

Southwestern Public Service Company

Total Company

Line No.	Description	Per Book		Adjustment	Per Book		Adjustment	Total		Workpaper Reference
		Total Company			Total Electric			Requested		
1	Plant in Service:									
2	Total Intangible	\$ 220,641,889	\$ -	\$ -	\$ 220,641,889	\$ (29,946)	\$ (29,946)	\$ 220,611,943		APF-RR-U2, pg. 104, ln. 6
3	Total Steam Production	1,913,461,922	-	-	1,913,461,922	(98,408)	(98,408)	1,913,363,514		APF-RR-U2, pg. 104, ln. 17
4	Total Internal Combustion Equipment	968,309,338	-	-	968,309,338	(50,715)	(50,715)	968,258,623		APF-RR-U2, pg. 104, ln. 31
5	Total Transmission Plant	3,194,613,779	-	-	3,194,613,779	(245,089)	(245,089)	3,194,368,690		APF-RR-U2, pg. 105, ln. 66
6	Total Distribution Plant	1,431,351,287	-	-	1,431,351,287	(160,411)	(160,411)	1,431,190,876		APF-RR-U2, pg. 106, ln. 99
7	Total General Plant	483,128,156	-	-	483,128,156	(40,754)	(40,754)	483,087,402		APF-RR-U2, pg. 106, ln. 121
8	Total Plant in Service	\$ 8,211,506,371	\$ -	\$ -	\$ 8,211,506,371	\$ (625,323)	\$ (625,323)	\$ 8,210,881,048		APF-RR-U2, pg. 109, ln. 245
9	Less Total Depreciation & Amortization Reserve	2,395,496,994	-	-	2,395,496,994	(98,842,730)	(98,842,730)	2,296,654,264		
10	Net Total Plant in Service	\$ 5,816,009,377	\$ -	\$ -	\$ 5,816,009,377	\$ 98,217,407	\$ 98,217,407	\$ 5,914,226,784		
11	Plus:									
12	Total Plant Held for Future Use	\$ 4,167,109	\$ -	\$ -	\$ 4,167,109	(4,167,109)	(4,167,109)	\$ -		APF-RR-U2, pg. 112, ln. 352
13	Total Construction Work in Progress ("CWIP")	207,852,757	-	-	207,852,757	(207,852,757)	(207,852,757)	\$ -		APF-RR-U2, pg. 112, ln. 346
14	Total Plant	\$ 6,028,029,243	\$ -	\$ -	\$ 6,028,029,243	\$ (113,802,459)	\$ (113,802,459)	\$ 5,914,226,784		
15	Plus:									
16	Fuel Inventory	\$ 8,104,400	\$ -	\$ -	\$ 8,104,400	\$ -	\$ -	\$ 8,104,400		APF-RR-U2, pg. 112, ln. 374
17	NOx Inventory	3,787,388	-	-	3,787,388	(3,787,388)	(3,787,388)	-		APF-RR-U2, pg. 112, ln. 368
18	Utility Materials & Supplies	21,392,359	-	-	21,392,359	-	-	21,392,359		APF-RR-U2, pg. 112, ln. 362
19	Cash Working Capital	(24,167,537)	-	-	(24,167,537)	(2,438,118)	(2,438,118)	(26,605,655)		APF-RR-U2, pg. 112, ln. 376
20	Total Prepayments	4,753,171	-	-	4,753,171	(741,153)	(741,153)	4,012,018		APF-RR-U2, pg. 113, ln. 395
21	Regulatory Asset - Prepaid Pension	153,034,938	-	-	153,034,938	445,786	445,786	153,480,724		APF-RR-U2, pg. 120, ln. 729-730
22	Regulatory Asset - Texas Restructuring Meters	122,144	-	-	122,144	-	-	122,144		APF-RR-U2, pg. 120, ln. 731
23	Property Tax on CWIP	-	-	-	-	-	-	-		
24	Total Accumulated Deferred Income Taxes	(604,953,655)	-	-	(604,953,655)	(552,421,899)	(552,421,899)	(1,157,375,554)		APF-RR-U2, pg. 120, ln. 727
25	Customer Deposits	(6,550,471)	-	-	(6,550,471)	-	-	(6,550,471)		APF-RR-U2, pg. 121, ln. 742
26	FAS 106 Liability	(13,108,199)	-	-	(13,108,199)	-	-	(13,108,199)		APF-RR-U2, pg. 121, ln. 755
27	FAS 112 Liability	(607,937)	-	-	(607,937)	-	-	(607,937)		APF-RR-U2, pg. 121, ln. 756
28	Total Customer Advances for Construction	-	-	-	-	-	-	-		
29	Net Rate Base	\$ 5,569,835,844	\$ -	\$ -	\$ 5,569,835,844	\$ (672,745,231)	\$ (672,745,231)	\$ 4,897,090,613		
30	Requested Rate of Return	7.62%			7.62%			7.62%		
31	Required Earnings	\$ 424,421,491	\$ -	\$ -	\$ 424,421,491	\$ -	\$ -	\$ 373,158,305		

Southwestern Public Service Company

Texas Retail

Line No.	Description	Per Book Total Electric	Adjustment	Electric	Adjustment	Texas Retail
1	Plant in Service:					
2	Total Intangible	\$ 220,641,889	\$ (29,946)	\$ 220,611,943	\$ (87,455,903)	\$ 133,156,040
3	Total Steam Production	1,913,461,923	(98,408)	1,913,363,515	(800,719,123)	1,112,644,392
4	Total Internal Combustion Equipment	968,309,338	(50,715)	968,258,623	(395,527,422)	572,731,201
5	Total Transmission Plant	3,194,613,779	(245,089)	3,194,368,690	(1,786,229,310)	1,408,139,380
6	Total Distribution Plant	1,431,351,287	(160,411)	1,431,190,876	(510,353,278)	920,837,598
7	Total General Plant	483,128,156	(40,754)	483,087,402	(193,214,296)	289,873,106
8	Total Plant in Service	\$ 8,211,506,372	\$ (625,323)	\$ 8,210,881,049	\$ (3,773,499,332)	\$ 4,437,381,717
9	Less Total Depreciation & Amortization Reserve	2,395,496,994	(98,842,730)	2,296,654,264	(975,592,563)	1,321,061,701
10	Net Total Plant in Service	\$ 5,816,009,378	\$ 98,217,407	\$ 5,914,226,785	\$ (2,797,906,769)	\$ 3,116,320,016
11	Plus:					
12	Total Plant Held for Future Use	\$ 4,167,109	\$ (4,167,109)	\$ -	\$ -	\$ -
13	Total Construction Work in Progress ("CWIP")	207,852,757	(207,852,757)	-	-	-
14	Total Plant	\$ 6,028,029,244	\$ (113,802,459)	\$ 5,914,226,785	\$ (2,797,906,769)	\$ 3,116,320,016
15	Plus:					
16	Fuel Inventory	\$ 8,104,400	\$ -	\$ 8,104,400	\$ (3,274,899)	\$ 4,829,501
17	NOx Inventory	3,787,388	(3,787,388)	-	-	-
18	Utility Materials & Supplies	21,392,359	-	21,392,359	(9,424,523)	11,967,836
19	Cash Working Capital	(24,167,537)	(2,438,118)	(26,605,655)	12,103,823	(14,501,832)
20	Total Prepayments	4,753,171	(741,153)	4,012,018	(1,809,112)	2,202,906
21	Regulatory Asset - Prepaid Pension	153,034,939	445,786	153,480,725	(61,014,603)	92,466,122
22	Regulatory Asset - Texas Restructuring Meters	122,144	-	122,144	-	122,144
23	Property Tax on CWIP	-	-	-	-	-
24	Total Accumulated Deferred Income Taxes	(604,953,655)	(552,421,899)	(1,157,375,554)	539,338,519	(618,037,035)
25	Customer Deposits	(6,550,471)	-	(6,550,471)	1,071,165	(5,479,306)
26	FAS 106 Liability	(13,108,199)	-	(13,108,199)	5,211,023	(7,897,176)
27	FAS 112 Liability	(607,937)	-	(607,937)	241,679	(366,258)
28	Total Customer Advances for Construction	-	-	-	-	-
29	Net Rate Base	\$ 5,569,835,846	\$ (672,745,231)	\$ 4,897,090,615	\$ (2,315,463,697)	\$ 2,581,626,918
30	Requested Rate of Return	7.62%		7.62%		7.62%
31	Required Earnings	\$ 424,421,491	\$ -	\$ 373,158,305	\$ -	\$ 196,719,971

Southwestern Public Service Company
Accumulated Provision Balances

**Accrd Postemployment
FAS 112 (13.2421021)**

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
1	Beginning Balance	\$ (1,153,228)	\$ (1,151,220)	\$ (1,153,233)	\$ (1,151,424)	\$ (1,153,234)	\$ (1,151,424)	\$ (1,153,234)	\$ (1,151,424)	\$ (1,153,234)	\$ (1,151,424)	\$ (1,153,234)
2	Accruals	(7,853)	(12,353)	(9,853)	(9,853)	(9,853)	(13,853)	(13,853)	(13,853)	(13,853)	(13,853)	(13,853)
3	Other	2,882	(3,709)	2,881	21,717	21,718	21,718	18,982	18,979	18,982	18,982	18,982
4	Ending Balance	\$ (1,155,228)	\$ (1,155,215)	\$ (1,155,215)	\$ (1,151,429)	\$ (1,151,429)	\$ (1,151,629)	\$ (1,151,629)	\$ (1,151,629)	\$ (1,151,629)	\$ (1,151,629)	\$ (1,151,629)

**Accrd Postretire Med
Post 158 (13.2421016)**

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
5	Beginning Balance	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)	\$ (21,310)
6	Accruals	(4,833)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)
7	Other	20,523	(1,516)	9,699	8,393	14,366	13,840	12,612	13,673	11,130	13,733	337
8	Ending Balance	\$ (21,310)	\$ (7,493)	\$ (11,044)	\$ (15,701)	\$ (14,589)	\$ (13,994)	\$ (24,985)	\$ (25,200)	\$ (25,200)	\$ (25,200)	\$ (25,200)

**Prepaid Retiree Medical
FAS 106 (13.1476461)**

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
9	Beginning Balance	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 998,750	\$ 998,750
10	Accruals	-	-	-	-	-	-	-	-	-	-	-
11	Other	-	-	-	-	-	-	-	-	-	-	-
12	Ending Balance	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 998,750	\$ 998,750	\$ 998,750

* In December 2015 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

**Current Reg Liability
FAS 106 (13.2071001)**

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
13	Beginning Balance	\$ (892,000)	\$ (892,000)	\$ (892,000)	\$ (1,026,250)	\$ (1,026,250)	\$ (1,012,500)	\$ (1,012,500)	\$ (1,012,500)	\$ (998,750)	\$ (998,750)	\$ (998,750)
14	Accruals	-	-	-	-	-	-	-	-	-	-	-
15	Other	-	-	(13,425)	-	13,750	-	13,750	13,750	-	-	13,750
16	Ending Balance	\$ (892,000)	\$ (892,000)	\$ (1,026,250)	\$ (1,026,250)	\$ (1,012,500)	\$ (1,012,500)	\$ (998,750)	\$ (998,750)	\$ (998,750)	\$ (998,750)	\$ (998,750)

* In March 2015 SPS recorded an entry to adjust this short term portion of the current regulatory liability.

**Reg Liability
FAS 106 (13.2331001)**

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
17	Beginning Balance	\$ (18,008,564)	\$ (18,004,031)	\$ (17,995,031)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)
18	Accruals	74,333	99,000	86,667	86,667	86,667	86,667	86,667	86,667	86,667	86,667	86,667
19	Other	-	-	-	-	-	-	-	-	-	-	-
20	Ending Balance	\$ (18,034,031)	\$ (17,995,031)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)	\$ (17,988,364)

* In December 2015 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

Southwestern Public Service Company
Accumulated Provision Balances

Accrd Postemployment
FAS 112 (13.2421021)

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
1	Beginning Balance	\$ (1,057,468)	\$ (1,067,820)	\$ (1,076,443)	\$ (1,089,849)	\$ (1,087,036)	\$ (1,062,753)	\$ (1,065,853)	\$ (1,068,425)	\$ (1,068,425)	\$ (734,338)	\$ (762,126)
2	Accruals	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)
3	Other	18,796	18,808	(3,331)	(3,339)	(3,372)	(3,342)	(3,342)	(3,342)	(3,342)	(3,288)	(3,288)
4	Ending Balance	\$ (1,069,468)	\$ (1,051,826)	\$ (1,056,343)	\$ (1,060,849)	\$ (1,057,036)	\$ (1,062,753)	\$ (1,065,853)	\$ (1,068,425)	\$ (759,338)	\$ (762,126)	\$ (746,196)

* In October 2016 there was a reclass entry made to account for 8 months of LTD payments. This entry was done to move the activity to the appropriate account.

Accrd Postretire Med
Post 158 (13.2421016)

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
5	Beginning Balance	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)
6	Accruals	-	-	-	-	-	-	-	-	-	-	-
7	Other	(9,256)	9,256	-	-	-	-	-	-	-	-	-
8	Ending Balance	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)

Prepaid Retiree Medical
FAS 106 (13.1476461)

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
9	Beginning Balance	\$ 1,820,000	\$ 2,217,797	\$ 2,203,685	\$ 2,212,882	\$ 2,245,028	\$ 2,262,334	\$ 2,278,450	\$ 2,293,276	\$ 2,309,632	\$ 2,013,287	\$ 2,026,542
10	Accruals	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)
11	Other	41,637	41,388	27,448	34,024	35,435	34,466	33,526	34,153	(278,093)	31,504	(929,202)
12	Ending Balance	\$ 2,217,797	\$ 2,203,685	\$ 2,212,882	\$ 2,228,657	\$ 2,245,028	\$ 2,278,450	\$ 2,293,276	\$ 2,309,632	\$ 2,013,287	\$ 2,026,542	\$ 1,079,000

* In January 2016 SPS recorded an entry to reflect an HRA contribution adjustment.

* In October 2016 there was a reclass entry made to account for 8 months of LTD payments. This entry was done to move the activity to the appropriate account.

* In December 2016 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

Current Reg Liability
FAS 106 (13.2071001)

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
13	Beginning Balance	\$ (985,000)	\$ (985,000)	\$ (979,750)	\$ (979,750)	\$ (979,750)	\$ (975,500)	\$ (975,500)	\$ (975,500)	\$ (971,250)	\$ (971,250)	\$ (971,250)
14	Accruals	-	-	-	-	-	-	-	-	-	-	-
15	Other	-	-	5,250	-	4,250	-	-	4,250	-	-	(32,750)
16	Ending Balance	\$ (985,000)	\$ (985,000)	\$ (979,750)	\$ (979,750)	\$ (975,500)	\$ (975,500)	\$ (975,500)	\$ (971,250)	\$ (971,250)	\$ (971,250)	\$ (1,004,000)

Reg Liability
FAS 106 (13.2331001)

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
17	Beginning Balance	\$ (17,900,687)	\$ (17,818,687)	\$ (17,796,687)	\$ (17,654,687)	\$ (17,490,687)	\$ (17,408,687)	\$ (17,326,687)	\$ (17,244,687)	\$ (17,162,687)	\$ (17,080,687)	\$ (16,998,687)
18	Accruals	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000
19	Other	-	-	-	-	-	-	-	-	-	-	1,049,752
20	Ending Balance	\$ (17,818,687)	\$ (17,736,687)	\$ (17,714,687)	\$ (17,572,687)	\$ (17,410,687)	\$ (17,328,687)	\$ (17,246,687)	\$ (17,164,687)	\$ (17,082,687)	\$ (16,998,687)	\$ (15,866,935)

* In December 2016 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

Southwestern Public Service Company
Accumulated Provision Balances

Accrd Postemployment
FAS 112 (13.2421021)

Line No.	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
1	Beginning Balance	\$ (786,190)	\$ (849,878)	\$ (837,260)	\$ (825,447)	\$ (830,217)	\$ (821,120)	\$ (812,031)	\$ (803,176)	\$ (794,310)	\$ (785,398)	\$ (776,481)
2	Accruals	53,590	53,590	53,590	53,590	53,590	53,590	53,590	53,590	53,590	53,590	53,590
3	Other	(1,039,523)	13,538	13,589	13,589	12,730	13,597	13,535	13,566	13,512	13,417	14,272
4	Ending Balance	\$ (860,878)	\$ (849,090)	\$ (837,261)	\$ (825,447)	\$ (830,217)	\$ (821,120)	\$ (812,031)	\$ (803,176)	\$ (794,310)	\$ (785,398)	\$ (776,481)

* In January 2017 there was a reclass entry made to reverse a portion of the LTD payment reclass made in October 2016.

Accrd Postreire Med
Post 158 (13.2421016)

Line No.	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
5	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
6	Accruals	-	-	-	-	-	-	-	-	-	-	-
7	Other	-	-	-	-	-	-	-	-	-	-	-
8	Ending Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Prepaid Retiree Medical
FAS 106 (13.1476461)

Line No.	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
9	Beginning Balance	\$ 1,079,600	\$ 435,922	\$ 442,255	\$ 452,435	\$ 456,494	\$ 463,517	\$ 472,688	\$ 483,859	\$ 497,753	\$ 510,920	\$ 530,136
10	Accruals	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)
11	Other	(638,163)	23,250	23,096	20,530	21,939	25,913	31,087	38,111	48,084	53,033	(424,119)
12	Ending Balance	\$ 435,922	\$ 444,255	\$ 452,435	\$ 458,048	\$ 456,494	\$ 463,517	\$ 472,688	\$ 483,859	\$ 497,753	\$ 510,920	\$ 530,136

* In January 2017 SPIS recorded an additional adjustment to the annual adjustment which was booked in December 2016.

* In December 2017 SPIS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

Current Reg Liability
FAS 106 (13.2071001)

Line No.	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
13	Beginning Balance	\$ (1,004,000)	\$ (1,004,000)	\$ (1,010,250)	\$ (1,010,250)	\$ (1,010,250)	\$ (1,001,500)	\$ (1,001,500)	\$ (1,001,500)	\$ (992,750)	\$ (992,750)	\$ (992,750)
14	Accruals	-	-	-	-	-	-	-	-	-	-	-
15	Other	-	-	(6,250)	-	-	-	-	-	-	-	-
16	Ending Balance	\$ (1,004,000)	\$ (1,004,000)	\$ (1,010,250)	\$ (1,010,250)	\$ (1,010,250)	\$ (1,001,500)	\$ (1,001,500)	\$ (1,001,500)	\$ (992,750)	\$ (992,750)	\$ (992,750)

* In December 2017 SPIS recorded a quarterly adjustment to adjust the short term reg. liability for the next twelve months of estimate amortization.

Reg Liability
FAS 106 (13.231001)

Line No.	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
17	Beginning Balance	\$ (15,866,953)	\$ (15,137,602)	\$ (15,065,102)	\$ (14,970,185)	\$ (14,888,269)	\$ (14,715,435)	\$ (14,630,519)	\$ (14,545,602)	\$ (14,460,685)	\$ (14,375,769)	\$ (14,290,852)
18	Accruals	87,533	82,500	84,917	84,917	84,917	84,917	84,917	84,917	84,917	84,917	84,917
19	Other	642,000	-	-	-	-	-	-	-	-	-	-
20	Ending Balance	\$ (15,137,602)	\$ (15,055,102)	\$ (14,970,185)	\$ (14,888,269)	\$ (14,800,352)	\$ (14,715,435)	\$ (14,630,519)	\$ (14,545,602)	\$ (14,460,685)	\$ (14,375,769)	\$ (14,290,852)

* In January 2017 SPIS recorded an additional adjustment to the annual adjustment which was booked in December 2016.

* In December 2017 SPIS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

Southwestern Public Service Company
Accumulated Provision Balances

**Accrd Postemployment
FAS 112 (13.2421021)**

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
1	\$ (768,099)	\$ (736,247)	\$ (743,653)	\$ (731,267)	\$ (719,940)	\$ (691,869)	\$ (685,653)	\$ (673,438)	\$ (661,223)	\$ (648,945)	\$ (636,676)	\$ (624,472)
2	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)
3	14,043	14,068	14,074	12,860	12,894	11,689	11,612	11,632	11,695	11,686	11,720	11,723
4	\$ (756,247)	\$ (743,763)	\$ (731,267)	\$ (719,990)	\$ (697,846)	\$ (685,665)	\$ (673,468)	\$ (661,223)	\$ (648,945)	\$ (636,676)	\$ (624,372)	\$ (609,192)

**Accrd Postretire Med
Post 158 (13.2421016)**

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
5	\$ (2,980,000)	\$ (2,954,917)	\$ (2,979,833)	\$ (3,004,750)	\$ (3,029,666)	\$ (3,054,582)	\$ (3,079,498)	\$ (3,104,414)	\$ (3,129,329)	\$ (3,154,245)	\$ (3,179,161)	\$ (3,204,077)
6	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)	(24,917)
7	-	-	-	27,803	(2,686)	(7,086)	(7,342)	(3,454)	95,683	(20,127)	(64,450)	1,252,409
8	\$ (2,984,917)	\$ (2,979,833)	\$ (3,004,750)	\$ (3,001,861)	\$ (3,029,666)	\$ (3,061,467)	\$ (3,093,225)	\$ (3,124,995)	\$ (3,156,765)	\$ (3,188,535)	\$ (3,220,305)	\$ (3,252,075)

* In December 2018 SPS recorded an annual adjustment which traced up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

**Prepaid Retiree Medical
FAS 106 (13.1476461)**

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
9	\$ -	\$ 10,951	\$ 25,355	\$ 39,805	\$ 20,799	\$ 41,482	\$ 45,050	\$ 81,172	\$ 100,548	\$ 19,354	\$ 38,443	\$ 57,455
10	-	-	-	-	-	-	-	-	-	-	-	-
11	10,951	14,404	14,450	(19,006)	20,683	3,568	36,122	19,376	81,194	19,089	19,012	42,658
12	\$ 10,951	\$ 25,355	\$ 39,805	\$ 20,799	\$ 41,482	\$ 45,050	\$ 81,172	\$ 100,548	\$ 19,354	\$ 38,443	\$ 57,455	\$ 99,513

**Current Reg Liability
FAS 106 (13.2071001)**

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
13	\$ (827,000)	\$ (827,000)	\$ (827,000)	\$ (893,000)	\$ (893,000)	\$ (893,000)	\$ (881,000)	\$ (881,000)	\$ (881,000)	\$ (893,000)	\$ (893,000)	\$ (893,000)
14	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	(66,000)	-	-	12,000	-	-	(12,000)	-	-	(12,000)
16	\$ (827,000)	\$ (827,000)	\$ (893,000)	\$ (893,000)	\$ (893,000)	\$ (881,000)	\$ (881,000)	\$ (881,000)	\$ (893,000)	\$ (893,000)	\$ (893,000)	\$ (905,000)

**Reg Liability
FAS 106 (13.231001)**

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
17	\$ (10,899,173)	\$ (10,777,756)	\$ (10,706,599)	\$ (10,634,922)	\$ (10,563,506)	\$ (10,492,089)	\$ (10,420,672)	\$ (10,349,256)	\$ (10,277,839)	\$ (10,206,422)	\$ (10,135,006)	\$ (10,063,589)
18	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-
20	\$ (10,777,756)	\$ (10,706,599)	\$ (10,634,922)	\$ (10,563,506)	\$ (10,492,089)	\$ (10,420,672)	\$ (10,349,256)	\$ (10,277,839)	\$ (10,206,422)	\$ (10,135,006)	\$ (10,063,589)	\$ (9,992,172)

* In December 2018 SPS recorded an annual adjustment which traced up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

**Accred Postemployment
FAS 112 (13,2421021)**

Line No.	January-19	February-19	March-19	April-19	May-19	June-19
1	\$ (609,192)	\$ (589,302)	\$ (589,300)	\$ (589,379)	\$ (570,940)	\$ (520,482)
2	(1,730)	(1,730)		(1,730)	38,667	6,533
3	11,640	11,622	10,131	11,440	11,734	11,734
4	\$ (599,302)	\$ (589,360)	\$ (589,379)	\$ (570,966)	\$ (520,565)	\$ (502,477)

**Accred Postretire Med
Post 158 (13,2421016)**

Line No.	January-19	February-19	March-19	April-19	May-19	June-19
5	\$ (1,970,347)	\$ (1,874,439)	\$ (1,808,361)	\$ (1,808,764)	\$ (1,805,640)	\$ (1,789,482)
6	(48,417)	(48,417)	(48,417)	(48,417)	(48,417)	(48,417)
7	23,925	11,425	48,014	31,440	84,575	84,113
8	\$ (1,874,439)	\$ (1,808,361)	\$ (1,808,764)	\$ (1,805,640)	\$ (1,769,482)	\$ (1,733,786)

* In February 2019 SPS recorded an entry to reclass activity from the Prepaid Retiree Medical account (1476461) to the Accrued Postretirement Medical account (2421016).

**Prepaid Retiree Medical
FAS 106 (13,1476461)**

Line No.	January-19	February-19	March-19	April-19	May-19	June-19
9	\$ 99,513	\$ 99,513	-	-	-	-
10	-	-	-	-	-	-
11	-	(99,513)	-	-	-	-
12	\$ 99,513	\$ -	\$ -	\$ -	\$ -	\$ -

* In February 2019 SPS recorded an entry to reclass activity from the Prepaid Retiree Medical account (1476461) to the Accrued Postretirement Medical account (2421016).

**Current Reg Liability
FAS 106 (13,2071001)**

Line No.	January-19	February-19	March-19	April-19	May-19	June-19
13	\$ (905,000)	\$ (905,000)	\$ (905,000)	\$ (870,500)	\$ (870,500)	\$ (870,500)
14	-	-	-	-	-	-
15	-	-	34,500	-	-	15,500
16	\$ (905,000)	\$ (905,000)	\$ (870,500)	\$ (870,500)	\$ (870,500)	\$ (855,000)

**Reg Liability
FAS 106 (13,2331001)**

Line No.	January-19	February-19	March-19	April-19	May-19	June-19
17	\$ (11,597,457)	\$ (11,523,623)	\$ (11,289,909)	\$ (11,102,123)	\$ (11,102,123)	\$ (11,028,290)
18	73,833	73,833	73,833	73,833	73,833	73,833
19	-	-	-	-	-	-
20	\$ (11,523,623)	\$ (11,249,790)	\$ (11,175,957)	\$ (11,102,123)	\$ (11,028,290)	\$ (10,954,457)