	255,580		285,954	1,245,347
416	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	8,924		(3,986)				(3,986)	4,938
417	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	28,757		(14,358)				(14,358)	14,399
418	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	29,528		(13,188)				(13,188)	16,340
419	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	436,618			13,099			13,099	449,716
420	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	919,994			27,600			27,600	947,594
421	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,227,142			46,621	326,907		373,529	1,600,670
422	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	10,391							10,391
423	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	268,135							268,135
424	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	3,120,554				(959)		(959)	3,119,595
425	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	(60,894)				2,216,816		2,216,816	2,155,922
426	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular	2,827			71			71	2,898
427	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	44,174			1,104			1,104	45,278
428	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular	16,099			402			402	16,501
429	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive	154		(69)				(69)	85
430	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(3)		1				1	(2)
431	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive	596		(266)				(266)	330
432	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	3,616			108			108	3,725
433	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	56,502			1,695			1,695	58,197
434	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	20,592			618			618	21,210
435	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	97							97
436	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	NM	SPS CWC-Other O&M	1,456							1,456
437	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	PIS-DIST	SPS CWC-Other O&M	99,515							99,515
438	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	TX	SPS CWC-Other O&M	20,435							20,435
439	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Labor - Bargaining	TX	SPS CWC-Labor Regular								
440	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Labor - Incentive	TX	SPS CWC-Labor Incentive								
441	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Labor - Non-bargaining	TX	SPS CWC-Labor Regular								

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442	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Non-Labor	NM	SPS CWC-Other O&M								
443	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	Non-Labor	TX	SPS CWC-Other O&M								
444	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	NM	SPS CWC-Labor Regular	8,194			205			205	8,399
445	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	69,644			1,741			1,741	71,385
446	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	TX	SPS CWC-Labor Regular	12,335			308			308	12,643
447	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	NM	SPS CWC-Labor Incentive	550		(246)				(246)	304
448	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(209)		93				93	(116)
449	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	TX	SPS CWC-Labor Incentive	957		(428)				(428)	530
450	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	10,481			314			314	10,795
451	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	89,080			2,672			2,672	91,753
452	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	15,777			473			473	16,251
453	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	573							573
454	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	NM	SPS CWC-Other O&M	57,018							57,018
455	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	PIS-DIST	SPS CWC-Other O&M	172,769							172,769
456	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	TX	SPS CWC-Other O&M	50,681							50,681
457	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	4,637			116			116	4,753
458	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	TX	SPS CWC-Labor Regular								
459	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	216		(97)				(97)	120
460	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	TX	SPS CWC-Labor Incentive								
461	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	5,932			178			178	6,110
462	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	TX	SPS CWC-Labor Regular								
463	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	26							26
464	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	PIS-DIST	SPS CWC-Other O&M	3,813							3,813
465	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Bargaining	NM	SPS CWC-Labor Regular	38,609			965			965	39,574
466	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	(324,094)			(8,102)			(8,102)	(332,196)
467	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Bargaining	TX	SPS CWC-Labor Regular	155,501			3,888			3,888	159,389
468	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Incentive	NM	SPS CWC-Labor Incentive	2,029		(906)				(906)	1,123
469	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(1,455)		650				650	(805)
470	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Incentive	TX	SPS CWC-Labor Incentive	8,587		(3,835)				(3,835)	4,752
471	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	49,384			1,482			1,482	50,866
472	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	(414,542)			(12,436)			(12,436)	(426,978)
473	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	198,898			5,967			5,967	204,865
474	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	1,455							1,455
475	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Non-Labor	NM	SPS CWC-Other O&M	127,804							127,804
476	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(581,905)							(581,905)
477	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Non-Labor	TX	SPS CWC-Other O&M	210,333							210,333
478	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	2,045		(1,130)				(1,130)	914
479	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	15,542			756	9,657		10,413	25,955
480	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	210							210
481	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SPS CWC-Other O&M	3,136				(509)		(509)	2,627
482	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	1,210,183			30,255			30,255	1,240,437
483	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	78,353		(35,296)				(35,296)	43,058
484	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	1,571,220			47,137			47,137	1,618,357
485	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	11,607							11,607
486	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS CWC-Other O&M	1,899,717				(403)		(403)	1,899,314
487	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	474,850			11,871			11,871	486,721
488	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	289,799		(157,081)				(157,081)	132,718
489	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	2,903,352			87,101			87,101	2,990,452
490	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	32,623							32,623

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491	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS CWC-Other O&M	3,481,607				(16,407)		(16,407)	3,465,200
492	O&M	Customer Accounting	90400-Cust Acct Uncollect	Non-Labor	CUST-RET	SPS CWC-Other O&M	4,447,042							4,447,042
493	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Comr	Non-Labor	CUST-RET	SPS CWC-Other O&M	1,182,664							1,182,664
494	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expens	Non-Labor	NM	SPS CWC-Other O&M					26,631		26,631	26,631
495	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expens	Non-Labor	TX	SPS CWC-Other O&M					105,234		105,234	105,234
496	O&M	Customer Service	90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	752,414			18,810			18,810	771,224
497	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	56,707		(26,210)				(26,210)	30,497
498	O&M	Customer Service	90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	1,030,420			30,913			30,913	1,061,333
499	O&M	Customer Service	90800-Customer Asst Expense	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	8,201							8,201
500	O&M	Customer Service	90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Other O&M	(78)							(78)
501	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS CWC-Other O&M	196,195				(12,248)		(12,248)	183,947
502	O&M	Customer Service	90800EE-Customer Assistance Hist EE Amor	Non-Labor	TX	SPS CWC-Other O&M	836,673				(577,849)		(577,849)	258,825
503	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS CWC-Other O&M	4,356,270				(4,356,270)		(4,356,270)	
504	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS CWC-Other O&M	11,235,954				(11,235,954)		(11,235,954)	
505	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	813			24			24	837
506	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Non-Labor	TX	SPS CWC-Other O&M	715,184							715,184
507	O&M	Customer Service	909000-Informational and instruction adver	Non-Labor	CUST-RET	SPS CWC-Other O&M	421,375				(421,375)		(421,375)	
508	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive	458		(253)				(253)	205
509	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular	4,098			123			123	4,221
510	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Other Compens	CUST-RET	SPS CWC-Labor Regular	23							23
511	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS CWC-Other O&M	12,545							12,545
512	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	109,756			2,744			2,744	112,500
513	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	7,128		(3,183)				(3,183)	3,944
514	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	140,386			4,212			4,212	144,598
515	O&M	Sales	91200-Economic Development	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	1,052							1,052
516	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS CWC-Other O&M	6,588				(8)		(8)	6,580
517	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	1,734,626			43,110	(10,226)		32,884	1,767,510
518	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	2,229,411		(1,186,808)		(65,261)		(1,252,069)	977,342
519	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Ince	LABXAG	SPS CWC-Labor Regular	9,389,047				(6,358,617)		(6,358,617)	3,030,430
520	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	21,333,411			635,429	(152,428)		483,002	21,816,413
521	O&M	A&G	92000-A&G Salaries	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular	349,801							349,801
522	O&M	A&G	92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	335			8			8	343
523	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive			56		(102)		(46)	(46)
524	O&M	A&G	92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	(17,273)			(518)			(518)	(17,791)
525	O&M	A&G	92100-A&G Office & Supplies	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular	214,583							214,583
526	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS CWC-Other O&M	19,588,040				(562,438)		(562,438)	19,025,602
527	O&M	A&G	92200-A&G Admn Transfer Crdt	Non-Labor	LABXAG	SPS CWC-Other O&M	(17,752,369)				3,051,257		3,051,257	(14,701,112)
528	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS CWC-Other O&M	11,084,513				(74,273)		(74,273)	11,010,241
529	O&M	A&G	92400-A&G Property Insurance	Non-Labor	PIS-NET	SPS CWC-Other O&M	3,189,386				(6,926)		(6,926)	3,182,461
530	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Dama	LABXAG	SPS CWC-Labor Regular	807,370				(1,990)		(1,990)	805,381
531	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS CWC-Other O&M	6,642,940							6,642,940
532	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	(171,740)			(4,298)	(186)		(4,484)	(176,224)
533	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	2,958,927			87,564	(40,120)		47,444	3,006,371
534	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS CWC-Labor Regular	31,332,261				(5,323,664)		(5,323,664)	26,008,597
535	O&M	A&G	926000-Employee pensions and benefits	Non-Labor	LABXAG	SPS CWC-Other O&M								
536	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS CWC-Labor Regular	(3,184,026)				4,759,001		4,759,001	1,574,975
537	O&M	A&G	92800-A&G Regulatory Comm Exp	Non-Labor	CUST-AVG	SPS CWC-Other O&M								
538	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS CWC-Other O&M	3,779,589				4,963,203		4,963,203	8,742,791
539	O&M	A&G	92801R-Regulatory Commision Expense NM	Non-Labor	NM	SPS CWC-Other O&M	4,851,744							4,851,744

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540	O&M	A&G	92802R-Regulatory Commision Expense Wh	Non-Labor	WHLS	SPS CWC-Other O&M	523,587							523,587
541	O&M	A&G	92803R-Regulatory Commision Expense Tra	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	183,845							183,845
542	O&M	A&G	92804R-Regulatory Commision Expense Mis	Non-Labor	RETAIL-ENERGY	SPS CWC-Other O&M	94,203							94,203
543	O&M	A&G	92805R-Regulatory Commission Expense En	Non-Labor	ENERGY	SPS CWC-Other O&M	3,658							3,658
544	O&M	A&G	92900-A&G Duplicate Chrg Crdt	Non-Labor	PIS-PTD	SPS CWC-Other O&M	(1,380,460)							(1,380,460)
545	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,262,562				(1,262,562)		(1,262,562)	
546	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,183,767				(864,946)		(864,946)	318,821
547	O&M	A&G	93100-A&G Rents	Labor - Bargaining	PIS-PTD	SPS CWC-Labor Regular	(6,448)			(161)			(161)	(6,610)
548	O&M	A&G	93100-A&G Rents	Labor - Incentive	PIS-PTD	SPS CWC-Labor Incentive	16,438		(9,139)				(9,139)	7,299
549	O&M	A&G	93100-A&G Rents	Labor - Non-bargaining	PIS-PTD	SPS CWC-Labor Regular	134,070			4,022			4,022	138,093
550	O&M	A&G	93100-A&G Rents	Labor - Other Compens	PIS-PTD	SPS CWC-Labor Regular	1,640							1,640
551	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS CWC-Other O&M	9,664,303				(1,753,130)		(1,753,130)	7,911,173
552	O&M	A&G	93100-A&G Rents	Non-Labor	PISRET-DIST	SPS CWC-Other O&M	3,536,782							3,536,782
553	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS CWC-Other O&M	163,743				(74,096)		(74,096)	89,647
554	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	SPS CWC-Other O&M					2,034,743		2,034,743	2,034,743
555	O&M					Sub-Total O&M	524,667,183		(3,019,539)	3,224,233	(3,044,984)		(2,840,290)	521,826,893
556														
557	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	580,141				(13,254)		(13,254)	566,886
558	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	19,277,059				(440,421)		(440,421)	18,836,638
559	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,694,310				(107,250)		(107,250)	4,587,060
560	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	711,459				(16,255)		(16,255)	695,205
561	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	141,071				(3,223)		(3,223)	137,848
562	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	32,259				12,069		12,069	44,328
563	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	428,166				136,063		136,063	564,229
564	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	710				963		963	1,673
565	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	6,908,812				6,451,276		6,451,276	13,360,089
566	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	26,058,133				20,736,865		20,736,865	46,794,998
567	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	11,635,063				12,449,554		12,449,554	24,084,618
568	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,255,010				1,704,793		1,704,793	3,959,804
569	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	757,743				591,730		591,730	1,349,473
570	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	382,909				1,475,281		1,475,281	1,858,190
571	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	71,062				260,442		260,442	331,504
572	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	130,775				39,912		39,912	170,686
573	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,237,285				211,831		211,831	1,449,116
574	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	4,667,564				20,112,773		20,112,773	24,780,338
575	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	978,339				3,961,252		3,961,252	4,939,591
576	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	794,051				815,409		815,409	1,609,460
577	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	128,516				6,521		6,521	135,038
578	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	25				(2)		(2)	23
579	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,145,673				(305,640)		(305,640)	1,840,033
580	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	42,845				(6,103)		(6,103)	36,742
581	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	78,787				(11,223)		(11,223)	67,564
582	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	14,314				(2,039)		(2,039)	12,275
583	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,874,581				261,640		261,640	2,136,221
584	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	13,273				1,853		1,853	15,126
585	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	958				132		132	1,091
586	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	21,954,337				4,739,411		4,739,411	26,693,748
587	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	597,245				128,930		128,930	726,175
588	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	11,447				2,473		2,473	13,920

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589	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	103,526				14,145		14,145	117,671
590	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	2,067				282		282	2,350
591	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	3,801				519		519	4,321
592	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	691				94		94	785
593	Depreciation Expense	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	27,093,275				14,606,403		14,606,403	41,699,678
594	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	541,001				291,662		291,662	832,664
595	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	994,839				536,333		536,333	1,531,173
596	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	180,745				97,442		97,442	278,187
597	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	7,697				4,150		4,150	11,847
598	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	8,584				4,609		4,609	13,193
599	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	10,297,727				3,007,507		3,007,507	13,305,234
600	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	205,626				60,054		60,054	265,680
601	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	378,123				110,433		110,433	488,556
602	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	68,698				20,064		20,064	88,762
603	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	607				177		177	785
604	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	4,506				1,322		1,322	5,828
605	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	3,470				984		984	4,454
606	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	10,003				3,415		3,415	13,418
607	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	9,492				(1,467)		(1,467)	8,025
608	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	112,926				(2,281)		(2,281)	110,644
609	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	38,603				2,910		2,910	41,513
610	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	245,350				(48,343)		(48,343)	197,007
611	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	252,534				(26,297)		(26,297)	226,237
612	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	2,338,167				311,186		311,186	2,649,352
613	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	3,453,626				598,020		598,020	4,051,646
614	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	2,505,789				882,678		882,678	3,388,467
615	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	5,621,938				1,408,244		1,408,244	7,030,182
616	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	2,651,187				679,569		679,569	3,330,756
617	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	4,959,546				523,277		523,277	5,482,822
618	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	113,867				(792)		(792)	113,075
619	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	371,119				(34,536)		(34,536)	336,583
620	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	249,484				56,764		56,764	306,247
621	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	850,008				(16,869)		(16,869)	833,140
622	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	1,565,694				135,735		135,735	1,701,429
623	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	3,905,244				(260,258)		(260,258)	3,644,985
624	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	472,242				(29,576)		(29,576)	442,666
625	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	940,052				15,598		15,598	955,650
626	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	461,844				(28,925)		(28,925)	432,919
627	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	814,238				13,510		13,510	827,748
628	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	683,196				286,526		286,526	969,722
629	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	1,151,494				436,806		436,806	1,588,300
630	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	266,593				(49,317)		(49,317)	217,275
631	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	435,819				(76,480)		(76,480)	359,339
632	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	317,425				157,289		157,289	474,714
633	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	552,385				135,592		135,592	687,977
634	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,022				(213)		(213)	809
635	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,472,998				(256,681)		(256,681)	1,216,317
636	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	302,723				(72,328)		(72,328)	230,395
637	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	232,116				(55,445)		(55,445)	176,671

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638	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	631,607				344,646		344,646	976,253
639	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	12,050,452				2,105,242		2,105,242	14,155,694
640	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item					176,169		176,169	176,169
641	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item					1,897,818		1,897,818	1,897,818
642	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item					277,708		277,708	277,708
643	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item					1,967,438		1,967,438	1,967,438
644	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	10,211				3,382		3,382	13,593
645	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,226,552				197,990		197,990	1,424,542
646	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	352,141				(14,704)		(14,704)	337,437
647	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item					390,955		390,955	390,955
648	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,552,210				(587,963)		(587,963)	2,964,248
649	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,205,424				(246,244)		(246,244)	2,959,180
650	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	2,828				(217)		(217)	2,611
651	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	249,269				26,941		26,941	276,211
652	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	104,922				8,114		8,114	113,037
653	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	136,378				(136,378)		(136,378)	
654	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,621,240				(1,621,240)		(1,621,240)	
655	Depreciation Expense					Sub-Total Depreciation Expense	209,000,866				101,428,912		101,428,912	310,429,778
656														
657	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	NM	SPS CWC-Not CWC Item	6,718,535				(6,322,383)		(6,322,383)	396,152
658	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	2,870,706							2,870,706
659	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	TX	SPS CWC-Not CWC Item	1,894,121				(584,693)		(584,693)	1,309,428
660	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS CWC-Not CWC Item	(10,276)							(10,276)
661	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,757,618)							(1,757,618)
662	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS CWC-Not CWC Item	683,776				(3,607,074)		(3,607,074)	(2,923,298)
663	Amortization Expense					Sub-Total Amortization Expense	10,399,245				(10,514,150)		(10,514,150)	(114,906)
664														
665	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Prope	Non-Labor	PIS-NET	SPS CWC-Property Tax	45,687,156				9,854,069		9,854,069	55,541,225
666	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payrol	Labor - Taxes	LABOR	SPS CWC-Payroll	8,633,154				(23,526)		(23,526)	8,609,628
667	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franc	Non-Labor	TX	SPS CWC-Franchise Fee	8,863,316				2,337,097		2,337,097	11,200,413
668	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gro	Non-Labor	TX	SPS CWC-Gross Receipts	6,250,624				1,842,817		1,842,817	8,093,441
669	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth	Labor - Taxes	PIS-NET	SPS CWC-Sales Tax					(1,030)		(1,030)	(1,030)
670	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth	Non-Labor	NM	SPS CWC-Sales Tax	9,801							9,801
671	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth	Non-Labor	PIS-NET	SPS CWC-Sales Tax	622,723							622,723
672	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth	Non-Labor	TX	SPS CWC-Sales Tax	40,883							40,883
673	Taxes Other than Income					Sub-Total Taxes Other than Income	70,107,656				14,009,427		14,009,427	84,117,083
674														
675	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(62,912)				(704,510)		(704,510)	(767,422)
676	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,628,757)				4,093,962		4,093,962	1,465,205
677	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,625,189)				(7,666,019)		(7,666,019)	(9,291,208)
678	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(194,800)				(2,156,377)		(2,156,377)	(2,351,177)
679	Sched M: Plant Temporary	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	28,609				78,794		78,794	107,403
680	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,636)				(542)		(542)	(2,178)
681	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	4,761				(24,300)		(24,300)	(19,540)
682	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	334,259				84,155		84,155	418,415
683	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	317				(1,757)		(1,757)	(1,440)
684	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(987,437)				1,667,258		1,667,258	679,821
685	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(269,116)				2,413,204		2,413,204	2,144,088
686	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(779,005)				1,598,824		1,598,824	819,819

Southwestern Public Service Company
Docket No. 49831
Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
687	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(546,264)				(609,182)		(609,182)	(1,155,446)
688	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(557,846)				151,709		151,709	(406,137)
689	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,704)				(0)		(0)	(1,704)
690	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,467,018)				(58,917)		(58,917)	(1,525,936)
691	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(3,532,293)				(51,338)		(51,338)	(3,583,631)
692	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	13,715				21,358		21,358	35,073
693	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(865,788)				2,251,834		2,251,834	1,386,046
694	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,083,121				(1,712,850)		(1,712,850)	(629,729)
695	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(47,113,610)				(684,743)		(684,743)	(47,798,352)
696	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	72,506				120,672		120,672	193,178
697	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,520,587)				(22,100)		(22,100)	(1,542,687)
698	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,473)				(34,786)		(34,786)	(38,259)
699	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,243)				(18)		(18)	(1,261)
700	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(96,797)				96,797		96,797	
701	Sched M: Plant Temporary	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(6,553)				(0)		(0)	(6,553)
702	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(6,631,009)				(423,058)		(423,058)	(7,054,067)
703	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	(132,409)				(8,448)		(8,448)	(140,856)
704	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	(243,484)				(15,534)		(15,534)	(259,019)
705	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	(44,237)				(2,822)		(2,822)	(47,059)
706	Sched M: Plant Temporary	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(22)							(22)
707	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,812,068)				(7,285,673)		(7,285,673)	(11,097,741)
708	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	16,131				23,697		23,697	39,828
709	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(22,682)				167		167	(22,515)
710	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(39,884,166)				(4,598,026)		(4,598,026)	(44,482,192)
711	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	659,002				(69,063)		(69,063)	589,939
712	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(245,669)				1,808		1,808	(243,861)
713	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(999,881)				396,478		396,478	(603,403)
714	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(19,966)				7,917		7,917	(12,049)
715	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(36,715)				14,558		14,558	(22,156)
716	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	(6,670)				2,645		2,645	(4,025)
717	Sched M: Plant Temporary	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(39,459,638)				(2,211,177)		(2,211,177)	(41,670,816)
718	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	(787,934)				(44,153)		(44,153)	(832,087)
719	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(1,448,921)				(81,192)		(81,192)	(1,530,113)
720	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	(263,244)				(14,751)		(14,751)	(277,995)
721	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(37,850)				(44,559)		(44,559)	(82,408)
722	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(163,118)				2,766		2,766	(160,352)
723	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(15,033,295)				(5,906,640)		(5,906,640)	(20,939,936)
724	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(300,186)				(117,944)		(117,944)	(418,131)
725	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	(552,008)				(216,886)		(216,886)	(768,895)
726	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	(100,290)				(39,404)		(39,404)	(139,695)
727	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,646)				(3,165)		(3,165)	(6,811)
728	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(86,575)				1,468		1,468	(85,107)
729	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(9,679)				5,202		5,202	(4,477)
730	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(17,335)				21,209		21,209	3,874
731	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(18,327)				(73,874)		(73,874)	(92,201)
732	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS CWC-Not CWC Item	(708)				0		0	(708)
733	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item	(1,429)				0		0	(1,429)
734	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	(176,747)				(1,427)		(1,427)	(178,174)
735	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	(38,967)				(483)		(483)	(39,450)

Southwestern Public Service Company
Docket No. 49831
Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
736	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	(335,281)				(59,340)		(59,340)	(394,621)
737	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	(1,139,860)				28,077,690		28,077,690	26,937,830
738	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(2,241,600)				136,389		136,389	(2,105,210)
739	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(1,081,303)				(28,516,670)		(28,516,670)	(29,597,973)
740	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	(1,958,453)				(174,648)		(174,648)	(2,133,101)
741	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	(2,879,003)				(1,010,099)		(1,010,099)	(3,889,103)
742	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	(1,929,791)				238,661		238,661	(1,691,130)
743	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	(1,961,972)				4,463,210		4,463,210	2,501,239
744	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	(43,458)				(41,552)		(41,552)	(85,009)
745	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	(150,320)				105,170		105,170	(45,150)
746	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	(129,190)				(336,823)		(336,823)	(466,014)
747	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	(259,170)				294,088		294,088	34,918
748	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	(165,589)				(799,371)		(799,371)	(964,960)
749	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	164,723				(977,399)		(977,399)	(812,676)
750	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	(8,548)				18,379		18,379	9,831
751	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	28,657				16,902		16,902	45,559
752	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	(126,589)				31,814		31,814	(94,775)
753	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	(134,734)				107,593		107,593	(27,141)
754	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	(135,448)				(50,809)		(50,809)	(186,257)
755	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	(295,383)				(108,866)		(108,866)	(404,248)
756	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(178,913)				(99,676)		(99,676)	(278,589)
757	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	(198,297)				19,577		19,577	(178,720)
758	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	26,547				614,398		614,398	640,944
759	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	27,489				864,150		864,150	891,639
760	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	778,809				(51,021)		(51,021)	727,788
761	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(563,760)				(6,159)		(6,159)	(569,918)
762	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(225)				(0)		(0)	(225)
763	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	664				133		133	797
764	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(47,523)				250,157		250,157	202,633
765	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	112,275				1,192,070		1,192,070	1,304,345
766	Sched M: Plant Temporary	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	119,879							119,879
767	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(248,632)				(671,199)		(671,199)	(919,831)
768	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	2,033,517				(128,305)		(128,305)	1,905,212
769	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				(0)		(0)	(0)
770	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				(0)		(0)	(0)
771	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	59,788				(321,416)		(321,416)	(261,627)
772	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	757,636				(1,192,361)		(1,192,361)	(434,725)
773	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	148,304				(233,157)		(233,157)	(84,853)
774	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	990,480				(311,693)		(311,693)	678,787
775	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,807)				22,757		22,757	20,951
776	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(102,485)				(998,311)		(998,311)	(1,100,796)
777	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(46,670)				508,998		508,998	462,329
778	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	255,098				255,689		255,689	510,787
779	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(267,166)				1,695,564		1,695,564	1,428,398
780	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(162,540)				(6,249,197)		(6,249,197)	(6,411,736)
781	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(199)				(4,716)		(4,716)	(4,915)
782	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(85,434)				3,991,206		3,991,206	3,905,773
783	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(11,685)				147,253		147,253	135,568
784	Sched M: Plant Temporary					Sub-Total Sched M: Plant Temporar	(182,015,643)				(21,120,176)		(21,120,176)	(203,135,819)

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785														
786	Sched M: Non-Plant Temporary	Demand Related	SchM-103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(14,542)							(14,542)
787	Sched M: Non-Plant Temporary	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,149				730		730	1,879
788	Sched M: Non-Plant Temporary	Plant Related	SchM-118 - Inventory Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(68,090)							(68,090)
789	Sched M: Non-Plant Temporary	Plant Related	SchM-126 - Book Unamortized Cost of Reac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	807,614							807,614
790	Sched M: Non-Plant Temporary	Plant Related	SchM-127 - Litigation Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	125,000							125,000
791	Sched M: Non-Plant Temporary	Plant Related	SchM-147 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	14,153,821				(14,153,821)		(14,153,821)	
792	Sched M: Non-Plant Temporary	Plant Related	SchM-192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	139,424							139,424
793	Sched M: Non-Plant Temporary	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,851,027)				(2,078,674)		(2,078,674)	(5,929,701)
794	Sched M: Non-Plant Temporary	Labor Related	SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	13,862				113,001		113,001	126,863
795	Sched M: Non-Plant Temporary	Labor Related	SchM-111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	(748,846)				205,273		205,273	(543,573)
796	Sched M: Non-Plant Temporary	Labor Related	SchM-112 - Post Employment Benefits FAS :	Non-Labor	LABOR	SPS CWC-Not CWC Item	(183,185)				67,389		67,389	(115,796)
797	Sched M: Non-Plant Temporary	Labor Related	SchM-114 - Severance Accrual	Non-Labor	LABOR	SPS CWC-Not CWC Item	34,245							34,245
798	Sched M: Non-Plant Temporary	Labor Related	SchM-226 - Performance Recognition Awar	Non-Labor	LABOR	SPS CWC-Not CWC Item	9,279							9,279
799	Sched M: Non-Plant Temporary	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item	8,268,999							8,268,999
800	Sched M: Non-Plant Temporary	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	8,488,528							8,488,528
801	Sched M: Non-Plant Temporary	Direct Assigned	SchM-168 - Reg Asset-NOx	Non-Labor	NM	SPS CWC-Not CWC Item	(2,340)							(2,340)
802	Sched M: Non-Plant Temporary	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS CWC-Not CWC Item	65,686				(65,686)		(65,686)	
803	Sched M: Non-Plant Temporary	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(386,684)				386,684		386,684	
804	Sched M: Non-Plant Temporary	Other	SchM-130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	665,033				(665,033)		(665,033)	
805	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	(9,390)				9,390		9,390	(0)
806	Sched M: Non-Plant Temporary	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	209,427				(209,427)		(209,427)	
807	Sched M: Non-Plant Temporary	Other	SchM-146 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	2,460,724				(2,460,724)		(2,460,724)	
808	Sched M: Non-Plant Temporary	Other	SchM-178 - Interest Income on Disputed Ta	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	170,895				(170,895)		(170,895)	
809	Sched M: Non-Plant Temporary	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(602,637)				602,637		602,637	
810	Sched M: Non-Plant Temporary	Other	SchM-180 - ITC Grant	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(3,721)				3,721		3,721	
811	Sched M: Non-Plant Temporary	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	13,297,883				(13,297,883)		(13,297,883)	
812	Sched M: Non-Plant Temporary	Other	SchM-187 - Reg Asset/Liability Transmission	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	7,421,124				(7,421,124)		(7,421,124)	
813	Sched M: Non-Plant Temporary	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(652,233)				652,233		652,233	
814	Sched M: Non-Plant Temporary	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(92,450)				92,450		92,450	
815	Sched M: Non-Plant Temporary	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	7,717,049				(7,717,049)		(7,717,049)	
816	Sched M: Non-Plant Temporary	Other	SchM-201 - State Tax Deduction Cash vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	213,533				(213,533)		(213,533)	
817	Sched M: Non-Plant Temporary	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(102,392,175)				102,392,175		102,392,175	
818	Sched M: Non-Plant Temporary	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(11,652,866)				11,652,866		11,652,866	
819	Sched M: Non-Plant Temporary	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(153,608)				153,608		153,608	
820	Sched M: Non-Plant Temporary	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(59,354)				59,354		59,354	
821	Sched M: Non-Plant Temporary	Other	SchM-214 - Prepaid Advertising	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	199,071				(199,071)		(199,071)	
822	Sched M: Non-Plant Temporary	Other	SchM-217 - Reg Asset - Texas Surcharge (DT	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,757,993)				1,757,993		1,757,993	
823	Sched M: Non-Plant Temporary	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	13,306,733				(13,306,733)		(13,306,733)	
824	Sched M: Non-Plant Temporary	Other	SchM-262 - Federal Only NOL - Non Operat	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(8)				8		8	
825	Sched M: Non-Plant Temporary	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(6,866,739)				6,866,739		6,866,739	
826	Sched M: Non-Plant Temporary					Sub-Total Sched M: Non-Plant Temp	(51,728,812)				63,056,600		63,056,600	11,327,788
827														
828	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	14,876				(35,641)		(35,641)	(20,765)
829	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(216,291)				788,900		788,900	572,610
830	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	387,658				(571,970)		(571,970)	(184,311)
831	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	45,884				(107,788)		(107,788)	(61,904)
832	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	384				1,533		1,533	1,917
833	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	173				37		37	209

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834	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	26				(25)		(25)	1
835	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(32,937)				10,390		10,390	(22,547)
836	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	549,602				189,073		189,073	738,675
837	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	251,300				94,874		94,874	346,174
838	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	36,551				(15,396)		(15,396)	21,155
839	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	14,607				7,245		7,245	21,852
840	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(4,854,735)				27		27	(4,854,708)
841	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(418,581)				(1,016)		(1,016)	(419,597)
842	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(280)				(42)		(42)	(322)
843	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(19,055)				10,741		10,741	(8,314)
844	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	85,556				(10,401)		(10,401)	75,156
845	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(5,583,018)				(13,550)		(13,550)	(5,596,567)
846	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	12,526				537		537	13,063
847	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(180,191)				(437)		(437)	(180,629)
848	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,523				42		42	1,565
849	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(147)				(0)		(0)	(148)
850	Sched M: Plant Permanent	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(228)							(228)
851	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(125,684)				(886)		(886)	(126,570)
852	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	(2,510)				(18)		(18)	(2,527)
853	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	(4,615)				(33)		(33)	(4,648)
854	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	(838)				(6)		(6)	(844)
855	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(191,905)				(206,607)		(206,607)	(398,512)
856	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	596				760		760	1,356
857	Sched M: Plant Permanent	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(13,377)				4		4	(13,373)
858	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(2,025,533)				190,557		190,557	(1,834,975)
859	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	24,363				(931)		(931)	23,432
860	Sched M: Plant Permanent	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(144,887)				39		39	(144,848)
861	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,990,943)				74,967		74,967	(1,915,975)
862	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(39,755)				1,497		1,497	(38,258)
863	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(73,106)				2,753		2,753	(70,353)
864	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	(13,282)				500		500	(12,782)
865	Sched M: Plant Permanent	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(2,022,641)				152,941		152,941	(1,869,699)
866	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	(40,388)				3,054		3,054	(37,334)
867	Sched M: Plant Permanent	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(74,269)				5,616		5,616	(68,654)
868	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	(13,493)				1,020		1,020	(12,473)
869	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(373)				(4,274)		(4,274)	(4,646)
870	Sched M: Plant Permanent	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(124,009)				87		87	(123,923)
871	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(772,212)				(86,305)		(86,305)	(858,517)
872	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(15,420)				(1,723)		(1,723)	(17,143)
873	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	(28,355)				(3,169)		(3,169)	(31,524)
874	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	(5,152)				(576)		(576)	(5,727)
875	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(35)				(309)		(309)	(344)
876	Sched M: Plant Permanent	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(65,818)				46		46	(65,772)
877	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(498)				204		204	(295)
878	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(893)				706		706	(187)
879	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(944)				(2,017)		(2,017)	(2,962)
880	Sched M: Plant Permanent	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item	(0)							(0)
881	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	34				(0)		(0)	34
882	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	23				(0)		(0)	23

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883	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	(51,233)				4,250		4,250	(46,983)
884	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	(40,808)				87,321		87,321	46,513
885	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(311,592)				52,993		52,993	(258,599)
886	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(179,824)				(50,031)		(50,031)	(229,855)
887	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	(27,363)				3,820		3,820	(23,543)
888	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	(185,152)				(109,831)		(109,831)	(294,983)
889	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	(28,736)				4,617		4,617	(24,119)
890	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	(17,997)				8,400		8,400	(9,597)
891	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	815				(199)		(199)	616
892	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	8,977				(381)		(381)	8,596
893	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	12,196				(4,471)		(4,471)	7,725
894	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	56,705				620		620	57,325
895	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	45,415				(14,967)		(14,967)	30,448
896	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	75,422				(26,552)		(26,552)	48,870
897	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	(84)				67		67	(17)
898	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	84				43		43	127
899	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	1,803				(766)		(766)	1,037
900	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	1,994				(2,150)		(2,150)	(156)
901	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	1,072				(678)		(678)	394
902	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	1,516				(1,239)		(1,239)	277
903	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	2,282				775		775	3,057
904	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	4,812				2,240		2,240	7,052
905	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	1,600				15,632		15,632	17,233
906	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	245				27,795		27,795	28,040
907	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	25,437				507		507	25,944
908	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(4,580)				(197)		(197)	(4,778)
909	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2)							(2)
910	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1				0		0	1
911	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(223,431)				1,625		1,625	(221,805)
912	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,984				593		593	2,576
913	Sched M: Plant Permanent	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	11,093							11,093
914	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	2,083				(87)		(87)	1,996
915	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	51,152				793		793	51,945
916	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				(0)		(0)	0
917	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				(0)		(0)	(0)
918	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	29				(27)		(27)	1
919	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	364				(62)		(62)	302
920	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	71				(12)		(12)	59
921	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	476				42		42	518
922	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(474)				458		458	(16)
923	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(47,181)				(8,712)		(8,712)	(55,893)
924	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(12,288)				10,522		10,522	(1,767)
925	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	123				44		44	167
926	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(70,134)				39,846		39,846	(30,288)
927	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(38,138)				(98,334)		(98,334)	(136,471)
928	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(49)				(71)		(71)	(120)
929	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(23,261)				70,511		70,511	47,250
930	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(3,062)				2,962		2,962	(100)
931	Sched M: Plant Permanent					Sub-Total Sched M: Plant Permanen	(18,628,353)				492,740		492,740	(18,135,614)

Southwestern Public Service Company
Docket No. 49831
Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
932														
933	Sched M: Non-Plant Permanent	Plant Related	SchM-218 - Deferred revenue (ITC Grant Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(11,988)				11,988		11,988	
934	Sched M: Non-Plant Permanent	Labor Related	SchM-124 - Meals and Entertainment	Non-Labor	LABOR	SPS CWC-Not CWC Item	164,581				85,078		85,078	249,659
935	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	31,453				(31,453)		(31,453)	
936	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	810,045				(810,045)		(810,045)	
937	Sched M: Non-Plant Permanent	Other	SchM-199 - Penalties	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	42,462				(42,462)		(42,462)	
938	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(526)				526		526	
939	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(169)				169		169	
940	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(5,839)				5,839		5,839	
941	Sched M: Non-Plant Permanent					Sub-Total Sched M: Non-Plant Perm	1,030,020				(780,361)		(780,361)	249,659
942														
943	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	13,213				1,537		1,537	14,750
944	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	570,482				66,360		66,360	636,842
945	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	340,875				39,652		39,652	380,527
946	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	40,936				4,762		4,762	45,698
947	Deferred Taxes Plant	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(2,202)				(256)		(256)	(2,458)
948	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	374				(15)		(15)	359
949	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(2,512)				(914)		(914)	(3,425)
950	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(80,950)				(11,925)		(11,925)	(92,875)
951	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(167)				(61)		(61)	(228)
952	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(195,933)				(213,683)		(213,683)	(409,616)
953	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,788,597)				(790,999)		(790,999)	(2,579,596)
954	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(698,787)				(430,246)		(430,246)	(1,129,034)
955	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	33,355				(83,348)		(83,348)	(49,993)
956	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	142,575				(39,544)		(39,544)	103,031
957	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	389				(16)		(16)	373
958	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	373,937				(9,018)		(9,018)	364,919
959	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	806,990				(21,682)		(21,682)	785,307
960	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(13,936)				3,742		3,742	(10,194)
961	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	46,963				(59,296)		(59,296)	(12,333)
962	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(602,696)				54,309		54,309	(548,388)
963	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	10,763,601				(289,197)		(289,197)	10,474,403
964	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(75,709)				(345)		(345)	(76,054)
965	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	347,394				(9,334)		(9,334)	338,060
966	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(8,556)				(804)		(804)	(9,360)
967	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	284				(8)		(8)	276
968	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	26,194				(26,194)		(26,194)	
969	Deferred Taxes Plant	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,774				101		101	1,875
970	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,704,568				186,388		186,388	1,890,956
971	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	34,037				3,722		3,722	37,759
972	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	62,590				6,844		6,844	69,434
973	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	11,372				1,243		1,243	12,615
974	Deferred Taxes Plant	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	6				0		0	6
975	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	956,652				43,386		43,386	1,000,038
976	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(7,531)				(578)		(578)	(8,109)
977	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	6,138				310		310	6,448
978	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	10,006,561				453,790		453,790	10,460,351
979	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(307,658)				(23,615)		(23,615)	(331,273)
980	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	66,478				3,361		3,361	69,840

Southwestern Public Service Company
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TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
981	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	267,322				13,004		13,004	280,325
982	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	5,338				260		260	5,598
983	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	9,816				477		477	10,293
984	Deferred Taxes Plant	Transmission	354000ERW-Tran Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	1,783				87		87	1,870
985	Deferred Taxes Plant	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	9,150,225				195,434		195,434	9,345,659
986	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS CWC-Not CWC Item	182,713				3,902		3,902	186,615
987	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	335,988				7,176		7,176	343,164
988	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	61,043				1,304		1,304	62,347
989	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	10,227				517		517	10,744
990	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	44,140				1,866		1,866	46,006
991	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	3,488,421				75,335		75,335	3,563,756
992	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	69,657				1,504		1,504	71,161
993	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	128,092				2,766		2,766	130,858
994	Deferred Taxes Plant	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	23,272				503		503	23,775
995	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	985				50		50	1,035
996	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	23,427				990		990	24,417
997	Deferred Taxes Plant	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	2,248				49		49	2,297
998	Deferred Taxes Plant	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	4,026				88		88	4,115
999	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	4,257				93		93	4,350
1000	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS CWC-Not CWC Item	89				2		2	90
1001	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item	179				4		4	183
1002	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	21,275				432		432	21,708
1003	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	3,870				79		79	3,948
1004	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	39,473				802		802	40,275
1005	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	208,149				4,230		4,230	212,379
1006	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	248,382				5,047		5,047	253,430
1007	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(3,116)				(63)		(63)	(3,179)
1008	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	203,814				4,142		4,142	207,956
1009	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	188,261				3,826		3,826	192,086
1010	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	236,159				4,799		4,799	240,958
1011	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	188,855				3,838		3,838	192,692
1012	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	4,019				82		82	4,101
1013	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	10,928				222		222	11,150
1014	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	8,470				172		172	8,643
1015	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	4,740				96		96	4,837
1016	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	(27,478)				(558)		(558)	(28,036)
1017	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	(134,823)				(2,740)		(2,740)	(137,562)
1018	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	1,654				34		34	1,687
1019	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	(4,162)				(85)		(85)	(4,247)
1020	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	13,319				271		271	13,590
1021	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	10,676				217		217	10,893
1022	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	14,109				287		287	14,396
1023	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	34,135				694		694	34,828
1024	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	16,516				336		336	16,852
1025	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	9,644				196		196	9,840
1026	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	(5,682)				(115)		(115)	(5,798)
1027	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	(4,764)				(97)		(97)	(4,860)
1028	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	(161,454)				(3,281)		(3,281)	(164,735)
1029	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	64,797				1,317		1,317	66,114

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1030	Deferred Taxes Plant	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item	46				2		2	47
1031	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(252)				(40)		(40)	(292)
1032	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(13,068)				(45,910)		(45,910)	(58,978)
1033	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(24,073)				(888)		(888)	(24,960)
1034	Deferred Taxes Plant	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(40,577)				(1,497)		(1,497)	(42,074)
1035	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	29,241				4,001		4,001	33,243
1036	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(998,500)				(48,228)		(48,228)	(1,046,728)
1037	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
1038	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
1039	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(27,466)				(814)		(814)	(28,280)
1040	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(347,912)				(10,056)		(10,056)	(357,969)
1041	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(68,117)				(1,997)		(1,997)	(70,113)
1042	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(454,821)				(13,118)		(13,118)	(467,938)
1043	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(383)				(203)		(203)	(586)
1044	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(72,159)				(22,384)		(22,384)	(94,543)
1045	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(9,931)				(5,249)		(5,249)	(15,180)
1046	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(117,130)				(3,360)		(3,360)	(120,490)
1047	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(56,676)				(30,006)		(30,006)	(86,682)
1048	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(30,726)				(17,368)		(17,368)	(48,094)
1049	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(39)				(22)		(22)	(61)
1050	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(18,814)				(9,759)		(9,759)	(28,573)
1051	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(2,474)				(1,311)		(1,311)	(3,786)
1052	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS CWC-Not CWC Item	18,012				(18,012)		(18,012)	
1053	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	115,241				(115,241)		(115,241)	
1054	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	(141,654)				141,654		141,654	
1055	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	5,798				(5,798)		(5,798)	
1056	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	(44,405)				44,405		44,405	
1057	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(516,685)				516,685		516,685	
1058	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Ta	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(37,778)				37,778		37,778	
1059	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	163,569				(163,569)		(163,569)	
1060	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(2,961,429)				2,961,429		2,961,429	
1061	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,643,424)				1,643,424		1,643,424	
1062	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	144,023				(144,023)		(144,023)	
1063	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,705,104)				1,705,104		1,705,104	
1064	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Acc	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(45,218)				45,218		45,218	
1065	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	15,551,971				(15,551,971)		(15,551,971)	
1066	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	543,748				(543,748)		(543,748)	
1067	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	34,467				(34,467)		(34,467)	
1068	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	12,473				(12,473)		(12,473)	
1069	Deferred Taxes Plant	Other	SchM-214 - Prepaid Advertising	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(43,963)				43,963		43,963	
1070	Deferred Taxes Plant	Other	SchM-217 - Reg Asset - Texas Surcharge (DT	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	388,887				(388,887)		(388,887)	
1071	Deferred Taxes Plant	Other	SchM-224 - Non Utility ADIT	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,122,769				(1,122,769)		(1,122,769)	
1072	Deferred Taxes Plant	Other	SchM-256 - OCI Related	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(499)				499		499	
1073	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(2,949,595)				2,949,595		2,949,595	
1074	Deferred Taxes Plant	Other	SchM-262 - Federal Only NOL - Non Operat	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	2				(2)		(2)	
1075	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,518,264				(1,518,264)		(1,518,264)	
1076	Deferred Taxes Plant	Other	SchM-293 - Rate Change	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	3,738,663				(3,738,663)		(3,738,663)	
1077	Deferred Taxes Plant	Other	SchM-294 - ARAM Deferral	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(434,205)				434,205		434,205	
1078	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Ite	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,476				(1,476)		(1,476)	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1079	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Ite	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1)				1		1	
1080	Deferred Taxes Plant					Sub-Total Deferred Taxes Plant	48,157,089				(13,855,592)		(13,855,592)	34,301,497
1081														
1082	Deferred Taxes Non-Plant	Demand Related	SchM-103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	6,093				(1,044)		(1,044)	5,049
1083	Deferred Taxes Non-Plant	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(242)				146		146	(97)
1084	Deferred Taxes Non-Plant	Plant Related	SchM-118 - Inventory Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	27,951				(4,345)		(4,345)	23,606
1085	Deferred Taxes Non-Plant	Plant Related	SchM-126 - Book Unamortized Cost of Reac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,056,417)				295,713		295,713	(760,704)
1086	Deferred Taxes Non-Plant	Plant Related	SchM-127 - Litigation Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(27,965)							(27,965)
1087	Deferred Taxes Non-Plant	Plant Related	SchM-137 - R&E Credit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(823,935)							(823,935)
1088	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(2,972,302)				2,972,302		2,972,302	
1089	Deferred Taxes Non-Plant	Plant Related	SchM-192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(112,761)				(2,124)		(2,124)	(114,885)
1090	Deferred Taxes Non-Plant	Plant Related	SchM-257 - Texas R&E Credit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(329,606)							(329,606)
1091	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	Non-Labor	NM	SPS CWC-Not CWC Item	(2,835,800)				3,102,033		3,102,033	266,233
1092	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	Non-Labor	TX	SPS CWC-Not CWC Item	(1,705,567)				2,017,761		2,017,761	312,194
1093	Deferred Taxes Non-Plant	Plant Related	TXGMT-Texas Gross Margin Tax	Non-Labor	PIS-NET	SPS CWC-Franchise Tax	2,040,720							2,040,720
1094	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	(4,623,109)				2,476,774		2,476,774	(2,146,335)
1095	Deferred Taxes Non-Plant	Labor Related	SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	100,584				(24,931)		(24,931)	75,653
1096	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	770,121				(293,994)		(293,994)	476,127
1097	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS :	Non-Labor	LABOR	SPS CWC-Not CWC Item	74,246				(28,769)		(28,769)	45,477
1098	Deferred Taxes Non-Plant	Labor Related	SchM-114 - Severance Accrual	Non-Labor	LABOR	SPS CWC-Not CWC Item	(7,572)							(7,572)
1099	Deferred Taxes Non-Plant	Labor Related	SchM-226 - Performance Recognition Awar	Non-Labor	LABOR	SPS CWC-Not CWC Item	(851)				(36,278)		(36,278)	(37,129)
1100	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item	(2,064,428)				110,748		110,748	(1,953,680)
1101	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	(2,498,886)				290,216		290,216	(2,208,671)
1102	Deferred Taxes Non-Plant	Direct Assigned	SchM-168 - Reg Asset-NOx	Non-Labor	NM	SPS CWC-Not CWC Item	(1,148)				776		776	(373)
1103	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(303,725)				303,725		303,725	
1104	Deferred Taxes Non-Plant					Sub-Total Deferred Taxes Non-Plant	(16,344,602)				11,178,707		11,178,707	(5,165,894)
1105														
1106	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item								
1107	ITC Amortized	Other Tax	ITC Amortization	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(52,421)							(52,421)
1108	ITC Amortized					Sub-Total ITC Amortized	(52,421)							(52,421)
1109														
1110	Gain on Disposition of Allowanc	Steam Production	41191-Operating Income - Losses from disp	Non-Labor	ENERGY	SPS CWC-Not CWC Item	873,526				(873,526)		(873,526)	
1111	Gain on Disposition of Allowances					Sub-Total Gain on Disposition of All	873,526				(873,526)		(873,526)	
1112														
1113	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from dispo	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(10,986)				10,986		10,986	
1114	Gain on Sale of Utility Plant					Sub-Total Gain on Sale of Utility Plar	(10,986)				10,986		10,986	
1115														
1116						Total	(543,523,167)		(3,019,539)	3,224,233	144,829,562		145,034,256	(398,488,911)
1117														

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	23,434,040
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	8,789,461
3	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(370,872)
4	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	49,650,113
5	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	9,014,522
6	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(4,723,491)
7	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(69,669)
8	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	37,953,932
9	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	12,254,944
10	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	629,534
11	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	64,339,501
12	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	6,174,482
13	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(19,432,140)
14	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	1,886,935
15	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	64,756,135
16	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	9,072,494
17	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(1,413,893)
18	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	153,198,118
19	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	6,399,777
20	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	11,880,394
21	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	2,284,828
22	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	278,250
23	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	135,701
24	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(7,794)
25	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	705,140
26	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	49,172
27	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(15,467,388)
28	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	12,225
29	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	2,687,092
30	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	914,127
31	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(160,400)
32	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	7,400,181
33	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	1,024,688
34	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	10,965,072
35	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(38,772)
36	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHLS	SPS Eliminate Wholesale Fuel Revenue	SPS CWC-Not CWC Item	191,481,144
37	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	(1,216)
38	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service re	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	5,195
39	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheelin	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	137,809
40	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	439,528
41	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission Revenue	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	105,319
42	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(131,802)
43	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dis	Non-Labor	PIS-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	20,531
44	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Contro	Non-Labor	12CP-PROD	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	128,329
45	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	4,007,339
46	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	Non-Labor	NM	SPS Eliminate Non-Recurring Miscellaneous Revenue	SPS CWC-Not CWC Item	
47	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	Non-Labor	TX	SPS Eliminate Non-Recurring Miscellaneous Revenue	SPS CWC-Not CWC Item	
48	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	(310,596)
49	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	(12,378,020)

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50	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	727,540
51	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(98,423,837)
52	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(71,696)
53	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(110,051,478)
54	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(20,916,784)
55	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(27,844,751)
56	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(327,178,711)
57	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS Purchased Capacity and Variable O&M	SPS CWC-Purchased Power Capacity	(31,663,499)
58	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS Purchased Capacity and Variable O&M	SPS CWC-Purchased Power Energy	(2,484,323)
59	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(4,961,481)
60	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(215)
61	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(697)
62	O&M	Steam Production Operations	50135-Coal Non-Mine;Non-Freight	Non-Labor	ENERGY	SPS Adjust TUCO Fuel Handling for Contract Rate Change	SPS CWC-Other O&M	31,160
63	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(8)
64	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,128)
65	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(170)
66	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Adjust Environmental Chemicals	SPS CWC-Other O&M	(897,185)
67	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	
68	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(40)
69	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(290)
70	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2,753)
71	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(18,009)
72	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(11,721)
73	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1,640)
74	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(11)
75	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(465,500)
76	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(781)
77	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(463)
78	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS Adjust Environmental Chemicals	SPS CWC-Other O&M	
79	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(388)
80	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(823)
81	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(123)
82	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2)
83	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(56)
84	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3)
85	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4)
86	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	Non-Labor	ENERGY	SPS Annual Hale O&M Expense	SPS CWC-Other O&M	5,755,120
87	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(802)
88	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(184)
89	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
90	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(49,274)
91	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	ENERGY	SPS Annual Hale O&M Expense	SPS CWC-Other O&M	3,843,120
92	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(9)
93	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(18)
94	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(62)
95	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS Eliminate SIP Expense	SPS CWC-Labor Incentive	(668,778)
96	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Incentive	(16,593)
97	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(126,397)
98	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(510)

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99	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(17)
100	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Other O&M	(3,741)
101	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(125,000)
102	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(400,000)
103	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Credit for REC Sales	SPS CWC-Other O&M	(332,167)
104	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Ongoing REC Costs	SPS CWC-Other O&M	2,875,276
105	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SPS Eliminate REC Costs	SPS CWC-Other O&M	(2,801,341)
106	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SPS Eliminate REC Costs	SPS CWC-Other O&M	(1,555,023)
107	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Adjust for Increase in Land Lease Costs	SPS CWC-Other O&M	43,028
108	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(35,669)
109	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(19,191)
110	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(3,422)
111	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(14)
112	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(240)
113	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(156)
114	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(1,121)
115	O&M	Transmission Operations	56500LDC-Wheeling Lamar DC Tie	Non-Labor	12CP-PROD	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(655)
116	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	708
117	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	4,311,645
118	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	2,160
119	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(1,097)
120	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(33)
121	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(81,458)
122	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(26,304)
123	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	Non-Labor	RETAIL-TRAN	SPS Adjust Schedule 9 Expenses	SPS CWC-Other O&M	2,506,195
124	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	Non-Labor	WHLS	SPS Adjust Schedule 9 Expenses	SPS CWC-Other O&M	789,247
125	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(8,041)
126	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(90)
127	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(40)
128	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(142)
129	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(4,384)
130	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(662)
131	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4)
132	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(185,150)
133	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	25,541
134	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	32,669
135	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(12)
136	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	
137	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	TX	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	221,776
138	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(83)
139	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(96)
140	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(17)
141	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
142	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(4,741)
143	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(6,760)
144	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,616)
145	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1,792)
146	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(6)
147	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(5)

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148	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	
149	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(232)
150	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(4,090)
151	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(205)
152	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(6,504)
153	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Regular	(853)
154	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1,878)
155	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(626)
156	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,698)
157	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(372)
158	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(8,720)
159	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	NM	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
160	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(3,327)
161	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(577)
162	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
163	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(158,700)
164	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(2)
165	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	255,580
166	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	326,907
167	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(631)
168	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(329)
169	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	
170	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	TX	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	2,216,816
171	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Regular	9,657
172	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(435)
173	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(46)
174	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(28)
175	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(255)
176	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(148)
177	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(15,713)
178	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(87)
179	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(607)
180	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	Non-Labor	NM	SPS Customer Deposit Interest	SPS CWC-Other O&M	26,631
181	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	Non-Labor	TX	SPS Customer Deposit Interest	SPS CWC-Other O&M	105,234
182	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(4,152)
183	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(211)
184	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Other O&M	(7,885)
185	O&M	Customer Service	90800EE-Customer Assistance Hist EE Amort	Non-Labor	TX	SPS Eliminate Texas Per Book Historic EE Expense	SPS CWC-Other O&M	(577,849)
186	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(4,356,270)
187	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(11,235,954)
188	O&M	Customer Service	909000-Informational and instruction advertising expens	Non-Labor	CUST-RET	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(421,375)
189	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(8)
190	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(10,226)
191	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	126
192	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Incentive	(62,320)
193	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Incentive	(769)
194	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Incentive	(2,299)
195	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS Eliminate Long Term Incentive	SPS CWC-Labor Regular	(6,358,617)
196	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Regular	(8,930)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
197	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(111,669)
198	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(13,079)
199	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(18,749)
200	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(70)
201	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Incentive	(33)
202	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(91,006)
203	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(94,063)
204	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(467,635)
205	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(5,461)
206	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Other O&M	(284)
207	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	(7,406)
208	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Include Commercial Equivalent of Corporate Aircraft Travel	SPS CWC-Other O&M	103,418
209	O&M	A&G	92200-A&G Admn Transfer Crdt	Non-Labor	LABXAG	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	3,051,257
210	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(1,187)
211	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(70,257)
212	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	(2,829)
213	O&M	A&G	92400-A&G Property Insurance	Non-Labor	PIS-NET	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(6,926)
214	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Regular	(1,301)
215	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(181)
216	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(480)
217	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(28)
218	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(186)
219	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Regular	11
220	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(8,751)
221	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(29,704)
222	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(1,677)
223	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Adjust Pension and Benefits	SPS CWC-Labor Regular	(199,669)
224	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Regular	249
225	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(27,898)
226	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Executive Perquisites	SPS CWC-Labor Regular	(7,333)
227	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate FAS 88 Qualified Pension Expense	SPS CWC-Labor Regular	(4,626,942)
228	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Non-Qualified Pension Expense	SPS CWC-Labor Regular	(439,806)
229	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(17,884)
230	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(4,381)
231	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS Eliminate Per Book Deferred Pension	SPS CWC-Labor Regular	3,184,026
232	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS Include Deferred Pension and OPEB Expense	SPS CWC-Labor Regular	1,574,975
233	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS Customer Communications for Tariff Changes	SPS CWC-Other O&M	177,925
234	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS Eliminate Test Year Rate Case Expense Amortization	SPS CWC-Other O&M	(2,292,052)
235	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS Include Rate Case Expenses	SPS CWC-Other O&M	6,940,266
236	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS Public Regulatory Commission Fees	SPS CWC-Other O&M	137,064
237	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS Eliminate Brand & General Advertising	SPS CWC-Other O&M	(1,262,562)
238	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(620,171)
239	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Stock Equivalent Plan	SPS CWC-Other O&M	(244,775)
240	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(11,589)
241	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2,493)
242	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(16)
243	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(16)
244	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(1,739,016)
245	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(74,096)

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246	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	SPS Include Allowed Contributions, Donations & Dues	SPS CWC-Other O&M	2,034,743
247	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	53
248	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(13,307)
249	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
250	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,753
251	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(442,174)
252	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
253	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	427
254	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(107,677)
255	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	65
256	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(16,319)
257	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	13
258	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(3,236)
259	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	9,360
260	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(506)
261	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,215
262	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	132,262
263	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(73,275)
264	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	77,077
265	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	680
266	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	0
267	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	283
268	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	6,465,097
269	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(289,030)
270	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	275,209
271	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	19,710,343
272	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(822,818)
273	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,849,339
274	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	11,726,179
275	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(296,625)
276	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,020,000
277	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,544,290
278	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(7,250)
279	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	167,753
280	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	579,091
281	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(14,070)
282	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	26,708
283	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	271,769
284	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1,232,587
285	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(29,075)
286	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	48,484
287	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	219,895
288	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,937)
289	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	54,924
290	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	2,579
291	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(17,591)
292	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	147,764
293	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	30
294	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	64,038

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295	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	3,751,215
296	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	16,669,310
297	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(307,751)
298	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	747,749
299	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	3,322,779
300	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(109,275)
301	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	163,498
302	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	653,748
303	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,837)
304	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	6,412
305	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	782
306	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(672)
307	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1
308	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	0
309	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3)
310	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	34,772
311	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	35,341
312	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(375,754)
313	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	694
314	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	706
315	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,503)
316	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,277
317	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1,298
318	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(13,797)
319	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	232
320	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	236
321	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,507)
322	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	260,037
323	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	161,029
324	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(159,427)
325	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,841
326	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1,140
327	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,129)
328	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	133
329	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	82
330	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(82)
331	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	2,589,984
332	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1,392,170
333	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	757,257
334	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	70,458
335	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	37,873
336	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	20,600
337	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,351
338	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	726
339	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	397
340	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	11,013
341	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	19
342	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,113
343	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	220

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
344	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	0
345	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	62
346	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	404
347	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1
348	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	114
349	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	73
350	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	0
351	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	21
352	Depreciation Expense	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	11,734,975
353	Depreciation Expense	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	2,229,390
354	Depreciation Expense	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	642,039
355	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	234,325
356	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	44,517
357	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12,820
358	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	430,897
359	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	81,861
360	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	23,575
361	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	78,286
362	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	14,873
363	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,283
364	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	3,334
365	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	633
366	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	183
367	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	3,713
368	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	705
369	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	191
370	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,166,529
371	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	627,722
372	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,213,256
373	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	23,293
374	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	12,534
375	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	24,226
376	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	42,834
377	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	23,049
378	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	44,550
379	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	7,782
380	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	4,188
381	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8,094
382	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	69
383	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	37
384	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	71
385	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	511
386	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	275
387	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	536
388	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	896
389	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	94
390	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6)
391	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	2,805
392	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(0)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
393	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	610
394	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(660)
395	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(0)
396	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(807)
397	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,749
398	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(4,030)
399	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	656
400	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	2,254
401	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(28,786)
402	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(19,558)
403	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(33,057)
404	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	6,759
405	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	247,078
406	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	64,107
407	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	377,856
408	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	220,164
409	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	521,208
410	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	361,470
411	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	1,081,370
412	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	326,874
413	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	260,091
414	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	419,478
415	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	428,141
416	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	95,135
417	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(12,470)
418	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	11,678
419	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(37,120)
420	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	2,583
421	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(7,487)
422	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	64,251
423	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(20,369)
424	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	3,501
425	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(165,231)
426	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	300,966
427	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(353,975)
428	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	93,717
429	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(1,552)
430	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(28,025)
431	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(3,350)
432	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	18,948
433	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(1,517)
434	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(27,408)
435	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(2,901)
436	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	16,412
437	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	244,232
438	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	42,294
439	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	400,026
440	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	36,780
441	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	339

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
442	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(49,657)
443	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	561
444	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(77,041)
445	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	65,441
446	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	91,848
447	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	94,840
448	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	40,752
449	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(327)
450	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	0
451	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	114
452	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(232,185)
453	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(149,536)
454	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	125,040
455	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(43,981)
456	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(28,325)
457	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(23)
458	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(33,725)
459	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(21,720)
460	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	137,454
461	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	221,515
462	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14,324)
463	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	309,799
464	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1,525,718
465	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	269,725
466	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	71,642
467	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	104,527
468	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	712,561
469	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1,185,257
470	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	110,290
471	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	167,417
472	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	727,021
473	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	1,240,416
474	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(3,926)
475	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	7,084
476	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	225
477	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(73,911)
478	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	276,920
479	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,019)
480	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(78,488)
481	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	134,643
482	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(70,859)
483	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	164,677
484	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	226,278
485	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	58,795
486	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	142,573
487	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(789,331)
488	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(308,446)
489	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(246,147)
490	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	308,349

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
491	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(272)
492	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	(217)
493	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	272
494	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(28,790)
495	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	24,297
496	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	31,434
497	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Annualized Depreciation at New Rates	SPS CWC-Not CWC Item	(28,214)
498	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Depreciation Expense Annualize	SPS CWC-Not CWC Item	45,603
499	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(9,274)
500	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	(136,378)
501	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	(1,621,240)
502	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	NM	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(6,322,383)
503	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	PIS-NET	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	
504	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	TX	SPS Annualize Z2 Amortization	SPS CWC-Not CWC Item	(584,693)
505	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	TX	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(0)
506	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	
507	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(3,607,074)
508	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Adjust Property Taxes for Wind Farm	SPS CWC-Property Tax	7,673,954
509	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Annualize Property Tax	SPS CWC-Property Tax	2,180,115
510	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Business Area Adjustments	SPS CWC-Payroll	57
511	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Payroll	(9,834)
512	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Payroll	(12,211)
513	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Xcel Foundation Expense	SPS CWC-Payroll	(1,538)
514	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Franchise Fee	2,337,097
515	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Ta	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Gross Receipts	1,842,817
516	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellane	Labor - Taxes	PIS-NET	SPS Business Area Adjustments	SPS CWC-Sales Tax	(1,030)
517	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(704,510)
518	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
519	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	4,093,961
520	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
521	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(7,666,019)
522	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
523	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(2,156,377)
524	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
525	Sched M: Plant Temporary	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	78,794
526	Sched M: Plant Temporary	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
527	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(542)
528	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(29,085)
529	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,785
530	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	12,553
531	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	71,602
532	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(2,075)
533	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	318
534	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	622,892
535	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,044,366
536	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,655,053)
537	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,068,256
538	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(561,870)
539	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,160,694

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
540	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(995,655)
541	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	386,473
542	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(7,540)
543	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	159,249
544	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
545	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(30,278)
546	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(28,639)
547	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(51,338)
548	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	36,344
549	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14,986)
550	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	1,981,308
551	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	270,526
552	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,571,553)
553	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(141,297)
554	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(684,743)
555	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	104,642
556	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	16,029
557	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(22,100)
558	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(40,203)
559	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,416
560	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(18)
561	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS CWC-Not CWC Item	96,797
562	Sched M: Plant Temporary	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
563	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(40,628)
564	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(382,430)
565	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(811)
566	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,636)
567	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,492)
568	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14,042)
569	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(271)
570	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,551)
571	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(7,333,017)
572	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	47,343
573	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	23,057
574	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	640
575	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	167
576	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(5,093,353)
577	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	495,327
578	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(95,185)
579	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	26,122
580	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,808
581	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	387,014
582	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	9,464
583	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	7,728
584	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	189
585	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	14,211
586	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	348
587	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	2,582
588	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	63

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
589	Sched M: Plant Temporary	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(3,603,493)
590	Sched M: Plant Temporary	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,392,315
591	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(71,955)
592	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	27,802
593	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(132,317)
594	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	51,125
595	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(24,040)
596	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	9,288
597	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(44,839)
598	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	280
599	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,766
600	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(6,433,902)
601	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	527,262
602	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(128,473)
603	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	10,528
604	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(236,247)
605	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	19,361
606	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(42,922)
607	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,517
608	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(3,192)
609	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	27
610	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,468
611	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	4,865
612	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	337
613	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	20,606
614	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	603
615	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(74,511)
616	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	637
617	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	0
618	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	0
619	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,427)
620	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(483)
621	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(59,340)
622	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	28,077,690
623	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	136,389
624	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(28,516,670)
625	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(174,648)
626	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,010,099)
627	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	238,661
628	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	4,463,210
629	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(41,552)
630	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	105,170
631	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(336,823)
632	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	294,088
633	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(799,371)
634	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(977,399)
635	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	18,379
636	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	16,902
637	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	31,814

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638	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	107,593
639	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(50,809)
640	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(108,866)
641	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(99,676)
642	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	19,577
643	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	614,398
644	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	864,150
645	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(51,021)
646	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(6,159)
647	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
648	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	133
649	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	52,004
650	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	198,153
651	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	1,192,070
652	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(658,449)
653	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(12,749)
654	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(178,034)
655	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	49,730
656	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
657	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
658	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
659	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
660	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(320,547)
661	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(869)
662	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,180,255)
663	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(12,106)
664	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(230,907)
665	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,249)
666	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(295,741)
667	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,953)
668	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	21,934
669	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	823
670	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,084,339)
671	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	86,028
672	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	487,701
673	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	21,297
674	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	259,875
675	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,186)
676	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	1,573,798
677	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	121,766
678	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(6,320,008)
679	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	70,812
680	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(4,804)
681	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	88
682	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	3,951,667
683	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	39,540
684	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	141,931
685	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,322
686	Sched M: Non-Plant Temporary	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	730

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687	Sched M: Non-Plant Temporary	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	10
688	Sched M: Non-Plant Temporary	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(14,153,831)
689	Sched M: Non-Plant Temporary	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(2,078,674)
690	Sched M: Non-Plant Temporary	Labor Related	SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	113,001
691	Sched M: Non-Plant Temporary	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Te	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	205,273
692	Sched M: Non-Plant Temporary	Labor Related	SchM-112 - Post Employment Benefits FAS 112	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	67,389
693	Sched M: Non-Plant Temporary	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(65,686)
694	Sched M: Non-Plant Temporary	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	386,684
695	Sched M: Non-Plant Temporary	Other	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(665,033)
696	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	60,085
697	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(50,695)
698	Sched M: Non-Plant Temporary	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(209,427)
699	Sched M: Non-Plant Temporary	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(2,460,724)
700	Sched M: Non-Plant Temporary	Other	SchM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(170,895)
701	Sched M: Non-Plant Temporary	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	602,637
702	Sched M: Non-Plant Temporary	Other	SchM-180 - ITC Grant	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	3,721
703	Sched M: Non-Plant Temporary	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(13,297,883)
704	Sched M: Non-Plant Temporary	Other	SchM-187 - Reg Asset/Liability Transmission Attachment (	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(7,421,124)
705	Sched M: Non-Plant Temporary	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(265,995)
706	Sched M: Non-Plant Temporary	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	918,228
707	Sched M: Non-Plant Temporary	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	92,450
708	Sched M: Non-Plant Temporary	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(7,717,049)
709	Sched M: Non-Plant Temporary	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(213,533)
710	Sched M: Non-Plant Temporary	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	29,107,462
711	Sched M: Non-Plant Temporary	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	73,284,713
712	Sched M: Non-Plant Temporary	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	11,652,866
713	Sched M: Non-Plant Temporary	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	153,608
714	Sched M: Non-Plant Temporary	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	59,354
715	Sched M: Non-Plant Temporary	Other	SchM-214 - Prepaid Advertising	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(199,071)
716	Sched M: Non-Plant Temporary	Other	SchM-217 - Reg Asset - Texas Surcharge (DTL)	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	1,757,993
717	Sched M: Non-Plant Temporary	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(399,074)
718	Sched M: Non-Plant Temporary	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(12,907,659)
719	Sched M: Non-Plant Temporary	Other	SchM-262 - Federal Only NOL - Non Operating	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	1,295,030
720	Sched M: Non-Plant Temporary	Other	SchM-262 - Federal Only NOL - Non Operating	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,295,022)
721	Sched M: Non-Plant Temporary	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	6,866,739
722	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(35,641)
723	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
724	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	788,900
725	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
726	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(571,970)
727	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
728	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(107,788)
729	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
730	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	1,468
731	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	65
732	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(3)
733	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	39
734	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(29)
735	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4

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736	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(24,121)
737	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	34,511
738	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	33,520
739	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	155,554
740	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	20,954
741	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	73,920
742	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(26,810)
743	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	11,414
744	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	2,739
745	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,506
746	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	248
747	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(221)
748	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,016)
749	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	150
750	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(192)
751	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	9,393
752	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,348
753	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(10,039)
754	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(362)
755	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(13,550)
756	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	220
757	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	317
758	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(437)
759	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(34)
760	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	76
761	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
762	Sched M: Plant Permanent	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	
763	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(14)
764	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(872)
765	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
766	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(17)
767	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1)
768	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(32)
769	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
770	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6)
771	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(207,926)
772	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,319
773	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	736
774	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	24
775	Sched M: Plant Permanent	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4
776	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	176,709
777	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	13,848
778	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,927)
779	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	995
780	Sched M: Plant Permanent	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	39
781	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	74,772
782	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	195
783	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	1,493
784	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4

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785	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	2,746
786	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7
787	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	499
788	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1
789	Sched M: Plant Permanent	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	124,202
790	Sched M: Plant Permanent	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	28,739
791	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	2,480
792	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	574
793	Sched M: Plant Permanent	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	4,561
794	Sched M: Plant Permanent	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,055
795	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	829
796	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	192
797	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(4,278)
798	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4
799	Sched M: Plant Permanent	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	87
800	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(97,189)
801	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	10,884
802	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,941)
803	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	217
804	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(3,569)
805	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	400
806	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(648)
807	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	73
808	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(309)
809	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
810	Sched M: Plant Permanent	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	46
811	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	197
812	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7
813	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	694
814	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12
815	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(2,031)
816	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	13
817	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
818	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
819	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	4,250
820	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	87,321
821	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	52,993
822	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(50,031)
823	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	3,820
824	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(109,831)
825	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	4,617
826	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	8,400
827	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(199)
828	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(381)
829	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(4,471)
830	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	620
831	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(14,967)
832	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(26,552)
833	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	67

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834	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	43
835	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(766)
836	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(2,150)
837	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(678)
838	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(1,239)
839	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	775
840	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	2,240
841	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	15,632
842	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	27,795
843	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	507
844	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(197)
845	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	
846	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
847	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(4,021)
848	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,647
849	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	593
850	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(51)
851	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(36)
852	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	629
853	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	164
854	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
855	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
856	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(0)
857	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
858	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(27)
859	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
860	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(61)
861	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1)
862	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(12)
863	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
864	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	44
865	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2)
866	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	447
867	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	11
868	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(9,877)
869	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,165
870	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	10,233
871	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	289
872	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	45
873	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
874	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	38,196
875	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,650
876	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(99,291)
877	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	958
878	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	(72)
879	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1
880	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	69,975
881	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	536
882	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Sch M Prior Period Adjustment	SPS CWC-Not CWC Item	2,890

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
883	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	72
884	Sched M: Non-Plant Permanent	Plant Related	SchM-218 - Deferred revenue (ITC Grant Accounting)	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	11,988
885	Sched M: Non-Plant Permanent	Labor Related	SchM-124 - Meals and Entertainment	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	85,078
886	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	19,990
887	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(51,443)
888	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	18,367
889	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(828,412)
890	Sched M: Non-Plant Permanent	Other	SchM-199 - Penalties	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(42,462)
891	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(334)
892	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	860
893	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(107)
894	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	276
895	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	521
896	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	5,318
897	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	1,537
898	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
899	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	66,360
900	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
901	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	39,652
902	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
903	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	4,762
904	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
905	Deferred Taxes Plant	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(256)
906	Deferred Taxes Plant	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
907	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(15)
908	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	144
909	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,058)
910	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,907
911	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,832)
912	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	10
913	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(70)
914	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	17,230
915	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(230,913)
916	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	108,508
917	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(899,508)
918	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	47,492
919	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(477,738)
920	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	2,103
921	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(85,451)
922	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(4,334)
923	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(35,211)
924	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(16)
925	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(15,350)
926	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,332
927	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(33,033)
928	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	11,351
929	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	429
930	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,313
931	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	519

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
932	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(59,814)
933	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	23,067
934	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	31,241
935	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(440,597)
936	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	151,399
937	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,199
938	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,544)
939	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(14,220)
940	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,886
941	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	394
942	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,198)
943	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(12)
944	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4
945	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	
946	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS CWC-Not CWC Item	(26,194)
947	Deferred Taxes Plant	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	101
948	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	101,831
949	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	84,557
950	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	2,033
951	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,688
952	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,739
953	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,105
954	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	679
955	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	564
956	Deferred Taxes Plant	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	0
957	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	53,854
958	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10,468)
959	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(437)
960	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(141)
961	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	347
962	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(37)
963	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	563,309
964	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(109,519)
965	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(17,840)
966	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5,776)
967	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,761
968	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(400)
969	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	15,096
970	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,093)
971	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	301
972	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(42)
973	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	554
974	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(77)
975	Deferred Taxes Plant	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	101
976	Deferred Taxes Plant	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14)
977	Deferred Taxes Plant	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	503,281
978	Deferred Taxes Plant	Transmission	355000E-Tran Poles & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(307,847)
979	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	10,050
980	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6,147)

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
981	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	18,480
982	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(11,304)
983	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,357
984	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,054)
985	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	579
986	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(62)
987	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	2,477
988	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(612)
989	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	191,915
990	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(116,580)
991	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,832
992	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,328)
993	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	7,047
994	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,281)
995	Deferred Taxes Plant	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	1,280
996	Deferred Taxes Plant	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(778)
997	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	56
998	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6)
999	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	1,315
1000	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(325)
1001	Deferred Taxes Plant	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	124
1002	Deferred Taxes Plant	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(75)
1003	Deferred Taxes Plant	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	222
1004	Deferred Taxes Plant	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(133)
1005	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	234
1006	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(141)
1007	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	2
1008	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	4
1009	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	432
1010	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	79
1011	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	802
1012	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	4,230
1013	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	5,047
1014	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(63)
1015	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	4,142
1016	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,826
1017	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	4,799
1018	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	3,838
1019	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	82
1020	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	222
1021	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	172
1022	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	96
1023	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(558)
1024	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(2,740)
1025	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	34
1026	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(85)
1027	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	271
1028	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	217
1029	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	287

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1030	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	694
1031	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	336
1032	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	196
1033	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(115)
1034	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(97)
1035	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(3,281)
1036	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	1,317
1037	Deferred Taxes Plant	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	2
1038	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(10)
1039	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(29)
1040	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(2,098)
1041	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(43,812)
1042	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(888)
1043	Deferred Taxes Plant	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(1,497)
1044	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	1,182
1045	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,819
1046	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(37,233)
1047	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10,995)
1048	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(0)
1049	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
1050	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(0)
1051	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
1052	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(1,006)
1053	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	192
1054	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(12,733)
1055	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,677
1056	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(2,494)
1057	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	497
1058	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(16,645)
1059	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,527
1060	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(21)
1061	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(182)
1062	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(3,363)
1063	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(19,021)
1064	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(540)
1065	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,709)
1066	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(4,286)
1067	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	925
1068	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(3,083)
1069	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(26,923)
1070	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(1,711)
1071	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,657)
1072	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(2)
1073	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(19)
1074	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(1,016)
1075	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(8,742)
1076	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Deferred Tax ARAM Adjustment	SPS CWC-Not CWC Item	(135)
1077	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,177)
1078	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	10,174

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1079	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(28,186)
1080	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	22,800
1081	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(138,041)
1082	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	397
1083	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	141,257
1084	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(13,285)
1085	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	1,136
1086	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	6,350
1087	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	129
1088	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	44,276
1089	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(30,790)
1090	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	547,475
1091	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	37,778
1092	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(4,397)
1093	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(159,172)
1094	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	2,961,429
1095	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission Attachment (	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	1,643,424
1096	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(144,023)
1097	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	1,705,104
1098	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	1,550
1099	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	43,668
1100	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	6,342,376
1101	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(21,894,347)
1102	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(543,748)
1103	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(34,467)
1104	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(12,473)
1105	Deferred Taxes Plant	Other	SchM-214 - Prepaid Advertising	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	43,963
1106	Deferred Taxes Plant	Other	SchM-217 - Reg Asset - Texas Surcharge (DTL)	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(388,887)
1107	Deferred Taxes Plant	Other	SchM-224 - Non Utility ADIT	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,122,769)
1108	Deferred Taxes Plant	Other	SchM-256 - OCI Related	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	499
1109	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	2,949,595
1110	Deferred Taxes Plant	Other	SchM-262 - Federal Only NOL - Non Operating	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(2)
1111	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,518,264)
1112	Deferred Taxes Plant	Other	SchM-293 - Rate Change	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(3,738,663)
1113	Deferred Taxes Plant	Other	SchM-294 - ARAM Deferral	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	434,205
1114	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,476)
1115	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	1
1116	Deferred Taxes Non-Plant	Demand Related	SchM-103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(1,044)
1117	Deferred Taxes Non-Plant	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	146
1118	Deferred Taxes Non-Plant	Plant Related	SchM-118 - Inventory Reserve	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(4,345)
1119	Deferred Taxes Non-Plant	Plant Related	SchM-126 - Book Unamortized Cost of Reacquired Debt	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	295,713
1120	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	2,972,302
1121	Deferred Taxes Non-Plant	Plant Related	SchM-192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(2,124)
1122	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	Non-Labor	NM	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	3,102,033
1123	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	Non-Labor	TX	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	2,017,761
1124	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	459,603
1125	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	2,017,171
1126	Deferred Taxes Non-Plant	Labor Related	SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(24,931)
1127	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Te	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(45,387)

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1128	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Te	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(248,607)
1129	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	Non-Labor	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	SPS CWC-Not CWC Item	(14,900)
1130	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(13,869)
1131	Deferred Taxes Non-Plant	Labor Related	SchM-226 - Performance Recognition Award	Non-Labor	LABOR	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	(36,278)
1132	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	NM	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	110,748
1133	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	TX	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	290,216
1134	Deferred Taxes Non-Plant	Direct Assigned	SchM-168 - Reg Asset-NOx	Non-Labor	NM	SPS Adjust Non-Plant Excess ADIT	SPS CWC-Not CWC Item	776
1135	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	303,725
1136	Gain on Disposition of Allowanc	Steam Production	41191-Operating Income - Losses from disposition of allo	Non-Labor	ENERGY	SPS Gain on Sale of Disposition of Allowances	SPS CWC-Not CWC Item	(873,526)
1137	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allow	Non-Labor	12CP-PROD	SPS Gain on Sale of Disposition of Allowances	SPS CWC-Not CWC Item	10,986

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	485,451	12,136	497,587	12CP-PROD	58.15%	289,353	208,234
2	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	112,953	(59,046)	53,907	12CP-PROD	58.15%	31,348	22,560
3	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	1,295,424	38,863	1,334,287	12CP-PROD	58.15%	775,904	558,383
4	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	13,834		13,834	12CP-PROD	58.15%	8,045	5,789
5	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(13,877)	(347)	(14,224)	ENERGY	59.59%	(8,476)	(5,748)
6	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	144,017	(79,615)	64,402	ENERGY	59.59%	38,378	26,024
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	1,168,649	35,059	1,203,708	ENERGY	59.59%	717,303	486,405
8	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	12,735		12,735	ENERGY	59.59%	7,589	5,146
9	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Taxes	SPS CWC-Other O&M	(37,203)		(37,203)	ENERGY	59.59%	(22,170)	(15,033)
10	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,757,755	68,944	2,826,699	12CP-PROD	58.15%	1,643,760	1,182,939
11	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	155,484	(69,084)	86,400	12CP-PROD	58.15%	50,243	36,157
12	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,503,960	105,119	3,609,079	12CP-PROD	58.15%	2,098,724	1,510,355
13	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	24,322		24,322	12CP-PROD	58.15%	14,143	10,178
14	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,581,263	64,532	2,645,795	12CP-PROD	58.15%	1,538,562	1,107,233
15	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	143,882	(64,261)	79,621	12CP-PROD	58.15%	46,301	33,321
16	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,301,644	99,049	3,400,694	12CP-PROD	58.15%	1,977,545	1,423,149
17	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	22,478		22,478	12CP-PROD	58.15%	13,071	9,407
18	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,084,845	52,121	2,136,966	12CP-PROD	58.15%	1,242,672	894,294
19	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	660,122	(353,095)	307,027	12CP-PROD	58.15%	178,540	128,487
20	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	6,225,267	186,758	6,412,025	12CP-PROD	58.15%	3,728,671	2,683,353
21	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	70,398		70,398	12CP-PROD	58.15%	40,937	29,461
22	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(16,532)	(413)	(16,946)	12CP-PROD	58.15%	(9,854)	(7,092)
23	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	19,882	(11,128)	8,754	12CP-PROD	58.15%	5,090	3,663
24	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	167,853	5,036	172,888	12CP-PROD	58.15%	100,537	72,352
25	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	2,009		2,009	12CP-PROD	58.15%	1,168	841
26	O&M	Steam Production Operations				Sub-Total Steam Production Operations	24,886,612	30,628	24,917,241			14,507,384	10,409,857
27													
28	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	487,755	12,194	499,948	12CP-PROD	58.15%	290,726	209,222
29	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	29,180	(13,059)	16,120	12CP-PROD	58.15%	9,374	6,746
30	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	628,398	18,852	647,250	12CP-PROD	58.15%	376,384	270,866
31	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	4,590		4,590	12CP-PROD	58.15%	2,669	1,921
32	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	494,444	12,361	506,805	12CP-PROD	58.15%	294,713	212,092
33	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	30,939	(13,818)	17,121	12CP-PROD	58.15%	9,956	7,165
34	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	632,433	18,973	651,406	12CP-PROD	58.15%	378,801	272,606
35	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	5,605		5,605	12CP-PROD	58.15%	3,259	2,345
36	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	2,107,821	52,696	2,160,516	ENERGY	59.59%	1,287,475	873,041
37	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	196,019	(96,543)	99,475	ENERGY	59.59%	59,278	40,197
38	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	3,432,880	102,986	3,535,866	ENERGY	59.59%	2,107,061	1,428,805
39	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	27,674		27,674	ENERGY	59.59%	16,491	11,183
40	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	1,818,512	45,463	1,863,975	ENERGY	59.59%	1,110,763	753,212
41	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	137,122	(65,824)	71,298	ENERGY	59.59%	42,487	28,811
42	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	2,702,746	81,082	2,783,828	ENERGY	59.59%	1,658,914	1,124,915
43	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	21,478		21,478	ENERGY	59.59%	12,799	8,679
44	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,431,795	60,795	2,492,590	12CP-PROD	58.15%	1,449,471	1,043,118
45	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	278,301	(138,444)	139,857	12CP-PROD	58.15%	81,329	58,529
46	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	4,207,966	126,239	4,334,205	12CP-PROD	58.15%	2,520,393	1,813,811
47	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	34,294		34,294	12CP-PROD	58.15%	19,943	14,352
48	O&M	Steam Production Maintenance				Sub-Total Steam Production Maintenance	19,709,950	203,952	19,913,901			11,732,287	8,181,614
49													

Southwestern Public Service Company
Docket No. 49831
Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
50	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular				12CP-PROD	58.15%		
51	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	4,582	(2,533)	2,049	12CP-PROD	58.15%	1,192	858
52	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	38,786	1,164	39,950	12CP-PROD	58.15%	23,231	16,718
53	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	334		334	12CP-PROD	58.15%	194	140
54	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	11,608	290	11,898	ENERGY	59.59%	7,090	4,808
55	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	859	(383)	475	ENERGY	59.59%	283	192
56	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	14,848	445	15,293	ENERGY	59.59%	9,113	6,180
57	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	87,130	2,178	89,308	12CP-PROD	58.15%	51,934	37,374
58	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	5,559	(2,483)	3,076	12CP-PROD	58.15%	1,789	1,287
59	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	111,446	3,343	114,789	12CP-PROD	58.15%	66,751	48,038
60	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	744		744	12CP-PROD	58.15%	433	311
61	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	34,675	867	35,542	12CP-PROD	58.15%	20,668	14,874
62	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	11,770	(6,383)	5,387	12CP-PROD	58.15%	3,133	2,254
63	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	131,406	3,942	135,348	12CP-PROD	58.15%	78,707	56,642
64	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	1,271		1,271	12CP-PROD	58.15%	739	532
65	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(1,414)	(35)	(1,449)	12CP-PROD	58.15%	(843)	(606)
66	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,795	(1,004)	791	12CP-PROD	58.15%	460	331
67	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	14,739	442	15,181	12CP-PROD	58.15%	8,828	6,353
68	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	164		164	12CP-PROD	58.15%	95	69
69	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Pension	SPS CWC-Labor Regular	(1)		(1)	12CP-PROD	58.15%	(0)	(0)
70	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Taxes	SPS CWC-Other O&M	(0)		(0)	12CP-PROD	58.15%	(0)	(0)
71	O&M	Other Production Operations				Sub-Total Other Production Operations	470,300	(149)	470,151			273,797	196,354
72													
73	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	33,778	844	34,622	12CP-PROD	58.15%	20,133	14,489
74	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,603	(716)	887	12CP-PROD	58.15%	516	371
75	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	43,205	1,296	44,501	12CP-PROD	58.15%	25,878	18,623
76	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	427		427	12CP-PROD	58.15%	248	179
77	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	39,861	997	40,858	12CP-PROD	58.15%	23,759	17,098
78	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	2,307	(1,023)	1,285	12CP-PROD	58.15%	747	538
79	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	51,583	1,547	53,130	12CP-PROD	58.15%	30,896	22,234
80	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	511		511	12CP-PROD	58.15%	297	214
81	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	245,758	6,144	251,902	12CP-PROD	58.15%	146,484	105,418
82	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	17,361	(8,066)	9,295	12CP-PROD	58.15%	5,405	3,890
83	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	342,772	10,283	353,055	12CP-PROD	58.15%	205,306	147,749
84	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	3,124		3,124	12CP-PROD	58.15%	1,817	1,307
85	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	5,407	135	5,542	12CP-PROD	58.15%	3,223	2,319
86	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	18,641	(10,275)	8,366	12CP-PROD	58.15%	4,865	3,501
87	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	146,953	4,409	151,361	12CP-PROD	58.15%	88,018	63,343
88	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	1,779		1,779	12CP-PROD	58.15%	1,034	744
89	O&M	Other Production Maintenance				Sub-Total Other Production Maintenance	955,069	5,576	960,645			558,627	402,018
90													
91	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(1,107)	(28)	(1,135)	12CP-PROD	58.15%	(660)	(475)
92	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	105,807	(58,504)	47,302	12CP-PROD	58.15%	27,507	19,795
93	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	900,051	27,002	927,053	12CP-PROD	58.15%	539,093	387,960
94	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	11,380		11,380	12CP-PROD	58.15%	6,618	4,763
95	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	(133)	(3)	(136)	12CP-PROD	58.15%	(79)	(57)
96	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	155,930	(392,685)	(236,755)	12CP-PROD	58.15%	(137,676)	(99,079)
97	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	1,981,762	(70,736)	1,911,027	12CP-PROD	58.15%	1,111,286	799,741
98	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	17,113		17,113	12CP-PROD	58.15%	9,952	7,162

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TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
99	O&M	Other Power Supply				Sub-Total Other Power Supply	3,170,804	(494,955)	2,675,849			1,556,039	1,119,810
100													
101	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(188,933)	(4,723)	(193,656)	PIS-TRAN	44.08%	(85,367)	(108,289)
102	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	718,461	(410,083)	308,379	PIS-TRAN	44.08%	135,939	172,439
103	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	6,947,403	208,422	7,155,825	PIS-TRAN	44.08%	3,154,426	4,001,399
104	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	64,319		64,319	PIS-TRAN	44.08%	28,353	35,966
105	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	96,505	2,413	98,917	12CP-TRAN	43.29%	42,816	56,101
106	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	5,495	(2,454)	3,041	12CP-TRAN	43.29%	1,316	1,725
107	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	123,437	3,703	127,140	12CP-TRAN	43.29%	55,033	72,108
108	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	855		855	12CP-TRAN	43.29%	370	485
109	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	660,735	16,518	677,254	12CP-TRAN	43.29%	293,149	384,104
110	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	87,726	(44,995)	42,731	12CP-TRAN	43.29%	18,496	24,235
111	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	1,270,304	38,109	1,308,413	12CP-TRAN	43.29%	566,347	742,066
112	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	11,916		11,916	12CP-TRAN	43.29%	5,158	6,758
113	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	98	(54)	44	12CP-TRAN	43.29%	19	25
114	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	767	23	790	12CP-TRAN	43.29%	342	448
115	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(423)	(11)	(433)	12CP-TRAN	43.29%	(188)	(246)
116	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,388	(1,318)	1,070	12CP-TRAN	43.29%	463	607
117	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	24,047	721	24,769	12CP-TRAN	43.29%	10,721	14,048
118	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	478		478	12CP-TRAN	43.29%	207	271
119	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	598,583	14,965	613,547	PIS-TRAN	44.08%	270,464	343,084
120	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	36,477	(16,291)	20,185	PIS-TRAN	44.08%	8,898	11,287
121	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	765,636	22,969	788,605	PIS-TRAN	44.08%	347,632	440,973
122	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	5,942		5,942	PIS-TRAN	44.08%	2,619	3,323
123	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	29,729	743	30,473	PIS-TRAN	44.08%	13,433	17,040
124	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,488	(1,261)	1,227	PIS-TRAN	44.08%	541	686
125	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	47,455	1,424	48,879	PIS-TRAN	44.08%	21,547	27,332
126	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	98		98	PIS-TRAN	44.08%	43	55
127	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	457,898	11,447	469,346	PIS-TRAN	44.08%	206,897	262,449
128	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	64,967	(32,941)	32,026	PIS-TRAN	44.08%	14,118	17,908
129	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	865,219	25,957	891,175	PIS-TRAN	44.08%	392,847	498,328
130	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	7,375		7,375	PIS-TRAN	44.08%	3,251	4,124
131	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(4,161)	(104)	(4,265)	PIS-TRAN	44.08%	(1,880)	(2,385)
132	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	5,942	(3,319)	2,623	PIS-TRAN	44.08%	1,156	1,467
133	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	49,325	1,480	50,804	PIS-TRAN	44.08%	22,396	28,409
134	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	626		626	PIS-TRAN	44.08%	276	350
135	O&M	Transmission Operations				Sub-Total Transmission Operations	12,759,178	(168,659)	12,590,518			5,531,838	7,058,680
136													
137	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(1,773)	(44)	(1,818)	PIS-TRAN	44.08%	(801)	(1,016)
138	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	254	(175)	79	PIS-TRAN	44.08%	35	44
139	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	4,642	139	4,782	PIS-TRAN	44.08%	2,108	2,674
140	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	(87)		(87)	PIS-TRAN	44.08%	(38)	(49)
141	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	331,958	8,299	340,257	PIS-TRAN	44.08%	149,992	190,265
142	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	20,891	(9,330)	11,560	PIS-TRAN	44.08%	5,096	6,464
143	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	424,601	12,738	437,339	PIS-TRAN	44.08%	192,787	244,551
144	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	3,264		3,264	PIS-TRAN	44.08%	1,439	1,825
145	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	23,175	579	23,754	PIS-TRAN	44.08%	10,471	13,283
146	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	4,361	(2,403)	1,958	PIS-TRAN	44.08%	863	1,095
147	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	65,177	1,955	67,132	PIS-TRAN	44.08%	29,593	37,539

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148	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	823		823	PIS-TRAN	44.08%	363	460
149	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular		26,180	26,180	TX	100.00%	26,180	
150	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular		33,649	33,649	TX	100.00%	33,649	
151	O&M	Transmission Maintenance				Sub-Total Transmission Maintenance	877,284	71,588	948,872			451,736	497,136
152													
153	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	12,107	(6,693)	5,414	ENERGY	59.59%	3,226	2,188
154	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	110,796	3,324	114,119	ENERGY	59.59%	68,005	46,114
155	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	1,551		1,551	ENERGY	59.59%	924	627
156	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	32,738	(18,098)	14,640	ENERGY	59.59%	8,724	5,916
157	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	276,680	8,300	284,981	ENERGY	59.59%	169,823	115,158
158	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	3,360		3,360	ENERGY	59.59%	2,002	1,358
159	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,583	(1,428)	1,155	ENERGY	59.59%	688	467
160	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	21,039	631	21,670	ENERGY	59.59%	12,914	8,757
161	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	306		306	ENERGY	59.59%	183	124
162	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	5,109	(2,824)	2,285	ENERGY	59.59%	1,361	923
163	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	42,422	1,273	43,694	ENERGY	59.59%	26,038	17,656
164	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	450		450	ENERGY	59.59%	268	182
165	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(192)	(5)	(197)	ENERGY	59.59%	(117)	(80)
166	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	216	(121)	95	ENERGY	59.59%	57	38
167	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	1,777	53	1,830	ENERGY	59.59%	1,091	739
168	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	16		16	ENERGY	59.59%	10	7
169	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Pension	SPS CWC-Labor Regular	(4)		(4)	ENERGY	59.59%	(2)	(2)
170	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	Labor - Taxes	SPS CWC-Other O&M	(2)		(2)	ENERGY	59.59%	(1)	(1)
171	O&M	Regional Marketing Operations				Sub-Total Regional Marketing Operations	510,952	(15,587)	495,365			295,193	200,172
172													
173	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Bargaining	SPS CWC-Labor Regular	564	14	578	NM			578
174	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive	36	(16)	20	NM			20
175	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	722	22	743	NM			743
176	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	922,182	23,055	945,237	PIS-DIST	64.34%	608,172	337,065
177	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	184,250	(90,864)	93,386	PIS-DIST	64.34%	60,085	33,301
178	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	1,937,158	58,115	1,995,273	PIS-DIST	64.34%	1,283,772	711,501
179	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(55,036)		(55,036)	PIS-DIST	64.34%	(35,410)	(19,625)
180	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Bargaining	SPS CWC-Labor Regular	1,706	43	1,749	TX	100.00%	1,749	
181	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive	19	(9)	11	TX	100.00%	11	
182	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	2,183	65	2,248	TX	100.00%	2,248	
183	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	(15,826)	(396)	(16,221)	PIS-DIST	64.34%	(10,437)	(5,784)
184	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	4,758	(2,812)	1,946	PIS-DIST	64.34%	1,252	694
185	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	36,198	1,086	37,284	PIS-DIST	64.34%	23,989	13,295
186	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	527		527	PIS-DIST	64.34%	339	188
187	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	359,050	8,976	368,026	PIS-DIST	64.34%	236,790	131,236
188	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	21,864	(9,764)	12,099	PIS-DIST	64.34%	7,785	4,315
189	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	459,253	13,778	473,031	PIS-DIST	64.34%	304,351	168,680
190	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	3,245		3,245	PIS-DIST	64.34%	2,088	1,157
191	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	61,523	1,538	63,061	NM			63,061
192	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	4,403	(1,966)	2,436	NM			2,436
193	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	78,693	2,361	81,054	NM			81,054
194	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	91,439	2,286	93,725	PIS-DIST	64.34%	60,303	33,422
195	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	5,549	(3,268)	2,281	PIS-DIST	64.34%	1,468	813
196	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	183,820	5,515	189,334	PIS-DIST	64.34%	121,819	67,515

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197	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	2,662		2,662	PIS-DIST	64.34%	1,713	949
198	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	134,904	3,373	138,277	TX	100.00%	138,277	
199	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	7,029	(3,139)	3,890	TX	100.00%	3,890	
200	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	172,553	5,177	177,730	TX	100.00%	177,730	
201	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	529	13	543	NM			543
202	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	41	(18)	23	NM			23
203	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	677	20	697	NM			697
204	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	5,690	142	5,832	PIS-DIST	64.34%	3,752	2,080
205	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(316)	141	(175)	PIS-DIST	64.34%	(112)	(62)
206	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	7,278	218	7,496	PIS-DIST	64.34%	4,823	2,673
207	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	37		37	PIS-DIST	64.34%	24	13
208	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	1,448	36	1,485	TX	100.00%	1,485	
209	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	100	(45)	55	TX	100.00%	55	
210	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,853	56	1,908	TX	100.00%	1,908	
211	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	76,581	1,915	78,496	PIS-DIST	64.34%	50,505	27,991
212	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	8,199	(3,662)	4,537	PIS-DIST	64.34%	2,919	1,618
213	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	100,126	3,004	103,130	PIS-DIST	64.34%	66,354	36,775
214	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	913		913	PIS-DIST	64.34%	588	326
215	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	414,691	10,367	425,058	NM			425,058
216	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	24,770	(11,063)	13,707	NM			13,707
217	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	530,423	15,913	546,336	NM			546,336
218	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	168,718	4,218	172,936	PIS-DIST	64.34%	111,268	61,668
219	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	16,845	(9,444)	7,400	PIS-DIST	64.34%	4,761	2,639
220	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	361,985	10,860	372,845	PIS-DIST	64.34%	239,891	132,954
221	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	12,474		12,474	PIS-DIST	64.34%	8,026	4,448
222	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	744,009	18,600	762,610	TX	100.00%	762,610	
223	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	47,514	(21,221)	26,293	TX	100.00%	26,293	
224	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	951,648	28,549	980,198	TX	100.00%	980,198	
225	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	352,160	8,804	360,964	PIS-DIST	64.34%	232,247	128,718
226	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	21,542	(9,621)	11,921	PIS-DIST	64.34%	7,670	4,251
227	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	450,442	13,513	463,955	PIS-DIST	64.34%	298,512	165,443
228	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	3,408		3,408	PIS-DIST	64.34%	2,193	1,215
229	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	188,902	4,723	193,624	NM			193,624
230	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	12,031	(5,373)	6,658	NM			6,658
231	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	241,620	7,249	248,869	NM			248,869
232	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	640,657	16,016	656,674	PIS-DIST	64.34%	422,508	234,166
233	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	75,013	(38,406)	36,607	PIS-DIST	64.34%	23,553	13,054
234	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	1,302,738	38,203	1,340,941	PIS-DIST	64.34%	862,771	478,171
235	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	14,054		14,054	PIS-DIST	64.34%	9,043	5,012
236	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	916,447	22,911	939,359	TX	100.00%	939,359	
237	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	61,361	(27,405)	33,956	TX	100.00%	33,956	
238	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,172,210	35,166	1,207,377	TX	100.00%	1,207,377	
239	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Bargaining	SPS CWC-Labor Regular	(1,277)	(32)	(1,309)	NM			(1,309)
240	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive	1,441	(808)	633	NM			633
241	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	10,837	325	11,162	NM			11,162
242	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	(1,622)	(41)	(1,663)	PIS-DIST	64.34%	(1,070)	(593)
243	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,533	(855)	677	PIS-DIST	64.34%	436	242
244	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	16,991	510	17,501	PIS-DIST	64.34%	11,260	6,241
245	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	658		658	PIS-DIST	64.34%	424	235

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246	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Bargaining	SPS CWC-Labor Regular	(3,197)	(80)	(3,277)	TX	100.00%	(3,277)	
247	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive	3,932	(2,202)	1,730	TX	100.00%	1,730	
248	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	30,311	909	31,220	TX	100.00%	31,220	
249	O&M	Distribution Operations				Sub-Total Distribution Operations	13,593,856	125,273	13,719,129			9,337,239	4,381,891
250													
251	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular				PIS-DIST	64.34%		
252	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,601	(1,438)	1,163	PIS-DIST	64.34%	748	415
253	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	22,327	670	22,996	PIS-DIST	64.34%	14,796	8,200
254	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	192		192	PIS-DIST	64.34%	124	69
255	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Bargaining	SPS CWC-Labor Regular	111	3	114	NM			114
256	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	142	4	146	NM			146
257	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	(7,690)	(192)	(7,883)	PIS-DIST	64.34%	(5,072)	(2,811)
258	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(5)	2	(3)	PIS-DIST	64.34%	(2)	(1)
259	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	(9,836)	(295)	(10,132)	PIS-DIST	64.34%	(6,519)	(3,613)
260	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	5		5	PIS-DIST	64.34%	3	2
261	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Bargaining	SPS CWC-Labor Regular	7,698	192	7,890	TX	100.00%	7,890	
262	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive	37	(16)	20	TX	100.00%	20	
263	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	9,846	295	10,142	TX	100.00%	10,142	
264	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	165,383	4,135	169,517	PIS-DIST	64.34%	109,069	60,449
265	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	9,401	(4,199)	5,202	PIS-DIST	64.34%	3,347	1,855
266	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	211,551	6,347	217,898	PIS-DIST	64.34%	140,197	77,701
267	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	1,699		1,699	PIS-DIST	64.34%	1,093	606
268	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	341,353	8,534	349,887	NM			349,887
269	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	8,924	(3,986)	4,938	NM			4,938
270	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	436,618	13,099	449,716	NM			449,716
271	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	627,540	15,689	643,229	PIS-DIST	64.34%	413,858	229,371
272	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	28,757	(14,358)	14,399	PIS-DIST	64.34%	9,264	5,134
273	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	919,994	27,600	947,594	PIS-DIST	64.34%	609,688	337,906
274	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	10,391		10,391	PIS-DIST	64.34%	6,686	3,705
275	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	959,393	285,954	1,245,347	TX	100.00%	1,245,347	
276	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	29,528	(13,188)	16,340	TX	100.00%	16,340	
277	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,227,142	373,529	1,600,670	TX	100.00%	1,600,670	
278	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Bargaining	SPS CWC-Labor Regular	2,827	71	2,898	NM			2,898
279	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive	154	(69)	85	NM			85
280	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	3,616	108	3,725	NM			3,725
281	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	44,174	1,104	45,278	PIS-DIST	64.34%	29,132	16,146
282	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(3)	1	(2)	PIS-DIST	64.34%	(1)	(1)
283	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	56,502	1,695	58,197	PIS-DIST	64.34%	37,444	20,753
284	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	97		97	PIS-DIST	64.34%	62	35
285	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Bargaining	SPS CWC-Labor Regular	16,099	402	16,501	TX	100.00%	16,501	
286	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive	596	(266)	330	TX	100.00%	330	
287	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	20,592	618	21,210	TX	100.00%	21,210	
288	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Bargaining	SPS CWC-Labor Regular				TX	100.00%		
289	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Incentive	SPS CWC-Labor Incentive				TX	100.00%		
290	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Non-bargaining	SPS CWC-Labor Regular				TX	100.00%		
291	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Bargaining	SPS CWC-Labor Regular	8,194	205	8,399	NM			8,399
292	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive	550	(246)	304	NM			304
293	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	10,481	314	10,795	NM			10,795
294	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	69,644	1,741	71,385	PIS-DIST	64.34%	45,930	25,455

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
295	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(209)	93	(116)	PIS-DIST	64.34%	(74)	(41)
296	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	89,080	2,672	91,753	PIS-DIST	64.34%	59,034	32,718
297	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	573		573	PIS-DIST	64.34%	369	204
298	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Bargaining	SPS CWC-Labor Regular	12,335	308	12,643	TX	100.00%	12,643	
299	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive	957	(428)	530	TX	100.00%	530	
300	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	15,777	473	16,251	TX	100.00%	16,251	
301	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	4,637	116	4,753	PIS-DIST	64.34%	3,058	1,695
302	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	216	(97)	120	PIS-DIST	64.34%	77	43
303	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	5,932	178	6,110	PIS-DIST	64.34%	3,931	2,179
304	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	26		26	PIS-DIST	64.34%	17	9
305	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Bargaining	SPS CWC-Labor Regular				TX	100.00%		
306	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive				TX	100.00%		
307	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Non-bargaining	SPS CWC-Labor Regular				TX	100.00%		
308	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Bargaining	SPS CWC-Labor Regular	38,609	965	39,574	NM			39,574
309	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive	2,029	(906)	1,123	NM			1,123
310	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	49,384	1,482	50,866	NM			50,866
311	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	(324,094)	(8,102)	(332,196)	PIS-DIST	64.34%	(213,737)	(118,459)
312	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(1,455)	650	(805)	PIS-DIST	64.34%	(518)	(287)
313	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	(414,542)	(12,436)	(426,978)	PIS-DIST	64.34%	(274,721)	(152,258)
314	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	1,455		1,455	PIS-DIST	64.34%	936	519
315	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Bargaining	SPS CWC-Labor Regular	155,501	3,888	159,389	TX	100.00%	159,389	
316	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive	8,587	(3,835)	4,752	TX	100.00%	4,752	
317	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	198,898	5,967	204,865	TX	100.00%	204,865	
318	O&M	Distribution Maintenance				Sub-Total Distribution Maintenance	5,080,324	695,047	5,775,370			4,305,101	1,470,269
319													
320	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	2,045	(1,130)	914	CUST-AVG	68.92%	630	284
321	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	15,542	10,413	25,955	CUST-AVG	68.92%	17,887	8,068
322	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	210		210	CUST-AVG	68.92%	145	65
323	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	1,210,183	30,255	1,240,437	CUST-AVG	68.92%	854,869	385,568
324	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	78,353	(35,296)	43,058	CUST-AVG	68.92%	29,674	13,384
325	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,571,220	47,137	1,618,357	CUST-AVG	68.92%	1,115,319	503,038
326	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	11,607		11,607	CUST-AVG	68.92%	8,000	3,608
327	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	474,850	11,871	486,721	CUST-AVG	68.92%	335,433	151,289
328	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	289,799	(157,081)	132,718	CUST-AVG	68.92%	91,465	41,253
329	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	2,903,352	87,101	2,990,452	CUST-AVG	68.92%	2,060,923	929,530
330	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	32,623		32,623	CUST-AVG	68.92%	22,483	10,140
331	O&M	Customer Accounting				Sub-Total Customer Accounting	6,589,785	(6,730)	6,583,054			4,536,827	2,046,227
332													
333	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	752,414	18,810	771,224	CUST-AVG	68.92%	531,503	239,721
334	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	56,707	(26,210)	30,497	CUST-AVG	68.92%	21,018	9,479
335	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,030,420	30,913	1,061,333	CUST-AVG	68.92%	731,436	329,897
336	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	8,201		8,201	CUST-AVG	68.92%	5,652	2,549
337	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Taxes	SPS CWC-Other O&M	(78)		(78)	CUST-AVG	68.92%	(54)	(24)
338	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	813	24	837	TX	100.00%	837	
339	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	458	(253)	205	CUST-RET	68.92%	141	64
340	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Non-bargaining	SPS CWC-Labor Regular	4,098	123	4,221	CUST-RET	68.92%	2,909	1,312
341	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Other Compensation	SPS CWC-Labor Regular	23		23	CUST-RET	68.92%	16	7
342	O&M	Customer Service				Sub-Total Customer Service	1,853,056	23,408	1,876,463			1,293,458	583,005
343													

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
344	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	109,756	2,744	112,500	CUST-AVG	68.92%	77,531	34,969
345	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	7,128	(3,183)	3,944	CUST-AVG	68.92%	2,718	1,226
346	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	140,386	4,212	144,598	CUST-AVG	68.92%	99,652	44,946
347	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	1,052		1,052	CUST-AVG	68.92%	725	327
348	O&M	Sales				Sub-Total Sales	258,322	3,772	262,094			180,627	81,467
349													
350	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	1,734,626	32,884	1,767,510	LABXAG	59.83%	1,057,540	709,970
351	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	2,229,411	(1,252,069)	977,342	LABXAG	59.83%	584,765	392,577
352	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Long-Term Incentive	SPS CWC-Labor Regular	9,389,047	(6,358,617)	3,030,430	LABXAG	59.83%	1,813,172	1,217,258
353	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	21,333,411	483,002	21,816,413	LABXAG	59.83%	13,053,234	8,763,179
354	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular	349,801		349,801	LABXAG	59.83%	209,293	140,507
355	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	335	8	343	LABXAG	59.83%	205	138
356	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		(46)	(46)	LABXAG	59.83%	(27)	(18)
357	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	(17,273)	(518)	(17,791)	LABXAG	59.83%	(10,645)	(7,146)
358	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular	214,583		214,583	LABXAG	59.83%	128,390	86,193
359	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Injuries & Damages	SPS CWC-Labor Regular	807,370	(1,990)	805,381	LABXAG	59.83%	481,877	323,504
360	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	(171,740)	(4,484)	(176,224)	LABXAG	59.83%	(105,438)	(70,785)
361	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	2,958,927	47,444	3,006,371	LABXAG	59.83%	1,798,777	1,207,594
362	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Pension	SPS CWC-Labor Regular	31,332,261	(5,323,664)	26,008,597	LABXAG	59.83%	15,561,509	10,447,088
363	O&M	A&G	92603-SPS Deferred Pension Exp	TX	Labor - Pension	SPS CWC-Labor Regular	(3,184,026)	4,759,001	1,574,975	TX	100.00%	1,574,975	
364	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Bargaining	SPS CWC-Labor Regular	(6,448)	(161)	(6,610)	PIS-PTD	53.47%	(3,534)	(3,075)
365	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Incentive	SPS CWC-Labor Incentive	16,438	(9,139)	7,299	PIS-PTD	53.47%	3,903	3,396
366	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Non-bargaining	SPS CWC-Labor Regular	134,070	4,022	138,093	PIS-PTD	53.47%	73,843	64,250
367	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Other Compensation	SPS CWC-Labor Regular	1,640		1,640	PIS-PTD	53.47%	877	763
368	O&M	A&G				Sub-Total A&G	67,122,433	(7,624,327)	59,498,107			36,222,715	23,275,392
369													
370	O&M					Sub-Total O&M	157,837,925	(7,151,165)	150,686,760			90,782,868	59,903,892
371													
372	Labor Basis						157,837,925	(7,151,165)	150,686,760			90,782,868	59,903,892
373	LABXAG Basis						90,715,492	473,162	91,188,654			54,560,154	36,628,500
374													
375													

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Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total Cost of Sales							
3													
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular	1,734,626	(10,226)	1,724,400	2.50%	12	43,110	
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular	335		335	2.50%	12	8	
6	Labor - Bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular	(171,740)	(186)	(171,926)	2.50%	12	(4,298)	
7	Labor - Bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular	(6,448)		(6,448)	2.50%	12	(161)	
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular	1,210,183		1,210,183	2.50%	12	30,255	
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular	474,850		474,850	2.50%	12	11,871	
10	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular	752,414		752,414	2.50%	12	18,810	
11	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		
12	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular	111		111	2.50%	12	3	
13	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	SPS CWC-Labor Regular	(7,690)		(7,690)	2.50%	12	(192)	
14	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular	7,698		7,698	2.50%	12	192	
15	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular	165,383		165,383	2.50%	12	4,135	
16	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular	341,353		341,353	2.50%	12	8,534	
17	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	627,540		627,540	2.50%	12	15,689	
18	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular	959,393	255,580	1,214,973	2.50%	12	30,374	
19	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular	2,827		2,827	2.50%	12	71	
20	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular	44,174		44,174	2.50%	12	1,104	
21	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular	16,099		16,099	2.50%	12	402	
22	Labor - Bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular				2.50%	12		
23	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular	8,194		8,194	2.50%	12	205	
24	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular	69,644		69,644	2.50%	12	1,741	
25	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular	12,335		12,335	2.50%	12	308	
26	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular	4,637		4,637	2.50%	12	116	
27	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular				2.50%	12		
28	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular	38,609		38,609	2.50%	12	965	
29	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	SPS CWC-Labor Regular	(324,094)		(324,094)	2.50%	12	(8,102)	
30	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular	155,501		155,501	2.50%	12	3,888	
31	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular	564		564	2.50%	12	14	
32	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular	922,182		922,182	2.50%	12	23,055	
33	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular	1,706		1,706	2.50%	12	43	
34	Labor - Bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular	(15,826)		(15,826)	2.50%	12	(396)	
35	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular	359,050		359,050	2.50%	12	8,976	
36	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular	61,523		61,523	2.50%	12	1,538	
37	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	91,439		91,439	2.50%	12	2,286	
38	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular	134,904		134,904	2.50%	12	3,373	
39	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular	529		529	2.50%	12	13	
40	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular	5,690		5,690	2.50%	12	142	
41	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular	1,448		1,448	2.50%	12	36	
42	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular	76,581		76,581	2.50%	12	1,915	
43	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular	414,691		414,691	2.50%	12	10,367	
44	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular	168,718		168,718	2.50%	12	4,218	
45	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular	744,009		744,009	2.50%	12	18,600	
46	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular	352,160		352,160	2.50%	12	8,804	
47	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular	188,902		188,902	2.50%	12	4,723	
48	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular	640,657		640,657	2.50%	12	16,016	

Southwestern Public Service Company
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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total Cost of Sales						
3												
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular			3.00%	12		43,110
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular			3.00%	12		8
6	Labor - Bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular			3.00%	12		(4,298)
7	Labor - Bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular			3.00%	12		(161)
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		30,255
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		11,871
10	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		18,810
11	Labor - Bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		
12	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular			3.00%	12		3
13	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		(192)
14	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular			3.00%	12		192
15	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		4,135
16	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		8,534
17	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		15,689
18	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		30,374
19	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular			3.00%	12		71
20	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		1,104
21	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular			3.00%	12		402
22	Labor - Bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular			3.00%	12		
23	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular			3.00%	12		205
24	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		1,741
25	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular			3.00%	12		308
26	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		116
27	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular			3.00%	12		
28	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular			3.00%	12		965
29	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		(8,102)
30	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular			3.00%	12		3,888
31	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular			3.00%	12		14
32	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		23,055
33	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular			3.00%	12		43
34	Labor - Bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		(396)
35	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		8,976
36	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		1,538
37	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		2,286
38	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		3,373
39	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular			3.00%	12		13
40	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		142
41	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular			3.00%	12		36
42	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		1,915
43	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular			3.00%	12		10,367
44	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		4,218
45	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular			3.00%	12		18,600
46	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		8,804
47	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular			3.00%	12		4,723
48	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		16,016

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
49	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular	916,447		916,447	2.50%	12	22,911	
50	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular	(1,277)		(1,277)	2.50%	12	(32)	
51	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular	(1,622)		(1,622)	2.50%	12	(41)	
52	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular	(3,197)		(3,197)	2.50%	12	(80)	
53	Labor - Bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular	(1,107)		(1,107)	2.50%	12	(28)	
54	Labor - Bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular	(133)		(133)	2.50%	12	(3)	
55	Labor - Bargaining	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular	33,778		33,778	2.50%	12	844	
56	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	39,861		39,861	2.50%	12	997	
57	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular	245,758		245,758	2.50%	12	6,144	
58	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular	5,407		5,407	2.50%	12	135	
59	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		
60	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular	11,608		11,608	2.50%	12	290	
61	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular	87,130		87,130	2.50%	12	2,178	
62	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular	34,675		34,675	2.50%	12	867	
63	Labor - Bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular	(1,414)		(1,414)	2.50%	12	(35)	
64	Labor - Bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular	(192)		(192)	2.50%	12	(5)	
65	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular	109,756		109,756	2.50%	12	2,744	
66	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular	487,755		487,755	2.50%	12	12,194	
67	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	494,444		494,444	2.50%	12	12,361	
68	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular	2,107,821		2,107,821	2.50%	12	52,696	
69	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular	1,818,512		1,818,512	2.50%	12	45,463	
70	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular	2,431,795		2,431,795	2.50%	12	60,795	
71	Labor - Bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular	485,451		485,451	2.50%	12	12,136	
72	Labor - Bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular	(13,877)		(13,877)	2.50%	12	(347)	
73	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular	2,757,755		2,757,755	2.50%	12	68,944	
74	Labor - Bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular	2,581,263		2,581,263	2.50%	12	64,532	
75	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular	2,084,845		2,084,845	2.50%	12	52,121	
76	Labor - Bargaining	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular	(16,532)		(16,532)	2.50%	12	(413)	
77	Labor - Bargaining	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	SPS CWC-Labor Regular	(1,773)		(1,773)	2.50%	12	(44)	
78	Labor - Bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular	331,958		331,958	2.50%	12	8,299	
79	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular	23,175		23,175	2.50%	12	579	
80	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular		25,541	25,541	2.50%	12	639	
81	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular	(188,933)		(188,933)	2.50%	12	(4,723)	
82	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	96,505		96,505	2.50%	12	2,413	
83	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular	660,735		660,735	2.50%	12	16,518	
84	Labor - Bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular	(423)		(423)	2.50%	12	(11)	
85	Labor - Bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular	598,583		598,583	2.50%	12	14,965	
86	Labor - Bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular	29,729		29,729	2.50%	12	743	
87	Labor - Bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular	457,898		457,898	2.50%	12	11,447	
88	Labor - Bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular	(4,161)		(4,161)	2.50%	12	(104)	
89	Labor - Bargaining	O&M				Sub-Total O&M	28,962,865	270,710	29,233,574			730,839	
90													
91	Labor - Bargaining					Sub-Total Labor - Bargaining	28,962,865	270,710	29,233,574			730,839	
92													
93	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
94	Labor - Non-bargaining	Cost of Sales				Sub-Total Cost of Sales							
95													
96	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular				2.50%	12		21,333,411

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
49	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular			3.00%	12		22,911
50	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular			3.00%	12		(32)
51	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		(41)
52	Labor - Bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular			3.00%	12		(80)
53	Labor - Bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		(28)
54	Labor - Bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		(3)
55	Labor - Bargaining	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		844
56	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		997
57	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		6,144
58	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		135
59	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		
60	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular			3.00%	12		290
61	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		2,178
62	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		867
63	Labor - Bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		(35)
64	Labor - Bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular			3.00%	12		(5)
65	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		2,744
66	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		12,194
67	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		12,361
68	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular			3.00%	12		52,696
69	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular			3.00%	12		45,463
70	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		60,795
71	Labor - Bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		12,136
72	Labor - Bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		(347)
73	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		68,944
74	Labor - Bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		64,532
75	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		52,121
76	Labor - Bargaining	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		(413)
77	Labor - Bargaining	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		(44)
78	Labor - Bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		8,299
79	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		579
80	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		639
81	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		(4,723)
82	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		2,413
83	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		16,518
84	Labor - Bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		(11)
85	Labor - Bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		14,965
86	Labor - Bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		743
87	Labor - Bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		11,447
88	Labor - Bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		(104)
89	Labor - Bargaining	O&M				Sub-Total O&M						730,839
90												
91	Labor - Bargaining					Sub-Total Labor - Bargaining						730,839
92												
93	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
94	Labor - Non-bargaining	Cost of Sales				Sub-Total Cost of Sales						
95												
96	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular	(152,428)	21,180,983	3.00%	12	635,429	635,429

Southwestern Public Service Company
Docket No. 49831
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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
97	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular				2.50%	12		(17,273)
98	Labor - Non-bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular				2.50%	12		2,958,927
99	Labor - Non-bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular				2.50%	12		134,070
100	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		15,542
101	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		1,571,220
102	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		2,903,352
103	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		1,030,420
104	Labor - Non-bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular				2.50%	12		813
105	Labor - Non-bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular				2.50%	12		4,098
106	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		22,327
107	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular				2.50%	12		142
108	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		(9,836)
109	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular				2.50%	12		9,846
110	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		211,551
111	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular				2.50%	12		436,618
112	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		919,994
113	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		1,227,142
114	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular				2.50%	12		3,616
115	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		56,502
116	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular				2.50%	12		20,592
117	Labor - Non-bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular				2.50%	12		
118	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular				2.50%	12		10,481
119	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		89,080
120	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular				2.50%	12		15,777
121	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		5,932
122	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular				2.50%	12		
123	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular				2.50%	12		49,384
124	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		(414,542)
125	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular				2.50%	12		198,898
126	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular				2.50%	12		722
127	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		1,937,158
128	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular				2.50%	12		2,183
129	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		36,198
130	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		459,253
131	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular				2.50%	12		78,693
132	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		183,820
133	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		172,553
134	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular				2.50%	12		677
135	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		7,278
136	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular				2.50%	12		1,853
137	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		100,126
138	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular				2.50%	12		530,423
139	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		361,985
140	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular				2.50%	12		951,648
141	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		450,442
142	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular				2.50%	12		241,620
143	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		1,302,738
144	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular				2.50%	12		1,172,210

Southwestern Public Service Company
Docket No. 49831
Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
97	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular		(17,273)	3.00%	12	(518)	(518)
98	Labor - Non-bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular	(40,120)	2,918,807	3.00%	12	87,564	87,564
99	Labor - Non-bargaining	O&M	A&G	93100-A&G Rents	PIS-PTD	SPS CWC-Labor Regular		134,070	3.00%	12	4,022	4,022
100	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	SPS CWC-Labor Regular	9,657	25,199	3.00%	12	756	756
101	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular		1,571,220	3.00%	12	47,137	47,137
102	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular		2,903,352	3.00%	12	87,101	87,101
103	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular		1,030,420	3.00%	12	30,913	30,913
104	Labor - Non-bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular		813	3.00%	12	24	24
105	Labor - Non-bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular		4,098	3.00%	12	123	123
106	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular		22,327	3.00%	12	670	670
107	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	SPS CWC-Labor Regular		142	3.00%	12	4	4
108	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	SPS CWC-Labor Regular		(9,836)	3.00%	12	(295)	(295)
109	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular		9,846	3.00%	12	295	295
110	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular		211,551	3.00%	12	6,347	6,347
111	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular		436,618	3.00%	12	13,099	13,099
112	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular		919,994	3.00%	12	27,600	27,600
113	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular	326,907	1,554,049	3.00%	12	46,621	46,621
114	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular		3,616	3.00%	12	108	108
115	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular		56,502	3.00%	12	1,695	1,695
116	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular		20,592	3.00%	12	618	618
117	Labor - Non-bargaining	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	SPS CWC-Labor Regular			3.00%	12		
118	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular		10,481	3.00%	12	314	314
119	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular		89,080	3.00%	12	2,672	2,672
120	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular		15,777	3.00%	12	473	473
121	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular		5,932	3.00%	12	178	178
122	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular			3.00%	12		
123	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular		49,384	3.00%	12	1,482	1,482
124	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	SPS CWC-Labor Regular		(414,542)	3.00%	12	(12,436)	(12,436)
125	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular		198,898	3.00%	12	5,967	5,967
126	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	SPS CWC-Labor Regular		722	3.00%	12	22	22
127	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular		1,937,158	3.00%	12	58,115	58,115
128	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular		2,183	3.00%	12	65	65
129	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular		36,198	3.00%	12	1,086	1,086
130	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular		459,253	3.00%	12	13,778	13,778
131	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular		78,693	3.00%	12	2,361	2,361
132	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular		183,820	3.00%	12	5,515	5,515
133	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular		172,553	3.00%	12	5,177	5,177
134	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular		677	3.00%	12	20	20
135	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular		7,278	3.00%	12	218	218
136	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular		1,853	3.00%	12	56	56
137	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular		100,126	3.00%	12	3,004	3,004
138	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular		530,423	3.00%	12	15,913	15,913
139	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular		361,985	3.00%	12	10,860	10,860
140	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular		951,648	3.00%	12	28,549	28,549
141	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular		450,442	3.00%	12	13,513	13,513
142	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular		241,620	3.00%	12	7,249	7,249
143	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular	(853)	1,301,885	3.00%	12	39,057	39,057
144	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular		1,172,210	3.00%	12	35,166	35,166

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
145	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular				2.50%	12		10,837
146	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		16,991
147	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular				2.50%	12		30,311
148	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		900,051
149	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		1,981,762
150	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		43,205
151	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		51,583
152	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		342,772
153	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		146,953
154	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		38,786
155	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular				2.50%	12		14,848
156	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		111,446
157	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		131,406
158	Labor - Non-bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		14,739
159	Labor - Non-bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular				2.50%	12		110,796
160	Labor - Non-bargaining	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular				2.50%	12		276,680
161	Labor - Non-bargaining	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular				2.50%	12		21,039
162	Labor - Non-bargaining	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular				2.50%	12		42,422
163	Labor - Non-bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular				2.50%	12		1,777
164	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		140,386
165	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		628,398
166	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		632,433
167	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular				2.50%	12		3,432,880
168	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular				2.50%	12		2,702,746
169	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		4,207,966
170	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		1,295,424
171	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		1,168,649
172	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		3,503,960
173	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		3,301,644
174	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		6,225,267
175	Labor - Non-bargaining	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		167,853
176	Labor - Non-bargaining	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		4,642
177	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		424,601
178	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		65,177
179	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		
180	Labor - Non-bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		6,947,403
181	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		123,437
182	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		1,270,304
183	Labor - Non-bargaining	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		767
184	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		24,047
185	Labor - Non-bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		765,636
186	Labor - Non-bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		47,455
187	Labor - Non-bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		865,219
188	Labor - Non-bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		49,325
189	Labor - Non-bargaining	O&M				Sub-Total O&M							83,063,686
190													
191	Labor - Non-bargaining					Sub-Total Labor - Non-bargaining							83,063,686
192													

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
145	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	NM	SPS CWC-Labor Regular		10,837	3.00%	12	325	325
146	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	SPS CWC-Labor Regular		16,991	3.00%	12	510	510
147	Labor - Non-bargaining	O&M	Distribution Operations	58900-Dist Rents	TX	SPS CWC-Labor Regular		30,311	3.00%	12	909	909
148	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular		900,051	3.00%	12	27,002	27,002
149	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular	(126,397)	1,855,366	3.00%	12	55,661	55,661
150	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular		43,205	3.00%	12	1,296	1,296
151	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular		51,583	3.00%	12	1,547	1,547
152	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular		342,772	3.00%	12	10,283	10,283
153	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular		146,953	3.00%	12	4,409	4,409
154	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular		38,786	3.00%	12	1,164	1,164
155	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular		14,848	3.00%	12	445	445
156	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular		111,446	3.00%	12	3,343	3,343
157	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular		131,406	3.00%	12	3,942	3,942
158	Labor - Non-bargaining	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	SPS CWC-Labor Regular		14,739	3.00%	12	442	442
159	Labor - Non-bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular		110,796	3.00%	12	3,324	3,324
160	Labor - Non-bargaining	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular		276,680	3.00%	12	8,300	8,300
161	Labor - Non-bargaining	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular		21,039	3.00%	12	631	631
162	Labor - Non-bargaining	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular		42,422	3.00%	12	1,273	1,273
163	Labor - Non-bargaining	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	SPS CWC-Labor Regular		1,777	3.00%	12	53	53
164	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular		140,386	3.00%	12	4,212	4,212
165	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular		628,398	3.00%	12	18,852	18,852
166	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular		632,433	3.00%	12	18,973	18,973
167	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular		3,432,880	3.00%	12	102,986	102,986
168	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular		2,702,746	3.00%	12	81,082	81,082
169	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular		4,207,966	3.00%	12	126,239	126,239
170	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular		1,295,424	3.00%	12	38,863	38,863
171	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular		1,168,649	3.00%	12	35,059	35,059
172	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular		3,503,960	3.00%	12	105,119	105,119
173	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular		3,301,644	3.00%	12	99,049	99,049
174	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular		6,225,267	3.00%	12	186,758	186,758
175	Labor - Non-bargaining	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	SPS CWC-Labor Regular		167,853	3.00%	12	5,036	5,036
176	Labor - Non-bargaining	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	SPS CWC-Labor Regular		4,642	3.00%	12	139	139
177	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular		424,601	3.00%	12	12,738	12,738
178	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular		65,177	3.00%	12	1,955	1,955
179	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular	32,669	32,669	3.00%	12	980	980
180	Labor - Non-bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular		6,947,403	3.00%	12	208,422	208,422
181	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular		123,437	3.00%	12	3,703	3,703
182	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular		1,270,304	3.00%	12	38,109	38,109
183	Labor - Non-bargaining	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular		767	3.00%	12	23	23
184	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular		24,047	3.00%	12	721	721
185	Labor - Non-bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular		765,636	3.00%	12	22,969	22,969
186	Labor - Non-bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular		47,455	3.00%	12	1,424	1,424
187	Labor - Non-bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular		865,219	3.00%	12	25,957	25,957
188	Labor - Non-bargaining	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	SPS CWC-Labor Regular		49,325	3.00%	12	1,480	1,480
189	Labor - Non-bargaining	O&M				Sub-Total O&M	49,436	83,113,122			2,493,394	2,493,394
190												
191	Labor - Non-bargaining					Sub-Total Labor - Non-bargaining	49,436	83,113,122			2,493,394	2,493,394
192												

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
193						Total	28,962,865	270,710	29,233,574			730,839	83,063,686

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
193						Total	49,436	83,113,122			2,493,394	3,224,233

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
1	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F								
3														
4	Cost of Sales					Sub-Total Cost of Sales								
5														
6	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	80,969		80,969	223.62%	(44,761)			31,984
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	144,017		144,017	223.62%	(79,615)			
8	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(3,373)		(3,373)	223.62%	1,864			158,857
9	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				143,882
10	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	548,709		548,709	223.62%	(303,335)			111,413
11	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	21,173		21,173	223.62%	(11,705)			(1,291)
12	O&M	Steam Production Operations				Sub-Total Steam Production C	791,495		791,495		(437,552)			444,844
13														
14	O&M	Steam Production Maintenan	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	255		255	223.62%	(141)			28,925
15	O&M	Steam Production Maintenan	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				30,939
16	O&M	Steam Production Maintenan	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	84,724		84,724	223.62%	(46,837)			111,295
17	O&M	Steam Production Maintenan	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	43,153		43,153	223.62%	(23,856)			93,969
18	O&M	Steam Production Maintenan	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	133,235		133,235	223.62%	(73,654)			145,067
19	O&M	Steam Production Maintenance				Sub-Total Steam Production N	261,366		261,366		(144,488)			410,194
20														
21	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	4,582		4,582	223.62%	(2,533)			
22	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				859
23	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				5,559
24	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	10,604		10,604	223.62%	(5,862)			1,166
25	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	1,901		1,901	223.62%	(1,051)			(106)
26	O&M	Other Production Operations				Sub-Total Other Production O	17,087		17,087		(9,446)			7,478
27														
28	O&M	Other Production Maintenanc	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	0		0	223.62%	(0)			1,602
29	O&M	Other Production Maintenanc	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	(74)		(74)	223.62%	41			2,381
30	O&M	Other Production Maintenanc	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	2,940		2,940	223.62%	(1,625)			14,422
31	O&M	Other Production Maintenanc	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	18,359		18,359	223.62%	(10,149)			283
32	O&M	Other Production Maintenance				Sub-Total Other Production M	21,225		21,225		(11,733)			18,688
33														
34	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	105,926		105,926	223.62%	(58,557)			(119)
35	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	155,913	(685,371)	(529,458)	223.62%	292,693			17
36	O&M	Other Power Supply				Sub-Total Other Power Suppl	261,839	(685,371)	(423,532)		234,136			(102)
37														
38	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	839,985		839,985	223.62%	(464,358)			(121,523)
39	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				5,495
40	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	54,756		54,756	223.62%	(30,270)			32,970
41	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	98		98	223.62%	(54)			
42	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,370		2,370	223.62%	(1,310)			18
43	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				36,477

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TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
1	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F							
3													
4	Cost of Sales					Sub-Total Cost of Sales							
5													
6	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		31,984	180.71%	(14,285)			(59,046)
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(79,615)
8	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		158,857	180.71%	(70,949)			(69,084)
9	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		143,882	180.71%	(64,261)			(64,261)
10	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		111,413	180.71%	(49,759)			(353,095)
11	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(1,291)	180.71%	577			(11,128)
12	O&M	Steam Production Operations				Sub-Total Steam Production C		444,844		(198,677)			(636,228)
13													
14	O&M	Steam Production Maintenan	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		28,925	180.71%	(12,918)			(13,059)
15	O&M	Steam Production Maintenan	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		30,939	180.71%	(13,818)			(13,818)
16	O&M	Steam Production Maintenan	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		111,295	180.71%	(49,707)			(96,543)
17	O&M	Steam Production Maintenan	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		93,969	180.71%	(41,968)			(65,824)
18	O&M	Steam Production Maintenan	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		145,067	180.71%	(64,790)			(138,444)
19	O&M	Steam Production Maintenance				Sub-Total Steam Production M		410,194		(183,201)			(327,689)
20													
21	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(2,533)
22	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		859	180.71%	(383)			(383)
23	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		5,559	180.71%	(2,483)			(2,483)
24	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		1,166	180.71%	(521)			(6,383)
25	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(106)	180.71%	47			(1,004)
26	O&M	Other Production Operations				Sub-Total Other Production O		7,478		(3,340)			(12,786)
27													
28	O&M	Other Production Maintenanc	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		1,602	180.71%	(716)			(716)
29	O&M	Other Production Maintenanc	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		2,381	180.71%	(1,063)			(1,023)
30	O&M	Other Production Maintenanc	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		14,422	180.71%	(6,441)			(8,066)
31	O&M	Other Production Maintenanc	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		283	180.71%	(126)			(10,275)
32	O&M	Other Production Maintenance				Sub-Total Other Production M		18,688		(8,346)			(20,080)
33													
34	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(119)	180.71%	53			(58,504)
35	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		17	180.71%	(8)			292,686
36	O&M	Other Power Supply				Sub-Total Other Power Suppl		(102)		46			234,181
37													
38	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(121,523)	180.71%	54,275			(410,083)
39	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		5,495	180.71%	(2,454)			(2,454)
40	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		32,970	180.71%	(14,725)			(44,995)
41	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(54)
42	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		18	180.71%	(8)			(1,318)
43	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		36,477	180.71%	(16,291)			(16,291)

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
44	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,407		1,407	223.62%	(778)			1,081
45	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	36,964		36,964	223.62%	(20,434)			28,003
46	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	6,262		6,262	223.62%	(3,461)			(319)
47	O&M	Transmission Operations				Sub-Total Transmission Opera	941,840		941,840		(520,665)			(17,799)
48														
49	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	576		576	223.62%	(318)			(322)
50	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				20,891
51	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	4,288		4,288	223.62%	(2,370)			73
52	O&M	Transmission Maintenance				Sub-Total Transmission Maint	4,864		4,864		(2,689)			20,641
53														
54	O&M	Regional Marketing Operatior	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	12,107		12,107	223.62%	(6,693)			
55	O&M	Regional Marketing Operatior	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	32,738		32,738	223.62%	(18,098)			
56	O&M	Regional Marketing Operatior	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,583		2,583	223.62%	(1,428)			
57	O&M	Regional Marketing Operatior	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	5,109		5,109	223.62%	(2,824)			
58	O&M	Regional Marketing Operatior	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	230		230	223.62%	(127)			(14)
59	O&M	Regional Marketing Operations				Sub-Total Regional Marketing	52,767		52,767		(29,170)			(14)
60														
61	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				36
62	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	80,741		80,741	223.62%	(44,635)			103,509
63	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				19
64	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	6,469		6,469	223.62%	(3,576)			(1,710)
65	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(3)		(3)	223.62%	2			21,866
66	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				4,403
67	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	7,438		7,438	223.62%	(4,112)			(1,889)
68	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				7,029
69	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				41
70	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				(316)
71	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				100
72	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				8,199
73	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				24,770
74	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	18,091		18,091	223.62%	(10,001)			(1,246)
75	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				47,514
76	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				21,542
77	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				12,031
78	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	46,175		46,175	223.62%	(25,526)			28,838
79	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				61,361
80	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive	1,552		1,552	223.62%	(858)			(111)
81	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	1,609		1,609	223.62%	(889)			(76)
82	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive	4,200		4,200	223.62%	(2,322)			(268)
83	O&M	Distribution Operations				Sub-Total Distribution Operati	166,270		166,270		(91,917)			335,644
84														
85	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,601		2,601	223.62%	(1,438)			
86	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				(5)

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44	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		1,081	180.71%	(483)			(1,261)
45	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		28,003	180.71%	(12,507)			(32,941)
46	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(319)	180.71%	143			(3,319)
47	O&M	Transmission Operations				Sub-Total Transmission Opera		(17,799)		7,949			(512,716)
48													
49	O&M	Transmission Maintenance	56800-Trans Mtce Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(322)	180.71%	144			(175)
50	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		20,891	180.71%	(9,330)			(9,330)
51	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		73	180.71%	(33)			(2,403)
52	O&M	Transmission Maintenance				Sub-Total Transmission Maint		20,641		(9,219)			(11,908)
53													
54	O&M	Regional Marketing Operatior	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(6,693)
55	O&M	Regional Marketing Operatior	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(18,098)
56	O&M	Regional Marketing Operatior	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(1,428)
57	O&M	Regional Marketing Operatior	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(2,824)
58	O&M	Regional Marketing Operatior	57580-Regional Market Rents	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		(14)	180.71%	6			(121)
59	O&M	Regional Marketing Operations				Sub-Total Regional Marketing		(14)		6			(29,164)
60													
61	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	Labor - Incentive	SPS CWC-Labor Incentive		36	180.71%	(16)			(16)
62	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		103,509	180.71%	(46,229)			(90,864)
63	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive		19	180.71%	(9)			(9)
64	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(1,710)	180.71%	764			(2,812)
65	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		21,866	180.71%	(9,766)			(9,764)
66	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		4,403	180.71%	(1,966)			(1,966)
67	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(1,889)	180.71%	843			(3,268)
68	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		7,029	180.71%	(3,139)			(3,139)
69	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		41	180.71%	(18)			(18)
70	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(316)	180.71%	141			141
71	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		100	180.71%	(45)			(45)
72	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		8,199	180.71%	(3,662)			(3,662)
73	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive		24,770	180.71%	(11,063)			(11,063)
74	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(1,246)	180.71%	557			(9,444)
75	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive		47,514	180.71%	(21,221)			(21,221)
76	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		21,542	180.71%	(9,621)			(9,621)
77	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive		12,031	180.71%	(5,373)			(5,373)
78	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		28,838	180.71%	(12,880)			(38,406)
79	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive		61,361	180.71%	(27,405)			(27,405)
80	O&M	Distribution Operations	58900-Dist Rents	NM	Labor - Incentive	SPS CWC-Labor Incentive		(111)	180.71%	49			(808)
81	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(76)	180.71%	34			(855)
82	O&M	Distribution Operations	58900-Dist Rents	TX	Labor - Incentive	SPS CWC-Labor Incentive		(268)	180.71%	120			(2,202)
83	O&M	Distribution Operations				Sub-Total Distribution Operati		335,644		(149,905)			(241,822)
84													
85	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(1,438)
86	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(5)	180.71%	2			2

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87	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				37
88	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2		2	223.62%	(1)			9,400
89	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				8,924
90	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	14,265		14,265	223.62%	(7,886)			14,492
91	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				29,528
92	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				154
93	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				(3)
94	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				596
95	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				
96	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				550
97	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				(209)
98	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				957
99	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				216
100	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				
101	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				2,029
102	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				(1,455)
103	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				8,587
104	O&M	Distribution Maintenance				Sub-Total Distribution Mainte	16,868		16,868		(9,325)			73,799
105														
106	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	2,045		2,045	223.62%	(1,130)			
107	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	2,838		2,838	223.62%	(1,569)			75,515
108	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	260,371		260,371	223.62%	(143,937)			29,428
109	O&M	Customer Accounting				Sub-Total Customer Accountin	265,254		265,254		(146,637)			104,944
110														
111	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	8,318		8,318	223.62%	(4,598)			48,389
112	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	458		458	223.62%	(253)			
113	O&M	Customer Service				Sub-Total Customer Service	8,776		8,776		(4,851)			48,389
114														
115	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive				223.62%				7,128
116	O&M	Sales				Sub-Total Sales								7,128
117														
118	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	2,138,526	(64,492)	2,074,034	223.62%	(1,146,561)			90,885
119	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		(102)	(102)	223.62%	56			
120	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Incentive	SPS CWC-Labor Incentive	16,927		16,927	223.62%	(9,358)			(489)
121	O&M	A&G				Sub-Total A&G	2,155,453	(64,594)	2,090,859		(1,155,862)			90,395
122														
123	O&M					Sub-Total O&M	4,965,102	(749,965)	4,215,137		(2,330,198)			1,544,229
124														
125						Total	4,965,102	(749,965)	4,215,137		(2,330,198)			1,544,229

Southwestern Public Service Company
Docket No. 49831
Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments
TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
87	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive		37	180.71%	(16)			(16)
88	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		9,400	180.71%	(4,198)			(4,199)
89	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		8,924	180.71%	(3,986)			(3,986)
90	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		14,492	180.71%	(6,472)			(14,358)
91	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		29,528	180.71%	(13,188)			(13,188)
92	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive		154	180.71%	(69)			(69)
93	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(3)	180.71%	1			1
94	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive		596	180.71%	(266)			(266)
95	O&M	Distribution Maintenance	59500-Dist Mt of Line Transform	TX	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				
96	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive		550	180.71%	(246)			(246)
97	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(209)	180.71%	93			93
98	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive		957	180.71%	(428)			(428)
99	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		216	180.71%	(97)			(97)
100	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				
101	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive		2,029	180.71%	(906)			(906)
102	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(1,455)	180.71%	650			650
103	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive		8,587	180.71%	(3,835)			(3,835)
104	O&M	Distribution Maintenance				Sub-Total Distribution Mainte		73,799		(32,960)			(42,285)
105													
106	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(1,130)
107	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		75,515	180.71%	(33,727)			(35,296)
108	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		29,428	180.71%	(13,143)			(157,081)
109	O&M	Customer Accounting				Sub-Total Customer Accountin		104,944		(46,870)			(193,507)
110													
111	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		48,389	180.71%	(21,611)			(26,210)
112	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				(253)
113	O&M	Customer Service				Sub-Total Customer Service		48,389		(21,611)			(26,463)
114													
115	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		7,128	180.71%	(3,183)			(3,183)
116	O&M	Sales				Sub-Total Sales		7,128		(3,183)			(3,183)
117													
118	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	(769)	90,116	180.71%	(40,248)			(1,186,808)
119	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive			180.71%				56
120	O&M	A&G	93100-A&G Rents	PIS-PTD	Labor - Incentive	SPS CWC-Labor Incentive		(489)	180.71%	219			(9,139)
121	O&M	A&G				Sub-Total A&G	(769)	89,627		(40,029)			(1,195,891)
122													
123	O&M					Sub-Total O&M	(769)	1,543,460		(689,341)			(3,019,539)
124													
125						Total	(769)	1,543,460		(689,341)			(3,019,539)

Southwestern Public Service Company
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TX-108 IS Pay Tax Adj

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
1	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			12,136		12,136	6.85%	831
2	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(59,046)			(59,046)	6.85%	(4,043)
3	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			38,863		38,863	6.85%	2,661
4	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
5	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(347)		(347)	6.85%	(24)
6	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(79,615)			(79,615)	6.85%	(5,451)
7	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			35,059		35,059	6.85%	2,400
8	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	
9	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Taxes	ENERGY	SPS CWC-Other O&M						6.85%	
10	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			68,944		68,944	6.85%	4,720
11	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(69,084)			(69,084)	6.85%	(4,730)
12	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			105,119		105,119	6.85%	7,197
13	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
14	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			64,532		64,532	6.85%	4,418
15	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(64,261)			(64,261)	6.85%	(4,400)
16	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			99,049		99,049	6.85%	6,781
17	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
18	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			52,121		52,121	6.85%	3,568
19	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(353,095)			(353,095)	6.85%	(24,175)
20	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			186,758		186,758	6.85%	12,786
21	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
22	O&M	Steam Production Op	50700-Stm Pow Gen Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			(413)		(413)	6.85%	(28)
23	O&M	Steam Production Op	50700-Stm Pow Gen Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(11,128)			(11,128)	6.85%	(762)
24	O&M	Steam Production Op	50700-Stm Pow Gen Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			5,036		5,036	6.85%	345
25	O&M	Steam Production Op	50700-Stm Pow Gen Rents	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
26	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			12,194		12,194	6.85%	835
27	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(13,059)			(13,059)	6.85%	(894)
28	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			18,852		18,852	6.85%	1,291
29	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
30	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			12,361		12,361	6.85%	846
31	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(13,818)			(13,818)	6.85%	(946)
32	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			18,973		18,973	6.85%	1,299
33	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
34	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			52,696		52,696	6.85%	3,608
35	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(96,543)			(96,543)	6.85%	(6,610)
36	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			102,986		102,986	6.85%	7,051
37	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	
38	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			45,463		45,463	6.85%	3,113
39	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(65,824)			(65,824)	6.85%	(4,507)
40	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			81,082		81,082	6.85%	5,551
41	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	
42	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			60,795		60,795	6.85%	4,162
43	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(138,444)			(138,444)	6.85%	(9,479)
44	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			126,239		126,239	6.85%	8,643
45	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
46	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular						6.85%	
47	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(2,533)			(2,533)	6.85%	(173)
48	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			1,164		1,164	6.85%	80

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
49	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
50	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			290		290	6.85%	20
51	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(383)			(383)	6.85%	(26)
52	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			445		445	6.85%	30
53	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			2,178		2,178	6.85%	149
54	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(2,483)			(2,483)	6.85%	(170)
55	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			3,343		3,343	6.85%	229
56	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
57	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			867		867	6.85%	59
58	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(6,383)			(6,383)	6.85%	(437)
59	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			3,942		3,942	6.85%	270
60	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
61	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			(35)		(35)	6.85%	(2)
62	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(1,004)			(1,004)	6.85%	(69)
63	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			442		442	6.85%	30
64	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
65	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Pension	12CP-PROD	SPS CWC-Labor Regular						6.85%	
66	O&M	Other Production Ope	55000-Oth Oper Rents	Labor - Taxes	12CP-PROD	SPS CWC-Other O&M						6.85%	
67	O&M	Other Production Mai	55100-Oth Mtce Supervision&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			844		844	6.85%	58
68	O&M	Other Production Mai	55100-Oth Mtce Supervision&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(716)			(716)	6.85%	(49)
69	O&M	Other Production Mai	55100-Oth Mtce Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			1,296		1,296	6.85%	89
70	O&M	Other Production Mai	55100-Oth Mtce Supervision&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
71	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			997		997	6.85%	68
72	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(1,023)			(1,023)	6.85%	(70)
73	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			1,547		1,547	6.85%	106
74	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
75	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			6,144		6,144	6.85%	421
76	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(8,066)			(8,066)	6.85%	(552)
77	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			10,283		10,283	6.85%	704
78	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
79	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			135		135	6.85%	9
80	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(10,275)			(10,275)	6.85%	(703)
81	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			4,409		4,409	6.85%	302
82	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
83	O&M	Other Power Supply	55600-Load Dispatch	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			(28)		(28)	6.85%	(2)
84	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(58,504)			(58,504)	6.85%	(4,006)
85	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			27,002		27,002	6.85%	1,849
86	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
87	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			(3)		(3)	6.85%	(0)
88	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		292,686		(685,371)	(392,685)	6.85%	(26,885)
89	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			55,661	(126,397)	(70,736)	6.85%	(4,843)
90	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.85%	
91	O&M	Transmission Operati	56000-Trans Oper Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			(4,723)		(4,723)	6.85%	(323)
92	O&M	Transmission Operati	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(410,083)			(410,083)	6.85%	(28,076)
93	O&M	Transmission Operati	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			208,422		208,422	6.85%	14,270
94	O&M	Transmission Operati	56000-Trans Oper Super & Eng	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
95	O&M	Transmission Operati	56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			2,413		2,413	6.85%	165
96	O&M	Transmission Operati	56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(2,454)			(2,454)	6.85%	(168)

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97	O&M	Transmission Operati	56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			3,703		3,703	6.85%	254
98	O&M	Transmission Operati	56110-Load Disp-Reliability	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.85%	
99	O&M	Transmission Operati	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			16,518		16,518	6.85%	1,131
100	O&M	Transmission Operati	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(44,995)			(44,995)	6.85%	(3,081)
101	O&M	Transmission Operati	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			38,109		38,109	6.85%	2,609
102	O&M	Transmission Operati	56120-Load Disp-Monitor/Operate	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.85%	
103	O&M	Transmission Operati	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(54)			(54)	6.85%	(4)
104	O&M	Transmission Operati	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			23		23	6.85%	2
105	O&M	Transmission Operati	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			(11)		(11)	6.85%	(1)
106	O&M	Transmission Operati	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(1,318)			(1,318)	6.85%	(90)
107	O&M	Transmission Operati	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			721		721	6.85%	49
108	O&M	Transmission Operati	56160-Trans Service Studies	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.85%	
109	O&M	Transmission Operati	56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			14,965		14,965	6.85%	1,025
110	O&M	Transmission Operati	56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(16,291)			(16,291)	6.85%	(1,115)
111	O&M	Transmission Operati	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			22,969		22,969	6.85%	1,573
112	O&M	Transmission Operati	56200-Trans Oper Station Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
113	O&M	Transmission Operati	56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			743		743	6.85%	51
114	O&M	Transmission Operati	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(1,261)			(1,261)	6.85%	(86)
115	O&M	Transmission Operati	56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			1,424		1,424	6.85%	97
116	O&M	Transmission Operati	56300-Trans Oper OH Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
117	O&M	Transmission Operati	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			11,447		11,447	6.85%	784
118	O&M	Transmission Operati	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(32,941)			(32,941)	6.85%	(2,255)
119	O&M	Transmission Operati	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			25,957		25,957	6.85%	1,777
120	O&M	Transmission Operati	56600-Trans Oper Misc Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
121	O&M	Transmission Operati	56700-Trans Rents	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			(104)		(104)	6.85%	(7)
122	O&M	Transmission Operati	56700-Trans Rents	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(3,319)			(3,319)	6.85%	(227)
123	O&M	Transmission Operati	56700-Trans Rents	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			1,480		1,480	6.85%	101
124	O&M	Transmission Operati	56700-Trans Rents	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
125	O&M	Transmission Mainten	56800-Trans Mtce Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			(44)		(44)	6.85%	(3)
126	O&M	Transmission Mainten	56800-Trans Mtce Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(175)			(175)	6.85%	(12)
127	O&M	Transmission Mainten	56800-Trans Mtce Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			139		139	6.85%	10
128	O&M	Transmission Mainten	56800-Trans Mtce Super & Eng	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
129	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			8,299		8,299	6.85%	568
130	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(9,330)			(9,330)	6.85%	(639)
131	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			12,738		12,738	6.85%	872
132	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
133	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			579		579	6.85%	40
134	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			639	25,541	26,180	6.85%	1,792
135	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(2,403)			(2,403)	6.85%	(165)
136	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			1,955		1,955	6.85%	134
137	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			980	32,669	33,649	6.85%	2,304
138	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.85%	
139	O&M	Regional Marketing O	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(6,693)			(6,693)	6.85%	(458)
140	O&M	Regional Marketing O	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			3,324		3,324	6.85%	228
141	O&M	Regional Marketing O	57510-Operations Supervision	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	
142	O&M	Regional Marketing O	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(18,098)			(18,098)	6.85%	(1,239)
143	O&M	Regional Marketing O	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			8,300		8,300	6.85%	568
144	O&M	Regional Marketing O	57520-DA & RT Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	

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145	O&M	Regional Marketing O	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(1,428)			(1,428)	6.85%	(98)
146	O&M	Regional Marketing O	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			631		631	6.85%	43
147	O&M	Regional Marketing O	57550-Ancillary Serv Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	
148	O&M	Regional Marketing O	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(2,824)			(2,824)	6.85%	(193)
149	O&M	Regional Marketing O	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			1,273		1,273	6.85%	87
150	O&M	Regional Marketing O	57560-Mkt Monitoring/Compliance	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	
151	O&M	Regional Marketing O	57580-Regional Market Rents	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(5)		(5)	6.85%	(0)
152	O&M	Regional Marketing O	57580-Regional Market Rents	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(121)			(121)	6.85%	(8)
153	O&M	Regional Marketing O	57580-Regional Market Rents	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			53		53	6.85%	4
154	O&M	Regional Marketing O	57580-Regional Market Rents	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.85%	
155	O&M	Regional Marketing O	57580-Regional Market Rents	Labor - Pension	ENERGY	SPS CWC-Labor Regular						6.85%	
156	O&M	Regional Marketing O	57580-Regional Market Rents	Labor - Taxes	ENERGY	SPS CWC-Other O&M						6.85%	
157	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Bargaining	NM	SPS CWC-Labor Regular			14		14	6.85%	1
158	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			23,055		23,055	6.85%	1,578
159	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular			43		43	6.85%	3
160	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Incentive	NM	SPS CWC-Labor Incentive		(16)			(16)	6.85%	(1)
161	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(90,864)			(90,864)	6.85%	(6,221)
162	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive		(9)			(9)	6.85%	(1)
163	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			22		22	6.85%	1
164	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			58,115		58,115	6.85%	3,979
165	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			65		65	6.85%	4
166	O&M	Distribution Operatio	58000-Dist Oper Sup & Eng	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
167	O&M	Distribution Operatio	58100-Dist Load Dispatching	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(396)		(396)	6.85%	(27)
168	O&M	Distribution Operatio	58100-Dist Load Dispatching	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(2,812)			(2,812)	6.85%	(193)
169	O&M	Distribution Operatio	58100-Dist Load Dispatching	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			1,086		1,086	6.85%	74
170	O&M	Distribution Operatio	58100-Dist Load Dispatching	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
171	O&M	Distribution Operatio	58200-Dist Op Station Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			8,976		8,976	6.85%	615
172	O&M	Distribution Operatio	58200-Dist Op Station Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(9,764)			(9,764)	6.85%	(669)
173	O&M	Distribution Operatio	58200-Dist Op Station Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			13,778		13,778	6.85%	943
174	O&M	Distribution Operatio	58200-Dist Op Station Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
175	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			1,538		1,538	6.85%	105
176	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			2,286		2,286	6.85%	157
177	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			3,373		3,373	6.85%	231
178	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive		(1,966)			(1,966)	6.85%	(135)
179	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(3,268)			(3,268)	6.85%	(224)
180	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive		(3,139)			(3,139)	6.85%	(215)
181	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			2,361		2,361	6.85%	162
182	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			5,515		5,515	6.85%	378
183	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			5,177		5,177	6.85%	354
184	O&M	Distribution Operatio	58300-Dist Oper Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
185	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			13		13	6.85%	1
186	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			142		142	6.85%	10
187	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			36		36	6.85%	2
188	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Incentive	NM	SPS CWC-Labor Incentive		(18)			(18)	6.85%	(1)
189	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		141			141	6.85%	10
190	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Incentive	TX	SPS CWC-Labor Incentive		(45)			(45)	6.85%	(3)
191	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			20		20	6.85%	1
192	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			218		218	6.85%	15

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193	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			56		56	6.85%	4
194	O&M	Distribution Operatio	58400-Dist Op UG Elec lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
195	O&M	Distribution Operatio	58500-Dist Oper Streetlight	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			1,915		1,915	6.85%	131
196	O&M	Distribution Operatio	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(3,662)			(3,662)	6.85%	(251)
197	O&M	Distribution Operatio	58500-Dist Oper Streetlight	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			3,004		3,004	6.85%	206
198	O&M	Distribution Operatio	58500-Dist Oper Streetlight	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
199	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular			10,367		10,367	6.85%	710
200	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			4,218		4,218	6.85%	289
201	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular			18,600		18,600	6.85%	1,273
202	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive		(11,063)			(11,063)	6.85%	(757)
203	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(9,444)			(9,444)	6.85%	(647)
204	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive		(21,221)			(21,221)	6.85%	(1,453)
205	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			15,913		15,913	6.85%	1,089
206	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			10,860		10,860	6.85%	744
207	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			28,549		28,549	6.85%	1,955
208	O&M	Distribution Operatio	58600-Dist Oper Meter Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
209	O&M	Distribution Operatio	58700-Dist Oper Cust Install	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			8,804		8,804	6.85%	603
210	O&M	Distribution Operatio	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(9,621)			(9,621)	6.85%	(659)
211	O&M	Distribution Operatio	58700-Dist Oper Cust Install	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			13,513		13,513	6.85%	925
212	O&M	Distribution Operatio	58700-Dist Oper Cust Install	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
213	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular			4,723		4,723	6.85%	323
214	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			16,016		16,016	6.85%	1,097
215	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular			22,911		22,911	6.85%	1,569
216	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive		(5,373)			(5,373)	6.85%	(368)
217	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(38,406)			(38,406)	6.85%	(2,629)
218	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive		(27,405)			(27,405)	6.85%	(1,876)
219	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			7,249		7,249	6.85%	496
220	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			39,057	(853)	38,203	6.85%	2,616
221	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			35,166		35,166	6.85%	2,408
222	O&M	Distribution Operatio	58800-Dist Oper Misc Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
223	O&M	Distribution Operatio	58900-Dist Rents	Labor - Bargaining	NM	SPS CWC-Labor Regular			(32)		(32)	6.85%	(2)
224	O&M	Distribution Operatio	58900-Dist Rents	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(41)		(41)	6.85%	(3)
225	O&M	Distribution Operatio	58900-Dist Rents	Labor - Bargaining	TX	SPS CWC-Labor Regular			(80)		(80)	6.85%	(5)
226	O&M	Distribution Operatio	58900-Dist Rents	Labor - Incentive	NM	SPS CWC-Labor Incentive		(808)			(808)	6.85%	(55)
227	O&M	Distribution Operatio	58900-Dist Rents	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(855)			(855)	6.85%	(59)
228	O&M	Distribution Operatio	58900-Dist Rents	Labor - Incentive	TX	SPS CWC-Labor Incentive		(2,202)			(2,202)	6.85%	(151)
229	O&M	Distribution Operatio	58900-Dist Rents	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			325		325	6.85%	22
230	O&M	Distribution Operatio	58900-Dist Rents	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			510		510	6.85%	35
231	O&M	Distribution Operatio	58900-Dist Rents	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			909		909	6.85%	62
232	O&M	Distribution Operatio	58900-Dist Rents	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
233	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular						6.85%	
234	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(1,438)			(1,438)	6.85%	(98)
235	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			670		670	6.85%	46
236	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
237	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Bargaining	NM	SPS CWC-Labor Regular			3		3	6.85%	0
238	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(192)		(192)	6.85%	(13)
239	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Bargaining	TX	SPS CWC-Labor Regular			192		192	6.85%	13
240	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		2			2	6.85%	0

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241	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive		(16)			(16)	6.85%	(1)
242	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			4		4	6.85%	0
243	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			(295)		(295)	6.85%	(20)
244	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			295		295	6.85%	20
245	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
246	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			4,135		4,135	6.85%	283
247	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(4,199)			(4,199)	6.85%	(287)
248	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			6,347		6,347	6.85%	435
249	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
250	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			8,534		8,534	6.85%	584
251	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			15,689		15,689	6.85%	1,074
252	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			30,374	255,580	285,954	6.85%	19,578
253	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive		(3,986)			(3,986)	6.85%	(273)
254	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(14,358)			(14,358)	6.85%	(983)
255	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive		(13,188)			(13,188)	6.85%	(903)
256	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			13,099		13,099	6.85%	897
257	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			27,600		27,600	6.85%	1,890
258	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			46,621	326,907	373,529	6.85%	25,574
259	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
260	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular			71		71	6.85%	5
261	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			1,104		1,104	6.85%	76
262	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular			402		402	6.85%	28
263	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive		(69)			(69)	6.85%	(5)
264	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		1			1	6.85%	0
265	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive		(266)			(266)	6.85%	(18)
266	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			108		108	6.85%	7
267	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			1,695		1,695	6.85%	116
268	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			618		618	6.85%	42
269	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
270	O&M	Distribution Maintena	59500-Dist Mt of Line Transform	Labor - Bargaining	TX	SPS CWC-Labor Regular						6.85%	
271	O&M	Distribution Maintena	59500-Dist Mt of Line Transform	Labor - Incentive	TX	SPS CWC-Labor Incentive						6.85%	
272	O&M	Distribution Maintena	59500-Dist Mt of Line Transform	Labor - Non-bargaining	TX	SPS CWC-Labor Regular						6.85%	
273	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	NM	SPS CWC-Labor Regular			205		205	6.85%	14
274	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			1,741		1,741	6.85%	119
275	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	TX	SPS CWC-Labor Regular			308		308	6.85%	21
276	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	NM	SPS CWC-Labor Incentive		(246)			(246)	6.85%	(17)
277	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		93			93	6.85%	6
278	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	TX	SPS CWC-Labor Incentive		(428)			(428)	6.85%	(29)
279	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			314		314	6.85%	22
280	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			2,672		2,672	6.85%	183
281	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			473		473	6.85%	32
282	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
283	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			116		116	6.85%	8
284	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	TX	SPS CWC-Labor Regular						6.85%	
285	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(97)			(97)	6.85%	(7)
286	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	TX	SPS CWC-Labor Incentive						6.85%	
287	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			178		178	6.85%	12
288	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	TX	SPS CWC-Labor Regular						6.85%	

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289	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
290	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Bargaining	NM	SPS CWC-Labor Regular			965		965	6.85%	66
291	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			(8,102)		(8,102)	6.85%	(555)
292	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Bargaining	TX	SPS CWC-Labor Regular			3,888		3,888	6.85%	266
293	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Incentive	NM	SPS CWC-Labor Incentive		(906)			(906)	6.85%	(62)
294	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		650			650	6.85%	44
295	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Incentive	TX	SPS CWC-Labor Incentive		(3,835)			(3,835)	6.85%	(263)
296	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			1,482		1,482	6.85%	101
297	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			(12,436)		(12,436)	6.85%	(851)
298	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			5,967		5,967	6.85%	409
299	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.85%	
300	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(1,130)			(1,130)	6.85%	(77)
301	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			756	9,657	10,413	6.85%	713
302	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.85%	
303	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			30,255		30,255	6.85%	2,071
304	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(35,296)			(35,296)	6.85%	(2,417)
305	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			47,137		47,137	6.85%	3,227
306	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.85%	
307	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			11,871		11,871	6.85%	813
308	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(157,081)			(157,081)	6.85%	(10,755)
309	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			87,101		87,101	6.85%	5,963
310	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.85%	
311	O&M	Customer Service	90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			18,810		18,810	6.85%	1,288
312	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(26,210)			(26,210)	6.85%	(1,794)
313	O&M	Customer Service	90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			30,913		30,913	6.85%	2,116
314	O&M	Customer Service	90800-Customer Asst Expense	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.85%	
315	O&M	Customer Service	90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Other O&M						6.85%	
316	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			24		24	6.85%	2
317	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive		(253)			(253)	6.85%	(17)
318	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular			123		123	6.85%	8
319	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Other Compensation	CUST-RET	SPS CWC-Labor Regular						6.85%	
320	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			2,744		2,744	6.85%	188
321	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(3,183)			(3,183)	6.85%	(218)
322	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			4,212		4,212	6.85%	288
323	O&M	Sales	91200-Economic Development	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.85%	
324	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular			43,110	(10,226)	32,884	6.85%	2,251
325	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive		(1,186,808)		(65,261)	(1,252,069)	6.85%	(85,723)
326	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS CWC-Labor Regular				(6,358,617)	(6,358,617)	6.85%	(435,345)
327	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular			635,429	(152,428)	483,002	6.85%	33,069
328	O&M	A&G	92000-A&G Salaries	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.85%	
329	O&M	A&G	92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular			8		8	6.85%	1
330	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive		56		(102)	(46)	6.85%	(3)
331	O&M	A&G	92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular			(518)		(518)	6.85%	(35)
332	O&M	A&G	92100-A&G Office & Supplies	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.85%	
333	O&M	A&G	93100-A&G Rents	Labor - Bargaining	PIS-PTD	SPS CWC-Labor Regular			(161)		(161)	6.85%	(11)
334	O&M	A&G	93100-A&G Rents	Labor - Incentive	PIS-PTD	SPS CWC-Labor Incentive		(9,139)			(9,139)	6.85%	(626)
335	O&M	A&G	93100-A&G Rents	Labor - Non-bargaining	PIS-PTD	SPS CWC-Labor Regular			4,022		4,022	6.85%	275
336	O&M	A&G	93100-A&G Rents	Labor - Other Compensation	PIS-PTD	SPS CWC-Labor Regular						6.85%	

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337						Total		(3,019,539)	3,140,967	(6,748,899)	(6,627,471)		(453,752)
338													
339	Payroll Tax Adjustment												(453,752)

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Line No.	Company	Jurisdictional Allocator	Allocation Factor - TX	Other Jur	SPS Total
1	Southwestern Public Service Co	LABOR	60.25%	39.75%	100.00%
2	Payroll Tax Adjust		(453,752)	(453,752)	(453,752)
3	Allocated Adjustment		(273,368)	(180,384)	(453,752)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	2,855,306	(866)	2,854,441	LABXAG	59.83%	1,707,874	1,146,567
2	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	123,908,149	(13,638)	123,894,511	LABXAG	59.83%	74,128,779	49,765,732
3	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	72,196,277	(9,461)	72,186,816	LABXAG	59.83%	43,190,941	28,995,875
4	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8,924,555	(5,853)	8,918,703	LABXAG	59.83%	5,336,254	3,582,449
5	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	12,757,602	(129)	12,757,473	CUST-RET	68.92%	8,792,193	3,965,280
6	Plant in Service	Intangible		Sub-Total Intangible	220,641,889	(29,946)	220,611,943			133,156,040	87,455,903
7											
8	Plant in Service	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,355,213		4,355,213	12CP-PROD	58.15%	2,532,610	1,822,603
9	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,098,015		1,098,015	12CP-PROD	58.15%	638,509	459,506
10	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	11,551,745		11,551,745	12CP-PROD	58.15%	6,717,482	4,834,264
11	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	73,071		73,071	12CP-PROD	58.15%	42,492	30,579
12	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	241,964,709	(6,078)	241,958,631	12CP-PROD	58.15%	140,701,917	101,256,714
13	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,017,799,509	(47,235)	1,017,752,274	12CP-PROD	58.15%	591,835,452	425,916,822
14	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	518,125,011	(29,183)	518,095,828	12CP-PROD	58.15%	301,279,089	216,816,738
15	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	85,843,584	(12,561)	85,831,024	12CP-PROD	58.15%	49,911,795	35,919,229
16	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	32,651,065	(3,352)	32,647,714	12CP-PROD	58.15%	18,985,047	13,662,667
17	Plant in Service	Steam Production		Sub-Total Steam Production	1,913,461,923	(98,408)	1,913,363,515			1,112,644,392	800,719,123
18											
19	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	170,075		170,075	12CP-PROD	58.15%	98,900	71,174
20	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	676		676	12CP-PROD	58.15%	393	283
21	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,401,549	(90)	14,401,459	12CP-PROD	58.15%	8,374,625	6,026,834
22	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	44,558,423	(2,685)	44,555,738	ENERGY	59.59%	26,551,251	18,004,487
23	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,086,051	(12)	6,086,040	12CP-PROD	58.15%	3,539,107	2,546,933
24	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	54,837,615	(3)	54,837,611	12CP-PROD	58.15%	31,888,745	22,948,867
25	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	184,197,741	(10,258)	184,187,482	12CP-PROD	58.15%	107,107,284	77,080,198
26	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	608,355,592	(35,813)	608,319,779	ENERGY	59.59%	362,504,402	245,815,378
27	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	31,758,834	(670)	31,758,164	12CP-PROD	58.15%	18,467,762	13,290,401
28	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	19,181,574	(1,156)	19,180,418	ENERGY	59.59%	11,429,821	7,750,598
29	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,745,530	(27)	4,745,503	12CP-PROD	58.15%	2,759,568	1,985,935
30	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	15,680	(1)	15,679	ENERGY	59.59%	9,343	6,336
31	Plant in Service	Other Production		Sub-Total Other Production	968,309,338	(50,715)	968,258,623			572,731,201	395,527,422
32	Plant in Service Production				2,881,771,261	(149,123)	2,881,622,138			1,685,375,593	1,196,246,545
33											
34	Plant in Service	Transmission	102000-Plant Purchased or Sold	12CP-TRAN				12CP-TRAN	43.29%		
35	Plant in Service	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	8,730,847	(514)	8,730,333	12CP-TRAN	43.29%	3,778,926	4,951,408
36	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	144,884,487	(3,596)	144,880,891	12CP-TRAN	43.29%	62,711,711	82,169,180
37	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	2,893,069	(72)	2,892,997	NM			2,892,997
38	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	5,320,021	(132)	5,319,889	TX	100.00%	5,319,889	
39	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	966,555	(24)	966,531	WHLS			966,531
40	Plant in Service	Transmission	350045-Tran Land Fee-Wind	ENERGY	63,075		63,075	ENERGY	59.59%	37,587	25,488
41	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	110,716,395	(8,690)	110,707,705	12CP-TRAN	43.29%	47,919,843	62,787,862
42	Plant in Service	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	723,970		723,970	12CP-PROD	58.15%	420,998	302,973
43	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	1,252,693	(86)	1,252,607	ENERGY	59.59%	746,442	506,165

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44	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,139,253,555	(96,762)	1,139,156,792	12CP-TRAN	43.29%	493,084,154	646,072,639
45	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	29,671,680	(10,967)	29,660,713	12CP-PROD	58.15%	17,248,069	12,412,644
46	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	13,568,006	(932)	13,567,074	ENERGY	59.59%	8,084,767	5,482,306
47	Plant in Service	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	7,690,943	(16)	7,690,927	12CP-TRAN	43.29%	3,329,019	4,361,908
48	Plant in Service	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	153,574	(0)	153,573	NM			153,573
49	Plant in Service	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	282,404	(1)	282,404	TX	100.00%	282,404	
50	Plant in Service	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	51,308	(0)	51,308	WHLS			51,308
51	Plant in Service	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	1,173,916,636	(92,906)	1,173,823,730	12CP-TRAN	43.29%	508,089,742	665,733,988
52	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	23,440,890	(1,855)	23,439,035	NM			23,439,035
53	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	43,105,107	(3,411)	43,101,696	TX	100.00%	43,101,696	
54	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	7,831,446	(620)	7,830,826	WHLS			7,830,826
55	Plant in Service	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	251,807	(3)	251,804	12CP-PROD	58.15%	146,427	105,377
56	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	8,302,330	(739)	8,301,591	ENERGY	59.59%	4,947,009	3,354,582
57	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	438,073,794	(21,959)	438,051,835	12CP-TRAN	43.29%	189,610,789	248,441,046
58	Plant in Service	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	8,747,503	(438)	8,747,065	NM			8,747,065
59	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	16,085,655	(806)	16,084,849	TX	100.00%	16,084,849	
60	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	2,922,483	(146)	2,922,336	WHLS			2,922,336
61	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	24,718		24,718	12CP-PROD	58.15%	14,374	10,344
62	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	4,406,449	(392)	4,406,056	ENERGY	59.59%	2,625,617	1,780,439
63	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	274,927	(20)	274,907	12CP-TRAN	43.29%	118,994	155,914
64	Plant in Service	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	489,717		489,717	12CP-TRAN	43.29%	211,974	277,743
65	Plant in Service	Transmission	359000-Transmission Road & Trai	12CP-TRAN	517,736		517,736	12CP-TRAN	43.29%	224,102	293,634
66	Plant in Service	Transmission		Sub-Total Transmission	3,194,613,779	(245,089)	3,194,368,689			1,408,139,380	1,786,229,310
67											
68	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	1,900,313		1,900,313	NM			1,900,313
69	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	6,227,006	(801)	6,226,206	TX	100.00%	6,226,206	
70	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	7,737,357	(2,832)	7,734,525	NM			7,734,525
71	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,903,014	(1,942)	2,901,071	TX	100.00%	2,901,071	
72	Plant in Service	Distribution	361000E-Str & Improv	NM	12,548,220	(728)	12,547,491	NM			12,547,491
73	Plant in Service	Distribution	361000E-Str & Improv	TX	14,409,999	(531)	14,409,468	TX	100.00%	14,409,468	
74	Plant in Service	Distribution	362000E-Other Eq	NM	116,711,550	(8,277)	116,703,273	NM			116,703,273
75	Plant in Service	Distribution	362000E-Other Eq	TX	178,486,625	(17,747)	178,468,878	TX	100.00%	178,468,878	
76	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	102,680,824	(12,590)	102,668,234	NM			102,668,234
77	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	213,035,806	(47,323)	212,988,483	TX	100.00%	212,988,483	
78	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	104,412,424	(8,068)	104,404,356	NM			104,404,356
79	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	171,875,313	(19,301)	171,856,012	TX	100.00%	171,856,012	
80	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	6,424,706	(408)	6,424,298	NM			6,424,298
81	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	19,124,015	(1,396)	19,122,619	TX	100.00%	19,122,619	
82	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	12,499,890	(4,038)	12,495,851	NM			12,495,851
83	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	34,005,708	(5,888)	33,999,820	TX	100.00%	33,999,820	
84	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	71,189,504	(836)	71,188,669	NM			71,188,669
85	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	152,509,849	(517)	152,509,331	TX	100.00%	152,509,331	
86	Plant in Service	Distribution	369000E-Distribution Services	NM				NM			

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87	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)		(1)	TX	100.00%	(1)	
88	Plant in Service	Distribution	369010-Distribution Services O	NM	15,335,946	(2,742)	15,333,204	NM			15,333,204
89	Plant in Service	Distribution	369010-Distribution Services O	TX	32,740,925	(5,371)	32,735,554	TX	100.00%	32,735,554	
90	Plant in Service	Distribution	369020-Distribution Services U	NM	14,752,870	(1,796)	14,751,075	NM			14,751,075
91	Plant in Service	Distribution	369020-Distribution Services U	TX	28,544,240	(6,622)	28,537,617	TX	100.00%	28,537,617	
92	Plant in Service	Distribution	370000E-Distribution Meter	NM	26,280,521		26,280,521	NM			26,280,521
93	Plant in Service	Distribution	370000E-Distribution Meter	TX	42,181,082		42,181,082	TX	100.00%	42,181,082	
94	Plant in Service	Distribution	370000E-Distribution Meter	WHLS	1,429,704		1,429,704	WHLS			1,429,704
95	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732		4,915,732	NM			4,915,732
96	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,834		8,129,834	TX	100.00%	8,129,834	
97	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	11,578,388	(2,355)	11,576,033	NM			11,576,033
98	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	16,779,925	(8,301)	16,771,624	TX	100.00%	16,771,624	
99	Plant in Service	Distribution		Sub-Total Distribution	1,431,351,287	(160,411)	1,431,190,876			920,837,598	510,353,278
100											
101	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	1,057,242		1,057,242	LABXAG	59.83%	632,571	424,671
102	Plant in Service	General	389002-General Land Rights	LABXAG	45,967		45,967	LABXAG	59.83%	27,503	18,464
103	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	67,069,838	(4,728)	67,065,109	LABXAG	59.83%	40,126,513	26,938,597
104	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	4,232,845	(27)	4,232,818	LABXAG	59.83%	2,532,587	1,700,231
105	Plant in Service	General	390050-Genl Str & Imp-Call Center	CUST-RET	9,150,679		9,150,679	CUST-RET	68.92%	6,306,463	2,844,216
106	Plant in Service	General	391000-General Office Furn & E	LABXAG	18,426,139	(854)	18,425,284	LABXAG	59.83%	11,024,248	7,401,036
107	Plant in Service	General	391004-General Info Sys Computer	LABXAG	69,317,286	(18,085)	69,299,201	LABXAG	59.83%	41,463,218	27,835,983
108	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	3,596,124	(963)	3,595,161	LABXAG	59.83%	2,151,063	1,444,098
109	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	44,361,326	(2,500)	44,358,826	LABXAG	59.83%	26,540,850	17,817,976
110	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	8,815,790	(753)	8,815,038	LABXAG	59.83%	5,274,229	3,540,809
111	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	57,856,468	(1,451)	57,855,017	LABXAG	59.83%	34,615,915	23,239,103
112	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,683		430,683	LABXAG	59.83%	257,687	172,996
113	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	45,904,294	(36)	45,904,258	LABXAG	59.83%	27,465,516	18,438,743
114	Plant in Service	General	395000-General Laboratory Equi	LABXAG	11,109,050		11,109,050	LABXAG	59.83%	6,646,786	4,462,264
115	Plant in Service	General	396000-General Power Operated E	LABXAG	14,816,242	(19)	14,816,224	LABXAG	59.83%	8,864,869	5,951,355
116	Plant in Service	General	397000-General Communication E	LABXAG	63,671,114	(827)	63,670,287	LABXAG	59.83%	38,095,316	25,574,970
117	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	40,371,945	(10,226)	40,361,719	LABXAG	59.83%	24,149,294	16,212,425
118	Plant in Service	General	397020-General Comm Eq AE	LABXAG	48,734	(102)	48,632	LABXAG	59.83%	29,098	19,534
119	Plant in Service	General	397030-General Comm Eq EM	LABXAG	20,059,670	(184)	20,059,486	LABXAG	59.83%	12,002,027	8,057,460
120	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,786,720		2,786,720	LABXAG	59.83%	1,667,355	1,119,365
121	Plant in Service	General		Sub-Total General	483,128,156	(40,754)	483,087,401			289,873,106	193,214,295
122											
123	Plant in Service			Sub-Total Plant in Service	8,211,506,372	(625,325)	8,210,881,048			4,437,381,717	3,773,499,331
124	Total Plant in Service				8,211,506,372	(625,325)	8,210,881,048			4,437,381,717	3,773,499,331
125											
126	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(1,242,177)	232	(1,241,945)	LABXAG	59.83%	(743,083)	(498,862)
127	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(88,085,833)	1,723	(88,084,110)	LABXAG	59.83%	(52,702,638)	(35,381,473)
128	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(10,614,116)	384	(10,613,733)	LABXAG	59.83%	(6,350,427)	(4,263,306)
129	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(5,368,666)	97	(5,368,569)	LABXAG	59.83%	(3,212,131)	(2,156,437)

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130	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(12,086,841)	15	(12,086,826)	CUST-RET	68.92%	(8,329,996)	(3,756,829)
131	Reserve	Intangible		Sub-Total Intangible	(117,397,634)	2,451	(117,395,183)			(71,338,275)	(46,056,907)
132											
133	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(662,939)	4,139	(658,799)	12CP-PROD	58.15%	(383,100)	(275,699)
134	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(3,627,113)	(36,838)	(3,663,951)	12CP-PROD	58.15%	(2,130,633)	(1,533,319)
135	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(69,366)	2,350	(67,017)	12CP-PROD	58.15%	(38,971)	(28,046)
136	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(137,360,969)	17,488,478	(119,872,491)	12CP-PROD	58.15%	(69,707,326)	(50,165,164)
137	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(607,479,153)	63,489,246	(543,989,907)	12CP-PROD	58.15%	(316,336,815)	(227,653,092)
138	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(320,285,464)	33,324,022	(286,961,441)	12CP-PROD	58.15%	(166,871,604)	(120,089,838)
139	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(50,482,093)	5,956,303	(44,525,790)	12CP-PROD	58.15%	(25,892,294)	(18,633,496)
140	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(22,448,903)	3,081,546	(19,367,356)	12CP-PROD	58.15%	(11,262,356)	(8,105,001)
141	Reserve	Steam Production		Sub-Total Steam Production	(1,142,415,999)	123,309,247	(1,019,106,752)			(592,623,097)	(426,483,655)
142											
143	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(682)	58	(624)	12CP-PROD	58.15%	(363)	(261)
144	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(3,695,457)	(85,869)	(3,781,326)	12CP-PROD	58.15%	(2,198,888)	(1,582,439)
145	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(71,042)	7,941	(63,101)	ENERGY	59.59%	(37,603)	(25,498)
146	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(4,211,738)	10,744	(4,200,995)	12CP-PROD	58.15%	(2,442,930)	(1,758,065)
147	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(24,737,260)	2,377,178	(22,360,082)	12CP-PROD	58.15%	(13,002,663)	(9,357,420)
148	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(45,299,919)	3,120,418	(42,179,501)	12CP-PROD	58.15%	(24,527,898)	(17,651,603)
149	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	(978,078)	109,327	(868,750)	ENERGY	59.59%	(517,698)	(351,053)
150	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(10,001,479)	871,675	(9,129,805)	12CP-PROD	58.15%	(5,309,094)	(3,820,711)
151	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	8		8	ENERGY	59.59%	5	3
152	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,321,231)	157,926	(1,163,305)	12CP-PROD	58.15%	(676,476)	(486,829)
153	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(25)	3	(22)	ENERGY	59.59%	(13)	(9)
154	Reserve	Other Production		Sub-Total Other Production	(90,316,904)	6,569,400	(83,747,504)			(48,713,620)	(35,033,884)
155	Reserve Production Total				(1,232,732,903)	129,878,647	(1,102,854,256)			(641,336,718)	(461,517,539)
156											
157	Reserve	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN				12CP-TRAN	43.29%		
158	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	(20,732,650)	4,467,311	(16,265,339)	12CP-TRAN	43.29%	(7,040,454)	(9,224,885)
159	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(413,992)	89,204	(324,788)	NM			(324,788)
160	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(761,283)	164,035	(597,248)	TX	100.00%	(597,248)	
161	Reserve	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(138,312)	29,802	(108,510)	WHLS			(108,510)
162	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(18,168,821)	(1,603,027)	(19,771,848)	12CP-TRAN	43.29%	(8,558,247)	(11,213,601)
163	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(89,782)	1,883	(87,899)	12CP-PROD	58.15%	(51,114)	(36,785)
164	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(785)	83	(703)	ENERGY	59.59%	(419)	(284)
165	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	(133,090,580)	(5,722,875)	(138,813,455)	12CP-TRAN	43.29%	(60,085,421)	(78,728,035)
166	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(16,140,598)	2,839,318	(13,301,280)	12CP-PROD	58.15%	(7,734,858)	(5,566,422)
167	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	(9,573)	(396)	(9,968)	ENERGY	59.59%	(5,940)	(4,028)
168	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,491,048)	(156,652)	(2,647,699)	12CP-TRAN	43.29%	(1,146,057)	(1,501,642)
169	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(49,741)	(3,128)	(52,870)	NM			(52,870)
170	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(91,469)	(5,752)	(97,221)	TX	100.00%	(97,221)	
171	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Wh	WHLS	(16,618)	(1,045)	(17,663)	WHLS			(17,663)
172	Reserve	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(170,044,245)	(17,863,093)	(187,907,338)	12CP-TRAN	43.29%	(81,335,714)	(106,571,624)

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173	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(3,395,461)	(356,692)	(3,752,153)	NM			(3,752,153)
174	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(6,243,864)	(655,916)	(6,899,780)	TX	100.00%	(6,899,780)	
175	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,134,401)	(119,168)	(1,253,569)	WHLS			(1,253,569)
176	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(23,917)	(1,170)	(25,088)	12CP-PROD	58.15%	(14,589)	(10,499)
177	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(9,764)	(190)	(9,954)	ENERGY	59.59%	(5,932)	(4,022)
178	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(85,436,889)	(10,439,328)	(95,876,217)	12CP-TRAN	43.29%	(41,500,032)	(54,376,185)
179	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(1,706,013)	(208,454)	(1,914,466)	NM			(1,914,466)
180	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(3,137,162)	(383,322)	(3,520,484)	TX	100.00%	(3,520,484)	
181	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(569,968)	(69,643)	(639,610)	WHLS			(639,610)
182	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(3,520)	(331)	(3,852)	12CP-PROD	58.15%	(2,240)	(1,612)
183	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(5,133)	(535)	(5,668)	ENERGY	59.59%	(3,378)	(2,290)
184	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(204,056)	3,801	(200,255)	12CP-TRAN	43.29%	(86,680)	(113,575)
185	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(373,859)	(21,436)	(395,295)	12CP-TRAN	43.29%	(171,103)	(224,191)
186	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(21,744)	1,841	(19,903)	12CP-TRAN	43.29%	(8,615)	(11,288)
187	Reserve	Transmission		Sub-Total Transmission	(464,505,247)	(30,014,875)	(494,520,122)			(218,865,524)	(275,654,599)
188											
189	Reserve	Distribution	360001E-Dist Land Owned in Fee	NM				NM			
190	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(963,720)	12	(963,708)	NM			(963,708)
191	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(566,676)	7	(566,669)	TX	100.00%	(566,669)	
192	Reserve	Distribution	361000E-Str & Improv	NM	(991,459)	12	(991,446)	NM			(991,446)
193	Reserve	Distribution	361000E-Str & Improv	TX	(2,220,747)	7	(2,220,740)	TX	100.00%	(2,220,740)	
194	Reserve	Distribution	362000E-Other Eq	NM	(18,885,333)	118	(18,885,216)	NM			(18,885,216)
195	Reserve	Distribution	362000E-Other Eq	TX	(36,705,187)	176	(36,705,011)	TX	100.00%	(36,705,011)	
196	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(22,132,708)	53	(22,132,655)	NM			(22,132,655)
197	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(54,443,811)	208	(54,443,603)	TX	100.00%	(54,443,603)	
198	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(11,821,765)	48	(11,821,717)	NM			(11,821,717)
199	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(48,009,553)	103	(48,009,450)	TX	100.00%	(48,009,450)	
200	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,793,243)	2	(2,793,240)	NM			(2,793,240)
201	Reserve	Distribution	366000E-Dist Underground Cond	TX	(7,395,927)	7	(7,395,921)	TX	100.00%	(7,395,921)	
202	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,013,777)	22	(3,013,756)	NM			(3,013,756)
203	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(9,406,922)	31	(9,406,891)	TX	100.00%	(9,406,891)	
204	Reserve	Distribution	368000E-Dist Line Transformer	NM	(13,237,213)	4	(13,237,209)	NM			(13,237,209)
205	Reserve	Distribution	368000E-Dist Line Transformer	TX	(53,756,467)	3	(53,756,464)	TX	100.00%	(53,756,464)	
206	Reserve	Distribution	369000E-Distribution Services	NM	741		741	NM			741
207	Reserve	Distribution	369000E-Distribution Services	TX	0		0	TX	100.00%	0	
208	Reserve	Distribution	369010-Distribution Services O	NM	(7,843,380)	23	(7,843,356)	NM			(7,843,356)
209	Reserve	Distribution	369010-Distribution Services O	TX	(13,463,318)	33	(13,463,286)	TX	100.00%	(13,463,286)	
210	Reserve	Distribution	369020-Distribution Services U	NM	(9,709,258)	16	(9,709,243)	NM			(9,709,243)
211	Reserve	Distribution	369020-Distribution Services U	TX	(12,366,175)	41	(12,366,135)	TX	100.00%	(12,366,135)	
212	Reserve	Distribution	370000E-Distribution Meter	NM	(8,758,642)		(8,758,642)	NM			(8,758,642)
213	Reserve	Distribution	370000E-Distribution Meter	TX	(16,445,169)		(16,445,169)	TX	100.00%	(16,445,169)	
214	Reserve	Distribution	370000E-Distribution Meter	WHLS	(544,941)		(544,941)	WHLS			(544,941)
215	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,091)		(5,653,091)	NM			(5,653,091)

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216	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,215,896)		(6,215,896)	TX	100.00%	(6,215,896)	
217	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(3,645,154)	16	(3,645,138)	NM			(3,645,138)
218	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(5,068,310)	67	(5,068,243)	TX	100.00%	(5,068,243)	
219	Reserve	Distribution		Sub-Total Distribution	(376,057,102)	1,007	(376,056,094)			(266,063,477)	(109,992,617)
220											
221	Reserve	General	389001-General Land Owned in Fe	LABXAG				LABXAG	59.83%		
222	Reserve	General	389002-General Land Rights	LABXAG	(18,056)	823	(17,233)	LABXAG	59.83%	(10,311)	(6,922)
223	Reserve	General	390000-Genl Structures & Improv	LABXAG	(17,174,609)	(379,727)	(17,554,336)	LABXAG	59.83%	(10,503,141)	(7,051,195)
224	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	(1,017,407)	(3)	(1,017,410)	LABXAG	59.83%	(608,738)	(408,671)
225	Reserve	General	390050-Genl Str & Imp-Call Center	CUST-RET	(3,367,628)		(3,367,628)	CUST-RET	68.92%	(2,320,901)	(1,046,727)
226	Reserve	General	391000-General Office Furn & E	LABXAG	(4,736,275)	(102,734)	(4,839,009)	LABXAG	59.83%	(2,895,284)	(1,943,725)
227	Reserve	General	391004-General Info Sys Computer	LABXAG	(34,738,179)	(956,347)	(35,694,526)	LABXAG	59.83%	(21,356,811)	(14,337,715)
228	Reserve	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	67		67	LABXAG	59.83%	40	27
229	Reserve	General	392010-General Transp Eq Grp	LABXAG	(888,710)	(26,875)	(915,585)	LABXAG	59.83%	(547,814)	(367,771)
230	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	(26,897,018)	(818,400)	(27,715,418)	LABXAG	59.83%	(16,582,737)	(11,132,681)
231	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(3,413,269)	129,491	(3,283,778)	LABXAG	59.83%	(1,964,756)	(1,319,022)
232	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(30,767,197)	2,790,943	(27,976,254)	LABXAG	59.83%	(16,738,801)	(11,237,453)
233	Reserve	General	393000-General Stores Equipmen	LABXAG	(297,987)	(18,242)	(316,229)	LABXAG	59.83%	(189,207)	(127,022)
234	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(7,898,025)	(1,212,328)	(9,110,353)	LABXAG	59.83%	(5,450,922)	(3,659,431)
235	Reserve	General	395000-General Laboratory Equi	LABXAG	(8,402,715)	1,386,759	(7,015,956)	LABXAG	59.83%	(4,197,799)	(2,818,157)
236	Reserve	General	396000-General Power Operated E	LABXAG	(6,627,831)	402,722	(6,225,109)	LABXAG	59.83%	(3,724,618)	(2,500,491)
237	Reserve	General	397000-General Communication E	LABXAG	(46,503,493)	(950,661)	(47,454,153)	LABXAG	59.83%	(28,392,851)	(19,061,302)
238	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	(5,007,321)	(482,703)	(5,490,024)	LABXAG	59.83%	(3,284,801)	(2,205,223)
239	Reserve	General	397020-General Comm Eq AE	LABXAG	(4,530)	(431)	(4,961)	LABXAG	59.83%	(2,968)	(1,993)
240	Reserve	General	397030-General Comm Eq EM	LABXAG	(5,318,663)	(569,445)	(5,888,108)	LABXAG	59.83%	(3,522,983)	(2,365,125)
241	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,725,263)	(217,342)	(1,942,605)	LABXAG	59.83%	(1,162,303)	(780,302)
242	Reserve	General		Sub-Total General	(204,804,108)	(1,024,500)	(205,828,608)			(123,457,707)	(82,370,902)
243											
244	Reserve			Sub-Total Reserve	(2,395,496,994)	98,842,730	(2,296,654,264)			(1,321,061,701)	(975,592,563)
245	Total Reserve				2,395,496,994	(98,842,730)	2,296,654,264			1,321,061,701	975,592,563
246											
247	Net Plant Intangible				103,244,256	(27,495)	103,216,760			61,817,765	41,398,995
248	Net Plant Production				1,649,038,358	129,729,524	1,778,767,881			1,044,038,875	734,729,006
249	Net Plant Transmission				2,730,108,532	(30,259,965)	2,699,848,567			1,189,273,856	1,510,574,711
250	Net Plant Distribution				1,055,294,186	(159,404)	1,055,134,782			654,774,121	400,360,661
251	Net Plant General				278,324,047	(1,065,254)	277,258,793			166,415,399	110,843,394
252	Net Plant Total				5,816,009,379	98,217,405	5,914,226,784			3,116,320,016	2,797,906,767
253											
254	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	209,550	(209,550)		LABXAG	59.83%		
255	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	12,422,393	(12,422,393)		LABXAG	59.83%		
256	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,357,435	(1,357,435)		LABXAG	59.83%		
257	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG				LABXAG	59.83%		
258	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	84,616	(84,616)		CUST-RET	68.92%		

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259	CWIP	Intangible		Sub-Total Intangible	14,073,994	(14,073,994)					
260											
261	CWIP	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD				12CP-PROD	58.15%		
262	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,692,995	(1,692,995)		12CP-PROD	58.15%		
263	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	4,560,571	(4,560,571)		12CP-PROD	58.15%		
264	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	2,945,512	(2,945,512)		12CP-PROD	58.15%		
265	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	454,106	(454,106)		12CP-PROD	58.15%		
266	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	145,951	(145,951)		12CP-PROD	58.15%		
267	CWIP	Steam Production		Sub-Total Steam Production	9,799,134	(9,799,134)					
268											
269	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(75)	75		12CP-PROD	58.15%		
270	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	3,300	(3,300)		12CP-PROD	58.15%		
271	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(950,066)	950,066		ENERGY	59.59%		
272	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	7,476	(7,476)		12CP-PROD	58.15%		
273	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	3,969	(3,969)		12CP-PROD	58.15%		
274	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	138,049	(138,049)		12CP-PROD	58.15%		
275	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	(5,123,487)	5,123,487		ENERGY	59.59%		
276	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	8,149	(8,149)		12CP-PROD	58.15%		
277	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(408,986)	408,986		ENERGY	59.59%		
278	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	813	(813)		12CP-PROD	58.15%		
279	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(334)	334		ENERGY	59.59%		
280	CWIP	Other Production		Sub-Total Other Production	(6,321,191)	6,321,191					
281											
282	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	51,757	(51,757)		12CP-TRAN	43.29%		
283	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,951,376	(1,951,376)		12CP-TRAN	43.29%		
284	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY				ENERGY	59.59%		
285	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	7,612,244	(7,612,244)		12CP-TRAN	43.29%		
286	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD				12CP-PROD	58.15%		
287	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY				ENERGY	59.59%		
288	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	36,778,344	(36,778,344)		12CP-TRAN	43.29%		
289	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD				12CP-PROD	58.15%		
290	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY				ENERGY	59.59%		
291	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	20,954	(20,954)		12CP-TRAN	43.29%		
292	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	68,009,172	(68,009,172)		12CP-TRAN	43.29%		
293	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD				12CP-PROD	58.15%		
294	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY				ENERGY	59.59%		
295	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	19,821,553	(19,821,553)		12CP-TRAN	43.29%		
296	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY				ENERGY	59.59%		
297	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	417	(417)		12CP-TRAN	43.29%		
298	CWIP	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN				12CP-TRAN	43.29%		
299	CWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN				12CP-TRAN	43.29%		
300	CWIP	Transmission		Sub-Total Transmission	134,245,817	(134,245,817)					
301											

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302	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	15,297	(15,297)		NM			
303	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	63,123	(63,123)		TX	100.00%		
304	CWIP	Distribution	360004-Dist Land Rights-NM	NM	16,362	(16,362)		NM			
305	CWIP	Distribution	361000E-Str & Improv	NM	402,562	(402,562)		NM			
306	CWIP	Distribution	361000E-Str & Improv	TX	154,523	(154,523)		TX	100.00%		
307	CWIP	Distribution	362000E-Other Eq	NM	5,764,677	(5,764,677)		NM			
308	CWIP	Distribution	362000E-Other Eq	TX	2,988,547	(2,988,547)		TX	100.00%		
309	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	887,398	(887,398)		NM			
310	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	1,033,334	(1,033,334)		TX	100.00%		
311	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	895,442	(895,442)		NM			
312	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	877,196	(877,196)		TX	100.00%		
313	CWIP	Distribution	366000E-Dist Underground Cond	NM	64,805	(64,805)		NM			
314	CWIP	Distribution	366000E-Dist Underground Cond	TX	170,944	(170,944)		TX	100.00%		
315	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	216,753	(216,753)		NM			
316	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	305,470	(305,470)		TX	100.00%		
317	CWIP	Distribution	368000E-Dist Line Transformer	NM	0	(0)		NM			
318	CWIP	Distribution	368000E-Dist Line Transformer	TX	11,512,410	(11,512,410)		TX	100.00%		
319	CWIP	Distribution	369000E-Distribution Services	TX	(23,299)	23,299		TX	100.00%		
320	CWIP	Distribution	369010-Distribution Services O	NM	0	(0)		NM			
321	CWIP	Distribution	369010-Distribution Services O	TX	23	(23)		TX	100.00%		
322	CWIP	Distribution	369020-Distribution Services U	TX	45	(45)		TX	100.00%		
323	CWIP	Distribution	370000E-Distribution Meter	TX	3,386,069	(3,386,069)		TX	100.00%		
324	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	20,002	(20,002)		NM			
325	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	279,606	(279,606)		TX	100.00%		
326	CWIP	Distribution		Sub-Total Distribution	29,031,289	(29,031,289)					
327											
328	CWIP	General	390000-Genl Structures & Improv	LABXAG	1,167,280	(1,167,280)		LABXAG	59.83%		
329	CWIP	General	390007-Genl Str & Imp Lease Bld	LABXAG				LABXAG	59.83%		
330	CWIP	General	391000-General Office Furn & E	LABXAG	450,644	(450,644)		LABXAG	59.83%		
331	CWIP	General	391004-General Info Sys Computer	LABXAG	10,235,809	(10,235,809)		LABXAG	59.83%		
332	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	839,976	(839,976)		LABXAG	59.83%		
333	CWIP	General	392010-General Transp Eq Grp	LABXAG	16,944	(16,944)		LABXAG	59.83%		
334	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	199,962	(199,962)		LABXAG	59.83%		
335	CWIP	General	392030-General Transp Eq Trailer	LABXAG	42,724	(42,724)		LABXAG	59.83%		
336	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	265,677	(265,677)		LABXAG	59.83%		
337	CWIP	General	393000-General Stores Equipmen	LABXAG	(0)	0		LABXAG	59.83%		
338	CWIP	General	394000-General Tools & Shop Equi	LABXAG	1,691,182	(1,691,182)		LABXAG	59.83%		
339	CWIP	General	395000-General Laboratory Equi	LABXAG	16,105	(16,105)		LABXAG	59.83%		
340	CWIP	General	396000-General Power Operated E	LABXAG	5,383	(5,383)		LABXAG	59.83%		
341	CWIP	General	397000-General Communication E	LABXAG	12,088,488	(12,088,488)		LABXAG	59.83%		
342	CWIP	General	398000-General Miscellaneous E	LABXAG	3,539	(3,539)		LABXAG	59.83%		
343	CWIP	General		Sub-Total General	27,023,714	(27,023,714)					
344											

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345	CWIP			Sub-Total CWIP	207,852,757	(207,852,757)					
346	Total CWIP				207,852,757	(207,852,757)					
347											
348	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	4,167,109	(4,167,108)	1	12CP-TRAN	43.29%	0	0
349	Prop Held for Future Use	Other Production		Sub-Total Other Production	4,167,109	(4,167,108)	1			0	0
350											
351	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167,109	(4,167,108)	1			0	0
352	Total HFU				4,167,109	(4,167,108)	1			0	0
353											
354	Total Net Plant				6,028,029,244	(113,802,460)	5,914,226,784			3,116,320,017	2,797,906,768
355											
356	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies	12CP-PROD	12,534,925		12,534,925	12CP-PROD	58.15%	7,289,213	5,245,712
357	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies	12CP-TRAN	4,845,769		4,845,769	12CP-TRAN	43.29%	2,097,492	2,748,277
358	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies	PIS-DIST	4,011,665		4,011,665	PIS-DIST	64.34%	2,581,132	1,430,533
359	M&S	Other Rate Base		Sub-Total Other Rate Base	21,392,359		21,392,359			11,967,836	9,424,523
360											
361	M&S			Sub-Total M&S	21,392,359		21,392,359			11,967,836	9,424,523
362	Total Materials & Supplies				21,392,359		21,392,359			11,967,836	9,424,523
363											
364	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	3,787,388	(3,787,388)		ENERGY	59.59%		
365	NOx Inventory	Other Rate Base		Sub-Total Other Rate Base	3,787,388	(3,787,388)					
366											
367	NOx Inventory			Sub-Total NOx Inventory	3,787,388	(3,787,388)					
368	Total NOx Inventory				3,787,388	(3,787,388)					
369											
370	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	8,104,400		8,104,400	ENERGY	59.59%	4,829,501	3,274,900
371	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	8,104,400		8,104,400			4,829,501	3,274,900
372											
373	Fuel Inventory			Sub-Total Fuel Inventory	8,104,400		8,104,400			4,829,501	3,274,900
374	Total Fuel Inventory				8,104,400		8,104,400			4,829,501	3,274,900
375											
376	**Cash Working Capital**				(24,167,537)	(2,438,118)	(26,605,655)			(14,501,832)	(12,103,823)
377											
378	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	2,788,840		2,788,840	PIS-NET	52.69%	1,469,494	1,319,347
379	Prepaid Assets	Other Rate Base	16512-Prepayments-NERC Fees	RETAIL-TRAN	254,080		254,080	RETAIL-TRAN	67.57%	171,687	82,393
380	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET	108,386		108,386	PIS-NET	52.69%	57,111	51,275
381	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	74,869	(74,869)		PIS-NET	52.69%		
382	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	711,748		711,748	12CP-PROD	58.15%	413,890	297,858
383	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	4,672		4,672	LABOR	60.25%	2,815	1,857
384	Prepaid Assets	Other Rate Base	16520-Prepayments-Energy Eff.	PIS-NET	74,412	(74,412)		PIS-NET	52.69%		
385	Prepaid Assets	Other Rate Base	16521-Prepayments-Transmission	RETAIL-TRAN	11,731		11,731	RETAIL-TRAN	67.57%	7,927	3,804
386	Prepaid Assets	Other Rate Base	16522-Prepayments-Interest	PIS-NET				PIS-NET	52.69%		
387	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	565,114	(565,114)		PIS-NET	52.69%		

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388	Prepaid Assets	Other Rate Base	16524-Prepaid Taxes Federal	PIS-NET				PIS-NET	52.69%		
389	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	87,001		87,001	PIS-DIST	64.34%	55,977	31,024
390	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	26,758	(26,758)		PIS-NET	52.69%		
391	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	45,560		45,560	PIS-NET	52.69%	24,006	21,553
392	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	4,753,171	(741,153)	4,012,019			2,202,906	1,809,112
393											
394	Prepaid Assets			Sub-Total Prepaid Assets	4,753,171	(741,153)	4,012,019			2,202,906	1,809,112
395	Total Prepaid Assets				4,753,171	(741,153)	4,012,019			2,202,906	1,809,112
396											
397	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	70		70	LABXAG	59.83%	42	28
398	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	3,018		3,018	LABXAG	59.83%	1,806	1,212
399	ADIT	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,759		1,759	LABXAG	59.83%	1,052	706
400	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	217		217	LABXAG	59.83%	130	87
401	ADIT	Intangible		Sub-Total Intangible	5,064		5,064			3,030	2,034
402											
403	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,913		4,913	12CP-PROD	58.15%	2,857	2,056
404	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	12,748		12,748	12CP-PROD	58.15%	7,413	5,335
405	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	34,750		34,750	12CP-PROD	58.15%	20,208	14,543
406	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	848		848	12CP-PROD	58.15%	493	355
407	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	645,580		645,580	12CP-PROD	58.15%	375,413	270,167
408	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,259,808		2,259,808	12CP-PROD	58.15%	1,314,106	945,702
409	ADIT	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	1,144,422		1,144,422	12CP-PROD	58.15%	665,496	478,927
410	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	187,816		187,816	12CP-PROD	58.15%	109,217	78,599
411	ADIT	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	70,224		70,224	12CP-PROD	58.15%	40,836	29,388
412	ADIT	Steam Production		Sub-Total Steam Production	4,361,110		4,361,110			2,536,039	1,825,071
413											
414	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	2		2	12CP-PROD	58.15%	1	1
415	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	1,392,157		1,392,157	12CP-PROD	58.15%	809,556	582,601
416	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	149,722		149,722	ENERGY	59.59%	89,221	60,501
417	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	20,681		20,681	12CP-PROD	58.15%	12,026	8,655
418	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	645,154		645,154	12CP-PROD	58.15%	375,165	269,989
419	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,211,491		2,211,491	12CP-PROD	58.15%	1,286,009	925,482
420	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	1,996,986		1,996,986	ENERGY	59.59%	1,190,026	806,960
421	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	389,102		389,102	12CP-PROD	58.15%	226,268	162,835
422	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	64,453		64,453	ENERGY	59.59%	38,408	26,045
423	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	60,472		60,472	12CP-PROD	58.15%	35,165	25,307
424	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	53		53	ENERGY	59.59%	31	21
425	ADIT	Other Production		Sub-Total Other Production	6,930,272		6,930,272			4,061,877	2,868,395
426	ADIT Production Total				11,291,382		11,291,382			6,597,916	4,693,466
427											
428	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	37		37	12CP-TRAN	43.29%	16	21
429	ADIT	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	1,961		1,961	12CP-TRAN	43.29%	849	1,112
430	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	115,996		115,996	12CP-TRAN	43.29%	50,209	65,787

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431	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM	NM	2,316		2,316	NM			2,316
432	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	4,259		4,259	TX	100.00%	4,259	
433	ADIT	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	774		774	WHLS			774
434	ADIT	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,745,023		1,745,023	12CP-TRAN	43.29%	755,334	989,690
435	ADIT	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	4,205		4,205	12CP-PROD	58.15%	2,445	1,760
436	ADIT	Transmission	352045-Tran Str & Impr-Wind	ENERGY	4,267		4,267	ENERGY	59.59%	2,543	1,724
437	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	17,956,004		17,956,004	12CP-TRAN	43.29%	7,772,258	10,183,745
438	ADIT	Transmission	353010-Tran Station Equip Pro	12CP-PROD	172,357		172,357	12CP-PROD	58.15%	100,228	72,129
439	ADIT	Transmission	353045-Tran Station Equip-Wind	ENERGY	46,218		46,218	ENERGY	59.59%	27,542	18,676
440	ADIT	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	2,021,719		2,021,719	12CP-TRAN	43.29%	875,101	1,146,617
441	ADIT	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	40,370		40,370	NM			40,370
442	ADIT	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	74,236		74,236	TX	100.00%	74,236	
443	ADIT	Transmission	354000ERW-Tran Towers & Fixture Radial Who	WHLS	13,487		13,487	WHLS			13,487
444	ADIT	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	12,887,730		12,887,730	12CP-TRAN	43.29%	5,578,456	7,309,275
445	ADIT	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	257,344		257,344	NM			257,344
446	ADIT	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	473,225		473,225	TX	100.00%	473,225	
447	ADIT	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	85,977		85,977	WHLS			85,977
448	ADIT	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	4,126		4,126	12CP-PROD	58.15%	2,400	1,727
449	ADIT	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	26,109		26,109	ENERGY	59.59%	15,559	10,550
450	ADIT	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	4,809,351		4,809,351	12CP-TRAN	43.29%	2,081,728	2,727,623
451	ADIT	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	96,034		96,034	NM			96,034
452	ADIT	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	176,595		176,595	TX	100.00%	176,595	
453	ADIT	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	32,084		32,084	WHLS			32,084
454	ADIT	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	405		405	12CP-PROD	58.15%	236	170
455	ADIT	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	13,857		13,857	ENERGY	59.59%	8,258	5,600
456	ADIT	Transmission	357000E-Tran Underground Cond	12CP-TRAN	3,018		3,018	12CP-TRAN	43.29%	1,306	1,712
457	ADIT	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	5,376		5,376	12CP-TRAN	43.29%	2,327	3,049
458	ADIT	Transmission	359000-Transmission Road & Trai	12CP-TRAN	5,684		5,684	12CP-TRAN	43.29%	2,460	3,224
459	ADIT	Transmission		Sub-Total Transmission	41,080,145		41,080,145			18,007,568	23,072,576
460											
461	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18		18	NM			18
462	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	171		171	TX	100.00%	171	
463	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,364		2,364	NM			2,364
464	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,120		2,120	TX	100.00%	2,120	
465	ADIT	Distribution	361000E-Str & Improv	NM	168,234		168,234	NM			168,234
466	ADIT	Distribution	361000E-Str & Improv	TX	(502,057)		(502,057)	TX	100.00%	(502,057)	
467	ADIT	Distribution	362000E-Other Eq	NM	2,692,186		2,692,186	NM			2,692,186
468	ADIT	Distribution	362000E-Other Eq	TX	3,717,106		3,717,106	TX	100.00%	3,717,106	
469	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	NM	3,574,617		3,574,617	NM			3,574,617
470	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	TX	5,399,755		5,399,755	TX	100.00%	5,399,755	
471	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,239,691		4,239,691	NM			4,239,691
472	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,803,420		4,803,420	TX	100.00%	4,803,420	
473	ADIT	Distribution	366000E-Dist Underground Cond	NM	170,432		170,432	NM			170,432

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474	ADIT	Distribution	366000E-Dist Underground Cond	TX	421,366		421,366	TX	100.00%	421,366	
475	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	506,379		506,379	NM			506,379
476	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,380,090		1,380,090	TX	100.00%	1,380,090	
477	ADIT	Distribution	368000E-Dist Line Transformer	NM	876,432		876,432	NM			876,432
478	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,711,420		3,711,420	TX	100.00%	3,711,420	
479	ADIT	Distribution	369000E-Distribution Services	NM	(2,380)		(2,380)	NM			(2,380)
480	ADIT	Distribution	369000E-Distribution Services	TX	(42,573)		(42,573)	TX	100.00%	(42,573)	
481	ADIT	Distribution	369010-Distribution Services O	NM	127,574		127,574	NM			127,574
482	ADIT	Distribution	369010-Distribution Services O	TX	538,468		538,468	TX	100.00%	538,468	
483	ADIT	Distribution	369020-Distribution Services U	NM	159,342		159,342	NM			159,342
484	ADIT	Distribution	369020-Distribution Services U	TX	699,365		699,365	TX	100.00%	699,365	
485	ADIT	Distribution	370000E-Distribution Meter	NM	298,339		298,339	NM			298,339
486	ADIT	Distribution	370000E-Distribution Meter	TX	805,343		805,343	TX	100.00%	805,343	
487	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	19,602		19,602	NM			19,602
488	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	44,783		44,783	TX	100.00%	44,783	
489	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	135,307		135,307	NM			135,307
490	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	151,546		151,546	TX	100.00%	151,546	
491	ADIT	Distribution		Sub-Total Distribution	34,098,459		34,098,459			21,130,323	12,968,136
492											
493	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,266		1,266	LABXAG	59.83%	758	509
494	ADIT	General	390000-Genl Structures & Improv	LABXAG	485,305		485,305	LABXAG	59.83%	290,369	194,936
495	ADIT	General	390007-Genl Str & Imp Lease Bld	LABXAG	18,272		18,272	LABXAG	59.83%	10,932	7,339
496	ADIT	General	391000-General Office Furn & E	LABXAG	13,314		13,314	LABXAG	59.83%	7,966	5,348
497	ADIT	General	391004-General Info Sys Computer	LABXAG	34,408		34,408	LABXAG	59.83%	20,587	13,821
498	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0		0	LABXAG	59.83%	0	0
499	ADIT	General	392000-General Transportation E	LABXAG	0		0	LABXAG	59.83%	0	0
500	ADIT	General	392010-General Transp Eq Grp	LABXAG	7		7	LABXAG	59.83%	4	3
501	ADIT	General	392020-General Transp Eq Grp 2	LABXAG	90		90	LABXAG	59.83%	54	36
502	ADIT	General	392030-General Transp Eq Trailer	LABXAG	18		18	LABXAG	59.83%	11	7
503	ADIT	General	392040-General Transp Eq Grp 4	LABXAG	118		118	LABXAG	59.83%	71	47
504	ADIT	General	393000-General Stores Equipmen	LABXAG	1,190		1,190	LABXAG	59.83%	712	478
505	ADIT	General	394000-General Tools & Shop Equi	LABXAG	126,572		126,572	LABXAG	59.83%	75,731	50,841
506	ADIT	General	395000-General Laboratory Equi	LABXAG	30,703		30,703	LABXAG	59.83%	18,370	12,333
507	ADIT	General	396000-General Power Operated E	LABXAG	30		30	LABXAG	59.83%	18	12
508	ADIT	General	397000-General Communication E	LABXAG	175,974		175,974	LABXAG	59.83%	105,289	70,685
509	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	111,580		111,580	LABXAG	59.83%	66,760	44,819
510	ADIT	General	397020-General Comm Eq AE	LABXAG	135		135	LABXAG	59.83%	81	54
511	ADIT	General	397030-General Comm Eq EM	LABXAG	55,441		55,441	LABXAG	59.83%	33,171	22,269
512	ADIT	General	398000-General Miscellaneous E	LABXAG	7,702		7,702	LABXAG	59.83%	4,608	3,094
513	ADIT	General		Sub-Total General	1,062,125		1,062,125			635,493	426,633
514											
515	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	2,043	(34)	2,009	PIS-NET	52.69%	1,059	950
516	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	20,133		20,133	12CP-PROD	58.15%	11,707	8,425

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
517	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,243,374	(1,243,374)		LABOR	60.25%		
518	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	624,491	(5,959)	618,532	LABOR	60.25%	372,641	245,891
519	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 10	LABOR	4,129,292	18,309	4,147,601	LABOR	60.25%	2,498,767	1,648,834
520	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	184,954	13,389	198,343	LABOR	60.25%	119,494	78,849
521	ADIT	Non-Plant ADIT	SchM-114 - Severance Accrual	LABOR	7,572		7,572	LABOR	60.25%	4,562	3,010
522	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	1,400,882	(1,400,882)		CUST-RET	68.92%		
523	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	94,283	(1,870)	92,414	PIS-NET	52.69%	48,694	43,719
524	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500		7,500	PIS-NET	52.69%	3,952	3,548
525	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	300,786		300,786	PIS-NET	52.69%	158,490	142,296
526	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Rese	LABOR	743,001	(743,001)		LABOR	60.25%		
527	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	115,222	(115,222)		LABOR	60.25%		
528	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	109,805	(109,805)		LABOR	60.25%		
529	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	7,737,623		7,737,623	PIS-NET	52.69%	4,077,103	3,660,520
530	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	906,848	(906,848)		PIS-NET	52.69%		
531	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	11,000		11,000	LABOR	60.25%	6,627	4,373
532	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	31,206	(31,206)		PIS-NET	52.69%		
533	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	868,994	(868,994)		PIS-NET	52.69%		
534	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	20,640,450	(20,640,450)		PIS-NET	52.69%		
535	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission At	PIS-NET	3,796,561	(3,796,561)		PIS-NET	52.69%		
536	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	12,965	(12,965)		PIS-NET	52.69%		
537	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	379,394	(379,394)		PIS-NET	52.69%		
538	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	385,538		385,538	PIS-NET	52.69%	203,147	182,391
539	ADIT	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	733,453	(733,453)		PIS-NET	52.69%		
540	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PIS-NET	155,878	(155,878)		PIS-NET	52.69%		
541	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	16,856,582	(16,856,582)		PIS-NET	52.69%		
542	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	147,968	(147,968)		PIS-NET	52.69%		
543	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	529,659	(529,659)		PIS-NET	52.69%		
544	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	(32,306,132)	32,306,132		PIS-NET	52.69%		
545	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	37,199	(37,199)		PIS-NET	52.69%		
546	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	13,200	(75)	13,126	LABOR	60.25%	7,908	5,218
547	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	9,135,296	(9,135,296)		PIS-NET	52.69%		
548	ADIT	Non-Plant ADIT	SchM-262 - Federal Only NOL - Non Operating	PIS-NET	(2)	2		PIS-NET	52.69%		
549	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accru	PIS-NET	(3)	3		PIS-NET	52.69%		
550	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	4,575,993	(4,575,993)		PIS-NET	52.69%		
551	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	303,725	(303,725)		ENERGY	59.59%		
552	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	11,364,036		11,364,036	NM			11,364,036
553	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,381,436		13,381,436	TX	100.00%	13,381,436	
554	ADIT	Non-Plant ADIT		Sub-Total Non-Plant ADIT	68,682,204	(30,394,555)	38,287,648			20,895,587	17,392,061
555											
556	ADIT			Sub-Total ADIT	156,219,379	(30,394,555)	125,824,824			67,269,917	58,554,906
557											
558	ADIT - Accelerated Amort F	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(1,112,513)		(1,112,513)	12CP-PROD	58.15%	(646,940)	(465,573)
559	ADIT - Accelerated Amort F	Steam Production		Sub-Total Steam Production	(1,112,513)		(1,112,513)			(646,940)	(465,573)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
560											
561	ADIT - Accelerated Amort Prop			Sub-Total ADIT - Accelerated Amort Prop	(1,112,513)		(1,112,513)			(646,940)	(465,573)
562											
563	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(16,421)	239	(16,181)	LABXAG	59.83%	(9,682)	(6,500)
564	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(791,992)	9,504	(782,488)	LABXAG	59.83%	(468,180)	(314,308)
565	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(415,199)	5,745	(409,453)	LABXAG	59.83%	(244,985)	(164,469)
566	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(51,325)	824	(50,501)	LABXAG	59.83%	(30,216)	(20,285)
567	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(1,022)	45	(977)	CUST-RET	68.92%	(674)	(304)
568	ADIT - Other Prop	Intangible		Sub-Total Intangible	(1,275,958)	16,357	(1,259,601)			(753,735)	(505,866)
569											
570	ADIT - Other Prop	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(13,018)	66	(12,952)	12CP-PROD	58.15%	(7,532)	(5,420)
571	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(251,178)	769	(250,409)	12CP-PROD	58.15%	(145,616)	(104,793)
572	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	136,797	11,551	148,348	12CP-PROD	58.15%	86,266	62,082
573	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(16,715)	51	(16,664)	12CP-PROD	58.15%	(9,690)	(6,974)
574	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(24,921,173)	(3,385,546)	(28,306,719)	12CP-PROD	58.15%	(16,460,705)	(11,846,014)
575	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(113,109,396)	(11,990,430)	(125,099,826)	12CP-PROD	58.15%	(72,747,086)	(52,352,740)
576	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(54,539,801)	(6,691,009)	(61,230,810)	12CP-PROD	58.15%	(35,606,468)	(25,624,342)
577	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(8,279,256)	(1,413,108)	(9,692,364)	12CP-PROD	58.15%	(5,636,229)	(4,056,135)
578	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(2,922,722)	(762,322)	(3,685,044)	12CP-PROD	58.15%	(2,142,898)	(1,542,146)
579	ADIT - Other Prop	Steam Production		Sub-Total Steam Production	(203,916,463)	(24,229,978)	(228,146,440)			(132,669,958)	(95,476,482)
580											
581	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,800)	15	(1,786)	12CP-PROD	58.15%	(1,038)	(747)
582	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,989,083)	(59,271)	(3,048,354)	12CP-PROD	58.15%	(1,772,656)	(1,275,699)
583	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(972,470)	(4,416)	(976,886)	ENERGY	59.59%	(582,137)	(394,749)
584	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(535,552)	(77,855)	(613,407)	12CP-PROD	58.15%	(356,704)	(256,703)
585	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(10,253,706)	(336,158)	(10,589,864)	12CP-PROD	58.15%	(6,158,136)	(4,431,728)
586	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	(40,270,528)	(233,499)	(40,504,027)	12CP-PROD	58.15%	(23,553,589)	(16,950,438)
587	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	(12,970,770)	(58,904)	(13,029,674)	ENERGY	59.59%	(7,764,525)	(5,265,149)
588	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(6,868,353)	(128,890)	(6,997,243)	12CP-PROD	58.15%	(4,068,983)	(2,928,260)
589	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(418,630)	(1,901)	(420,531)	ENERGY	59.59%	(250,599)	(169,932)
590	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(984,503)	(85,143)	(1,069,646)	12CP-PROD	58.15%	(622,012)	(447,634)
591	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(342)	(2)	(344)	ENERGY	59.59%	(205)	(139)
592	ADIT - Other Prop	Other Production		Sub-Total Other Production	(76,265,738)	(986,025)	(77,251,763)			(45,130,585)	(32,121,178)
593											
594	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	499,827	(499,827)		12CP-TRAN	43.29%		
595	ADIT - Other Prop	Transmission	105000-Held for Future Us	12CP-TRAN	(50)	0	(50)	12CP-TRAN	43.29%	(21)	(28)
596	ADIT - Other Prop	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	19,155	(112)	19,043	12CP-TRAN	43.29%	8,243	10,800
597	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	(11,014,188)	(922,537)	(11,936,725)	12CP-TRAN	43.29%	(5,166,813)	(6,769,912)
598	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(219,932)	(18,421)	(238,354)	NM			(238,354)
599	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(404,431)	(33,875)	(438,305)	TX	100.00%	(438,305)	
600	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(73,478)	(6,154)	(79,632)	WHLS			(79,632)
601	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY	(3)	0	(3)	ENERGY	59.59%	(2)	(1)
602	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(21,834,918)	246,325	(21,588,592)	12CP-TRAN	43.29%	(9,344,625)	(12,243,968)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
603	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(107,332)	(13,665)	(120,997)	12CP-PROD	58.15%	(70,361)	(50,636)
604	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(6,720)	51	(6,670)	ENERGY	59.59%	(3,975)	(2,695)
605	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(224,677,725)	2,534,034	(222,143,691)	12CP-TRAN	43.29%	(96,154,923)	(125,988,768)
606	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(4,398,982)	(559,973)	(4,958,956)	12CP-PROD	58.15%	(2,883,694)	(2,075,262)
607	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	(72,789)	549	(72,241)	ENERGY	59.59%	(43,049)	(29,192)
608	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,155,637)	29,854	(2,125,782)	12CP-TRAN	43.29%	(920,145)	(1,205,637)
609	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(43,044)	596	(42,448)	NM			(42,448)
610	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(79,153)	1,096	(78,057)	TX	100.00%	(78,057)	
611	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	(14,381)	199	(14,182)	WHLS			(14,182)
612	ADIT - Other Prop	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(220,548,457)	5,551,447	(214,997,011)	12CP-TRAN	43.29%	(93,061,482)	(121,935,529)
613	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(4,403,935)	110,852	(4,293,083)	NM			(4,293,083)
614	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(8,098,330)	203,844	(7,894,487)	TX	100.00%	(7,894,487)	
615	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,471,325)	37,035	(1,434,290)	WHLS			(1,434,290)
616	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(48,921)	538	(48,383)	12CP-PROD	58.15%	(28,135)	(20,248)
617	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(44,227)	712	(43,514)	ENERGY	59.59%	(25,931)	(17,584)
618	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(82,302,692)	2,071,683	(80,231,009)	12CP-TRAN	43.29%	(34,728,002)	(45,503,007)
619	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(1,643,429)	41,368	(1,602,061)	NM			(1,602,061)
620	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(3,022,077)	76,070	(2,946,007)	TX	100.00%	(2,946,007)	
621	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(549,059)	13,821	(535,238)	WHLS			(535,238)
622	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(4,802)	53	(4,749)	12CP-PROD	58.15%	(2,762)	(1,988)
623	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(23,473)	378	(23,095)	ENERGY	59.59%	(13,763)	(9,332)
624	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(51,652)	1,300	(50,351)	12CP-TRAN	43.29%	(21,795)	(28,557)
625	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(92,005)	2,315	(89,690)	12CP-TRAN	43.29%	(38,822)	(50,868)
626	ADIT - Other Prop	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(97,269)	2,448	(94,821)	12CP-TRAN	43.29%	(41,043)	(53,778)
627	ADIT - Other Prop	Transmission		Sub-Total Transmission	(586,985,433)	8,872,005	(578,113,429)			(253,897,953)	(324,215,475)
628											
629	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(577)	(2)	(578)	NM			(578)
630	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(1,233)	(3)	(1,236)	TX	100.00%	(1,236)	
631	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(452,632)	(1,328)	(453,960)	NM			(453,960)
632	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(346,610)	(1,017)	(347,627)	TX	100.00%	(347,627)	
633	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	(2,333,624)	(6,434)	(2,340,058)	NM			(2,340,058)
634	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	9,969,476	28,206	9,997,681	TX	100.00%	9,997,681	
635	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	(25,019,982)	(66,352)	(25,086,333)	NM			(25,086,333)
636	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	(48,859,095)	(134,213)	(48,993,308)	TX	100.00%	(48,993,308)	
637	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	(22,249,217)	(55,523)	(22,304,740)	NM			(22,304,740)
638	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	(42,553,876)	(110,304)	(42,664,181)	TX	100.00%	(42,664,181)	
639	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(21,687,963)	(51,885)	(21,739,848)	NM			(21,739,848)
640	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(31,742,418)	(80,075)	(31,822,494)	TX	100.00%	(31,822,494)	
641	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,168,402)	(2,969)	(1,171,371)	NM			(1,171,371)
642	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(2,527,391)	(6,262)	(2,533,653)	TX	100.00%	(2,533,653)	
643	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,455,446)	(5,776)	(2,461,222)	NM			(2,461,222)
644	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(10,249,197)	(26,372)	(10,275,569)	TX	100.00%	(10,275,569)	
645	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,942,236)	(35,928)	(12,978,163)	NM			(12,978,163)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
646	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,607,538)	(62,228)	(24,669,767)	TX	100.00%	(24,669,767)	
647	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	35,771	99	35,870	NM			35,870
648	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	238,144	582	238,727	TX	100.00%	238,727	
649	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,914,168)	(5,303)	(1,919,472)	NM			(1,919,472)
650	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,581,158)	(9,024)	(3,590,182)	TX	100.00%	(3,590,182)	
651	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,432,546)	(6,758)	(2,439,305)	NM			(2,439,305)
652	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(4,734,194)	(11,970)	(4,746,165)	TX	100.00%	(4,746,165)	
653	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,287,536)	(11,880)	(4,299,416)	NM			(4,299,416)
654	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(6,076,626)	(15,699)	(6,092,325)	TX	100.00%	(6,092,325)	
655	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(319,894)	(894)	(320,788)	NM			(320,788)
656	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(447,888)	(1,201)	(449,088)	TX	100.00%	(449,088)	
657	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(1,491,535)	(4,023)	(1,495,558)	NM			(1,495,558)
658	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,764,098)	(7,727)	(2,771,825)	TX	100.00%	(2,771,825)	
659	ADIT - Other Prop	Distribution		Sub-Total Distribution	(267,003,689)	(692,264)	(267,695,953)			(168,721,010)	(98,974,943)
660											
661	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,479)	2	(1,476)	LABXAG	59.83%	(883)	(593)
662	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(10,176)	(83)	(10,259)	LABXAG	59.83%	(6,138)	(4,121)
663	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	(5,866,908)	129,247	(5,737,661)	LABXAG	59.83%	(3,432,967)	(2,304,694)
664	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bld	LABXAG	169,926	(1,990)	167,937	LABXAG	59.83%	100,480	67,456
665	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(921,133)		(921,133)	CUST-RET	68.92%	(634,826)	(286,307)
666	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,169,204)	57,048	(3,112,156)	LABXAG	59.83%	(1,862,070)	(1,250,085)
667	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(6,455,959)	294,812	(6,161,146)	LABXAG	59.83%	(3,686,348)	(2,474,799)
668	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0	(0)	LABXAG	59.83%	(0)	(0)
669	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	0	(0)	LABXAG	59.83%	(0)	(0)
670	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(447,797)	1,934	(445,863)	LABXAG	59.83%	(266,770)	(179,093)
671	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(5,523,967)	22,986	(5,500,981)	LABXAG	59.83%	(3,291,356)	(2,209,624)
672	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(1,097,761)	4,584	(1,093,177)	LABXAG	59.83%	(654,072)	(439,106)
673	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(7,204,410)	29,809	(7,174,602)	LABXAG	59.83%	(4,292,720)	(2,881,882)
674	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(62,472)	2,706	(59,766)	LABXAG	59.83%	(35,759)	(24,007)
675	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(6,551,934)	287,284	(6,264,650)	LABXAG	59.83%	(3,748,276)	(2,516,374)
676	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,611,401)	69,795	(1,541,606)	LABXAG	59.83%	(922,376)	(619,230)
677	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(1,844,950)	7,603	(1,837,347)	LABXAG	59.83%	(1,099,325)	(738,022)
678	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(9,235,687)	400,087	(8,835,600)	LABXAG	59.83%	(5,286,531)	(3,549,068)
679	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(5,856,072)	254,056	(5,602,016)	LABXAG	59.83%	(3,351,808)	(2,250,208)
680	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(7,069)	309	(6,760)	LABXAG	59.83%	(4,045)	(2,715)
681	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,909,715)	126,037	(2,783,679)	LABXAG	59.83%	(1,665,536)	(1,118,143)
682	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(404,222)	17,508	(386,714)	LABXAG	59.83%	(231,379)	(155,335)
683	ADIT - Other Prop	General		Sub-Total General	(59,012,389)	1,703,734	(57,308,655)			(34,372,706)	(22,935,949)
684											
685	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	(31,185,179)	31,185,179		PIS-NET	52.69%		
686	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	562,017,815	(562,017,815)		PIS-NET	52.69%		
687	ADIT - Other Prop	Non-Plant ADIT		Sub-Total Non-Plant ADIT	530,832,636	(530,832,636)					
688											

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689	ADIT - Other Prop			Sub-Total ADIT - Other Prop	(663,627,034)	(546,148,807)	(1,209,775,841)			(635,545,948)	(574,229,893)
690											
691	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(346,916)		(346,916)	LABXAG	59.83%	(207,567)	(139,349)
692	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(15,058,592)		(15,058,592)	LABXAG	59.83%	(9,009,883)	(6,048,709)
693	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(8,771,756)		(8,771,756)	LABXAG	59.83%	(5,248,332)	(3,523,424)
694	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(1,084,322)		(1,084,322)	LABXAG	59.83%	(648,773)	(435,549)
695	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(59,467)		(59,467)	CUST-RET	68.92%	(40,983)	(18,484)
696	ADIT - Other	Intangible		Sub-Total Intangible	(25,321,053)		(25,321,053)			(15,155,540)	(10,165,514)
697											
698	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	(480)		(480)	LABXAG	59.83%	(287)	(193)
699	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	(51,126)		(51,126)	LABXAG	59.83%	(30,590)	(20,536)
700	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	(12,373)		(12,373)	LABXAG	59.83%	(7,403)	(4,970)
701	ADIT - Other	General	397000-General Communication E	LABXAG	(70,914)		(70,914)	LABXAG	59.83%	(42,429)	(28,484)
702	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	(44,964)		(44,964)	LABXAG	59.83%	(26,903)	(18,061)
703	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	(54)		(54)	LABXAG	59.83%	(32)	(22)
704	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	(22,341)		(22,341)	LABXAG	59.83%	(13,367)	(8,974)
705	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(3,104)		(3,104)	LABXAG	59.83%	(1,857)	(1,247)
706	ADIT - Other	General		Sub-Total General	(205,356)		(205,356)			(122,869)	(82,487)
707											
708	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(47,694,062)	(459,603)	(48,153,665)	LABOR	60.25%	(29,010,696)	(19,142,969)
709	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reacqui	PIS-NET	(7,176,873)	127,262	(7,049,611)	PIS-NET	52.69%	(3,714,576)	(3,335,035)
710	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(724,224)		(724,224)	NM			(724,224)
711	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(2,071,946)		(2,071,946)	TX	100.00%	(2,071,946)	
712	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	(175,345)	175,345		PIS-NET	52.69%		
713	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	(10,906)		(10,906)	NM			(10,906)
714	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(594)	594		PIS-NET	52.69%		
715	ADIT - Other	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	(454,466)	454,466		PIS-NET	52.69%		
716	ADIT - Other	Non-Plant ADIT	SchM-217 - Reg Asset - Texas Surcharge (DTL)	PIS-NET	(545,522)	545,522		PIS-NET	52.69%		
717	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(1,518,264)	1,518,264		PIS-NET	52.69%		
718	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(12,040,380)	12,040,380		PIS-NET	52.69%		
719	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items	PIS-NET	1,260,879	(1,260,879)		PIS-NET	52.69%		
720	ADIT - Other	Non-Plant ADIT	SchM-296 - Rate Change on Fin 48 Temp Items	PIS-NET	244,626	(244,626)		PIS-NET	52.69%		
721	ADIT - Other	Non-Plant ADIT		Sub-Total Non-Plant ADIT	(70,907,078)	12,896,725	(58,010,354)			(34,797,218)	(23,213,135)
722											
723	ADIT - Other			Sub-Total ADIT - Other	(96,433,487)	12,896,725	(83,536,763)			(50,075,627)	(33,461,136)
724											
725	ADIT Total (w/o NOL)				(604,953,655)	(563,646,638)	(1,168,600,293)			(618,998,597)	(549,601,696)
726	ADIT NOL					11,224,739	11,224,739			961,562	10,263,177
727	ADIT Total (with NOL)				(604,953,655)	(552,421,899)	(1,157,375,554)			(618,037,035)	(539,338,519)
728											
729	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualif	LABOR	(445,786)	445,786		LABOR	60.25%		
730	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	153,480,724		153,480,724	LABOR	60.25%	92,466,122	61,014,602
731	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restrucuting M	TX	122,144		122,144	TX	100.00%	122,144	

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732	Reg Assets	Other Rate Base		Sub-Total Other Rate Base	153,157,083	445,786	153,602,868			92,588,266	61,014,602
733											
734	Reg Assets			Sub-Total Reg Assets	153,157,083	445,786	153,602,868			92,588,266	61,014,602
735	Total Reg Assets				153,157,083	445,786	153,602,868			92,588,266	61,014,602
736											
737	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM	(1,071,165)		(1,071,165)	NM			(1,071,165)
738	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(5,479,306)		(5,479,306)	TX	100.00%	(5,479,306)	
739	Cust Deposits	Other Rate Base		Sub-Total Other Rate Base	(6,550,471)		(6,550,471)			(5,479,306)	(1,071,165)
740											
741	Cust Deposits			Sub-Total Cust Deposits	(6,550,471)		(6,550,471)			(5,479,306)	(1,071,165)
742	Total Customer Deposits				(6,550,471)		(6,550,471)			(5,479,306)	(1,071,165)
743											
744	Cust Advances for Constru	Other Rate Base	25200-Customer Advances for Construction	NM				NM			
745	Cust Advances for Constru	Other Rate Base		Sub-Total Other Rate Base							
746											
747	Cust Advances for Construction			Sub-Total Cust Advances for Constructio							
748	Total Customer Advances										
749											
750	Reg Liabilities - Retiree Me	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	(607,937)		(607,937)	LABOR	60.25%	(366,258)	(241,679)
751	Reg Liabilities - Retiree Me	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	(13,108,199)		(13,108,199)	LABOR	60.25%	(7,897,176)	(5,211,023)
752	Reg Liabilities - Retiree Me	Other Rate Base		Sub-Total Other Rate Base	(13,716,136)		(13,716,136)			(8,263,434)	(5,452,701)
753											
754	Reg Liabilities - Retiree Medical			Sub-Total Reg Liabilities - Retiree Medica	(13,716,136)		(13,716,136)			(8,263,434)	(5,452,701)
755	Total Reg Liabilities - FAS 1				(13,108,199)		(13,108,199)			(7,897,176)	(5,211,023)
756	Total Reg Liabilities - FAS 1				(607,937)		(607,937)			(366,258)	(241,679)
757											
758	**Total Rate Base**				5,569,835,847	(672,745,232)	4,897,090,615			2,581,626,920	2,315,463,695

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	2,855,306	(866)		(866)	2,854,441
2	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	123,908,149	(13,638)		(13,638)	123,894,511
3	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	72,196,277	(9,461)		(9,461)	72,186,816
4	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8,924,555	(5,853)		(5,853)	8,918,703
5	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	12,757,602	(129)		(129)	12,757,473
6	Plant in Service	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,355,213				4,355,213
7	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,098,015				1,098,015
8	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	11,551,745				11,551,745
9	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	73,071				73,071
10	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	241,964,709	(6,078)		(6,078)	241,958,631
11	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,017,799,509	(47,235)		(47,235)	1,017,752,274
12	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	518,125,011	(29,183)		(29,183)	518,095,828
13	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	85,843,584	(12,561)		(12,561)	85,831,024
14	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	32,651,065	(3,352)		(3,352)	32,647,714
15	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	170,075				170,075
16	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	676				676
17	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,401,549	(90)		(90)	14,401,459
18	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	44,558,423	(2,685)		(2,685)	44,555,738
19	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,086,051	(12)		(12)	6,086,040
20	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	54,837,615	(3)		(3)	54,837,611
21	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	184,197,741	(10,258)		(10,258)	184,187,482
22	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	608,355,592	(35,813)		(35,813)	608,319,779
23	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	31,758,834	(670)		(670)	31,758,164
24	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	19,181,574	(1,156)		(1,156)	19,180,418
25	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,745,530	(27)		(27)	4,745,503
26	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	15,680	(1)		(1)	15,679
27	Plant in Service	Transmission	102000-Plant Purchased or Sold	12CP-TRAN					
28	Plant in Service	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	8,730,847	(514)		(514)	8,730,333
29	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	144,884,487	(3,596)		(3,596)	144,880,891
30	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	2,893,069	(72)		(72)	2,892,997
31	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	5,320,021	(132)		(132)	5,319,889
32	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	966,555	(24)		(24)	966,531
33	Plant in Service	Transmission	350045-Tran Land Fee-Wind	ENERGY	63,075				63,075
34	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	110,716,395	(8,690)		(8,690)	110,707,705
35	Plant in Service	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	723,970				723,970
36	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	1,252,693	(86)		(86)	1,252,607
37	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,139,253,555	(96,762)		(96,762)	1,139,156,792
38	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	29,671,680	(10,967)		(10,967)	29,660,713
39	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	13,568,006	(932)		(932)	13,567,074
40	Plant in Service	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	7,690,943	(16)		(16)	7,690,927
41	Plant in Service	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	153,574	(0)		(0)	153,573

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42	Plant in Service	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	282,404	(1)		(1)	282,404
43	Plant in Service	Transmission	354000ERW-Tran Towers & Fixture Radial Wh	WHLS	51,308	(0)		(0)	51,308
44	Plant in Service	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	1,173,916,636	(92,906)		(92,906)	1,173,823,730
45	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	23,440,890	(1,855)		(1,855)	23,439,035
46	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	43,105,107	(3,411)		(3,411)	43,101,696
47	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	7,831,446	(620)		(620)	7,830,826
48	Plant in Service	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	251,807	(3)		(3)	251,804
49	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	8,302,330	(739)		(739)	8,301,591
50	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	438,073,794	(21,959)		(21,959)	438,051,835
51	Plant in Service	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	8,747,503	(438)		(438)	8,747,065
52	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	16,085,655	(806)		(806)	16,084,849
53	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	2,922,483	(146)		(146)	2,922,336
54	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	24,718				24,718
55	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	4,406,449	(392)		(392)	4,406,056
56	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	274,927	(20)		(20)	274,907
57	Plant in Service	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	489,717				489,717
58	Plant in Service	Transmission	359000-Transmission Road & Trai	12CP-TRAN	517,736				517,736
59	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	1,900,313				1,900,313
60	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	6,227,006	(801)		(801)	6,226,206
61	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	7,737,357	(2,832)		(2,832)	7,734,525
62	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,903,014	(1,942)		(1,942)	2,901,071
63	Plant in Service	Distribution	361000E-Str & Improv	NM	12,548,220	(728)		(728)	12,547,491
64	Plant in Service	Distribution	361000E-Str & Improv	TX	14,409,999	(531)		(531)	14,409,468
65	Plant in Service	Distribution	362000E-Other Eq	NM	116,711,550	(8,277)		(8,277)	116,703,273
66	Plant in Service	Distribution	362000E-Other Eq	TX	178,486,625	(17,747)		(17,747)	178,468,878
67	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	102,680,824	(12,590)		(12,590)	102,668,234
68	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	213,035,806	(47,323)		(47,323)	212,988,483
69	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	104,412,424	(8,068)		(8,068)	104,404,356
70	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	171,875,313	(19,301)		(19,301)	171,856,012
71	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	6,424,706	(408)		(408)	6,424,298
72	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	19,124,015	(1,396)		(1,396)	19,122,619
73	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	12,499,890	(4,038)		(4,038)	12,495,851
74	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	34,005,708	(5,888)		(5,888)	33,999,820
75	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	71,189,504	(836)		(836)	71,188,669
76	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	152,509,849	(517)		(517)	152,509,331
77	Plant in Service	Distribution	369000E-Distribution Services	NM					
78	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)				(1)
79	Plant in Service	Distribution	369010-Distribution Services O	NM	15,335,946	(2,742)		(2,742)	15,333,204
80	Plant in Service	Distribution	369010-Distribution Services O	TX	32,740,925	(5,371)		(5,371)	32,735,554
81	Plant in Service	Distribution	369020-Distribution Services U	NM	14,752,870	(1,796)		(1,796)	14,751,075
82	Plant in Service	Distribution	369020-Distribution Services U	TX	28,544,240	(6,622)		(6,622)	28,537,617

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83	Plant in Service	Distribution	370000E-Distribution Meter	NM	26,280,521				26,280,521
84	Plant in Service	Distribution	370000E-Distribution Meter	TX	42,181,082				42,181,082
85	Plant in Service	Distribution	370000E-Distribution Meter	WHLS	1,429,704				1,429,704
86	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732				4,915,732
87	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,834				8,129,834
88	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	11,578,388	(2,355)		(2,355)	11,576,033
89	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	16,779,925	(8,301)		(8,301)	16,771,624
90	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	1,057,242				1,057,242
91	Plant in Service	General	389002-General Land Rights	LABXAG	45,967				45,967
92	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	67,069,838	(4,728)		(4,728)	67,065,109
93	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	4,232,845	(27)		(27)	4,232,818
94	Plant in Service	General	390050-Genl Str & Imp-Call Center	CUST-RET	9,150,679				9,150,679
95	Plant in Service	General	391000-General Office Furn & E	LABXAG	18,426,139	(854)		(854)	18,425,284
96	Plant in Service	General	391004-General Info Sys Computer	LABXAG	69,317,286	(18,085)		(18,085)	69,299,201
97	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	3,596,124	(963)		(963)	3,595,161
98	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	44,361,326	(2,500)		(2,500)	44,358,826
99	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	8,815,790	(753)		(753)	8,815,038
100	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	57,856,468	(1,451)		(1,451)	57,855,017
101	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,683				430,683
102	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	45,904,294	(36)		(36)	45,904,258
103	Plant in Service	General	395000-General Laboratory Equi	LABXAG	11,109,050				11,109,050
104	Plant in Service	General	396000-General Power Operated E	LABXAG	14,816,242	(19)		(19)	14,816,224
105	Plant in Service	General	397000-General Communication E	LABXAG	63,671,114	(827)		(827)	63,670,287
106	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	40,371,945	(10,226)		(10,226)	40,361,719
107	Plant in Service	General	397020-General Comm Eq AE	LABXAG	48,734	(102)		(102)	48,632
108	Plant in Service	General	397030-General Comm Eq EM	LABXAG	20,059,670	(184)		(184)	20,059,486
109	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,786,720				2,786,720
110	Plant in Service			Sub-Total Plant in Service	8,211,506,372	(625,325)		(625,325)	8,210,881,048
111									
112	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(1,242,177)	232		232	(1,241,945)
113	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(88,085,833)	1,723		1,723	(88,084,110)
114	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(10,614,116)	384		384	(10,613,733)
115	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(5,368,666)	97		97	(5,368,569)
116	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(12,086,841)	15		15	(12,086,826)
117	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(662,939)	4,139		4,139	(658,799)
118	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(3,627,113)	(36,838)		(36,838)	(3,663,951)
119	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(69,366)	2,350		2,350	(67,017)
120	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(137,360,969)	17,488,478		17,488,478	(119,872,491)
121	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(607,479,153)	63,489,246		63,489,246	(543,989,907)
122	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(320,285,464)	33,324,022		33,324,022	(286,961,441)
123	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(50,482,093)	5,956,303		5,956,303	(44,525,790)

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124	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(22,448,903)	3,081,546		3,081,546	(19,367,356)
125	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(682)	58		58	(624)
126	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(3,695,457)	(85,869)		(85,869)	(3,781,326)
127	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(71,042)	7,941		7,941	(63,101)
128	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(4,211,738)	10,744		10,744	(4,200,995)
129	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(24,737,260)	2,377,178		2,377,178	(22,360,082)
130	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(45,299,919)	3,120,418		3,120,418	(42,179,501)
131	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	(978,078)	109,327		109,327	(868,750)
132	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(10,001,479)	871,675		871,675	(9,129,805)
133	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	8				8
134	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,321,231)	157,926		157,926	(1,163,305)
135	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(25)	3		3	(22)
136	Reserve	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN					
137	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	(20,732,650)	4,467,311		4,467,311	(16,265,339)
138	Reserve	Transmission	350002ERN-Transmission Land Right Radial NN	NM	(413,992)	89,204		89,204	(324,788)
139	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(761,283)	164,035		164,035	(597,248)
140	Reserve	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(138,312)	29,802		29,802	(108,510)
141	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(18,168,821)	(1,603,027)		(1,603,027)	(19,771,848)
142	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(89,782)	1,883		1,883	(87,899)
143	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(785)	83		83	(703)
144	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	(133,090,580)	(5,722,875)		(5,722,875)	(138,813,455)
145	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(16,140,598)	2,839,318		2,839,318	(13,301,280)
146	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	(9,573)	(396)		(396)	(9,968)
147	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,491,048)	(156,652)		(156,652)	(2,647,699)
148	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(49,741)	(3,128)		(3,128)	(52,870)
149	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(91,469)	(5,752)		(5,752)	(97,221)
150	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Wh	WHLS	(16,618)	(1,045)		(1,045)	(17,663)
151	Reserve	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(170,044,245)	(17,863,093)		(17,863,093)	(187,907,338)
152	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(3,395,461)	(356,692)		(356,692)	(3,752,153)
153	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(6,243,864)	(655,916)		(655,916)	(6,899,780)
154	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,134,401)	(119,168)		(119,168)	(1,253,569)
155	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(23,917)	(1,170)		(1,170)	(25,088)
156	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(9,764)	(190)		(190)	(9,954)
157	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(85,436,889)	(10,439,328)		(10,439,328)	(95,876,217)
158	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(1,706,013)	(208,454)		(208,454)	(1,914,466)
159	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(3,137,162)	(383,322)		(383,322)	(3,520,484)
160	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(569,968)	(69,643)		(69,643)	(639,610)
161	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(3,520)	(331)		(331)	(3,852)
162	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(5,133)	(535)		(535)	(5,668)
163	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(204,056)	3,801		3,801	(200,255)
164	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(373,859)	(21,436)		(21,436)	(395,295)

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165	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(21,744)	1,841		1,841	(19,903)
166	Reserve	Distribution	360001E-Dist Land Owned in Fee	NM					
167	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(963,720)	12		12	(963,708)
168	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(566,676)	7		7	(566,669)
169	Reserve	Distribution	361000E-Str & Improv	NM	(991,459)	12		12	(991,446)
170	Reserve	Distribution	361000E-Str & Improv	TX	(2,220,747)	7		7	(2,220,740)
171	Reserve	Distribution	362000E-Other Eq	NM	(18,885,333)	118		118	(18,885,216)
172	Reserve	Distribution	362000E-Other Eq	TX	(36,705,187)	176		176	(36,705,011)
173	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(22,132,708)	53		53	(22,132,655)
174	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(54,443,811)	208		208	(54,443,603)
175	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(11,821,765)	48		48	(11,821,717)
176	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(48,009,553)	103		103	(48,009,450)
177	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,793,243)	2		2	(2,793,240)
178	Reserve	Distribution	366000E-Dist Underground Cond	TX	(7,395,927)	7		7	(7,395,921)
179	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,013,777)	22		22	(3,013,756)
180	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(9,406,922)	31		31	(9,406,891)
181	Reserve	Distribution	368000E-Dist Line Transformer	NM	(13,237,213)	4		4	(13,237,209)
182	Reserve	Distribution	368000E-Dist Line Transformer	TX	(53,756,467)	3		3	(53,756,464)
183	Reserve	Distribution	369000E-Distribution Services	NM	741				741
184	Reserve	Distribution	369000E-Distribution Services	TX	0				0
185	Reserve	Distribution	369010-Distribution Services O	NM	(7,843,380)	23		23	(7,843,356)
186	Reserve	Distribution	369010-Distribution Services O	TX	(13,463,318)	33		33	(13,463,286)
187	Reserve	Distribution	369020-Distribution Services U	NM	(9,709,258)	16		16	(9,709,243)
188	Reserve	Distribution	369020-Distribution Services U	TX	(12,366,175)	41		41	(12,366,135)
189	Reserve	Distribution	370000E-Distribution Meter	NM	(8,758,642)				(8,758,642)
190	Reserve	Distribution	370000E-Distribution Meter	TX	(16,445,169)				(16,445,169)
191	Reserve	Distribution	370000E-Distribution Meter	WHLS	(544,941)				(544,941)
192	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,091)				(5,653,091)
193	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,215,896)				(6,215,896)
194	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(3,645,154)	16		16	(3,645,138)
195	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(5,068,310)	67		67	(5,068,243)
196	Reserve	General	389001-General Land Owned in Fe	LABXAG					
197	Reserve	General	389002-General Land Rights	LABXAG	(18,056)	823		823	(17,233)
198	Reserve	General	390000-Genl Structures & Improv	LABXAG	(17,174,609)	(379,727)		(379,727)	(17,554,336)
199	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	(1,017,407)	(3)		(3)	(1,017,410)
200	Reserve	General	390050-Genl Str & Imp-Call Center	CUST-RET	(3,367,628)				(3,367,628)
201	Reserve	General	391000-General Office Furn & E	LABXAG	(4,736,275)	(102,734)		(102,734)	(4,839,009)
202	Reserve	General	391004-General Info Sys Computer	LABXAG	(34,738,179)	(956,347)		(956,347)	(35,694,526)
203	Reserve	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	67				67
204	Reserve	General	392010-General Transp Eq Grp	LABXAG	(888,710)	(26,875)		(26,875)	(915,585)
205	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	(26,897,018)	(818,400)		(818,400)	(27,715,418)

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206	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(3,413,269)	129,491		129,491	(3,283,778)
207	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(30,767,197)	2,790,943		2,790,943	(27,976,254)
208	Reserve	General	393000-General Stores Equipmen	LABXAG	(297,987)	(18,242)		(18,242)	(316,229)
209	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(7,898,025)	(1,212,328)		(1,212,328)	(9,110,353)
210	Reserve	General	395000-General Laboratory Equi	LABXAG	(8,402,715)	1,386,759		1,386,759	(7,015,956)
211	Reserve	General	396000-General Power Operated E	LABXAG	(6,627,831)	402,722		402,722	(6,225,109)
212	Reserve	General	397000-General Communication E	LABXAG	(46,503,493)	(950,661)		(950,661)	(47,454,153)
213	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	(5,007,321)	(482,703)		(482,703)	(5,490,024)
214	Reserve	General	397020-General Comm Eq AE	LABXAG	(4,530)	(431)		(431)	(4,961)
215	Reserve	General	397030-General Comm Eq EM	LABXAG	(5,318,663)	(569,445)		(569,445)	(5,888,108)
216	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,725,263)	(217,342)		(217,342)	(1,942,605)
217	Reserve			Sub-Total Reserve	(2,395,496,994)	98,842,730		98,842,730	(2,296,654,264)
218									
219	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	209,550	(209,550)		(209,550)	
220	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	12,422,393	(12,422,393)		(12,422,393)	
221	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,357,435	(1,357,435)		(1,357,435)	
222	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG					
223	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	84,616	(84,616)		(84,616)	
224	CWIP	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD					
225	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,692,995	(1,692,995)		(1,692,995)	
226	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	4,560,571	(4,560,571)		(4,560,571)	
227	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	2,945,512	(2,945,512)		(2,945,512)	
228	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	454,106	(454,106)		(454,106)	
229	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	145,951	(145,951)		(145,951)	
230	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(75)	75		75	
231	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	3,300	(3,300)		(3,300)	
232	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(950,066)	950,066		950,066	
233	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	7,476	(7,476)		(7,476)	
234	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	3,969	(3,969)		(3,969)	
235	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	138,049	(138,049)		(138,049)	
236	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	(5,123,487)	5,123,487		5,123,487	
237	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	8,149	(8,149)		(8,149)	
238	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(408,986)	408,986		408,986	
239	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	813	(813)		(813)	
240	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(334)	334		334	
241	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	51,757	(51,757)		(51,757)	
242	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,951,376	(1,951,376)		(1,951,376)	
243	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY					
244	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	7,612,244	(7,612,244)		(7,612,244)	
245	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD					
246	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY					

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247	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	36,778,344	(36,778,344)		(36,778,344)	
248	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD					
249	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY					
250	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	20,954	(20,954)		(20,954)	
251	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	68,009,172	(68,009,172)		(68,009,172)	
252	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD					
253	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY					
254	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	19,821,553	(19,821,553)		(19,821,553)	
255	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY					
256	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	417	(417)		(417)	
257	CWIP	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN					
258	CWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN					
259	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	15,297	(15,297)		(15,297)	
260	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	63,123	(63,123)		(63,123)	
261	CWIP	Distribution	360004-Dist Land Rights-NM	NM	16,362	(16,362)		(16,362)	
262	CWIP	Distribution	361000E-Str & Improv	NM	402,562	(402,562)		(402,562)	
263	CWIP	Distribution	361000E-Str & Improv	TX	154,523	(154,523)		(154,523)	
264	CWIP	Distribution	362000E-Other Eq	NM	5,764,677	(5,764,677)		(5,764,677)	
265	CWIP	Distribution	362000E-Other Eq	TX	2,988,547	(2,988,547)		(2,988,547)	
266	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	887,398	(887,398)		(887,398)	
267	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	1,033,334	(1,033,334)		(1,033,334)	
268	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	895,442	(895,442)		(895,442)	
269	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	877,196	(877,196)		(877,196)	
270	CWIP	Distribution	366000E-Dist Underground Cond	NM	64,805	(64,805)		(64,805)	
271	CWIP	Distribution	366000E-Dist Underground Cond	TX	170,944	(170,944)		(170,944)	
272	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	216,753	(216,753)		(216,753)	
273	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	305,470	(305,470)		(305,470)	
274	CWIP	Distribution	368000E-Dist Line Transformer	NM	0	(0)		(0)	
275	CWIP	Distribution	368000E-Dist Line Transformer	TX	11,512,410	(11,512,410)		(11,512,410)	
276	CWIP	Distribution	369000E-Distribution Services	TX	(23,299)	23,299		23,299	
277	CWIP	Distribution	369010-Distribution Services O	NM	0	(0)		(0)	
278	CWIP	Distribution	369010-Distribution Services O	TX	23	(23)		(23)	
279	CWIP	Distribution	369020-Distribution Services U	TX	45	(45)		(45)	
280	CWIP	Distribution	370000E-Distribution Meter	TX	3,386,069	(3,386,069)		(3,386,069)	
281	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	20,002	(20,002)		(20,002)	
282	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	279,606	(279,606)		(279,606)	
283	CWIP	General	390000-Genl Structures & Improv	LABXAG	1,167,280	(1,167,280)		(1,167,280)	
284	CWIP	General	390007-Genl Str & Imp Lease Bld	LABXAG					
285	CWIP	General	391000-General Office Furn & E	LABXAG	450,644	(450,644)		(450,644)	
286	CWIP	General	391004-General Info Sys Computer	LABXAG	10,235,809	(10,235,809)		(10,235,809)	
287	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	839,976	(839,976)		(839,976)	

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288	CWIP	General	392010-General Transp Eq Grp	LABXAG	16,944	(16,944)		(16,944)	
289	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	199,962	(199,962)		(199,962)	
290	CWIP	General	392030-General Transp Eq Trailer	LABXAG	42,724	(42,724)		(42,724)	
291	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	265,677	(265,677)		(265,677)	
292	CWIP	General	393000-General Stores Equipmen	LABXAG	(0)	0		0	
293	CWIP	General	394000-General Tools & Shop Equi	LABXAG	1,691,182	(1,691,182)		(1,691,182)	
294	CWIP	General	395000-General Laboratory Equi	LABXAG	16,105	(16,105)		(16,105)	
295	CWIP	General	396000-General Power Operated E	LABXAG	5,383	(5,383)		(5,383)	
296	CWIP	General	397000-General Communication E	LABXAG	12,088,488	(12,088,488)		(12,088,488)	
297	CWIP	General	398000-General Miscellaneous E	LABXAG	3,539	(3,539)		(3,539)	
298	CWIP			Sub-Total CWIP	207,852,757	(207,852,757)		(207,852,757)	
299									
300	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	4,167,109	(4,167,108)		(4,167,108)	1
301	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167,109	(4,167,108)		(4,167,108)	1
302									
303	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies	12CP-PROD	12,534,925				12,534,925
304	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies	12CP-TRAN	4,845,769				4,845,769
305	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies	PIS-DIST	4,011,665				4,011,665
306	M&S			Sub-Total M&S	21,392,359				21,392,359
307									
308	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	3,787,388	(3,787,388)		(3,787,388)	
309	NOx Inventory			Sub-Total NOx Inventory	3,787,388	(3,787,388)		(3,787,388)	
310									
311	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	8,104,400				8,104,400
312	Fuel Inventory			Sub-Total Fuel Inventory	8,104,400				8,104,400
313									
314	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	2,788,840				2,788,840
315	Prepaid Assets	Other Rate Base	16512-Prepayments-NERC Fees	RETAIL-TRAN	254,080				254,080
316	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET	108,386				108,386
317	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	74,869	(74,869)		(74,869)	
318	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	711,748				711,748
319	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	4,672				4,672
320	Prepaid Assets	Other Rate Base	16520-Prepayments-Energy Eff.	PIS-NET	74,412	(74,412)		(74,412)	
321	Prepaid Assets	Other Rate Base	16521-Prepayments-Transmission	RETAIL-TRAN	11,731				11,731
322	Prepaid Assets	Other Rate Base	16522-Prepayments-Interest	PIS-NET					
323	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	565,114	(565,114)		(565,114)	
324	Prepaid Assets	Other Rate Base	16524-Prepaid Taxes Federal	PIS-NET					
325	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	87,001				87,001
326	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	26,758	(26,758)		(26,758)	
327	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	45,560				45,560
328	Prepaid Assets			Sub-Total Prepaid Assets	4,753,171	(741,153)		(741,153)	4,012,019

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329									
330	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	70				70
331	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	3,018				3,018
332	ADIT	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,759				1,759
333	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	217				217
334	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,913				4,913
335	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	12,748				12,748
336	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	34,750				34,750
337	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	848				848
338	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	645,580				645,580
339	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,259,808				2,259,808
340	ADIT	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	1,144,422				1,144,422
341	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	187,816				187,816
342	ADIT	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	70,224				70,224
343	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	2				2
344	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	1,392,157				1,392,157
345	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	149,722				149,722
346	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	20,681				20,681
347	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	645,154				645,154
348	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,211,491				2,211,491
349	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	1,996,986				1,996,986
350	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	389,102				389,102
351	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	64,453				64,453
352	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	60,472				60,472
353	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	53				53
354	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	37				37
355	ADIT	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	1,961				1,961
356	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	115,996				115,996
357	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM	NM	2,316				2,316
358	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	4,259				4,259
359	ADIT	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	774				774
360	ADIT	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,745,023				1,745,023
361	ADIT	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	4,205				4,205
362	ADIT	Transmission	352045-Tran Str & Impr-Wind	ENERGY	4,267				4,267
363	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	17,956,004				17,956,004
364	ADIT	Transmission	353010-Tran Station Equip Pro	12CP-PROD	172,357				172,357
365	ADIT	Transmission	353045-Tran Station Equip-Wind	ENERGY	46,218				46,218
366	ADIT	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	2,021,719				2,021,719
367	ADIT	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	40,370				40,370
368	ADIT	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	74,236				74,236
369	ADIT	Transmission	354000ERW-Tran Towers & Fixture Radial Wh	WHLS	13,487				13,487

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370	ADIT	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	12,887,730				12,887,730
371	ADIT	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	257,344				257,344
372	ADIT	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	473,225				473,225
373	ADIT	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	85,977				85,977
374	ADIT	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	4,126				4,126
375	ADIT	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	26,109				26,109
376	ADIT	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	4,809,351				4,809,351
377	ADIT	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	96,034				96,034
378	ADIT	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	176,595				176,595
379	ADIT	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	32,084				32,084
380	ADIT	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	405				405
381	ADIT	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	13,857				13,857
382	ADIT	Transmission	357000E-Tran Underground Cond	12CP-TRAN	3,018				3,018
383	ADIT	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	5,376				5,376
384	ADIT	Transmission	359000-Transmission Road & Trai	12CP-TRAN	5,684				5,684
385	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18				18
386	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	171				171
387	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,364				2,364
388	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,120				2,120
389	ADIT	Distribution	361000E-Str & Improv	NM	168,234				168,234
390	ADIT	Distribution	361000E-Str & Improv	TX	(502,057)				(502,057)
391	ADIT	Distribution	362000E-Other Eq	NM	2,692,186				2,692,186
392	ADIT	Distribution	362000E-Other Eq	TX	3,717,106				3,717,106
393	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	NM	3,574,617				3,574,617
394	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	TX	5,399,755				5,399,755
395	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,239,691				4,239,691
396	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,803,420				4,803,420
397	ADIT	Distribution	366000E-Dist Underground Cond	NM	170,432				170,432
398	ADIT	Distribution	366000E-Dist Underground Cond	TX	421,366				421,366
399	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	506,379				506,379
400	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,380,090				1,380,090
401	ADIT	Distribution	368000E-Dist Line Transformer	NM	876,432				876,432
402	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,711,420				3,711,420
403	ADIT	Distribution	369000E-Distribution Services	NM	(2,380)				(2,380)
404	ADIT	Distribution	369000E-Distribution Services	TX	(42,573)				(42,573)
405	ADIT	Distribution	369010-Distribution Services O	NM	127,574				127,574
406	ADIT	Distribution	369010-Distribution Services O	TX	538,468				538,468
407	ADIT	Distribution	369020-Distribution Services U	NM	159,342				159,342
408	ADIT	Distribution	369020-Distribution Services U	TX	699,365				699,365
409	ADIT	Distribution	370000E-Distribution Meter	NM	298,339				298,339
410	ADIT	Distribution	370000E-Distribution Meter	TX	805,343				805,343

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411	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	19,602				19,602
412	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	44,783				44,783
413	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	135,307				135,307
414	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	151,546				151,546
415	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,266				1,266
416	ADIT	General	390000-Genl Structures & Improv	LABXAG	485,305				485,305
417	ADIT	General	390007-Genl Str & Imp Lease Bld	LABXAG	18,272				18,272
418	ADIT	General	391000-General Office Furn & E	LABXAG	13,314				13,314
419	ADIT	General	391004-General Info Sys Computer	LABXAG	34,408				34,408
420	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0				0
421	ADIT	General	392000-General Transportation E	LABXAG	0				0
422	ADIT	General	392010-General Transp Eq Grp	LABXAG	7				7
423	ADIT	General	392020-General Transp Eq Grp 2	LABXAG	90				90
424	ADIT	General	392030-General Transp Eq Trailer	LABXAG	18				18
425	ADIT	General	392040-General Transp Eq Grp 4	LABXAG	118				118
426	ADIT	General	393000-General Stores Equipmen	LABXAG	1,190				1,190
427	ADIT	General	394000-General Tools & Shop Equi	LABXAG	126,572				126,572
428	ADIT	General	395000-General Laboratory Equi	LABXAG	30,703				30,703
429	ADIT	General	396000-General Power Operated E	LABXAG	30				30
430	ADIT	General	397000-General Communication E	LABXAG	175,974				175,974
431	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	111,580				111,580
432	ADIT	General	397020-General Comm Eq AE	LABXAG	135				135
433	ADIT	General	397030-General Comm Eq EM	LABXAG	55,441				55,441
434	ADIT	General	398000-General Miscellaneous E	LABXAG	7,702				7,702
435	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	2,043	(34)		(34)	2,009
436	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	20,133				20,133
437	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,243,374	(1,243,374)		(1,243,374)	
438	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	624,491	(5,959)		(5,959)	618,532
439	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 10	LABOR	4,129,292	18,309		18,309	4,147,601
440	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	184,954	13,389		13,389	198,343
441	ADIT	Non-Plant ADIT	SchM-114 - Severance Accrual	LABOR	7,572				7,572
442	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	1,400,882	(1,400,882)		(1,400,882)	
443	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	94,283	(1,870)		(1,870)	92,414
444	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500				7,500
445	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	300,786				300,786
446	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Rese	LABOR	743,001	(743,001)		(743,001)	
447	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	115,222	(115,222)		(115,222)	
448	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	109,805	(109,805)		(109,805)	
449	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	7,737,623				7,737,623
450	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	906,848	(906,848)		(906,848)	
451	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	11,000				11,000

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452	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	31,206	(31,206)		(31,206)	
453	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	868,994	(868,994)		(868,994)	
454	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	20,640,450	(20,640,450)		(20,640,450)	
455	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission A	PIS-NET	3,796,561	(3,796,561)		(3,796,561)	
456	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	12,965	(12,965)		(12,965)	
457	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	379,394	(379,394)		(379,394)	
458	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	385,538				385,538
459	ADIT	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	733,453	(733,453)		(733,453)	
460	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PIS-NET	155,878	(155,878)		(155,878)	
461	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	16,856,582	(16,856,582)		(16,856,582)	
462	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	147,968	(147,968)		(147,968)	
463	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	529,659	(529,659)		(529,659)	
464	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	(32,306,132)	32,306,132		32,306,132	
465	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	37,199	(37,199)		(37,199)	
466	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	13,200	(75)		(75)	13,126
467	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	9,135,296	(9,135,296)		(9,135,296)	
468	ADIT	Non-Plant ADIT	SchM-262 - Federal Only NOL - Non Operating	PIS-NET	(2)	2		2	
469	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accru	PIS-NET	(3)	3		3	
470	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	4,575,993	(4,575,993)		(4,575,993)	
471	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	303,725	(303,725)		(303,725)	
472	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	11,364,036				11,364,036
473	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,381,436				13,381,436
474	ADIT			Sub-Total ADIT	156,219,379	(30,394,555)		(30,394,555)	125,824,824
475									
476	ADIT - Accelerated Amort I	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(1,112,513)				(1,112,513)
477	ADIT - Accelerated Amort Prop			Sub-Total ADIT - Accelerated Amort Prop	(1,112,513)				(1,112,513)
478									
479	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(16,421)	239		239	(16,181)
480	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(791,992)	9,504		9,504	(782,488)
481	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(415,199)	5,745		5,745	(409,453)
482	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(51,325)	824		824	(50,501)
483	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(1,022)	45		45	(977)
484	ADIT - Other Prop	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(13,018)	66		66	(12,952)
485	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(251,178)	769		769	(250,409)
486	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	136,797	11,551		11,551	148,348
487	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(16,715)	51		51	(16,664)
488	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(24,921,173)	(3,385,546)		(3,385,546)	(28,306,719)
489	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(113,109,396)	(11,990,430)		(11,990,430)	(125,099,826)
490	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(54,539,801)	(6,691,009)		(6,691,009)	(61,230,810)
491	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(8,279,256)	(1,413,108)		(1,413,108)	(9,692,364)
492	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(2,922,722)	(762,322)		(762,322)	(3,685,044)

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493	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,800)	15		15	(1,786)
494	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,989,083)	(59,271)		(59,271)	(3,048,354)
495	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(972,470)	(4,416)		(4,416)	(976,886)
496	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(535,552)	(77,855)		(77,855)	(613,407)
497	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(10,253,706)	(336,158)		(336,158)	(10,589,864)
498	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	(40,270,528)	(233,499)		(233,499)	(40,504,027)
499	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	(12,970,770)	(58,904)		(58,904)	(13,029,674)
500	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(6,868,353)	(128,890)		(128,890)	(6,997,243)
501	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(418,630)	(1,901)		(1,901)	(420,531)
502	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(984,503)	(85,143)		(85,143)	(1,069,646)
503	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(342)	(2)		(2)	(344)
504	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	499,827	(499,827)		(499,827)	
505	ADIT - Other Prop	Transmission	105000-Held for Future Us	12CP-TRAN	(50)	0		0	(50)
506	ADIT - Other Prop	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	19,155	(112)		(112)	19,043
507	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	(11,014,188)	(922,537)		(922,537)	(11,936,725)
508	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(219,932)	(18,421)		(18,421)	(238,354)
509	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(404,431)	(33,875)		(33,875)	(438,305)
510	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(73,478)	(6,154)		(6,154)	(79,632)
511	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY	(3)	0		0	(3)
512	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(21,834,918)	246,325		246,325	(21,588,592)
513	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(107,332)	(13,665)		(13,665)	(120,997)
514	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(6,720)	51		51	(6,670)
515	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(224,677,725)	2,534,034		2,534,034	(222,143,691)
516	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(4,398,982)	(559,973)		(559,973)	(4,958,956)
517	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	(72,789)	549		549	(72,241)
518	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,155,637)	29,854		29,854	(2,125,782)
519	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(43,044)	596		596	(42,448)
520	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(79,153)	1,096		1,096	(78,057)
521	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wh	WHLS	(14,381)	199		199	(14,182)
522	ADIT - Other Prop	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(220,548,457)	5,551,447		5,551,447	(214,997,011)
523	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(4,403,935)	110,852		110,852	(4,293,083)
524	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(8,098,330)	203,844		203,844	(7,894,487)
525	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,471,325)	37,035		37,035	(1,434,290)
526	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(48,921)	538		538	(48,383)
527	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(44,227)	712		712	(43,514)
528	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(82,302,692)	2,071,683		2,071,683	(80,231,009)
529	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(1,643,429)	41,368		41,368	(1,602,061)
530	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(3,022,077)	76,070		76,070	(2,946,007)
531	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(549,059)	13,821		13,821	(535,238)
532	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(4,802)	53		53	(4,749)
533	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(23,473)	378		378	(23,095)

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534	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(51,652)	1,300		1,300	(50,351)
535	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(92,005)	2,315		2,315	(89,690)
536	ADIT - Other Prop	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(97,269)	2,448		2,448	(94,821)
537	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(577)	(2)		(2)	(578)
538	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(1,233)	(3)		(3)	(1,236)
539	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(452,632)	(1,328)		(1,328)	(453,960)
540	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(346,610)	(1,017)		(1,017)	(347,627)
541	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	(2,333,624)	(6,434)		(6,434)	(2,340,058)
542	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	9,969,476	28,206		28,206	9,997,681
543	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	(25,019,982)	(66,352)		(66,352)	(25,086,333)
544	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	(48,859,095)	(134,213)		(134,213)	(48,993,308)
545	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	(22,249,217)	(55,523)		(55,523)	(22,304,740)
546	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	(42,553,876)	(110,304)		(110,304)	(42,664,181)
547	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(21,687,963)	(51,885)		(51,885)	(21,739,848)
548	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(31,742,418)	(80,075)		(80,075)	(31,822,494)
549	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,168,402)	(2,969)		(2,969)	(1,171,371)
550	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(2,527,391)	(6,262)		(6,262)	(2,533,653)
551	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,455,446)	(5,776)		(5,776)	(2,461,222)
552	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(10,249,197)	(26,372)		(26,372)	(10,275,569)
553	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,942,236)	(35,928)		(35,928)	(12,978,163)
554	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,607,538)	(62,228)		(62,228)	(24,669,767)
555	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	35,771	99		99	35,870
556	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	238,144	582		582	238,727
557	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,914,168)	(5,303)		(5,303)	(1,919,472)
558	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,581,158)	(9,024)		(9,024)	(3,590,182)
559	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,432,546)	(6,758)		(6,758)	(2,439,305)
560	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(4,734,194)	(11,970)		(11,970)	(4,746,165)
561	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,287,536)	(11,880)		(11,880)	(4,299,416)
562	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(6,076,626)	(15,699)		(15,699)	(6,092,325)
563	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(319,894)	(894)		(894)	(320,788)
564	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(447,888)	(1,201)		(1,201)	(449,088)
565	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(1,491,535)	(4,023)		(4,023)	(1,495,558)
566	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,764,098)	(7,727)		(7,727)	(2,771,825)
567	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,479)	2		2	(1,476)
568	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(10,176)	(83)		(83)	(10,259)
569	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	(5,866,908)	129,247		129,247	(5,737,661)
570	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bld	LABXAG	169,926	(1,990)		(1,990)	167,937
571	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(921,133)				(921,133)
572	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,169,204)	57,048		57,048	(3,112,156)
573	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(6,455,959)	294,812		294,812	(6,161,146)
574	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0		0	(0)

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575	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	0		0	(0)
576	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(447,797)	1,934		1,934	(445,863)
577	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(5,523,967)	22,986		22,986	(5,500,981)
578	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(1,097,761)	4,584		4,584	(1,093,177)
579	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(7,204,410)	29,809		29,809	(7,174,602)
580	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(62,472)	2,706		2,706	(59,766)
581	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(6,551,934)	287,284		287,284	(6,264,650)
582	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,611,401)	69,795		69,795	(1,541,606)
583	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(1,844,950)	7,603		7,603	(1,837,347)
584	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(9,235,687)	400,087		400,087	(8,835,600)
585	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(5,856,072)	254,056		254,056	(5,602,016)
586	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(7,069)	309		309	(6,760)
587	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,909,715)	126,037		126,037	(2,783,679)
588	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(404,222)	17,508		17,508	(386,714)
589	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	(31,185,179)	31,185,179		31,185,179	
590	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	562,017,815	(562,017,815)		(562,017,815)	
591	ADIT - Other Prop			Sub-Total ADIT - Other Prop	(663,627,034)	(546,148,807)		(546,148,807)	(1,209,775,841)
592									
593	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(346,916)				(346,916)
594	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(15,058,592)				(15,058,592)
595	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(8,771,756)				(8,771,756)
596	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(1,084,322)				(1,084,322)
597	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(59,467)				(59,467)
598	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	(480)				(480)
599	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	(51,126)				(51,126)
600	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	(12,373)				(12,373)
601	ADIT - Other	General	397000-General Communication E	LABXAG	(70,914)				(70,914)
602	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	(44,964)				(44,964)
603	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	(54)				(54)
604	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	(22,341)				(22,341)
605	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(3,104)				(3,104)
606	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(47,694,062)	(459,603)		(459,603)	(48,153,665)
607	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reacqui	PIS-NET	(7,176,873)	127,262		127,262	(7,049,611)
608	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(724,224)				(724,224)
609	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(2,071,946)				(2,071,946)
610	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	(175,345)	175,345		175,345	
611	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	(10,906)				(10,906)
612	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(594)	594		594	
613	ADIT - Other	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	(454,466)	454,466		454,466	
614	ADIT - Other	Non-Plant ADIT	SchM-217 - Reg Asset - Texas Surcharge (DTL)	PIS-NET	(545,522)	545,522		545,522	
615	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(1,518,264)	1,518,264		1,518,264	

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
616	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(12,040,380)	12,040,380		12,040,380	
617	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items	PIS-NET	1,260,879	(1,260,879)		(1,260,879)	
618	ADIT - Other	Non-Plant ADIT	SchM-296 - Rate Change on Fin 48 Temp Items	PIS-NET	244,626	(244,626)		(244,626)	
619	ADIT - Other			Sub-Total ADIT - Other	(96,433,487)	12,896,725		12,896,725	(83,536,763)
620									
621	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualif	LABOR	(445,786)	445,786		445,786	
622	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	153,480,724				153,480,724
623	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restrucuting M	TX	122,144				122,144
624	Reg Assets			Sub-Total Reg Assets	153,157,083	445,786		445,786	153,602,868
625									
626	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM	(1,071,165)				(1,071,165)
627	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(5,479,306)				(5,479,306)
628	Cust Deposits			Sub-Total Cust Deposits	(6,550,471)				(6,550,471)
629									
630	Cust Advances for Constru	Other Rate Base	25200-Customer Advances for Construction	NM					
631	Cust Advances for Construction			Sub-Total Cust Advances for Constructio					
632									
633	Reg Liabilities - Retiree Me	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	(607,937)				(607,937)
634	Reg Liabilities - Retiree Me	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	(13,108,199)				(13,108,199)
635	Reg Liabilities - Retiree Medical			Sub-Total Reg Liabilities - Retiree Medica	(13,716,136)				(13,716,136)
636									
637									

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(866)
2	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(13,638)
3	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Capitalized AIP	(9,461)
4	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(5,853)
5	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Eliminate Capitalized AIP	(129)
6	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	(6,078)
7	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	(47,235)
8	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	(29,183)
9	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	(12,561)
10	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Eliminate Capitalized AIP	(3,352)
11	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Eliminate Capitalized AIP	(90)
12	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	(2,685)
13	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Eliminate Capitalized AIP	(12)
14	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Eliminate Capitalized AIP	(3)
15	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	(10,258)
16	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	(35,813)
17	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	(670)
18	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(1,156)
19	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Eliminate Capitalized AIP	(27)
20	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(1)
21	Plant in Service	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	
22	Plant in Service	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Eliminate Capitalized AIP	(514)
23	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	(3,596)
24	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	(72)
25	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	(132)
26	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	(24)
27	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Eliminate Capitalized AIP	(8,690)
28	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Eliminate Capitalized AIP	(86)
29	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	(96,762)
30	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Eliminate Capitalized AIP	(10,967)
31	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Eliminate Capitalized AIP	(932)
32	Plant in Service	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Eliminate Capitalized AIP	(16)
33	Plant in Service	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Eliminate Capitalized AIP	(0)
34	Plant in Service	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Eliminate Capitalized AIP	(1)
35	Plant in Service	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	(0)
36	Plant in Service	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Eliminate Capitalized AIP	(92,906)
37	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	(1,855)
38	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	(3,411)
39	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	(620)
40	Plant in Service	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	(3)
41	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Eliminate Capitalized AIP	(739)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
42	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	(21,959)
43	Plant in Service	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Eliminate Capitalized AIP	(438)
44	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	(806)
45	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	(146)
46	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Eliminate Capitalized AIP	(392)
47	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Eliminate Capitalized AIP	(20)
48	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Eliminate Capitalized AIP	(801)
49	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	SPS Eliminate Capitalized AIP	(2,832)
50	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	SPS Eliminate Capitalized AIP	(1,942)
51	Plant in Service	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	(728)
52	Plant in Service	Distribution	361000E-Str & Improv	TX	SPS Eliminate Capitalized AIP	(531)
53	Plant in Service	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	(8,277)
54	Plant in Service	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	(17,747)
55	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	(12,590)
56	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	(47,323)
57	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	(8,068)
58	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	(19,301)
59	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	(408)
60	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	(1,396)
61	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	(4,038)
62	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	(5,888)
63	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	(836)
64	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	(517)
65	Plant in Service	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	(2,742)
66	Plant in Service	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	(5,371)
67	Plant in Service	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	(1,796)
68	Plant in Service	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	(6,622)
69	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	(2,355)
70	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	(8,301)
71	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	SPS Eliminate Capitalized AIP	(4,728)
72	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Eliminate Capitalized AIP	(27)
73	Plant in Service	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	(854)
74	Plant in Service	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	(18,085)
75	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	(963)
76	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	(2,500)
77	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	(753)
78	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	(1,451)
79	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	(36)
80	Plant in Service	General	396000-General Power Operated E	LABXAG	SPS Eliminate Capitalized AIP	(19)
81	Plant in Service	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	(827)
82	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	(10,226)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
83	Plant in Service	General	397020-General Comm Eq AE	LABXAG	SPS Eliminate Capitalized AIP	(102)
84	Plant in Service	General	397030-General Comm Eq EM	LABXAG	SPS Eliminate Capitalized AIP	(184)
85	Plant in Service				Sub-Total Plant in Service	(625,325)
86						
87	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
88	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	232
89	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	0
90	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	1,723
91	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Unblending Adjustment	0
92	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Capitalized AIP	384
93	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	97
94	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Eliminate Capitalized AIP	15
95	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	4,139
96	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Adjustment	(36,838)
97	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Adjustment	2,350
98	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Adjustment	17,488,302
99	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	176
100	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Adjustment	63,487,286
101	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	1,960
102	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Adjustment	33,323,343
103	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	679
104	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Adjustment	5,955,928
105	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	376
106	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Unblending Adjustment	3,081,459
107	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Eliminate Capitalized AIP	88
108	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	58
109	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Adjustment	(85,873)
110	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Eliminate Capitalized AIP	4
111	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Adjustment	7,937
112	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	4
113	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Adjustment	10,743
114	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Eliminate Capitalized AIP	0
115	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Adjustment	2,377,178
116	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Eliminate Capitalized AIP	0
117	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Adjustment	3,120,313
118	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	105
119	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	109,275
120	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	52
121	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	871,645
122	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	30
123	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	157,925

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
124	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Eliminate Capitalized AIP	1
125	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	3
126	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	0
127	Reserve	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Unblending Adjustment	
128	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	4,467,287
129	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	24
130	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Adjustment	89,203
131	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	0
132	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Adjustment	164,035
133	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	1
134	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Unblending Adjustment	29,802
135	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	0
136	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Adjustment	(1,603,080)
137	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Eliminate Capitalized AIP	53
138	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	1,883
139	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	82
140	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Eliminate Capitalized AIP	0
141	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Adjustment	(5,723,742)
142	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	867
143	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Unblending Adjustment	2,839,110
144	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Eliminate Capitalized AIP	208
145	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Unblending Adjustment	(397)
146	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Eliminate Capitalized AIP	1
147	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Unblending Adjustment	(156,652)
148	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Eliminate Capitalized AIP	0
149	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Adjustment	(3,128)
150	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Eliminate Capitalized AIP	0
151	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Unblending Adjustment	(5,752)
152	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Eliminate Capitalized AIP	0
153	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Unblending Adjustment	(1,045)
154	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	0
155	Reserve	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Unblending Adjustment	(17,864,166)
156	Reserve	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Eliminate Capitalized AIP	1,073
157	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Adjustment	(356,714)
158	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	21
159	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Adjustment	(655,955)
160	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	39
161	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Unblending Adjustment	(119,176)
162	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	7
163	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Adjustment	(1,171)
164	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	0

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165	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Unblending Adjustment	(191)
166	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Eliminate Capitalized AIP	1
167	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Adjustment	(10,439,605)
168	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	277
169	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Unblending Adjustment	(208,459)
170	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Eliminate Capitalized AIP	6
171	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	(383,332)
172	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	10
173	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Unblending Adjustment	(69,645)
174	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	2
175	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	(331)
176	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	(536)
177	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Eliminate Capitalized AIP	0
178	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Adjustment	3,801
179	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Eliminate Capitalized AIP	0
180	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	(21,436)
181	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Unblending Adjustment	1,841
182	Reserve	Distribution	360004-Dist Land Rights-NM	NM	SPS Eliminate Capitalized AIP	12
183	Reserve	Distribution	360005-Dist Land Rights-TX	TX	SPS Eliminate Capitalized AIP	7
184	Reserve	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	12
185	Reserve	Distribution	361000E-Str & Improv	TX	SPS Eliminate Capitalized AIP	7
186	Reserve	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	118
187	Reserve	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	176
188	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	53
189	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	208
190	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	48
191	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	103
192	Reserve	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	2
193	Reserve	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	7
194	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	22
195	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	31
196	Reserve	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	4
197	Reserve	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	3
198	Reserve	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	23
199	Reserve	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	33
200	Reserve	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	16
201	Reserve	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	41
202	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	16
203	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	67
204	Reserve	General	389002-General Land Rights	LABXAG	SPS Unblending Adjustment	823
205	Reserve	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	(379,750)

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206	Reserve	General	390000-Genl Structures & Improv	LABXAG	SPS Eliminate Capitalized AIP	24
207	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Unblending Adjustment	(6)
208	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Eliminate Capitalized AIP	3
209	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	(102,737)
210	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	3
211	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	(957,267)
212	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	920
213	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(26,916)
214	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	41
215	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(818,548)
216	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	147
217	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	129,470
218	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	21
219	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	2,790,879
220	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	64
221	Reserve	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Adjustment	(18,242)
222	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	(1,212,329)
223	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	1
224	Reserve	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	1,386,759
225	Reserve	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	402,722
226	Reserve	General	396000-General Power Operated E	LABXAG	SPS Eliminate Capitalized AIP	0
227	Reserve	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	(950,703)
228	Reserve	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	42
229	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	(482,994)
230	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	291
231	Reserve	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	(432)
232	Reserve	General	397020-General Comm Eq AE	LABXAG	SPS Eliminate Capitalized AIP	1
233	Reserve	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	(569,451)
234	Reserve	General	397030-General Comm Eq EM	LABXAG	SPS Eliminate Capitalized AIP	6
235	Reserve	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	(217,342)
236	Reserve				Sub-Total Reserve	98,842,730
237						
238	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(209,550)
239	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(12,422,393)
240	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Remove CWIP from Ratebase	(1,357,435)
241	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	
242	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Remove CWIP from Ratebase	(84,616)
243	CWIP	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	SPS Remove CWIP from Ratebase	
244	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Remove CWIP from Ratebase	(1,692,995)
245	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Remove CWIP from Ratebase	(4,560,571)
246	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Remove CWIP from Ratebase	(2,945,512)

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247	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Remove CWIP from Ratebase	(454,106)
248	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Remove CWIP from Ratebase	(145,951)
249	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	SPS Remove CWIP from Ratebase	75
250	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Remove CWIP from Ratebase	(3,300)
251	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Remove CWIP from Ratebase	950,066
252	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Remove CWIP from Ratebase	(7,476)
253	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Remove CWIP from Ratebase	(3,969)
254	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Remove CWIP from Ratebase	(138,049)
255	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Remove CWIP from Ratebase	5,123,487
256	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Remove CWIP from Ratebase	(8,149)
257	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	408,986
258	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Remove CWIP from Ratebase	(813)
259	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	334
260	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Remove CWIP from Ratebase	(51,757)
261	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Remove CWIP from Ratebase	(1,951,376)
262	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY	SPS Remove CWIP from Ratebase	
263	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Remove CWIP from Ratebase	(7,612,244)
264	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	
265	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Remove CWIP from Ratebase	
266	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Remove CWIP from Ratebase	(36,778,344)
267	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Remove CWIP from Ratebase	
268	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Remove CWIP from Ratebase	
269	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	(20,954)
270	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	(68,009,172)
271	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	
272	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Remove CWIP from Ratebase	
273	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Remove CWIP from Ratebase	(19,821,553)
274	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Remove CWIP from Ratebase	
275	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Remove CWIP from Ratebase	(417)
276	CWIP	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Remove CWIP from Ratebase	
277	CWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Remove CWIP from Ratebase	
278	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Remove CWIP from Ratebase	(15,297)
279	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Remove CWIP from Ratebase	(63,123)
280	CWIP	Distribution	360004-Dist Land Rights-NM	NM	SPS Remove CWIP from Ratebase	(16,362)
281	CWIP	Distribution	361000E-Str & Improv	NM	SPS Remove CWIP from Ratebase	(402,562)
282	CWIP	Distribution	361000E-Str & Improv	TX	SPS Remove CWIP from Ratebase	(154,523)
283	CWIP	Distribution	362000E-Other Eq	NM	SPS Remove CWIP from Ratebase	(5,764,677)
284	CWIP	Distribution	362000E-Other Eq	TX	SPS Remove CWIP from Ratebase	(2,988,547)
285	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Remove CWIP from Ratebase	(887,398)
286	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Remove CWIP from Ratebase	(1,033,334)
287	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Remove CWIP from Ratebase	(895,442)

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288	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Remove CWIP from Ratebase	(877,196)
289	CWIP	Distribution	366000E-Dist Underground Cond	NM	SPS Remove CWIP from Ratebase	(64,805)
290	CWIP	Distribution	366000E-Dist Underground Cond	TX	SPS Remove CWIP from Ratebase	(170,944)
291	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	SPS Remove CWIP from Ratebase	(216,753)
292	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	SPS Remove CWIP from Ratebase	(305,470)
293	CWIP	Distribution	368000E-Dist Line Transformer	NM	SPS Remove CWIP from Ratebase	(0)
294	CWIP	Distribution	368000E-Dist Line Transformer	TX	SPS Remove CWIP from Ratebase	(11,512,410)
295	CWIP	Distribution	369000E-Distribution Services	TX	SPS Remove CWIP from Ratebase	23,299
296	CWIP	Distribution	369010-Distribution Services O	NM	SPS Remove CWIP from Ratebase	(0)
297	CWIP	Distribution	369010-Distribution Services O	TX	SPS Remove CWIP from Ratebase	(23)
298	CWIP	Distribution	369020-Distribution Services U	TX	SPS Remove CWIP from Ratebase	(45)
299	CWIP	Distribution	370000E-Distribution Meter	TX	SPS Remove CWIP from Ratebase	(3,386,069)
300	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Remove CWIP from Ratebase	(20,002)
301	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Remove CWIP from Ratebase	(279,606)
302	CWIP	General	390000-Genl Structures & Improv	LABXAG	SPS Remove CWIP from Ratebase	(1,167,280)
303	CWIP	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Remove CWIP from Ratebase	
304	CWIP	General	391000-General Office Furn & E	LABXAG	SPS Remove CWIP from Ratebase	(450,644)
305	CWIP	General	391004-General Info Sys Computer	LABXAG	SPS Remove CWIP from Ratebase	(10,235,809)
306	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Remove CWIP from Ratebase	(839,976)
307	CWIP	General	392010-General Transp Eq Grp	LABXAG	SPS Remove CWIP from Ratebase	(16,944)
308	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	SPS Remove CWIP from Ratebase	(199,962)
309	CWIP	General	392030-General Transp Eq Trailer	LABXAG	SPS Remove CWIP from Ratebase	(42,724)
310	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	SPS Remove CWIP from Ratebase	(265,677)
311	CWIP	General	393000-General Stores Equipmen	LABXAG	SPS Remove CWIP from Ratebase	0
312	CWIP	General	394000-General Tools & Shop Equi	LABXAG	SPS Remove CWIP from Ratebase	(1,691,182)
313	CWIP	General	395000-General Laboratory Equi	LABXAG	SPS Remove CWIP from Ratebase	(16,105)
314	CWIP	General	396000-General Power Operated E	LABXAG	SPS Remove CWIP from Ratebase	(5,383)
315	CWIP	General	397000-General Communication E	LABXAG	SPS Remove CWIP from Ratebase	(12,088,488)
316	CWIP	General	398000-General Miscellaneous E	LABXAG	SPS Remove CWIP from Ratebase	(3,539)
317	CWIP				Sub-Total CWIP	(207,852,757)
318						
319	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	SPS Eliminate Gaines County Land Held for Future Use	(4,167,108)
320	Prop Held for Future Use				Sub-Total Prop Held for Future Use	(4,167,108)
321						
322	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	SPS Eliminate REC Inventory	(3,787,388)
323	NOx Inventory				Sub-Total NOx Inventory	(3,787,388)
324						
325	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	SPS Eliminate Prepayments	(74,869)
326	Prepaid Assets	Other Rate Base	16520-Prepayments-Energy Eff.	PIS-NET	SPS Eliminate Prepayments	(74,412)
327	Prepaid Assets	Other Rate Base	16522-Prepayments-Interest	PIS-NET	SPS Eliminate Prepayments	
328	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	SPS Eliminate Prepayments	(565,114)

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329	Prepaid Assets	Other Rate Base	16524-Prepaid Taxes Federal	PIS-NET	SPS Eliminate Prepayments	
330	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	SPS Eliminate Prepayments	(26,758)
331	Prepaid Assets				Sub-Total Prepaid Assets	(741,153)
332						
333	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	SPS Adjust Non-Plant Excess ADIT	(34)
334	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	SPS Adjust Non-Plant Excess ADIT	(3,310)
335	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	SPS Eliminate SchM/Deferred Taxes	(1,240,064)
336	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	SPS Adjust Non-Plant Excess ADIT	(5,959)
337	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	45,387
338	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term	LABOR	SPS Adjust Non-Plant Excess ADIT	(27,077)
339	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	14,900
340	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	SPS Adjust Non-Plant Excess ADIT	(1,511)
341	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	SPS Eliminate SchM/Deferred Taxes	(1,400,882)
342	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	SPS Adjust Non-Plant Excess ADIT	(1,870)
343	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	SPS Adjust Non-Plant Excess ADIT	(487)
344	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	SPS Eliminate SchM/Deferred Taxes	(742,514)
345	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	13,285
346	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Adjust Non-Plant Excess ADIT	(375)
347	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Eliminate SchM/Deferred Taxes	(128,132)
348	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	SPS Adjust Non-Plant Excess ADIT	(158)
349	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	SPS Eliminate SchM/Deferred Taxes	(109,647)
350	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Adjust Non-Plant Excess ADIT	(940)
351	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(905,908)
352	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(31,206)
353	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(868,994)
354	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(20,640,450)
355	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(3,796,561)
356	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(12,965)
357	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(379,394)
358	ADIT	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(733,453)
359	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(155,878)
360	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	SPS Adjust Non-Plant Excess ADIT	(569,506)
361	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(16,287,076)
362	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(147,968)
363	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(529,659)
364	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	32,306,132
365	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(37,199)
366	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	SPS Adjust Non-Plant Excess ADIT	(75)
367	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(9,135,296)
368	ADIT	Non-Plant ADIT	SchM-262 - Federal Only NOL - Non Operating	PIS-NET	SPS Eliminate SchM/Deferred Taxes	2
369	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	3

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370	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(4,575,993)
371	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	SPS Eliminate SchM/Deferred Taxes	(303,725)
372	ADIT				Sub-Total ADIT	(30,394,555)
373						
374	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	201
375	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	0
376	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	38
377	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	8,788
378	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	0
379	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	715
380	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	5,094
381	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Unblending Adjustment	0
382	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Capitalized AIP	652
383	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	630
384	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	0
385	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	194
386	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Adjust Plant ADIT to Test Year Amount	34
387	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Unblending Adjustment	0
388	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Eliminate Capitalized AIP	11
389	ADIT - Other Prop	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	66
390	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	1,958
391	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	(1,189)
392	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	(1,509)
393	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Adjustment	13,059
394	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	130
395	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Adjustment	(79)
396	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	237,097
397	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Adjustment	(3,622,703)
398	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	61
399	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	1,012,210
400	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Adjustment	(13,002,928)
401	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	288
402	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	495,116
403	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Adjustment	(7,186,320)
404	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	195
405	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	78,319
406	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Adjustment	(1,491,538)
407	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	111
408	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	29,786
409	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Unblending Adjustment	(792,123)
410	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Eliminate Capitalized AIP	14

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411	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	15
412	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	13,647
413	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Adjustment	(72,921)
414	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Eliminate Capitalized AIP	2
415	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	6,817
416	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Adjustment	(11,351)
417	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	118
418	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	4,884
419	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Adjustment	(82,739)
420	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Eliminate Capitalized AIP	0
421	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	81,945
422	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Adjustment	(418,103)
423	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Eliminate Capitalized AIP	0
424	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	315,533
425	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Adjustment	(549,162)
426	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	130
427	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	90,923
428	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	(151,399)
429	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	1,572
430	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	54,451
431	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	(183,349)
432	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	7
433	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	2,935
434	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Adjustment	(4,886)
435	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	51
436	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	8,316
437	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	(93,459)
438	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Eliminate Capitalized AIP	1
439	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	2
440	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	(4)
441	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	0
442	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(499,827)
443	ADIT - Other Prop	Transmission	105000-Held for Future Us	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	0
444	ADIT - Other Prop	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	(112)
445	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	63,052
446	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	(985,614)
447	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	25
448	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Adjust Plant ADIT to Test Year Amount	1,259
449	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Adjustment	(19,681)
450	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	1
451	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Adjust Plant ADIT to Test Year Amount	2,315

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452	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Adjustment	(36,191)
453	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	1
454	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Adjust Plant ADIT to Test Year Amount	421
455	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Unblending Adjustment	(6,575)
456	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	0
457	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	0
458	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	105,847
459	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Adjustment	140,371
460	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Eliminate Capitalized AIP	108
461	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	623
462	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	(14,288)
463	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	13
464	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	37
465	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Eliminate Capitalized AIP	1
466	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	1,089,149
467	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Adjustment	1,444,390
468	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	494
469	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	25,532
470	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Unblending Adjustment	(585,581)
471	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Eliminate Capitalized AIP	76
472	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	139
473	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Unblending Adjustment	400
474	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Eliminate Capitalized AIP	10
475	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	555
476	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Unblending Adjustment	29,299
477	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Eliminate Capitalized AIP	1
478	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Adjust Plant ADIT to Test Year Amount	11
479	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Adjustment	585
480	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Eliminate Capitalized AIP	0
481	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Adjust Plant ADIT to Test Year Amount	20
482	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Unblending Adjustment	1,076
483	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Eliminate Capitalized AIP	0
484	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Adjust Plant ADIT to Test Year Amount	4
485	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Unblending Adjustment	195
486	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	0
487	ADIT - Other Prop	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	1,078,067
488	ADIT - Other Prop	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Unblending Adjustment	4,472,063
489	ADIT - Other Prop	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Eliminate Capitalized AIP	1,316
490	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Adjust Plant ADIT to Test Year Amount	21,527
491	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Adjustment	89,299
492	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	26

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493	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Adjust Plant ADIT to Test Year Amount	39,586
494	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Adjustment	164,210
495	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	48
496	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Adjust Plant ADIT to Test Year Amount	7,192
497	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Unblending Adjustment	29,834
498	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	9
499	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	236
500	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Adjustment	302
501	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	0
502	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	93
503	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Unblending Adjustment	612
504	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Eliminate Capitalized AIP	8
505	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	402,305
506	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Adjustment	1,668,853
507	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	525
508	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Adjust Plant ADIT to Test Year Amount	8,033
509	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Unblending Adjustment	33,324
510	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Eliminate Capitalized AIP	10
511	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Adjust Plant ADIT to Test Year Amount	14,772
512	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	61,279
513	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	19
514	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Adjust Plant ADIT to Test Year Amount	2,684
515	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Unblending Adjustment	11,133
516	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	4
517	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Adjust Plant ADIT to Test Year Amount	23
518	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	30
519	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Adjust Plant ADIT to Test Year Amount	49
520	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	325
521	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Eliminate Capitalized AIP	4
522	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	252
523	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Adjustment	1,047
524	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Eliminate Capitalized AIP	1
525	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	450
526	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	1,866
527	ADIT - Other Prop	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Adjust Plant ADIT to Test Year Amount	475
528	ADIT - Other Prop	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Unblending Adjustment	1,972
529	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Adjust Plant ADIT to Test Year Amount	(2)
530	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Adjust Plant ADIT to Test Year Amount	(3)
531	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	SPS Adjust Plant ADIT to Test Year Amount	(1,341)
532	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	SPS Eliminate Capitalized AIP	13
533	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	SPS Adjust Plant ADIT to Test Year Amount	(1,026)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
534	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	SPS Eliminate Capitalized AIP	9
535	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	SPS Adjust Plant ADIT to Test Year Amount	(6,449)
536	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	15
537	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	SPS Adjust Plant ADIT to Test Year Amount	28,195
538	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	SPS Eliminate Capitalized AIP	10
539	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	SPS Adjust Plant ADIT to Test Year Amount	(66,496)
540	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	144
541	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	SPS Adjust Plant ADIT to Test Year Amount	(134,440)
542	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	227
543	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Adjust Plant ADIT to Test Year Amount	(55,616)
544	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	93
545	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Adjust Plant ADIT to Test Year Amount	(110,651)
546	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	346
547	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Adjust Plant ADIT to Test Year Amount	(51,964)
548	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	79
549	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Adjust Plant ADIT to Test Year Amount	(80,228)
550	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	153
551	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	SPS Adjust Plant ADIT to Test Year Amount	(2,972)
552	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	3
553	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	SPS Adjust Plant ADIT to Test Year Amount	(6,272)
554	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	10
555	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	SPS Adjust Plant ADIT to Test Year Amount	(5,805)
556	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	29
557	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	SPS Adjust Plant ADIT to Test Year Amount	(26,414)
558	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	42
559	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	SPS Adjust Plant ADIT to Test Year Amount	(35,934)
560	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	6
561	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	SPS Adjust Plant ADIT to Test Year Amount	(62,232)
562	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	4
563	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	SPS Adjust Plant ADIT to Test Year Amount	99
564	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	SPS Adjust Plant ADIT to Test Year Amount	582
565	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	SPS Adjust Plant ADIT to Test Year Amount	(5,321)
566	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	18
567	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	SPS Adjust Plant ADIT to Test Year Amount	(9,062)
568	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	37
569	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	SPS Adjust Plant ADIT to Test Year Amount	(6,770)
570	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	11
571	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	SPS Adjust Plant ADIT to Test Year Amount	(12,016)
572	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	46
573	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	SPS Adjust Plant ADIT to Test Year Amount	(11,880)
574	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	SPS Adjust Plant ADIT to Test Year Amount	(15,699)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
575	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	SPS Adjust Plant ADIT to Test Year Amount	(894)
576	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	SPS Adjust Plant ADIT to Test Year Amount	(1,201)
577	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Adjust Plant ADIT to Test Year Amount	(4,039)
578	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	16
579	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Adjust Plant ADIT to Test Year Amount	(7,781)
580	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	54
581	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	2
582	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	110
583	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Unblending Adjustment	(193)
584	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	65,954
585	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	63,303
586	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Eliminate Capitalized AIP	(10)
587	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	(1,989)
588	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Eliminate Capitalized AIP	(0)
589	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	33,107
590	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	23,915
591	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	26
592	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	65,463
593	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	228,607
594	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	743
595	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	0
596	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Unblending Adjustment	0
597	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	0
598	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	SPS Unblending Adjustment	(0)
599	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	4,764
600	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(2,919)
601	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	89
602	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	58,771
603	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(36,013)
604	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	227
605	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	11,679
606	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	(7,157)
607	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	61
608	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	76,650
609	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	(46,968)
610	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	127
611	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	631
612	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Adjustment	2,075
613	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	66,122
614	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	221,159
615	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	3

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
616	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	16,274
617	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	53,521
618	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	19,629
619	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	(12,028)
620	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Eliminate Capitalized AIP	2
621	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	93,273
622	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	306,756
623	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	58
624	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	59,142
625	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	194,505
626	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	409
627	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	71
628	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	235
629	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Eliminate Capitalized AIP	3
630	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	29,386
631	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	96,644
632	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Eliminate Capitalized AIP	7
633	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Adjust Plant ADIT to Test Year Amount	4,082
634	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	13,426
635	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	31,185,179
636	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(562,017,815)
637	ADIT - Other Prop				Sub-Total ADIT - Other Prop	(546,148,807)
638						
639	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	SPS Adjust Non-Plant ADIT SchM and DIT	(459,603)
640	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	SPS Adjust Non-Plant Excess ADIT	127,262
641	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Adjust Non-Plant Excess ADIT	7,587
642	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	167,758
643	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	594
644	ADIT - Other	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	SPS Eliminate SchM/Deferred Taxes	454,466
645	ADIT - Other	Non-Plant ADIT	SchM-217 - Reg Asset - Texas Surcharge (DTL)	PIS-NET	SPS Eliminate SchM/Deferred Taxes	545,522
646	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	SPS Eliminate SchM/Deferred Taxes	1,518,264
647	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	12,040,380
648	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(1,260,879)
649	ADIT - Other	Non-Plant ADIT	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(244,626)
650	ADIT - Other				Sub-Total ADIT - Other	12,896,725
651						
652	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	LABOR	SPS Eliminate Non-Qualified Pension Expense	445,786
653	Reg Assets				Sub-Total Reg Assets	445,786
654						
655						

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TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
1	SPS CWC-Fossil Fuel for Generation	ENERGY	130,968,261		130,968,261	ENERGY	59.59%	78,045,418	52,922,844	0.013945	1,088,359	738,020	1,826,379
2	SPS CWC-Fossil Fuel for Generation	Sub-Total SPS CWC-Fossil Fuel for Gener											
3													
4	SPS CWC-Franchise Fee	TX	8,863,316	2,337,097	11,200,413	TX	100.00%	11,200,413		(0.044932)	(503,251)		(503,251)
5	SPS CWC-Franchise Fee	Sub-Total SPS CWC-Franchise Fee											
6													
7	SPS CWC-Franchise Tax	PIS-NET	2,040,720		2,040,720	PIS-NET	52.69%	1,075,294	965,425	0.204959	220,391	197,872	418,264
8	SPS CWC-Franchise Tax	Sub-Total SPS CWC-Franchise Tax											
9													
10	SPS CWC-Fuel Oil for Generation	ENERGY	71,696		71,696	ENERGY	59.59%	42,724	28,971	0.074466	3,181	2,157	5,339
11	SPS CWC-Fuel Oil for Generation	Sub-Total SPS CWC-Fuel Oil for Generatic											
12													
13	SPS CWC-Gas for Generation	ENERGY	126,268,588		126,268,588	ENERGY	59.59%	75,244,831	51,023,757	(0.009753)	(733,895)	(497,656)	(1,231,551)
14	SPS CWC-Gas for Generation	Sub-Total SPS CWC-Gas for Generation											
15													
16	SPS CWC-Gross Receipts	TX	6,250,624	1,842,817	8,093,441	TX	100.00%	8,093,441		(0.188164)	(1,522,897)		(1,522,897)
17	SPS CWC-Gross Receipts	Sub-Total SPS CWC-Gross Receipts											
18													
19	SPS CWC-Labor Incentive	12CP-PROD	1,756,098	(1,205,607)	550,492	12CP-PROD	58.15%	320,118	230,374	(0.585973)	(187,580)	(134,993)	(322,573)
20	SPS CWC-Labor Incentive	12CP-TRAN	95,707	(48,821)	46,885	12CP-TRAN	43.29%	20,294	26,591	(0.585973)	(11,892)	(15,582)	(27,473)
21	SPS CWC-Labor Incentive	CUST-AVG	434,032	(222,900)	211,132	CUST-AVG	68.92%	145,505	65,627	(0.585973)	(85,262)	(38,455)	(123,718)
22	SPS CWC-Labor Incentive	CUST-RET	458	(253)	205	CUST-RET	68.92%	141	64	(0.585973)	(83)	(37)	(120)
23	SPS CWC-Labor Incentive	ENERGY	530,768	(271,530)	259,239	ENERGY	59.59%	154,483	104,756	(0.585973)	(90,523)	(61,384)	(151,907)
24	SPS CWC-Labor Incentive	LABXAG	2,229,411	(1,252,115)	977,296	LABXAG	59.83%	584,737	392,558	(0.585973)	(342,640)	(230,029)	(572,669)
25	SPS CWC-Labor Incentive	NM	54,379	(24,452)	29,928	NM			29,928	(0.585973)		(17,537)	(17,537)
26	SPS CWC-Labor Incentive	PIS-DIST	378,541	(187,902)	190,639	PIS-DIST	64.34%	122,658	67,981	(0.585973)	(71,874)	(39,835)	(111,709)
27	SPS CWC-Labor Incentive	PIS-PTD	16,438	(9,139)	7,299	PIS-PTD	53.47%	3,903	3,396	(0.585973)	(2,287)	(1,990)	(4,277)
28	SPS CWC-Labor Incentive	PIS-TRAN	853,840	(475,802)	378,038	PIS-TRAN	44.08%	166,646	211,392	(0.585973)	(97,650)	(123,870)	(221,520)
29	SPS CWC-Labor Incentive	TX	159,660	(71,753)	87,907	TX	100.00%	87,907		(0.585973)	(51,511)		(51,511)
30	SPS CWC-Labor Incentive	Sub-Total SPS CWC-Labor Incentive											
31													
32	SPS CWC-Labor Regular	12CP-PROD	35,690,752	875,349	36,566,101	12CP-PROD	58.15%	21,263,637	15,302,464	0.066384	1,411,556	1,015,832	2,427,388
33	SPS CWC-Labor Regular	12CP-TRAN	2,188,622	61,477	2,250,099	12CP-TRAN	43.29%	973,956	1,276,143	0.066384	64,655	84,715	149,370
34	SPS CWC-Labor Regular	CUST-AVG	8,261,817	243,455	8,505,272	CUST-AVG	68.92%	5,861,557	2,643,715	0.066384	389,111	175,499	564,610
35	SPS CWC-Labor Regular	CUST-RET	4,121	123	4,244	CUST-RET	68.92%	2,925	1,319	0.066384	194	88	282
36	SPS CWC-Labor Regular	ENERGY	11,763,274	331,252	12,094,525	ENERGY	59.59%	7,207,260	4,887,266	0.066384	478,444	324,434	802,878
37	SPS CWC-Labor Regular	LABXAG	67,931,348	(11,125,934)	56,805,414	LABXAG	59.83%	33,987,914	22,817,500	0.066384	2,256,239	1,514,707	3,770,946
38	SPS CWC-Labor Regular	NM	2,419,239	67,297	2,486,536	NM			2,486,536	0.066384		165,065	165,065
39	SPS CWC-Labor Regular	PIS-DIST	8,913,002	250,697	9,163,699	PIS-DIST	64.34%	5,895,984	3,267,715	0.066384	391,396	216,923	608,319
40	SPS CWC-Labor Regular	PIS-PTD	129,263	3,861	133,123	PIS-PTD	53.47%	71,186	61,938	0.066384	4,726	4,112	8,837
41	SPS CWC-Labor Regular	PIS-TRAN	10,498,293	306,246	10,804,539	PIS-TRAN	44.08%	4,762,849	6,041,690	0.066384	316,175	401,069	717,244
42	SPS CWC-Labor Regular	TX	3,566,145	5,605,287	9,171,432	TX	100.00%	9,171,432		0.066384	608,832		608,832
43	SPS CWC-Labor Regular	Sub-Total SPS CWC-Labor Regular											
44													
45	SPS CWC-Other O&M	12CP-PROD	29,628,531	(1,455,589)	28,172,942	12CP-PROD	58.15%	16,382,912	11,790,030	(0.026411)	(432,688)	(311,386)	(744,074)
46	SPS CWC-Other O&M	12CP-TRAN	1,201,756	298	1,202,055	12CP-TRAN	43.29%	520,309	681,745	(0.026411)	(13,742)	(18,006)	(31,747)
47	SPS CWC-Other O&M	CUST-AVG	5,587,165	(29,575)	5,557,590	CUST-AVG	68.92%	3,830,111	1,727,479	(0.026411)	(101,157)	(45,624)	(146,781)
48	SPS CWC-Other O&M	CUST-RET	6,063,625	(421,375)	5,642,251	CUST-RET	68.92%	3,888,525	1,753,725	(0.026411)	(102,700)	(46,318)	(149,017)
49	SPS CWC-Other O&M	ENERGY	53,719,025	9,620,769	63,339,794	ENERGY	59.59%	37,744,875	25,594,919	(0.026411)	(996,878)	(675,986)	(1,672,865)

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TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
50	SPS CWC-Other O&M	LABXAG	19,563,124	2,414,546	21,977,671	LABXAG	59.83%	13,149,718	8,827,953	(0.026411)	(347,297)	(233,155)	(580,451)
51	SPS CWC-Other O&M	NM	21,834,580	(14,137,543)	7,697,037	NM			7,697,037	(0.026411)		(203,286)	(203,286)
52	SPS CWC-Other O&M	PIS-DIST	10,088,350	(191,470)	9,896,879	PIS-DIST	64.34%	6,367,717	3,529,162	(0.026411)	(168,178)	(93,209)	(261,386)
53	SPS CWC-Other O&M	PIS-GEN	163,743	(74,096)	89,647	PIS-GEN	60.00%	53,792	35,855	(0.026411)	(1,421)	(947)	(2,368)
54	SPS CWC-Other O&M	PIS-NET	3,189,386	(6,926)	3,182,461	PIS-NET	52.69%	1,676,900	1,505,561	(0.026411)	(44,289)	(39,763)	(84,052)
55	SPS CWC-Other O&M	PIS-PTD	10,730,173	(3,880,638)	6,849,534	PIS-PTD	53.47%	3,662,686	3,186,849	(0.026411)	(96,735)	(84,168)	(180,903)
56	SPS CWC-Other O&M	PIS-TRAN	8,810,450	(206,859)	8,603,591	PIS-TRAN	44.08%	3,792,629	4,810,962	(0.026411)	(100,167)	(127,062)	(227,229)
57	SPS CWC-Other O&M	PISRET-DIST	3,536,782		3,536,782	PISRET-DIST	64.40%	2,277,864	1,258,918	(0.026411)	(60,161)	(33,249)	(93,410)
58	SPS CWC-Other O&M	RETAIL-ENERGY	94,203		94,203	RETAIL-ENERGY	67.32%	63,420	30,783	(0.026411)	(1,675)	(813)	(2,488)
59	SPS CWC-Other O&M	RETAIL-PROD	82,054		82,054	RETAIL-PROD	67.55%	55,426	26,628	(0.026411)	(1,464)	(703)	(2,167)
60	SPS CWC-Other O&M	RETAIL-TRAN	115,745,142	6,738,543	122,483,684	RETAIL-TRAN	67.57%	82,764,543	39,719,142	(0.026411)	(2,185,891)	(1,049,021)	(3,234,912)
61	SPS CWC-Other O&M	TX	16,515,301	5,187,018	21,702,318	TX	100.00%	21,702,318		(0.026411)	(573,179)		(573,179)
62	SPS CWC-Other O&M	WHLS	60,238,586	753,772	60,992,358	WHLS			60,992,358	(0.026411)		(1,610,867)	(1,610,867)
63	SPS CWC-Other O&M	Sub-Total SPS CWC-Other O&M											
64													
65	SPS CWC-Payroll	LABOR	8,633,154	(23,526)	8,609,628	LABOR	60.25%	5,186,963	3,422,664	0.044548	231,069	152,473	383,541
66	SPS CWC-Payroll	Sub-Total SPS CWC-Payroll											
67													
68	SPS CWC-Property Tax	PIS-NET	45,687,156	9,854,069	55,541,225	PIS-NET	52.69%	29,265,741	26,275,484	(0.393260)	(11,509,053)	(10,333,104)	(21,842,157)
69	SPS CWC-Property Tax	Sub-Total SPS CWC-Property Tax											
70													
71	SPS CWC-Purchased Power Capacity	12CP-PROD	95,052,781	(31,663,499)	63,389,281	12CP-PROD	58.15%	36,861,646	26,527,635	(0.005808)	(214,101)	(154,078)	(368,179)
72	SPS CWC-Purchased Power Capacity	Sub-Total SPS CWC-Purchased Power Ca											
73													
74	SPS CWC-Purchased Power Energy	ENERGY	342,228,378	(2,484,323)	339,744,054	ENERGY	59.59%	202,457,193	137,286,861	(0.005808)	(1,175,916)	(797,392)	(1,973,308)
75	SPS CWC-Purchased Power Energy	Sub-Total SPS CWC-Purchased Power En											
76													
77	SPS CWC-Sales Tax	NM	9,801		9,801	NM			9,801	(0.003014)		(30)	(30)
78	SPS CWC-Sales Tax	PIS-NET	622,723	(1,030)	621,692	PIS-NET	52.69%	327,582	294,111	(0.003014)	(987)	(886)	(1,874)
79	SPS CWC-Sales Tax	TX	40,883		40,883	TX	100.00%	40,883		(0.003014)	(123)		(123)
80	SPS CWC-Sales Tax	Sub-Total SPS CWC-Sales Tax											
81													
82		Total	1,291,405,262	(22,978,686)	1,268,426,576			736,580,967	531,845,609		(14,364,818)	(12,027,454)	(26,392,272)
83													
84	SPS CWC-Payroll Tax Adjustment										(12,178)	(8,036)	(20,214)
85	SPS CWC Subtotal		1,291,405,262	(22,978,686)	1,268,426,576			736,580,967	531,845,609		(14,376,996)	(12,035,490)	(26,412,486)
86	SPS CWC-Federal Income Tax										(116,900)	(63,990)	(180,889)
87	SPS CWC-State Income Tax										(7,936)	(4,344)	(12,280)
88	SPS CWC Total		1,291,405,262	(22,978,686)	1,268,426,576			736,580,967	531,845,609		(14,501,832)	(12,103,823)	(26,605,655)

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments

TX-204-CWC Cont

Line No.	CWC Reporting Line	TX Retail	Other Jur	SPS Total
1	SPS CWC-Federal Income Tax	0.41%	0.41%	0.41%
2	SPS CWC-Payroll	4.45%	4.45%	4.45%
3	SPS CWC-Sales Tax	(0.30%)	(0.30%)	(0.30%)
4	Federal Income Tax CWC Factor	0.41%	0.41%	0.41%
5	Federal Income Tax Expense	(28,257,179)		(18,186,504)
6	Federal Income Tax CWC Amount	(116,900)	(63,990)	(180,889)
7				
8	State Income Tax CWC Factor	0.41%	0.41%	0.41%
9	State Income Tax Expense	(1,918,311)		(1,234,637)
10	State Income Tax CWC Amount	(7,936)	(4,344)	(12,280)
11				
12	Payroll Tax- CWC Factor	4.45%	4.45%	4.45%
13	Payroll Tax Adjustment	(273,368)	(180,384)	(453,752)
14	Payroll Tax Adj CWC Amount	(12,178)	(8,036)	(20,214)
15	SPS CWC-State Income Tax	0.41%	0.41%	0.41%

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TX-300 Deficiency RR

Line No.	Company	TX Retail
1	Southwestern Public Service Co	
2		
3	Rate Base	2,581,626,920
4	Weighted Cost of Debt	1.97%
5	Interest Deduction	50,858,050
6	Rate of return	7.62%
7	Required earnings	196,719,971
8		
9	Total Schedule M (Including NOL)	(175,029,132)
10	Total Deferred Taxes (with NOL)	29,194,832
11	ITC Amortized	(27,622)
12		
13	State Taxable Income	(29,167,211)
14	State Tax Rate	1.41%
15	State Tax Expense	(409,974)
16		
17	Section 199 Deduction	
18	Federal Taxable Income	(28,757,236)
19	Federal Tax Rate	21.00%
20	Federal Tax Expense	(6,039,020)
21		
22	Total Tax Expense	22,718,217
23	Gross up factor	1.283869
24	Total Tax Expense (Gross)	29,167,211
25		
26	Operating Expenses	557,248,140
27	Gains/Losses	
28	Total Operating Deductions	586,415,351
29	Revenue Credits	(88,382,569)
30	Total Revenue Requirement	**694,752,754**
31		
32	Rate Revenue	(558,276,447)
33	Revenue Deficiency/Excess	136,476,306
34		
35	Revenue Deficiency IS Method	136,476,306
36	Check methods	

Southwestern Public Service Company

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TX-301 NOL

Line No.	Company	TX Retail	NM Retail	Wholesale
1	Southwestern Public Service Co	76,815,647	75,757,619	21,540,925
2				
3	Composite Tax Rate	22.11%	22.11%	22.11%
4				
5	Revenue:			
6	Present and Other Revenue	646,659,016	301,149,657	262,282,906
7				
8	Expenses:			
9	O&M	288,738,837	134,266,040	98,822,015
10	Cost of Sales	44,349,472	21,343,857	10,261,296
11	Depreciation/Amortization	170,318,177	84,421,539	55,575,156
12	TOTI	53,841,655	17,287,718	12,533,957
13	Total Expense	557,248,140	257,319,155	177,192,425
14	Pre-Tax Income	89,410,876	43,830,502	85,090,481
15				
16	Interest Deduction	50,858,050	26,106,111	19,508,524
17	Schedule M (excluding NOL)	(102,562,394)	(50,041,971)	(57,089,621)
18	Taxable Income	(64,009,569)	(32,317,580)	8,492,336
19				
20	Revenue Deficiency/Excess	136,476,306	71,874,973	2,830,996
21	Schedule M NOL	72,466,737	39,557,393	11,323,332
22	Taxable Income for NOL calc			(0)
23				
24	Schedule M NOL (IS)	(72,466,737)	(39,557,393)	(11,323,332)
25	NOL Deferred Expense (IS)	16,022,703	8,746,307	2,503,637
26				
27	NOL ADIT Beg Bal	16,984,265	16,750,331	4,762,790
28	NOL ADIT Activity	(16,022,703)	(8,746,307)	(2,503,637)
29	NOL ADIT End Bal	961,562	8,004,023	2,259,153

Southwestern Public Service Company

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments

TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
Numerator				
12CP-PROD		491,484	987,031	2,054,480
12CP-TRAN		1,713,829	990,501	2,063,951
CUST-ADJ		1	1	1
CUST-AVG		7	121,959	270,419
CUST-H/S			14,888	3,651
CUST-RET			121,959	270,419
CUST-YE		1	1	1
DEPOSITS			2,764,894	7,635,516
ENERGY		2,931,063,184	7,382,174,863	15,208,951,619
LABOR		18,464,597	41,439,295	90,782,868
LABXAG		11,285,501	25,342,999	54,560,154
MET-YE		1	1	1
NCP-DIST		41,063		1,954,866
NM			1	
PIS-DIST		1,429,704	508,923,574	920,837,598
PIS-GEN		58,654,374	134,559,921	289,873,106
PIS-NET		1,214,645,617	1,583,261,150	3,116,320,016
PIS-PROD		384,559,447	811,687,098	1,685,375,593
PIS-PTD		1,492,205,359	2,000,623,774	4,014,352,571
PIS-TRAN		1,106,216,209	680,013,101	1,408,139,380
PISRET-DIST			508,923,574	920,837,598
PISRET-PROD			811,687,098	1,685,375,593
PISRET-PTD		1,492,205,359	2,000,623,774	4,014,352,571
PISRET-TRAN			680,013,101	1,408,139,380
RETAIL-ENERGY			7,382,174,863	15,208,951,619
RETAIL-PROD			987,031	2,054,480

Southwestern Public Service Company

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments

TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
Numerator				
12CP-PROD		491,484	987,031	2,054,480
RETAIL-TRAN			990,501	2,063,951
SPS Direct Other	2	1	1	1
TX				1
WHLS		1		
Denominator				
12CP-PROD		3,532,995	3,532,995	3,532,995
12CP-TRAN		4,768,281	4,768,281	4,768,281
CUST-ADJ		3	3	3
CUST-AVG		392,385	392,385	392,385
CUST-H/S			18,539	18,539
CUST-RET			392,378	392,378
CUST-YE		3	3	3
DEPOSITS			10,400,410	10,400,410
ENERGY		25,522,189,666	25,522,189,666	25,522,189,666
LABOR		150,686,760	150,686,760	150,686,760
LABXAG		91,188,654	91,188,654	91,188,654
MET-YE		3	3	3
NCP-DIST		1,995,929		1,995,929
NM			1	
PIS-DIST		1,431,190,876	1,431,190,876	1,431,190,876
PIS-GEN		483,087,401	483,087,401	483,087,401
PIS-NET		5,914,226,784	5,914,226,784	5,914,226,784
PIS-PROD		2,881,622,138	2,881,622,138	2,881,622,138
PIS-PTD		7,507,181,703	7,507,181,703	7,507,181,703
PIS-TRAN		3,194,368,689	3,194,368,689	3,194,368,689

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TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
Numerator				
12CP-PROD		491,484	987,031	2,054,480
PISRET-DIST			1,429,761,172	1,429,761,172
PISRET-PROD			2,497,062,691	2,497,062,691
PISRET-PTD		6,014,976,344	6,014,976,344	6,014,976,344
PISRET-TRAN			2,088,152,481	2,088,152,481
RETAIL-ENERGY			22,591,126,482	22,591,126,482
RETAIL-PROD			3,041,511	3,041,511
RETAIL-TRAN			3,054,452	3,054,452
SPS Direct Other	5	4	4	4
TX				1
WHLS		1		
Jur Factor Allocator				
12CP-PROD		0	0	1
12CP-TRAN		0	0	0
CUST-ADJ	0.00%	33.33%	33.33%	33.33%
CUST-AVG	0.00%	0.00%	31.08%	68.92%
CUST-H/S	0.00%	0.00%	80.31%	19.69%
CUST-RET	0.00%	0.00%	31.08%	68.92%
CUST-YE	0.00%	33.33%	33.33%	33.33%
DEPOSITS	0.00%	0.00%	26.58%	73.42%
ENERGY	0.00%	11.48%	28.92%	59.59%
LABOR	0.00%	12.25%	27.50%	60.25%
LABXAG	0.00%	12.38%	27.79%	59.83%
MET-YE	0.00%	33.33%	33.33%	33.33%
NCP-DIST	0.00%	2.06%	0.00%	97.94%
NM	0.00%	0.00%	100.00%	0.00%

Southwestern Public Service Company

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments

TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
Numerator				
12CP-PROD		491,484	987,031	2,054,480
PIS-DIST	0.00%	0.10%	35.56%	64.34%
PIS-GEN	0.00%	12.14%	27.85%	60.00%
PIS-NET	0.00%	20.54%	26.77%	52.69%
PIS-PROD	0.00%	13.35%	28.17%	58.49%
PIS-PTD	0.00%	19.88%	26.65%	53.47%
PIS-TRAN	0.00%	34.63%	21.29%	44.08%
PISRET-DIST	0.00%	0.00%	35.60%	64.40%
PISRET-PROD	0.00%	0.00%	32.51%	67.49%
PISRET-PTD	0.00%	24.81%	33.26%	66.74%
PISRET-TRAN	0.00%	0.00%	32.57%	67.43%
RETAIL-ENERGY	0.00%	0.00%	32.68%	67.32%
RETAIL-PROD	0.00%	0.00%	32.45%	67.55%
RETAIL-TRAN	0.00%	0.00%	32.43%	67.57%
SPS Direct Other	40.00%	25.00%	25.00%	25.00%
TX	0.00%	0.00%	0.00%	100.00%
WHLS	0.00%	100.00%	0.00%	0.00%

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Test Year- Twelve Months Ended June, 2019 plus Known & Measurable Adjustments

TX-401 JUR Alloc Ext

Line No.	Jurisdiction Allocator	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail	SPS TX Retail Adjustment	SPS TX Retail Adjusted	SPS Retail	SPS Total
1	12CP-PROD	491,484	987,031	2,054,480		2,054,480	3,041,511	3,532,995
2	12CP-TRAN	1,713,829	990,501	2,063,951		2,063,951	3,054,452	4,768,281
3	ENERGY	2,931,063,184	7,382,174,863	15,208,951,619		15,208,951,619	22,591,126,482	25,522,189,666
4								
5	12CP-Prod	491,484	987,031	2,054,480		2,054,480	3,041,511	3,532,995
6	12CP-Tran	1,713,829	990,501	2,063,951		2,063,951	3,054,452	4,768,281
7	Energy	2,931,063,184	7,382,174,863	15,208,951,619		15,208,951,619	22,591,126,482	25,522,189,666

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (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

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jul '18-Jun '19)	Test Year Affiliate O&M Expense (Jul '18-Jun '19)	Total Company Requested O&M
	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

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jul '18-Jun '19)	Test Year Affiliate O&M Expense (Jul '18-Jun '19)	Total Company Requested O&M
	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

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (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**

*Please refer to the direct testimony of SPS witness H. Craig Romer (501.35), Ruth M. Sakya (557.9), Jennifer S. Pytlik (904), Sarah W. Soong (920), Melissa L. Schmidt (922), and Richard R. Schrubbe (925 & 926) for detailed discussion of the costs contained in the identified FERC Accounts.

Southwestern Public Service Company

Workpapers of Arthur P. Freitas

SOAH Docket No. 473-19-6677
Docket No. 49831

APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES

APF-RR-U6(CD)