

Southwestern Public Service Company

Overall Cost of Service
July 1, 2018 through June 30, 2019

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Fuel & Purchased Power	\$ 769,580,063	\$ (692,194,945)	\$ 77,385,118	Sch. A-0 pg. 2 ln. 14
2					
3	Operation & Maintenance	529,649,247	(893,501)	528,755,746	Sch. A-0 pg. 3 ln. 43
4					
5	Depreciation & Amortization	203,350,225	111,974,841	315,325,066	Sch. A-3 pg. 26
6					
7	Taxes Other Than Income	68,810,706	14,377,973	83,188,679	Sch. A-0 pg. 4 ln. 13
8					
9	State Income Taxes	765,758	(1,573,199)	(807,441)	Sch. A-3 pg. 32
10					
11	Federal Income Taxes	11,279,794	(23,173,596)	(11,893,802)	Sch. A-3 pg. 33
12					
13	Deferred Income Taxes	45,846,276	21,603,046	67,449,322	Sch. A-3 pg. 34
14					
15	ITC Amortization	(67,302)	1	(67,300)	Sch. A-3 pg. 35
16					
17	Total Operating Expenses	\$ 1,629,214,767	\$ (569,879,380)	\$ 1,059,335,387	
18					
19	Gain on Sale of Disposition of RECs	\$ (12,013)	\$ 12,013	\$ -	Sch. A-3 pg. 36
20					
21	Loss on Sale of Disposition of RECs	873,526	(873,526)	-	Sch. A-3 pg. 37
22					
23	Total Cost of Service (Operating Deductions)	\$ 1,630,076,280	\$ (570,740,893)	\$ 1,059,335,387	
24					
25	Return	\$ 414,560,652	\$ (41,043,802)	\$ 373,516,850	Sch. B-1
26					
27	Total Cost of Service (Operating Revenue)	\$ 2,044,636,932	\$ (611,784,694)	\$ 1,432,852,237	

Southwestern Public Service Company

Overall Cost of Service
July 1, 2018 through June 30, 2019

Fuel & Purchased Power Expense Detail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Fuel Expenses				
2	Steam Production Fuel Expense	\$ 260,599,574	\$ (260,599,574)	\$ -	Sch. A-3 pg. 1
3	Combustion Turbine Production Fuel Expense	39,957,981	(39,957,981)	-	Sch. A-3 pg. 2
4	Total Fuel Expenses	\$ 300,557,555	\$ (300,557,555)	\$ -	
5					
6	Purchased Power Expenses				
7	Purchased Energy Expense	\$ 340,614,157	\$ (340,614,157)	\$ -	Sch. A-3 pg. 3
8	Purchased Capacity Expense	103,841,676	(40,662,251)	63,179,425	Sch. A-3 pg. 4
9	Purchased Power Variable O&M Expense	18,886,932	(4,681,239)	14,205,693	Sch. A-3 pg. 5
10	Deferred Generation and Purchased Power Expenses	5,679,743	(5,679,743)	-	Sch. A-3 pg. 6
11	Total Purchased Power Expenses	\$ 469,022,508	\$ (391,637,390)	\$ 77,385,118	
12					
13	Total Fuel & Purchased Power Expense	\$ 769,580,063	\$ (692,194,945)	\$ 77,385,118	

Southwestern Public Service Company

Overall Cost of Service
July 1, 2018 through June 30, 2019

Operation & Maintenance Expense Detail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Labor Expenses				
2	Total Payroll Expense	\$ 130,062,839	\$ (3,696,506)	\$ 126,366,333	Sch. A-3 pg. 7-9
3	Pension & Benefits Expense	29,062,208	2,739,375	31,801,583	Sch. A-3 pg. 10
4	Total Labor Expense	\$ 159,125,047	\$ (957,131)	\$ 158,167,916	
5					
6	Steam Production O&M Expenses				
7	Non-Labor Steam Production Operations Expense	\$ 54,693,824	\$ (5,626,930)	\$ 49,066,894	Sch. A-3 pg. 11
8	Non-Labor Steam Production Maintenance Expense	27,710,018	652,263	28,362,281	Sch. A-3 pg. 12
9	Total Non-Labor Steam Production Expense	\$ 82,403,842	\$ (4,974,667)	\$ 77,429,175	
10					
11	Combustion Turbine Production O&M Expenses				
12	Non-Labor Combustion Turbine Operations Expense	\$ 1,103,794	\$ 6,011,485	\$ 7,115,279	Sch. A-3 pg. 13
13	Non-Labor Combustion Turbine Maintenance Expense	1,165,629	4,153,435	5,319,064	Sch. A-3 pg. 14
14	Total Non-Labor Combustion Turbine Expense	\$ 2,269,423	\$ 10,164,920	\$ 12,434,343	
15					
16	System Control and Dispatch Expense	\$ 4,723,659	\$ (2,453,621)	\$ 2,270,038	Sch. A-3 pg. 15
17					
18	Total Non-Labor Production Expense	\$ 89,396,924	\$ 2,736,632	\$ 92,133,556	
19					
20	Transmission O&M Expenses				
21	Non-Labor Transmission Operations Expense	\$ 15,076,869	\$ (94,208)	\$ 14,982,661	Sch. A-3 pg. 16
22	Non-Labor Transmission Maintenance Expense	1,696,577	2,162,121	3,858,698	Sch. A-3 pg. 17
23	Transmission Wheeling Expense	163,172,774	5,532,840	168,705,614	Sch. A-3 pg. 18
24	Total Non-Labor Transmission Expenses	\$ 179,946,220	\$ 7,600,753	\$ 187,546,973	
25					
26	Non-Labor Regional Market Expense	\$ 8,265,386	\$ (737,964)	\$ 7,527,422	Sch. A-3 pg. 19
27					
28	Distribution O&M Expenses				
29	Non-Labor Distribution Operations Expense	\$ 15,669,891	\$ (1,356,185)	\$ 14,313,706	Sch. A-3 pg. 20
30	Non-Labor Distribution Maintenance Expense	3,798,102	1,361,168	5,159,270	Sch. A-3 pg. 21
31	Total Non-Labor Distribution Expense	\$ 19,467,993	\$ 4,983	\$ 19,472,976	
32					
33	Customer Operations Expense				
34	Non-Labor Customer Accounting Expense	\$ 10,505,572	\$ 323,593	\$ 10,829,165	Sch. A-3 pg. 22
35	Non-Labor Customer Service Expense	18,912,562	(18,968,421)	(55,859)	Sch. A-3 pg. 23
36	Non-Labor Sales Expense	7,239	3,409	10,648	Sch. A-3 pg. 24
37	Total Customer Operations Expense	\$ 29,425,373	\$ (18,641,419)	\$ 10,783,954	
38					
39	Non-Labor Administrative & General Expenses	\$ 44,022,304	\$ 9,100,645	\$ 53,122,949	Sch. A-3 pg. 25
40					
41	Total Non-Labor Operations & Maintenance Expense	\$ 370,524,200	\$ 63,630	\$ 370,587,830	
42					
43	Total Operations & Maintenance Expense	\$ 529,649,247	\$ (893,501)	\$ 528,755,746	

Southwestern Public Service Company

Overall Cost of Service
July 1, 2018 through June 30, 2019

Taxes Other Than Income Detail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Payroll Related	\$ 8,890,119	\$ (289,143)	\$ 8,600,976	Sch. A-3 pg. 27
2					
3	Property Taxes	44,197,375	11,343,850	55,541,225	Sch. A-3 pg. 28
4					
5	Franchise Fees	9,057,256	2,252,913	11,310,169	Sch. A-3 pg. 29
6					
7	Gross Receipts Tax	6,362,030	1,071,135	7,433,165	Sch. A-3 pg. 30
8					
9	Other Taxes	303,926	(782)	303,144	Sch. A-3 pg. 31
10					
11	All Other Unadjusted Taxes	-	-	-	
12					
13	Total Taxes Other Than Income	\$ 68,810,706	\$ 14,377,973	\$ 83,188,679	

Note: ITC = Investment Tax Credit
REC = Renewable Energy Credit

Southwestern Public Service Company

Overall Cost of Service
Texas Retail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Fuel & Purchased Power	\$ 457,603,375	\$ (412,365,850)	\$ 45,237,525	APF-RR-2, pg. 5, ln. 73
2					
3	Operation & Maintenance	280,360,316	7,023,349	287,383,665	APF-RR-2, pg. 9, ln. 256
4					
5	Depreciation & Amortization	110,505,259	65,965,145	176,470,404	APF-RR-2, pg. 11, ln. 382
6					
7	Taxes Other Than Income	44,214,453	9,128,575	53,343,028	APF-RR-2, pg. 12, ln. 396
8					
9	State Income Taxes	435,836	(935,022)	(499,186)	APF-RR-2, pg. 172, ln. 24 ¹
10					
11	Federal Income Taxes	6,419,975	(13,773,099)	(7,353,124)	APF-RR-2, pg. 172, ln. 24 ¹
12					
13	Deferred Income Taxes	22,982,310	12,567,220	35,549,530	APF-RR-2, pg. 172, ln. 24 ¹
14					
15	ITC Amortization	(67,302)	31,834	(35,468)	APF-RR-2, pg. 172, ln. 24 ¹
16					
17	Total Operating Expenses	\$ 922,454,223	\$ (332,357,849)	\$ 590,131,842	
18					
19	Gain on Sale of Disposition of RECs	(6,990)	6,990	-	APF-RR-2, pg. 22, ln. 918
20					
21	Loss on Sale of Disposition of RECs	521,147	(521,147)	-	APF-RR-2, pg. 22, ln. 913
22					
23	Total Cost of Service (Operating Deductions)	\$ 922,968,380	\$ (332,872,006)	\$ 590,096,374	
24					
25	Return	\$ 217,475,124	\$ (20,355,133)	\$ 197,119,991	APF-RR-2, pg. 172, ln. 7
26					
27	Total Cost of Service (Operating Revenue)	\$ 1,140,443,504	\$ (353,227,139)	\$ 787,216,365	

Note: ITC = Investment Tax Credit
REC = Renewable Energy Credit

⁽¹⁾The sum of these four lines is the total tax expense grossed up, shown on APF-RR-2, pg.172, ln. 24.
The amounts of these items before the gross up is also shown on APF-RR-2, pg. 172, ln. 24.

Southwestern Public Service Company

Cost of Service Detail by Account
July 1, 2018 through June 30, 2019

Line No.	Description	Test Year Actual	Company Adjustments to Test Year	Company Request
1	Fuel (Reconcilable & Non-reconcilable)	\$ 306,237,298	\$ (306,237,298)	\$ -
2	Purchased Power	463,342,765	(385,957,646)	77,385,119
3	TY Unadjusted O&M	280,304,949	-	280,304,949
4	Payroll Expense	126,517,727	(3,751,332)	122,766,395
5	Pension & Benefits	32,607,319	2,794,200	35,401,519
6	Non-Labor Steam Production Operations Expense	5,746,031	(5,626,930)	119,101
7	Non-Labor Steam Production Maintenance Expense	2,368,548	652,263	3,020,810
8	Non-Labor Other Operations Expense	967,487	6,011,485	6,978,972
9	Non-Labor Other Maintenance Expense	456,871	4,153,435	4,610,306
10	System Control and Dispatch Expense	5,531,197	(2,453,621)	3,077,576
11	Non-Labor Transmission Operations Expense	14,264,916	5,438,632	19,703,548
12	Non-Labor Transmission Maintenance Expense	2,191,202	2,162,121	4,353,324
13	Non-Labor Regional Market Expense	771,575	(737,964)	33,612
14	Non-Labor Distribution Operations Expense	3,159,166	(1,356,185)	1,802,981
15	Non-Labor Distribution Maintenance Expense	2,074,908	1,361,168	3,436,076
16	Non-Labor Customer Accounting Expense	835,728	111,479	947,207
17	Non-Labor Customer Service Expense	19,137,890	(18,968,421)	169,468
18	Non-Labor Sales Expense	3,409	3,409	6,817
19	Non-Labor Administrative & General Expenses	23,789,776	8,983,606	32,773,382
20	Total O&M	\$ 520,728,700	\$ (1,222,656)	\$ 519,506,044
21	Factoring Expense	-	-	-
22	Factoring Factor	-	-	-
23	Uncollectible Expense	5,438,503	61,004	5,499,508
24	Uncollectible Factor	0.286049748755%	-	-
25	Depreciation Expense	200,117,908	111,562,936	311,680,844
26	Amortization Expense	3,232,317	411,905	3,644,222
27	Decommissioning Expense	-	-	-
28	Ad Valorem Taxes	44,197,375	11,343,850	55,541,225
29	Franchise Tax	-	-	-
30	Payroll Taxes	8,890,119	(289,143)	8,600,976
31	Other Non-Revenue Related Taxes	303,926	(782)	303,144
32	Texas PUC Assessment	1,413,564	114,605	1,528,169
33	TPUC Assessment Effective Rate	0.0743494489673%	-	-
34	Other State's PUC Assessment	2,068,479	-	2,068,479
35	Other State's PUC Assessment Effective Rate	0.1087960904917%	-	-
36	Texas State Gross Receipts Tax	6,362,030	1,011,445	7,373,475
37	Texas State Gross Receipts Tax Effective Rate	-	-	-
38	Texas Local Gross Receipts Tax	9,057,256	2,229,001	11,286,257
39	Texas Local Gross Receipts Tax Effective Rate	-	-	-
40	Other States' Gross Receipts Tax	-	-	-
41	Other States' Gross Receipts Tax Effective Rate	-	-	-
42	Interest on Customer Deposits	-	151,110	151,110
43	Interest Rate on Customer Deposits	1.92%	-	-
44	Inactive Customer Deposits	-	-	-
45	State Income Taxes	765,758	(1,573,280)	(807,522)
46	Federal Income Tax Amount	70,753,524.32	(1,570,287)	69,183,237
47	Amortization of Excess Deferred Taxes	(13,627,455)	-	(13,627,455)
48	Amortization of ITC / R&E Credits	(67,302)	(0)	(67,302)
49	Tax Savings	-	-	-
50	FIT Deduction 1:	-	-	-
51	FIT Deduction 2:	-	-	-

Southwestern Public Service Company

Cost of Service Detail by Account
July 1, 2018 through June 30, 2019

Line No.	Description	Test Year Actual	Company Adjustments to Test Year	Company Request
52	Additional Depreciation	\$ -	\$ -	\$ -
53	FIT Addition 1:	-	-	-
54	FIT Addition 2:	-	-	-
55	FIT Addition 3:	-	-	-
56	FIT Addition 4:	-	-	-
57	Miscellaneous Tax Adjustments	-	-	-
58	FIT Rate	21.00%	-	21.00%
59	Weighted Cost of Debt Rate	1.96%	-	1.96%
60	Weighted Cost of Preferred Rate	-	-	-
61	Weighted Cost of Equity Rate	5.66%	-	5.66%
62	Return Amount	414,560,652	(41,042,940)	373,517,712
63	Rate Moderation	-	-	-
64	Electric Plant in Service	7,272,911,446	957,834,710	8,230,746,156
65	Accumulated Depreciation	(2,352,052,080)	45,726,306	(2,306,325,774)
66	Construction Work in Progress	975,377,786	(975,377,786)	-
67	CWIP Factor	-	-	-
68	Property Held for Future Use	4,167,109	(4,167,109)	-
69	Lead/Lag Working Cash Allowances	(24,201,390)	(3,508,805)	(27,710,195)
70	1/8 Working Cash Allowance	-	-	-
71	1/8 Working Cash Allowance Factor	-	-	-
72	Purchased Power Factor for 1/8 WCA	-	-	-
73	Non-Working Cash Expenses	-	-	-
74	Other Working Capital	-	-	-
75	Materials and Supplies	21,562,495	-	21,562,495
76	Prepayments	4,959,697	(953,320)	4,006,377
77	Fuel Inventory	7,963,416	-	7,963,416
78	Other Rate Base Addition 1 - Reg Assets	153,308,536	303,056	153,611,593
79	Other Rate Base Addition 2 - NOx inventory	3,884,383	(3,884,383)	-
80	Other Rate Base Addition 3	-	-	-
81	Other Rate Base Addition 4	-	-	-
82	Deferred Federal Income Taxes	(606,022,928)	(554,764,579)	(1,160,787,507)
83	Pre 1971 Investment Tax Credits	-	-	-
84	Customer Deposits	(7,499,541)	-	(7,499,541)
85	Property Insurance Reserve	-	-	-
86	Injuries & Damages Reserve	-	-	-
87	Other Rate Base Deduction 1 - CIAC	-	-	-
88	Other Rate Base Deduction 2 - FAS 106 Liability	(13,279,793)	140,219	(13,139,574)
89	Other Rate Base Deduction 3 - FAS 112 Liability	(650,636)	30,436	(620,200)
90	Other Rate Base Deduction 4	-	-	-
91	Other Cost Free Capital	-	-	-
92	Base Rate Revenue	1,087,110,935	(127,202,254)	959,908,681
93	Fuel Revenue	527,433,502	(527,433,502)	-
94	Rider Revenue	37,595,824	(37,595,824)	-
95	Other Revenue	249,103,608	(5,693,044)	243,410,563
96	Adjusted Test Year Revenue	1,901,243,869	(697,924,625)	1,203,319,244
97	Texas Revenue Requirement	2,044,636,929	(611,869,688)	1,432,767,241
98	Gain on Sale of Utility Plant	-	-	-
99	Gain/Loss on Sale of Disposition of Allowances/RECs	\$ 861,513	\$ (861,513)	-

Notes:	Reconciliation to Schedule. A:	
	Per Book	\$ 529,649,247
	Less items not included in total on Line 20 of A-2	
	Uncollectible Expense on Line 23 of A-2	\$ 5,438,503
	Texas PUC Assessment on Line 32 of A-2	1,413,564
	Other State's PUC Assessment on Line 34 of A-2	2,068,479
	Total on Line 20 of A-2	\$ 520,728,700

This schedule is presented on a total company basis.

This schedule contains estimates for the period of April 1, 2019 through June 30, 2019, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Adjustments to Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 3		\$ -
2				
3	Less: Amount per book (Test Year)	pg. 2/line 3		\$ 260,599,574
4				
5	Adjustment			\$ (260,599,574)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	50110-Gas	APF-RR-2, pg 47 ln. 77	\$ (119,484,809)
10	SPS Eliminate Fuel Cost	50120-Oil	APF-RR-2, pg 47 ln. 78	(57,994)
11	SPS Eliminate Fuel Cost	50130-Coal	APF-RR-2, pg 47 ln. 79	(117,648,768)
12	SPS Eliminate Fuel Cost	50165-Non-Native Load Coal	APF-RR-2, pg 47 ln. 80	(23,408,003)
				(260,599,574)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 4		\$ -
2				
3	Less: Amount per book (Test Year)	pg. 2/line 4		\$ 39,957,981
4				
5	Adjustment			\$ (39,957,981)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	54700-Other Operating Fuel	APF-RR-2, pg 47 ln. 81	\$ (39,957,981) \$ (39,957,981)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 8		\$ -
2				
3	Less: Amount per book (Test Year)	pg. 2/line 8		\$ 340,614,157
4				
5	Adjustment			\$ (340,614,157)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	55500-Purchased Power	APF-RR-2, pg 47 ln. 82	\$ (340,614,157)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 9		\$ 63,179,425
2				
3	Less: Amount per book (Test Year)	pg. 2/line 9		\$ 103,841,676
4				
5	Adjustment			<u>\$ (40,662,251)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Estimated Purchased Power Capacity	55501-Purchased Power-Demand	APF-RR-2, pg 47 ln. 83	\$ (7,904,227)
10	SPS Purchased Capacity and Variable O&M	55501-Purchased Power-Demand	APF-RR-2, pg 47 ln. 84	(32,758,023)
				<u>\$ (40,662,251)</u>

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 10		\$ 14,205,693
2				
3	Less: Amount per book (Test Year)	pg. 2/line 10		\$ 18,886,932
4				
5	Adjustment			<u>\$ (4,681,239)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Estimated Purchased Power Capacity	55509-Pur Pwr Variable O&M	APF-RR-2, pg 47 ln. 85	\$ (2,259,590)
10	SPS Purchased Capacity and Variable O&M	55509-Pur Pwr Variable O&M	APF-RR-2, pg 47 ln. 86	(2,421,648)
				<u>\$ (4,681,239)</u>

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 11		\$ -
2				
3	Less: Amount per book (Test Year)	pg. 2/line 11		\$ 5,679,743
4				
5	Adjustment			\$ (5,679,743)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	55710-Deferred Elec Energy Cost	APF-RR-2, pg 47 ln. 87	\$ (5,679,743)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 2		\$ 126,366,333
2				
3	Less: Amount per book (Test Year)	pg. 3/line 2		\$ 130,062,839
4				
5	Adjustment			<u>\$ (3,696,506)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Estimated O&M	50000-Stm Prod Op & Supr	APF-RR-2, pg 47 ln. 88-90	\$ (118,193)
10	SPS Incentive SPS Adjustment to Target	50000-Stm Prod Op & Supr	APF-RR-2, pg 100 ln. 6	(1,686)
11	SPS Incentive XES Adjustment to Target	50000-Stm Prod Op & Supr	APF-RR-2, pg 99 ln. 6	(10,581)
12	SPS Test Year Escalator	50000-Stm Prod Op & Supr	APF-RR-2, pg 91-98 ln. 72, 172	50,979
13	SPS Incentive XES Adjustment to Target	50170-Stm Gen Fuel	APF-RR-2, pg 99 ln. 7	(18,384)
14	SPS Test Year Escalator	50170-Stm Gen Fuel	APF-RR-2, pg 91-98 ln. 73, 173	29,336
15	SPS Estimated O&M	50200-Steam Expenses Major	APF-RR-2, pg 48 ln. 102-104	256,999
16	SPS Incentive SPS Adjustment to Target	50200-Steam Expenses Major	APF-RR-2, pg 100 ln. 8	(7,868)
17	SPS Incentive XES Adjustment to Target	50200-Steam Expenses Major	APF-RR-2, pg 99 ln. 8	322
18	SPS Test Year Escalator	50200-Steam Expenses Major	APF-RR-2, pg 91-98 ln. 74, 174	180,639
19	SPS Estimated O&M	50500-Stm Gen Elec Exp Major	APF-RR-2, pg 48 ln. 111-113	(9,779)
20	SPS Incentive SPS Adjustment to Target	50500-Stm Gen Elec Exp Major	APF-RR-2, pg 100 ln. 9	(6,892)
21	SPS Test Year Escalator	50500-Stm Gen Elec Exp Major	APF-RR-2, pg 91-98 ln. 75, 175	163,468
22	SPS Estimated O&M	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48 ln. 117-119	355,983
23	SPS Incentive SPS Adjustment to Target	50600-Misc Steam Pwr Exp	APF-RR-2, pg 100 ln. 10	(5,220)
24	SPS Incentive XES Adjustment to Target	50600-Misc Steam Pwr Exp	APF-RR-2, pg 99 ln. 10	(78,222)
25	SPS Test Year Escalator	50600-Misc Steam Pwr Exp	APF-RR-2, pg 91-98 ln. 76, 176	238,330
26	SPS Estimated O&M	50700-Stm Pow Gen Rents	APF-RR-2, pg 48 ln. 127-129	(4,274)
27	SPS Incentive SPS Adjustment to Target	50700-Stm Pow Gen Rents	APF-RR-2, pg 100 ln. 11	51
28	SPS Incentive XES Adjustment to Target	50700-Stm Pow Gen Rents	APF-RR-2, pg 99 ln. 11	(2,906)
29	SPS Test Year Escalator	50700-Stm Pow Gen Rents	APF-RR-2, pg 91-98 ln. 77, 177	4,654
30	SPS Estimated O&M	51000-Stm Maint Super&Eng	APF-RR-2, pg 48 ln. 136-138	(31,002)
31	SPS Incentive SPS Adjustment to Target	51000-Stm Maint Super&Eng	APF-RR-2, pg 100 ln. 14	(1,361)
32	SPS Incentive XES Adjustment to Target	51000-Stm Maint Super&Eng	APF-RR-2, pg 99 ln. 14	(36)
33	SPS Test Year Escalator	51000-Stm Maint Super&Eng	APF-RR-2, pg 91-98 ln. 67, 167	30,445
34	SPS Estimated O&M	51100-Stm Maint of Structures	APF-RR-2, pg 48 ln. 144-146	(183,819)
35	SPS Incentive SPS Adjustment to Target	51100-Stm Maint of Structures	APF-RR-2, pg 100 ln. 15	(1,449)
36	SPS Test Year Escalator	51100-Stm Maint of Structures	APF-RR-2, pg 91-98 ln. 68, 168	30,973
37	SPS Estimated O&M	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 49 ln. 149-151	(119,507)
38	SPS Incentive SPS Adjustment to Target	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 100 ln. 16	(5,375)
39	SPS Incentive XES Adjustment to Target	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 99 ln. 16	(11,135)
40	SPS Test Year Escalator	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 91-98 ln. 69, 169	155,226
41	SPS Estimated O&M	51300-Stm Maint of Elec Plant	APF-RR-2, pg 49 ln. 156-158	35,556
42	SPS Incentive SPS Adjustment to Target	51300-Stm Maint of Elec Plant	APF-RR-2, pg 100 ln. 17	(4,645)
43	SPS Incentive XES Adjustment to Target	51300-Stm Maint of Elec Plant	APF-RR-2, pg 99 ln. 17	(6,071)
44	SPS Test Year Escalator	51300-Stm Maint of Elec Plant	APF-RR-2, pg 91-98 ln. 70, 170	129,744
45	SPS Estimated O&M	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 49 ln. 163-165	41,903
46	SPS Incentive SPS Adjustment to Target	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 100 ln. 18	(6,733)
47	SPS Incentive XES Adjustment to Target	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 99 ln. 18	(20,628)
48	SPS Test Year Escalator	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 91-98 ln. 71, 171	187,323
49	SPS Estimated O&M	54600-Oth Oper Super&Eng	APF-RR-2, pg 49 ln. 171-173	15,914
50	SPS Incentive SPS Adjustment to Target	54600-Oth Oper Super&Eng	APF-RR-2, pg 100 ln. 21	(26)
51	SPS Incentive XES Adjustment to Target	54600-Oth Oper Super&Eng	APF-RR-2, pg 99 ln. 21	(552)
52	SPS Test Year Escalator	54600-Oth Oper Super&Eng	APF-RR-2, pg 91-98 ln. 61, 157	1,319
53	SPS Estimated O&M	54800-Oth Oper Gen Exp	APF-RR-2, pg 49 ln. 180-182	9,943
54	SPS Incentive SPS Adjustment to Target	54800-Oth Oper Gen Exp	APF-RR-2, pg 100 ln. 22	(244)
55	SPS Test Year Escalator	54800-Oth Oper Gen Exp	APF-RR-2, pg 91-98 ln. 62, 158	5,109
56	SPS Estimated O&M	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 49 ln. 185-187	12,652
57	SPS Incentive SPS Adjustment to Target	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 100 ln. 23	(83)
58	SPS Incentive XES Adjustment to Target	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 99 ln. 23	(1,550)
59	SPS Test Year Escalator	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 91-98 ln. 63, 159	5,356
60	SPS Estimated O&M	55000-Oth Oper Rents	APF-RR-2, pg 49-50 ln. 194-198	1,181
61	SPS Incentive SPS Adjustment to Target	55000-Oth Oper Rents	APF-RR-2, pg 100 ln. 24	4
62	SPS Incentive XES Adjustment to Target	55000-Oth Oper Rents	APF-RR-2, pg 99 ln. 24	(263)
63	SPS Test Year Escalator	55000-Oth Oper Rents	APF-RR-2, pg 91-98 ln. 64, 160	409
64	SPS Estimated O&M	55100-Oth Mtc Supervision&Eng	APF-RR-2, pg 50 ln. 205-207	(38,789)
65	SPS Incentive SPS Adjustment to Target	55100-Oth Mtc Supervision&Eng	APF-RR-2, pg 100 ln. 27	(77)
66	SPS Incentive XES Adjustment to Target	55100-Oth Mtc Supervision&Eng	APF-RR-2, pg 99 ln. 27	(0)
67	SPS Test Year Escalator	55100-Oth Mtc Supervision&Eng	APF-RR-2, pg 91-98 ln. 57, 153	2,141
68	SPS Estimated O&M	55200-Oth Maint of Structures	APF-RR-2, pg 50 ln. 209-211	(25,811)
69	SPS Incentive SPS Adjustment to Target	55200-Oth Maint of Structures	APF-RR-2, pg 100 ln. 28	(105)
70	SPS Incentive XES Adjustment to Target	55200-Oth Maint of Structures	APF-RR-2, pg 99 ln. 28	13
71	SPS Test Year Escalator	55200-Oth Maint of Structures	APF-RR-2, pg 91-98 ln. 58, 154	2,366
72	SPS Estimated O&M	55300-Oth Mtc of Gen & Ele Plant	APF-RR-2, pg 50 ln. 214-216	(71,421)
73	SPS Incentive SPS Adjustment to Target	55300-Oth Mtc of Gen & Ele Plant	APF-RR-2, pg 100 ln. 29	(681)
74	SPS Incentive XES Adjustment to Target	55300-Oth Mtc of Gen & Ele Plant	APF-RR-2, pg 99 ln. 29	(415)
75	SPS Test Year Escalator	55300-Oth Mtc of Gen & Ele Plant	APF-RR-2, pg 91-98 ln. 59, 155	16,272
76	SPS Estimated O&M	55400-Oth Mtc Misc Gen Plt Mjr	APF-RR-2, pg 50 ln. 220-222	(10,909)
77	SPS Incentive SPS Adjustment to Target	55400-Oth Mtc Misc Gen Plt Mjr	APF-RR-2, pg 100 ln. 30	(14)
78	SPS Incentive XES Adjustment to Target	55400-Oth Mtc Misc Gen Plt Mjr	APF-RR-2, pg 99 ln. 30	(2,415)
79	SPS Test Year Escalator	55400-Oth Mtc Misc Gen Plt Mjr	APF-RR-2, pg 91-98 ln. 60, 156	4,240
80	SPS Estimated O&M	55600-Load Dispatch	APF-RR-2, pg 50 ln. 225-227	(25,309)
81	SPS Incentive SPS Adjustment to Target	55600-Load Dispatch	APF-RR-2, pg 100 ln. 33	6
82	SPS Incentive XES Adjustment to Target	55600-Load Dispatch	APF-RR-2, pg 99 ln. 33	(14,735)
83	SPS Test Year Escalator	55600-Load Dispatch	APF-RR-2, pg 91-98 ln. 55, 151	26,617
84	SPS Eliminate SIP Expense	55700-Purchased Power Other	APF-RR-2, pg 50 ln. 233	(347,403)
85	SPS Eliminate Wholesale Account Manager Expense	55700-Purchased Power Other	APF-RR-2, pg 50 ln. 234, 237	(176,804)
86	SPS Estimated Eliminations	55700-Purchased Power Other	APF-RR-2, pg 50 ln. 235, 238	6,858
87	SPS Estimated O&M	55700-Purchased Power Other	APF-RR-2, pg 50 ln. 236, 239	(67,329)
88	SPS Incentive SPS Adjustment to Target	55700-Purchased Power Other	APF-RR-2, pg 100 ln. 34	(1)
89	SPS Incentive XES Adjustment to Target	55700-Purchased Power Other	APF-RR-2, pg 99 ln. 34	29,733
90	SPS Test Year Escalator	55700-Purchased Power Other	APF-RR-2, pg 91-98 ln. 56, 152	53,623
91	SPS Estimated O&M	56000-Trans Oper Super & Eng	APF-RR-2, pg 51 ln. 253-255	(38,740)

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92	SPS Incentive SPS Adjustment to Target	56000-Trans Oper Super & Eng	APF-RR-2, pg 100 ln. 37	5,644
93	SPS Incentive XES Adjustment to Target	56000-Trans Oper Super & Eng	APF-RR-2, pg 99 ln. 37	(118,114)
94	SPS Test Year Escalator	56000-Trans Oper Super & Eng	APF-RR-2, pg 91-98 ln. 81, 181	205,036
95	SPS Incentive SPS Adjustment to Target	56110-Load Disp-Reliability	APF-RR-2, pg 100 ln. 38	(272)
96	SPS Test Year Escalator	56110-Load Disp-Reliability	APF-RR-2, pg 91-98 ln. 82, 182	6,097
97	SPS Estimated O&M	56111-Load Disp-Reliability	APF-RR-2, pg 51 ln. 262-264	(19,678)
98	SPS Incentive SPS Adjustment to Target	56111-Load Disp-Reliability	APF-RR-2, pg 100 ln. 39	38
99	SPS Test Year Escalator	56111-Load Disp-Reliability	APF-RR-2, pg 91-98 ln. 83, 183	(525)
100	SPS Estimated O&M	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 51 ln. 265-267	(24,171)
101	SPS Incentive SPS Adjustment to Target	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 100 ln. 40	(1,640)
102	SPS Incentive XES Adjustment to Target	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 99 ln. 40	(8,373)
103	SPS Test Year Escalator	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 91-98 ln. 84, 184	57,113
104	SPS Estimated O&M	56160-Trans Service Studies	APF-RR-2, pg 51 ln. 273-275	(122)
105	SPS Incentive SPS Adjustment to Target	56160-Trans Service Studies	APF-RR-2, pg 100 ln. 41	(1)
106	SPS Incentive XES Adjustment to Target	56160-Trans Service Studies	APF-RR-2, pg 99 ln. 41	(335)
107	SPS Test Year Escalator	56160-Trans Service Studies	APF-RR-2, pg 91-98 ln. 85, 185	1,182
108	SPS Estimated O&M	56200-Trans Oper Station Exp	APF-RR-2, pg 51 ln. 278-280	(219,017)
109	SPS Incentive SPS Adjustment to Target	56200-Trans Oper Station Exp	APF-RR-2, pg 100 ln. 42	(1,520)
110	SPS Test Year Escalator	56200-Trans Oper Station Exp	APF-RR-2, pg 91-98 ln. 86, 186	34,009
111	SPS Estimated O&M	56300-Trans Oper OH Lines	APF-RR-2, pg 51 ln. 282-284	64,990
112	SPS Incentive SPS Adjustment to Target	56300-Trans Oper OH Lines	APF-RR-2, pg 100 ln. 43	(75)
113	SPS Incentive XES Adjustment to Target	56300-Trans Oper OH Lines	APF-RR-2, pg 99 ln. 43	(187)
114	SPS Test Year Escalator	56300-Trans Oper OH Lines	APF-RR-2, pg 91-98 ln. 87, 187	2,558
115	SPS Estimated O&M	56600-Trans Oper Misc Exp	APF-RR-2, pg 52 ln. 309-311	120,442
116	SPS Incentive SPS Adjustment to Target	56600-Trans Oper Misc Exp	APF-RR-2, pg 102 ln. 44	(1,384)
117	SPS Incentive XES Adjustment to Target	56600-Trans Oper Misc Exp	APF-RR-2, pg 101 ln. 44	(5,194)
118	SPS Test Year Escalator	56600-Trans Oper Misc Exp	APF-RR-2, pg 91-98 ln. 88, 188	38,189
119	SPS Estimated O&M	56700-Trans Rents	APF-RR-2, pg 52 ln. 317-319	(3,050)
120	SPS Incentive SPS Adjustment to Target	56700-Trans Rents	APF-RR-2, pg 102 ln. 45	13
121	SPS Incentive XES Adjustment to Target	56700-Trans Rents	APF-RR-2, pg 101 ln. 45	(866)
122	SPS Test Year Escalator	56700-Trans Rents	APF-RR-2, pg 91-98 ln. 89, 189	1,381
123	SPS Estimated O&M	56800-Trans Mice Super & Eng	APF-RR-2, pg 52 ln. 326-328	(4,904)
124	SPS Incentive SPS Adjustment to Target	56800-Trans Mice Super & Eng	APF-RR-2, pg 102 ln. 48	16
125	SPS Incentive XES Adjustment to Target	56800-Trans Mice Super & Eng	APF-RR-2, pg 101 ln. 48	(81)
126	SPS Test Year Escalator	56800-Trans Mice Super & Eng	APF-RR-2, pg 91-98 ln. 78, 178	95
127	SPS Estimated O&M	57000-Tran Mnt of Station Equip	APF-RR-2, pg 52 ln. 330-332	37,346
128	SPS Incentive SPS Adjustment to Target	57000-Tran Mnt of Station Equip	APF-RR-2, pg 102 ln. 49	(1,061)
129	SPS Test Year Escalator	57000-Tran Mnt of Station Equip	APF-RR-2, pg 91-98 ln. 79, 179	22,184
130	SPS Adjust Storm Damage Expense	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 52 ln. 335, 338	398,534
131	SPS Estimated O&M	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 52 ln. 336-337, 339	(166,379)
132	SPS Incentive SPS Adjustment to Target	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 102 ln. 50	(13)
133	SPS Incentive XES Adjustment to Target	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 101 ln. 50	(552)
134	SPS Test Year Escalator	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 91-98 ln. 80, 180	13,531
135	SPS Estimated O&M	57510-Operations Supervision	APF-RR-2, pg 53 ln. 344-345	(15,792)
136	SPS Incentive XES Adjustment to Target	57510-Operations Supervision	APF-RR-2, pg 101 ln. 53	(1,724)
137	SPS Test Year Escalator	57510-Operations Supervision	APF-RR-2, pg 91-98 ln. 161	3,359
138	SPS Estimated O&M	57520-DA & RT Mkt Admin	APF-RR-2, pg 53 ln. 348-349	12,076
139	SPS Incentive XES Adjustment to Target	57520-DA & RT Mkt Admin	APF-RR-2, pg 101 ln. 54	(4,652)
140	SPS Test Year Escalator	57520-DA & RT Mkt Admin	APF-RR-2, pg 91-98 ln. 162	8,379
141	SPS Estimated O&M	57550-Ancillary Serv Mkt Admin	APF-RR-2, pg 53 ln. 350-351	20,363
142	SPS Incentive XES Adjustment to Target	57550-Ancillary Serv Mkt Admin	APF-RR-2, pg 101 ln. 55	(682)
143	SPS Test Year Escalator	57550-Ancillary Serv Mkt Admin	APF-RR-2, pg 91-98 ln. 163	1,187
144	SPS Estimated O&M	57560-Mkt Monitoring/Compliance	APF-RR-2, pg 53 ln. 352-353	11,233
145	SPS Incentive XES Adjustment to Target	57560-Mkt Monitoring/Compliance	APF-RR-2, pg 101 ln. 56	(786)
146	SPS Test Year Escalator	57560-Mkt Monitoring/Compliance	APF-RR-2, pg 91-98 ln. 164	1,387
147	SPS Estimated O&M	57580-Regional Market Rents	APF-RR-2, pg 53 ln. 355-357	406
148	SPS Incentive SPS Adjustment to Target	57580-Regional Market Rents	APF-RR-2, pg 102 ln. 57	1
149	SPS Incentive XES Adjustment to Target	57580-Regional Market Rents	APF-RR-2, pg 101 ln. 57	(32)
150	SPS Test Year Escalator	57580-Regional Market Rents	APF-RR-2, pg 91-98 ln. 65, 165	49
151	SPS Estimated O&M	58000-Dist Oper Sup & Eng	APF-RR-2, pg 53 ln. 366-368	546,701
152	SPS Incentive SPS Adjustment to Target	58000-Dist Oper Sup & Eng	APF-RR-2, pg 102 ln. 60-62	(2,036)
153	SPS Incentive XES Adjustment to Target	58000-Dist Oper Sup & Eng	APF-RR-2, pg 101 ln. 60-62	(11,517)
154	SPS Test Year Escalator	58000-Dist Oper Sup & Eng	APF-RR-2, pg 91-98 ln. 33-35, 129-131	83,734
155	SPS Estimated O&M	58100-Dist Load Dispatching	APF-RR-2, pg 53 ln. 374-376	60,662
156	SPS Incentive SPS Adjustment to Target	58100-Dist Load Dispatching	APF-RR-2, pg 102 ln. 63	9
157	SPS Incentive XES Adjustment to Target	58100-Dist Load Dispatching	APF-RR-2, pg 101 ln. 63	(1,060)
158	SPS Test Year Escalator	58100-Dist Load Dispatching	APF-RR-2, pg 91-98 ln. 36, 132	2,584
159	SPS Estimated O&M	58200-Dist Op Station Exp	APF-RR-2, pg 53 ln. 380-382	(58,992)
160	SPS Incentive SPS Adjustment to Target	58200-Dist Op Station Exp	APF-RR-2, pg 102 ln. 64	(919)
161	SPS Test Year Escalator	58200-Dist Op Station Exp	APF-RR-2, pg 91-98 ln. 37, 133	20,534
162	SPS Estimated O&M	58300-Dist Oper Overhead Lines	APF-RR-2, pg 53 ln. 385-387	36,089
163	SPS Incentive SPS Adjustment to Target	58300-Dist Oper Overhead Lines	APF-RR-2, pg 102 ln. 65-67	(590)
164	SPS Incentive XES Adjustment to Target	58300-Dist Oper Overhead Lines	APF-RR-2, pg 101 ln. 65-67	(971)
165	SPS Test Year Escalator	58300-Dist Oper Overhead Lines	APF-RR-2, pg 91-98 ln. 38-40, 134-136	17,818
166	SPS Estimated O&M	58400-Dist Op UG Elec lines	APF-RR-2, pg 54 ln. 393-395	(3,569)
167	SPS Incentive SPS Adjustment to Target	58400-Dist Op UG Elec lines	APF-RR-2, pg 102 ln. 68-70	(4)
168	SPS Test Year Escalator	58400-Dist Op UG Elec lines	APF-RR-2, pg 91-98 ln. 41-43, 137-139	855
169	SPS Estimated O&M	58500-Dist Oper Streetlight	APF-RR-2, pg 54 ln. 397-399	129,239
170	SPS Incentive SPS Adjustment to Target	58500-Dist Oper Streetlight	APF-RR-2, pg 102 ln. 71	(448)
171	SPS Test Year Escalator	58500-Dist Oper Streetlight	APF-RR-2, pg 91-98 ln. 44, 140	2,951
172	SPS Estimated O&M	58600-Dist Oper Meter Exp	APF-RR-2, pg 54 ln. 401-403	89,704
173	SPS Incentive SPS Adjustment to Target	58600-Dist Oper Meter Exp	APF-RR-2, pg 102 ln. 72-74	(3,518)
174	SPS Incentive XES Adjustment to Target	58600-Dist Oper Meter Exp	APF-RR-2, pg 101 ln. 72-74	(2,539)
175	SPS Test Year Escalator	58600-Dist Oper Meter Exp	APF-RR-2, pg 91-98 ln. 45-47, 141-143	89,995
176	SPS Estimated O&M	58700-Dist Oper Cust Install	APF-RR-2, pg 54 ln. 407-409	9,418
177	SPS Incentive SPS Adjustment to Target	58700-Dist Oper Cust Install	APF-RR-2, pg 102 ln. 75	(1,089)
178	SPS Test Year Escalator	58700-Dist Oper Cust Install	APF-RR-2, pg 91-98 ln. 48, 144	23,285
179	SPS Business Area Adjustments	58800-Dist Oper Misc Exp	APF-RR-2, pg 54 ln. 413	(853)
180	SPS Estimated O&M	58800-Dist Oper Misc Exp	APF-RR-2, pg 54 ln. 411-412, 414	(1,103,276)
181	SPS Incentive SPS Adjustment to Target	58800-Dist Oper Misc Exp	APF-RR-2, pg 102 ln. 76-78	(4,287)
182	SPS Incentive XES Adjustment to Target	58800-Dist Oper Misc Exp	APF-RR-2, pg 101 ln. 76-78	(6,291)
183	SPS Test Year Escalator	58800-Dist Oper Misc Exp	APF-RR-2, pg 91-98 ln. 49-51, 145-147	122,043
184	SPS Estimated O&M	58900-Dist Rents	APF-RR-2, pg 54 ln. 423-425	1,724
185	SPS Incentive SPS Adjustment to Target	58900-Dist Rents	APF-RR-2, pg 102 ln. 79-81	18
186	SPS Incentive XES Adjustment to Target	58900-Dist Rents	APF-RR-2, pg 101 ln. 79-81	(1,011)
187	SPS Test Year Escalator	58900-Dist Rents	APF-RR-2, pg 91-98 ln. 52-54, 148-150	1,602

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188	SPS Estimated O&M	59000-Dist Mtc Super & Eng	APF-RR-2, pg 54 ln. 434-436	24,603
189	SPS Incentive SPS Adjustment to Target	59000-Dist Mtc Super & Eng	APF-RR-2, pg 102 ln. 84	(24)
190	SPS Incentive XES Adjustment to Target	59000-Dist Mtc Super & Eng	APF-RR-2, pg 101 ln. 84	(411)
191	SPS Test Year Escalator	59000-Dist Mtc Super & Eng	APF-RR-2, pg 91-98 ln. 12, 108	1,161
192	SPS Estimated O&M	59100-Dist Mt of Structures	APF-RR-2, pg 54 ln. 438-439	273
193	SPS Incentive SPS Adjustment to Target	59100-Dist Mt of Structures	APF-RR-2, pg 102 ln. 85-86	(2)
194	SPS Test Year Escalator	59100-Dist Mt of Structures	APF-RR-2, pg 91-98 ln. 13-15, 109-111	15
195	SPS Estimated O&M	59200-Dist Mt of Station Equip	APF-RR-2, pg 54-55 ln. 441-443	67,732
196	SPS Incentive SPS Adjustment to Target	59200-Dist Mt of Station Equip	APF-RR-2, pg 104 ln. 87	(621)
197	SPS Incentive XES Adjustment to Target	59200-Dist Mt of Station Equip	APF-RR-2, pg 103 ln. 87	(0)
198	SPS Test Year Escalator	59200-Dist Mt of Station Equip	APF-RR-2, pg 91-98 ln. 16, 112	13,727
199	SPS Adjust Storm Damage Expense	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55 ln. 446, 449	58,384
200	SPS Estimated O&M	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55 ln. 445, 447-448	(393,635)
201	SPS Incentive SPS Adjustment to Target	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 104 ln. 88-90	(2,542)
202	SPS Incentive XES Adjustment to Target	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 103 ln. 88-90	(1,800)
203	SPS Test Year Escalator	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 91-98 ln. 17-19, 113-115	124,694
204	SPS Estimated O&M	59400-Dist Mt of Undergrnd Line	APF-RR-2, pg 55 ln. 456-458	17,935
205	SPS Incentive SPS Adjustment to Target	59400-Dist Mt of Undergrnd Line	APF-RR-2, pg 104 ln. 91-93	(50)
206	SPS Test Year Escalator	59400-Dist Mt of Undergrnd Line	APF-RR-2, pg 91-98 ln. 20-22, 116-118	3,790
207	SPS Estimated O&M	59500-Dist Mt of Line Transform	APF-RR-2, pg 55 ln. 460-461	3
208	SPS Estimated O&M	59600-Dist Mtc of Streetlights	APF-RR-2, pg 55 ln. 463-465	(74,953)
209	SPS Incentive SPS Adjustment to Target	59600-Dist Mtc of Streetlights	APF-RR-2, pg 104 ln. 95-97	(63)
210	SPS Test Year Escalator	59600-Dist Mtc of Streetlights	APF-RR-2, pg 91-98 ln. 25-27, 121-123	8,468
211	SPS Estimated O&M	59700-Dist Mtc of Meters	APF-RR-2, pg 55 ln. 467-469	6,321
212	SPS Incentive SPS Adjustment to Target	59700-Dist Mtc of Meters	APF-RR-2, pg 104 ln. 98-99	(18)
213	SPS Test Year Escalator	59700-Dist Mtc of Meters	APF-RR-2, pg 91-98 ln. 28-29, 124-125	420
214	SPS Estimated O&M	59800-Dist Mtc of Dist Plant	APF-RR-2, pg 55 ln. 471-473	(46,886)
215	SPS Incentive SPS Adjustment to Target	59800-Dist Mtc of Dist Plant	APF-RR-2, pg 104 ln. 100-102	(403)
216	SPS Test Year Escalator	59800-Dist Mtc of Dist Plant	APF-RR-2, pg 91-98 ln. 30-32, 126-128	(5,510)
217	SPS Business Area Adjustments	90100-Cust Acct Supervise	APF-RR-2, pg 55 ln. 477	9,657
218	SPS Estimated O&M	90100-Cust Acct Supervise	APF-RR-2, pg 55 ln. 476, 478	953
219	SPS Incentive XES Adjustment to Target	90100-Cust Acct Supervise	APF-RR-2, pg 103 ln. 105	(285)
220	SPS Test Year Escalator	90100-Cust Acct Supervise	APF-RR-2, pg 91-98 ln. 30-32, 102	756
221	SPS Estimated O&M	90200-Cust Acct Meter Read	APF-RR-2, pg 55 ln. 484-486	65,374
222	SPS Incentive SPS Adjustment to Target	90200-Cust Acct Meter Read	APF-RR-2, pg 104 ln. 106	(3,594)
223	SPS Incentive XES Adjustment to Target	90200-Cust Acct Meter Read	APF-RR-2, pg 103 ln. 106	(417)
224	SPS Test Year Escalator	90200-Cust Acct Meter Read	APF-RR-2, pg 91-98 ln. 8, 103	77,116
225	SPS Estimated O&M	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 55-56 ln. 490-492	(140,471)
226	SPS Incentive SPS Adjustment to Target	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 104 ln. 107	(1,304)
227	SPS Incentive XES Adjustment to Target	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 103 ln. 107	(36,647)
228	SPS Test Year Escalator	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 91-98 ln. 9, 104	97,009
229	SPS Estimated Customer Assistance	90800-Customer Asst Expense	APF-RR-2, pg 56 ln. 503-505	3,029
230	SPS Incentive SPS Adjustment to Target	90800-Customer Asst Expense	APF-RR-2, pg 104 ln. 110	(2,273)
231	SPS Incentive XES Adjustment to Target	90800-Customer Asst Expense	APF-RR-2, pg 103 ln. 110	(1,354)
232	SPS Test Year Escalator	90800-Customer Asst Expense	APF-RR-2, pg 91-98 ln. 10, 105	49,926
233	SPS Estimated Customer Assistance	90804EE-Customer Assistance SaversSwitch	APF-RR-2, pg 56 ln. 519-520	18
234	SPS Test Year Escalator	90804EE-Customer Assistance SaversSwitch	APF-RR-2, pg 91-98 ln. 11, 106	18
235	SPS Estimated O&M	91000-Misc Cust Serv Expense	APF-RR-2, pg 56 ln. 524-525	6,084
236	SPS Incentive SPS Adjustment to Target	91000-Misc Cust Serv Expense	APF-RR-2, pg 104 ln. 111	(5)
237	SPS Incentive XES Adjustment to Target	91000-Misc Cust Serv Expense	APF-RR-2, pg 103 ln. 111	(65)
238	SPS Test Year Escalator	91000-Misc Cust Serv Expense	APF-RR-2, pg 91-98 ln. 107	237
239	SPS Estimated O&M	91200-Economic Development	APF-RR-2, pg 56 ln. 527-529	8,981
240	SPS Incentive SPS Adjustment to Target	91200-Economic Development	APF-RR-2, pg 104 ln. 114	(337)
241	SPS Test Year Escalator	91200-Economic Development	APF-RR-2, pg 91-98 ln. 66, 166	6,905
242	SPS Business Area Adjustments	92000-A&G Salaries	APF-RR-2, pg 56 ln. 532, 539	(8,804)
243	SPS Eliminate Corporate Aircraft Expense	92000-A&G Salaries	APF-RR-2, pg 56-57 ln. 533, 540	(167,927)
244	SPS Eliminate Long Term Incentive	92000-A&G Salaries	APF-RR-2, pg 56 ln. 534, 538	(5,917,663)
245	SPS Eliminate Xcel Foundation Expense	92000-A&G Salaries	APF-RR-2, pg 56-57 ln. 535, 541	(23,387)
246	SPS Estimated Eliminations	92000-A&G Salaries	APF-RR-2, pg 56-57 ln. 536, 542	(9,757)
247	SPS Estimated O&M	92000-A&G Salaries	APF-RR-2, pg 56-57 ln. 531, 537, 543	1,211,264
248	SPS Incentive SPS Adjustment to Target	92000-A&G Salaries	APF-RR-2, pg 104 ln. 117	(4,653)
249	SPS Incentive XES Adjustment to Target	92000-A&G Salaries	APF-RR-2, pg 103 ln. 117	(289,361)
250	SPS Test Year Escalator	92000-A&G Salaries	APF-RR-2, pg 91-98 ln. 4, 97	678,822
251	SPS Business Area Adjustments	92100-A&G Office & Supplies	APF-RR-2, pg 57 ln. 544	(22)
252	SPS Eliminate Corporate Aircraft Expense	92100-A&G Office & Supplies	APF-RR-2, pg 57 ln. 545	(231,983)
253	SPS Estimated O&M	92100-A&G Office & Supplies	APF-RR-2, pg 57 ln. 546	(9,781)
254	SPS Incentive SPS Adjustment to Target	92100-A&G Office & Supplies	APF-RR-2, pg 104 ln. 118	(18)
255	SPS Incentive XES Adjustment to Target	92100-A&G Office & Supplies	APF-RR-2, pg 103 ln. 118	27,421
256	SPS Test Year Escalator	92100-A&G Office & Supplies	APF-RR-2, pg 91-98 ln. 5, 98	(510)
257	SPS Business Area Adjustments	92500-A&G Injuries & Damages	APF-RR-2, pg 57 ln. 567	(515)
258	SPS Eliminate Wholesale Account Manager Expense	92500-A&G Injuries & Damages	APF-RR-2, pg 57 ln. 568	(211)
259	SPS Eliminate Xcel Foundation Expense	92500-A&G Injuries & Damages	APF-RR-2, pg 57 ln. 569	(30)
260	SPS Business Area Adjustments	926000-Employee pensions and benefits	APF-RR-2, pg 57 ln. 572	11
261	SPS Eliminate Corporate Aircraft Expense	926000-Employee pensions and benefits	APF-RR-2, pg 57 ln. 571, 573	(36,948)
262	SPS Eliminate Wholesale Account Manager Expense	926000-Employee pensions and benefits	APF-RR-2, pg 57 ln. 574	(11,802)
263	SPS Eliminate Xcel Foundation Expense	926000-Employee pensions and benefits	APF-RR-2, pg 57 ln. 575	(1,711)
264	SPS Test Year Escalator	926000-Employee pensions and benefits	APF-RR-2, pg 91-98 ln. 6, 99	105,259
265	SPS Estimated O&M	93100-A&G Rents	APF-RR-2, pg 57 ln. 596-598	2,382
266	SPS Incentive SPS Adjustment to Target	93100-A&G Rents	APF-RR-2, pg 104 ln. 119	19
267	SPS Incentive XES Adjustment to Target	93100-A&G Rents	APF-RR-2, pg 103 ln. 119	(2,365)
268	SPS Test Year Escalator	93100-A&G Rents	APF-RR-2, pg 91-98 ln. 7, 100	3,859
269	SPS Eliminate Corporate Aircraft Expense	93500-A&G Maint of Gen PLT	APF-RR-2, pg 57 ln. 606	(54,286)
270	SPS Test Year Escalator	93500-A&G Maint of Gen PLT	APF-RR-2, pg 91-98 ln. 101	(1,629)
				<hr/>
				\$ (3,696,507)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 3		\$ 31,801,583
2				
3	Less: Amount per book (Test Year)	pg. 3/line 3		\$ 29,062,208
4				
5	Adjustment			\$ 2,739,375
6				
7				
8	Justification for requested adjustment:			
9	SPS Adjust Pension and Benefits	926000-Employee pensions and benefits	APF-RR-2, pg 57, ln. 576	\$ (1,114,529)
10	SPS Business Area Adjustments	926000-Employee pensions and benefits	APF-RR-2, pg 57, ln. 577	249
11	SPS Eliminate Corporate Aircraft Expense	926000-Employee pensions and benefits	APF-RR-2, pg 57, ln. 578	51
12	SPS Eliminate Executive Perquisites	926000-Employee pensions and benefits	APF-RR-2, pg 57, ln. 579	(7,894)
13	SPS Eliminate Non-Qualified Pension Expense	926000-Employee pensions and benefits	APF-RR-2, pg 57, ln. 580	(470,671)
14	SPS Eliminate Wholesale Account Manager Expense	926000-Employee pensions and benefits	APF-RR-2, pg 57, ln. 581	(36,401)
15	SPS Eliminate Xcel Foundation Expense	926000-Employee pensions and benefits	APF-RR-2, pg 57, ln. 582	(4,913)
16	SPS Eliminate Per Book Deferred Pension	92603-SPS Deferred Pension Exp	APF-RR-2, pg 57, ln. 583	2,798,525
17	SPS Estimated Deferred Pension and OPEB Expense	92603-SPS Deferred Pension Exp	APF-RR-2, pg 57, ln. 584	1,574,975
18	SPS Eliminate Corporate Aircraft Expense	93100-A&G Rents	APF-RR-2, pg 58, ln. 599	(16)
				\$ 2,739,376

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 7		\$ 49,066,894
2				
3	Less: Amount per book (Test Year)	pg. 3/line 7		\$ 54,693,824
4				
5	Adjustment			<u>\$ (5,626,930)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	50000-Stm Prod Op & Supr	APF-RR-2, pg 47, ln. 91	\$ (36)
10	SPS Eliminate Contributions and Dues Expense	50000-Stm Prod Op & Supr	APF-RR-2, pg 47, ln. 92	(215)
11	SPS Eliminate Life Event Expense	50000-Stm Prod Op & Supr	APF-RR-2, pg 47, ln. 93	(317)
12	SPS Eliminate Out-of-Period Expense	50000-Stm Prod Op & Supr	APF-RR-2, pg 47, ln. 94	(11,944)
13	SPS Estimated Eliminations	50000-Stm Prod Op & Supr	APF-RR-2, pg 47, ln. 95	(9)
14	SPS Estimated O&M	50000-Stm Prod Op & Supr	APF-RR-2, pg 47, ln. 96	26,111
15	SPS Adjust TUCO Fuel Handling for Contract Rate Change	50135-Coal Non-Mine;Non-Freight	APF-RR-2, pg 47, ln. 97	31,160
16	SPS Estimated 501350 Coal Mine Non-Freight	50135-Coal Non-Mine;Non-Freight	APF-RR-2, pg 47, ln. 98	(2,306,431)
17	SPS Business Area Adjustments	50170-Stm Gen Fuel	APF-RR-2, pg 48, ln. 99	(19)
18	SPS Eliminate Contributions and Dues Expense	50170-Stm Gen Fuel	APF-RR-2, pg 48, ln. 100	(2,750)
19	SPS Eliminate Life Event Expense	50170-Stm Gen Fuel	APF-RR-2, pg 48, ln. 101	(170)
20	SPS Adjust Environmental Chemicals	50200-Steam Expenses Major	APF-RR-2, pg 48, ln. 105	(844,930)
21	SPS Eliminate Contributions and Dues Expense	50200-Steam Expenses Major	APF-RR-2, pg 48, ln. 106	(83)
22	SPS Eliminate Life Event Expense	50200-Steam Expenses Major	APF-RR-2, pg 48, ln. 107	(44)
23	SPS Eliminate Out-of-Period Expense	50200-Steam Expenses Major	APF-RR-2, pg 48, ln. 108	(17,222)
24	SPS Estimated Eliminations	50200-Steam Expenses Major	APF-RR-2, pg 48, ln. 109	83
25	SPS Estimated O&M	50200-Steam Expenses Major	APF-RR-2, pg 48, ln. 110	(1,317)
26	SPS Eliminate Contributions and Dues Expense	50500-Stm Gen Elec Exp Major	APF-RR-2, pg 48, ln. 114	(40)
27	SPS Eliminate Out-of-Period Expense	50500-Stm Gen Elec Exp Major	APF-RR-2, pg 48, ln. 115	(174,900)
28	SPS Estimated O&M	50500-Stm Gen Elec Exp Major	APF-RR-2, pg 48, ln. 116	(119,996)
29	SPS Business Area Adjustments	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48, ln. 120	(290)
30	SPS Eliminate Contributions and Dues Expense	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48, ln. 121	(6,798)
31	SPS Eliminate Gaines County Writeoff to O&M	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48, ln. 122	(1,335,234)
32	SPS Eliminate Life Event Expense	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48, ln. 123	(31,479)
33	SPS Eliminate Out-of-Period Expense	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48, ln. 124	(89,387)
34	SPS Estimated Eliminations	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48, ln. 125	2,123
35	SPS Estimated O&M	50600-Misc Steam Pwr Exp	APF-RR-2, pg 48, ln. 126	(199,508)
36	SPS Business Area Adjustments	50700-Stm Pow Gen Rents	APF-RR-2, pg 48, ln. 130	(11,721)
37	SPS Eliminate Contributions and Dues Expense	50700-Stm Pow Gen Rents	APF-RR-2, pg 48, ln. 131	(1,659)
38	SPS Eliminate Life Event Expense	50700-Stm Pow Gen Rents	APF-RR-2, pg 48, ln. 132	(18)
39	SPS Eliminate Return on Shared Assets	50700-Stm Pow Gen Rents	APF-RR-2, pg 48, ln. 133	(479,127)
40	SPS Estimated Eliminations	50700-Stm Pow Gen Rents	APF-RR-2, pg 48, ln. 134	73
41	SPS Estimated O&M	50700-Stm Pow Gen Rents	APF-RR-2, pg 48, ln. 135	(50,837)
				<u>\$ (5,626,930)</u>

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 8		\$ 28,362,281
2				
3	Less: Amount per book (Test Year)	pg. 3/line 8		\$ 27,710,018
4				
5	Adjustment			\$ 652,263
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Contributions and Dues Expense	51000-Stm Maint Super&Eng	APF-RR-2, pg 48, ln 139	\$ (3,433)
10	SPS Eliminate Life Event Expense	51000-Stm Maint Super&Eng	APF-RR-2, pg 48, ln 140	(463)
11	SPS Eliminate Out-of-Period Expense	51000-Stm Maint Super&Eng	APF-RR-2, pg 48, ln 141	(3,313)
12	SPS Estimated Eliminations	51000-Stm Maint Super&Eng	APF-RR-2, pg 48, ln 142	3,173
13	SPS Estimated O&M	51000-Stm Maint Super&Eng	APF-RR-2, pg 48, ln 143	1,961
14	SPS Eliminate Out-of-Period Expense	51100-Stm Maint of Structures	APF-RR-2, pg 48, ln 147	(183,199)
15	SPS Estimated O&M	51100-Stm Maint of Structures	APF-RR-2, pg 49, ln 148	(150,746)
16	SPS Adjust Environmental Chemicals	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 49, ln 152	-
17	SPS Eliminate Contributions and Dues Expense	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 49, ln 153	(164)
18	SPS Eliminate Out-of-Period Expense	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 49, ln 154	(177,381)
19	SPS Estimated O&M	51200-Stm Maint of Boiler Plt	APF-RR-2, pg 49, ln 155	456,304
20	SPS Eliminate Contributions and Dues Expense	51300-Stm Maint of Elec Plant	APF-RR-2, pg 49, ln 159	(238)
21	SPS Eliminate Out-of-Period Expense	51300-Stm Maint of Elec Plant	APF-RR-2, pg 49, ln 160	(161,763)
22	SPS Estimated Eliminations	51300-Stm Maint of Elec Plant	APF-RR-2, pg 49, ln 161	238
23	SPS Estimated O&M	51300-Stm Maint of Elec Plant	APF-RR-2, pg 49, ln 162	1,001,439
24	SPS Eliminate Contributions and Dues Expense	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 49, ln 166	(1,253)
25	SPS Eliminate Life Event Expense	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 49, ln 167	(140)
26	SPS Eliminate Out-of-Period Expense	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 49, ln 168	(176,049)
27	SPS Estimated Eliminations	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 49, ln 169	55
28	SPS Estimated O&M	51400-Stm Maint of Misc Stm Plt	APF-RR-2, pg 49, ln 170	47,234
				\$ 652,263

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 12		\$ 7,115,279
2				
3	Less: Amount per book (Test Year)	pg. 3/line 12		\$ 1,103,794
4				
5	Adjustment			\$ 6,011,485
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	54600-Oth Oper Super&Eng	APF-RR-2, pg 49, ln. 174	\$ (1)
10	SPS Eliminate Contributions and Dues Expense	54600-Oth Oper Super&Eng	APF-RR-2, pg 49, ln. 175	(2)
11	SPS Eliminate Life Event Expense	54600-Oth Oper Super&Eng	APF-RR-2, pg 49, ln. 176	(12)
12	SPS Eliminate Out-of-Period Expense	54600-Oth Oper Super&Eng	APF-RR-2, pg 49, ln. 177	(431)
13	SPS Estimated Eliminations	54600-Oth Oper Super&Eng	APF-RR-2, pg 49, ln. 178	(1)
14	SPS Estimated O&M	54600-Oth Oper Super&Eng	APF-RR-2, pg 49, ln. 179	1,124
15	SPS Eliminate Out-of-Period Expense	54800-Oth Oper Gen Exp	APF-RR-2, pg 49, ln. 183	(84)
16	SPS Estimated O&M	54800-Oth Oper Gen Exp	APF-RR-2, pg 49, ln. 184	(306,045)
17	SPS Eliminate Contributions and Dues Expense	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 49, ln. 188	(5)
18	SPS Eliminate Life Event Expense	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 49, ln. 189	(4)
19	SPS Eliminate Out-of-Period Expense	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 49, ln. 190	(1,173)
20	SPS Estimated Eliminations	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 49, ln. 191	(1)
21	SPS Estimated O&M	54900-Oth Oper Misc Gen Exp	APF-RR-2, pg 49, ln. 192	414,868
22	SPS Annual Hale O&M Expense	54900W-Oth Oper Misc Gen Exp	APF-RR-2, pg 49, ln. 193	5,755,120
23	SPS Business Area Adjustments	55000-Oth Oper Rents	APF-RR-2, pg 50, ln. 199	(802)
24	SPS Eliminate Contributions and Dues Expense	55000-Oth Oper Rents	APF-RR-2, pg 50, ln. 200	(182)
25	SPS Eliminate Life Event Expense	55000-Oth Oper Rents	APF-RR-2, pg 50, ln. 201	(2)
26	SPS Eliminate Return on Shared Assets	55000-Oth Oper Rents	APF-RR-2, pg 50, ln. 202	(46,817)
27	SPS Estimated Eliminations	55000-Oth Oper Rents	APF-RR-2, pg 50, ln. 203	3
28	SPS Estimated O&M	55000-Oth Oper Rents	APF-RR-2, pg 50, ln. 204	195,931
				\$ 6,011,485

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 13		\$ 5,319,064
2				
3	Less: Amount per book (Test Year)	pg. 3/line 13		\$ 1,165,629
4				
5	Adjustment			\$ 4,153,435
6				
7				
8	Justification for requested adjustment:			
9	SPS Estimated O&M	55100-Oth Mtc Supervision&Eng	APF-RR-2, pg 50, ln. 208	\$ 4,503
10	SPS Eliminate Out-of-Period Expense	55200-Oth Maint of Structures	APF-RR-2, pg 50, ln. 212	(9,756)
11	SPS Estimated O&M	55200-Oth Maint of Structures	APF-RR-2, pg 50, ln. 213	(34,291)
12	SPS Eliminate Out-of-Period Expense	55300-Oth Mtc of Gen & Ele Plant	APF-RR-2, pg 50, ln. 217	(26,181)
13	SPS Estimated O&M	55300-Oth Mtc of Gen & Ele Plant	APF-RR-2, pg 50, ln. 218	364,846
14	SPS Annual Hale O&M Expense	55300W-Oth Mtc of Gen & Ele Plant	APF-RR-2, pg 50, ln. 219	3,843,120
15	SPS Eliminate Out-of-Period Expense	55400-Oth Mtc Misc Gen Plt Mjr	APF-RR-2, pg 50, ln. 223	(3,050)
16	SPS Estimated O&M	55400-Oth Mtc Misc Gen Plt Mjr	APF-RR-2, pg 50, ln. 224	14,243
				\$ 4,153,435

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 16		\$ 2,270,038
2				
3	Less: Amount per book (Test Year)	pg. 3/line 16		\$ 4,723,659
4				
5	Adjustment			<u>\$ (2,453,621)</u>
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	55600-Load Dispatch	APF-RR-2, pg 50, ln. 228	\$ (6)
11	SPS Eliminate Contributions and Dues Expense	55600-Load Dispatch	APF-RR-2, pg 50, ln. 229	(18)
12	SPS Eliminate Life Event Expense	55600-Load Dispatch	APF-RR-2, pg 50, ln. 230	(84)
13	SPS Estimated Eliminations	55600-Load Dispatch	APF-RR-2, pg 50, ln. 231	(198)
14	SPS Estimated O&M	55600-Load Dispatch	APF-RR-2, pg 50, ln. 232	(3,431)
15	SPS Business Area Adjustments	55700-Purchased Power Other	APF-RR-2, pg 50, ln. 240	(673)
16	SPS Eliminate Life Event Expense	55700-Purchased Power Other	APF-RR-2, pg 50, ln. 241	(17)
17	SPS Eliminate Wholesale Account Manager Expense	55700-Purchased Power Other	APF-RR-2, pg 50, ln. 242	(2,839)
18	SPS Estimated Eliminations	55700-Purchased Power Other	APF-RR-2, pg 50, ln. 243	(3,402)
19	SPS Estimated O&M	55700-Purchased Power Other	APF-RR-2, pg 50, ln. 244	72,866
20	SPS Trading A&G Adjustment	55700-Purchased Power Other	APF-RR-2, pg 50-51, ln. 245-246	(525,000)
21	SPS Include Credit for REC Sales	55790REC - REC Costs	APF-RR-2, pg 51, ln. 247	(332,167)
22	SPS Include Ongoing REC Costs	55790REC - REC Costs	APF-RR-2, pg 51, ln. 248	2,875,276
23	SPS Eliminate REC Costs	55790REC - REC Costs NM	APF-RR-2, pg 51, ln. 249	(2,726,959)
24	SPS Estimated O&M	55790REC - REC Costs NM	APF-RR-2, pg 51, ln. 250	194,367
25	SPS Eliminate REC Costs	55790REC - REC Costs TX	APF-RR-2, pg 51, ln. 251	(1,433,202)
26	SPS Estimated O&M	55790REC - REC Costs TX	APF-RR-2, pg 51, ln. 252	<u>(568,135)</u>
				\$ (2,453,621)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 21		\$ 14,982,661
2				
3	Less: Amount per book (Test Year)	pg. 3/line 21		\$ 15,076,869
4				
5	Adjustment			\$ (94,208)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust for Increase in Land Lease Costs	56000-Trans Oper Super & Eng	APF-RR-2, pg 51, ln. 256	\$ 140,764
11	SPS Business Area Adjustments	56000-Trans Oper Super & Eng	APF-RR-2, pg 51, ln. 257	(23,025)
12	SPS Eliminate Contributions and Dues Expense	56000-Trans Oper Super & Eng	APF-RR-2, pg 51, ln. 258	(19,110)
13	SPS Eliminate Life Event Expense	56000-Trans Oper Super & Eng	APF-RR-2, pg 51, ln. 259	(3,822)
14	SPS Estimated Eliminations	56000-Trans Oper Super & Eng	APF-RR-2, pg 51, ln. 260	378
15	SPS Estimated O&M	56000-Trans Oper Super & Eng	APF-RR-2, pg 51, ln. 261	(165,887)
16	SPS Eliminate Contributions and Dues Expense	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 51, ln. 268	(280)
17	SPS Eliminate Life Event Expense	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 51, ln. 269	(85)
18	SPS Estimated Eliminations	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 51, ln. 270	(120)
19	SPS Estimated O&M	56120-Load Disp-Monitor/Operate	APF-RR-2, pg 51, ln. 271	(125,173)
20	SPS Estimated O&M	56150-Rel/Plan/Standards Dev	APF-RR-2, pg 51, ln. 272	3,578
21	SPS Estimated O&M	56160-Trans Service Studies	APF-RR-2, pg 51, ln. 276	25,539
22	SPS Estimated O&M	56170-Gen Interconn Studies	APF-RR-2, pg 51, ln. 277	5,961
23	SPS Estimated O&M	56200-Trans Oper Station Exp	APF-RR-2, pg 51, ln. 281	(92,757)
24	SPS Business Area Adjustments	56300-Trans Oper OH Lines	APF-RR-2, pg 51, ln. 285	(1,121)
25	SPS Estimated O&M	56300-Trans Oper OH Lines	APF-RR-2, pg 51, ln. 286	80,689
26	SPS Business Area Adjustments	56600-Trans Oper Misc Exp	APF-RR-2, pg 52, ln. 312	(74)
27	SPS Eliminate Contributions and Dues Expense	56600-Trans Oper Misc Exp	APF-RR-2, pg 52, ln. 313	(203)
28	SPS Eliminate Life Event Expense	56600-Trans Oper Misc Exp	APF-RR-2, pg 52, ln. 314	(535)
29	SPS Estimated Eliminations	56600-Trans Oper Misc Exp	APF-RR-2, pg 52, ln. 315	203
30	SPS Estimated O&M	56600-Trans Oper Misc Exp	APF-RR-2, pg 52, ln. 316	356,937
31	SPS Business Area Adjustments	56700-Trans Rents	APF-RR-2, pg 52, ln. 320	(4,384)
32	SPS Eliminate Contributions and Dues Expense	56700-Trans Rents	APF-RR-2, pg 52, ln. 321	(675)
33	SPS Eliminate Life Event Expense	56700-Trans Rents	APF-RR-2, pg 52, ln. 322	(7)
34	SPS Eliminate Return on Shared Assets	56700-Trans Rents	APF-RR-2, pg 52, ln. 323	(192,221)
35	SPS Estimated Eliminations	56700-Trans Rents	APF-RR-2, pg 52, ln. 324	32
36	SPS Estimated O&M	56700-Trans Rents	APF-RR-2, pg 52, ln. 325	(78,809)
				\$ (94,208)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 22		\$ 3,858,698
2				
3	Less: Amount per book (Test Year)	pg. 3/line 22		\$ 1,696,577
4				
5	Adjustment			<u>\$ 2,162,121</u>
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Estimated O&M	56800-Trans Mtce Super & Eng	APF-RR-2, pg 52, ln. 329	\$ (85)
11	SPS Eliminate Out-of-Period Expense	57000-Tran Mnt of Station Equip	APF-RR-2, pg 52, ln. 333	(14,444)
12	SPS Estimated O&M	57000-Tran Mnt of Station Equip	APF-RR-2, pg 52, ln. 334	103,594
13	SPS Adjust Storm Damage Expense	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 52, ln. 340	1,994,395
14	SPS Business Area Adjustments	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 52, ln. 341	(12)
15	SPS Eliminate Life Event Expense	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 52, ln. 342	-
16	SPS Estimated O&M	57100-Trans Mt of Overhead Lines	APF-RR-2, pg 52, ln. 343	78,673
				<u>\$ 2,162,121</u>

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 23		\$ 168,705,614
2				
3	Less: Amount per book (Test Year)	pg. 3/line 23		\$ 163,172,774
4				
5	Adjustment			<u>\$ 5,532,840</u>
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500LDC-Wheeling Lamar DC Tie	APF-RR-2, pg 51, ln. 287	\$ (655)
11	SPS Estimated Transmission Revenue & Expense	56500LDC-Wheeling Lamar DC Tie	APF-RR-2, pg 51, ln. 288	(17,966)
12	SPS Estimated Transmission Revenue & Expense	56500MC-Wheeling Meter Charges	APF-RR-2, pg 51, ln. 289	(1,767)
13	SPS Estimated Transmission Revenue & Expense	56500MISC-Wheeling Miscellaneous	APF-RR-2, pg 51, ln. 290	(190,432)
14	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S11-Wheeling Schedule 11	APF-RR-2, pg 51, ln. 291	708
15	SPS Estimated Transmission Revenue & Expense	56500S11-Wheeling Schedule 11	APF-RR-2, pg 51, ln. 292	(3,299,137)
16	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S11W-Wheeling Schedule 11 - Wholesale	APF-RR-2, pg 51, ln. 293	4,213,238
17	SPS Estimated Transmission Revenue & Expense	56500S11W-Wheeling Schedule 11 - Wholesale	APF-RR-2, pg 51, ln. 294	21,654
18	SPS Estimated Transmission Revenue & Expense	56500S12-Wheeling Schedule 12	APF-RR-2, pg 52, ln. 295	195,684
19	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S12W-Wheeling Schedule 12 - Wholesale	APF-RR-2, pg 52, ln. 296	1,894
20	SPS Estimated Transmission Revenue & Expense	56500S12W-Wheeling Schedule 12 - Wholesale	APF-RR-2, pg 52, ln. 297	47,928
21	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S1W-Wheeling Schedule 1 - Wholesale	APF-RR-2, pg 52, ln. 298	(1,097)
22	SPS Estimated Transmission Revenue & Expense	56500S1W-Wheeling Schedule 1 - Wholesale	APF-RR-2, pg 52, ln. 299	(43,453)
23	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S2-Wheeling Schedule 2	APF-RR-2, pg 52, ln. 300	141
24	SPS Estimated Transmission Revenue & Expense	56500S2-Wheeling Schedule 2	APF-RR-2, pg 52, ln. 301	(2,285)
25	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S2W-Wheeling Schedule 2 - Wholesale	APF-RR-2, pg 52, ln. 302	(66,213)
26	SPS Estimated Transmission Revenue & Expense	56500S2W-Wheeling Schedule 2 - Wholesale	APF-RR-2, pg 52, ln. 303	(973)
27	SPS Adjust Schedule 9 Expenses	56500S9-Wheeling Schedule 9	APF-RR-2, pg 52, ln. 304	2,506,195
28	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S9-Wheeling Schedule 9	APF-RR-2, pg 52, ln. 305	(21,693)
29	SPS Estimated Transmission Revenue & Expense	56500S9W-Wheeling Schedule 9	APF-RR-2, pg 52, ln. 306	1,461,005
30	SPS Adjust Schedule 9 Expenses	56500S9W-Wheeling Schedule 9 - Wholesale	APF-RR-2, pg 52, ln. 307	789,247
31	SPS Estimated Transmission Revenue & Expense	56500S9W-Wheeling Schedule 9 - Wholesale	APF-RR-2, pg 52, ln. 308	(59,181)
				<u>\$ 5,532,840</u>

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 26		\$ 7,527,422
2				
3	Less: Amount per book (Test Year)	pg. 3/line 26		\$ 8,265,386
4				
5	Adjustment			\$ (737,964)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	57510-Operations Supervision	APF-RR-2, pg 53, ln. 346	\$ (75)
11	SPS Estimated O&M	57510-Operations Supervision	APF-RR-2, pg 53, ln. 347	1,987
12	SPS Estimated O&M	57570-Mkt Fac/Mon/Comp Serv	APF-RR-2, pg 53, ln. 354	(750,998)
13	SPS Business Area Adjustments	57580-Regional Market Rents	APF-RR-2, pg 53, ln. 360	(96)
14	SPS Eliminate Contributions and Dues Expense	57580-Regional Market Rents	APF-RR-2, pg 53, ln. 361	(16)
15	SPS Eliminate Life Event Expense	57580-Regional Market Rents	APF-RR-2, pg 53, ln. 362	(0)
16	SPS Eliminate Return on Shared Assets	57580-Regional Market Rents	APF-RR-2, pg 53, ln. 363	(3,584)
17	SPS Estimated Eliminations	57580-Regional Market Rents	APF-RR-2, pg 53, ln. 364	(1)
18	SPS Estimated O&M	57580-Regional Market Rents	APF-RR-2, pg 53, ln. 365	14,819
				\$ (737,964)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 29		\$ 14,313,706
2				
3	Less: Amount per book (Test Year)	pg. 3/line 29		\$ 15,669,891
4				
5	Adjustment			<u>\$ (1,356,185)</u>
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	58000-Dist Oper Sup & Eng	APF-RR-2, pg 53, ln. 369	\$ (7,686)
11	SPS Eliminate Contributions and Dues Expense	58000-Dist Oper Sup & Eng	APF-RR-2, pg 53, ln. 370	(2,734)
12	SPS Eliminate Life Event Expense	58000-Dist Oper Sup & Eng	APF-RR-2, pg 53, ln. 371	(1,180)
13	SPS Estimated Eliminations	58000-Dist Oper Sup & Eng	APF-RR-2, pg 53, ln. 372	(508)
14	SPS Estimated O&M	58000-Dist Oper Sup & Eng	APF-RR-2, pg 53, ln. 373	794,357
15	SPS Business Area Adjustments	58100-Dist Load Dispatching	APF-RR-2, pg 53, ln. 377	(189)
16	SPS Eliminate Life Event Expense	58100-Dist Load Dispatching	APF-RR-2, pg 53, ln. 378	(6)
17	SPS Estimated O&M	58100-Dist Load Dispatching	APF-RR-2, pg 53, ln. 379	(24,975)
18	SPS Eliminate Life Event Expense	58200-Dist Op Station Exp	APF-RR-2, pg 53, ln. 383	(49)
19	SPS Estimated O&M	58200-Dist Op Station Exp	APF-RR-2, pg 53, ln. 384	(113,845)
20	SPS Business Area Adjustments	58300-Dist Oper Overhead Lines	APF-RR-2, pg 53, ln. 388	(245)
21	SPS Eliminate Contributions and Dues Expense	58300-Dist Oper Overhead Lines	APF-RR-2, pg 53, ln. 389	(271)
22	SPS Eliminate Out-of-Period Expense	58300-Dist Oper Overhead Lines	APF-RR-2, pg 53, ln. 390	(195,170)
23	SPS Estimated Eliminations	58300-Dist Oper Overhead Lines	APF-RR-2, pg 53, ln. 391	40
24	SPS Estimated O&M	58300-Dist Oper Overhead Lines	APF-RR-2, pg 53, ln. 392	(264,116)
25	SPS Estimated O&M	58400-Dist Op UG Elec lines	APF-RR-2, pg 54, ln. 396	14,706
26	SPS Estimated O&M	58500-Dist Oper Streetlight	APF-RR-2, pg 54, ln. 400	295
27	SPS Eliminate Contributions and Dues Expense	58600-Dist Oper Meter Exp	APF-RR-2, pg 54, ln. 404	(205)
28	SPS Eliminate Life Event Expense	58600-Dist Oper Meter Exp	APF-RR-2, pg 54, ln. 405	(6,470)
29	SPS Estimated O&M	58600-Dist Oper Meter Exp	APF-RR-2, pg 54, ln. 406	(489,459)
30	SPS Estimated O&M	58700-Dist Oper Cust Install	APF-RR-2, pg 54, ln. 410	(7,160)
31	SPS Business Area Adjustments	58800-Dist Oper Misc Exp	APF-RR-2, pg 54, ln. 416	(119)
32	SPS Eliminate Contributions and Dues Expense	58800-Dist Oper Misc Exp	APF-RR-2, pg 54, ln. 417	(4,157)
33	SPS Eliminate Life Event Expense	58800-Dist Oper Misc Exp	APF-RR-2, pg 54, ln. 418, 422	(9,904)
34	SPS Eliminate Out-of-Period Expense	58800-Dist Oper Misc Exp	APF-RR-2, pg 54, ln. 419	(15,731)
35	SPS Estimated Eliminations	58800-Dist Oper Misc Exp	APF-RR-2, pg 54, ln. 420	936
36	SPS Estimated O&M	58800-Dist Oper Misc Exp	APF-RR-2, pg 54, ln. 421	(955,654)
37	SPS Business Area Adjustments	58900-Dist Rents	APF-RR-2, pg 54, ln. 427	(3,328)
38	SPS Eliminate Contributions and Dues Expense	58900-Dist Rents	APF-RR-2, pg 54, ln. 428	(573)
39	SPS Eliminate Life Event Expense	58900-Dist Rents	APF-RR-2, pg 54, ln. 426, 429, 433	(6)
40	SPS Eliminate Return on Shared Assets	58900-Dist Rents	APF-RR-2, pg 54, ln. 430	(153,935)
41	SPS Estimated Eliminations	58900-Dist Rents	APF-RR-2, pg 54, ln. 431	13
42	SPS Estimated O&M	58900-Dist Rents	APF-RR-2, pg 54, ln. 432	91,144
				<u>\$ (1,356,185)</u>

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 30		\$ 5,159,270
2				
3	Less: Amount per book (Test Year)	pg. 3/line 30		\$ 3,798,102
4				
5	Adjustment			<u>\$ 1,361,168</u>
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Estimated O&M	59000-Dist Mtc Super & Eng	APF-RR-2, pg 54, ln. 437	\$ 227
11	SPS Estimated O&M	59100-Dist Mt of Structures	APF-RR-2, pg 54, ln. 440	(3,737)
12	SPS Estimated O&M	59200-Dist Mt of Station Equip	APF-RR-2, pg 55, ln. 444	54,341
13	SPS Adjust Storm Damage Expense	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55, ln. 450	223,754
14	SPS Business Area Adjustments	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55, ln. 451	(930)
15	SPS Eliminate Contributions and Dues Expense	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55, ln. 452	(109)
16	SPS Eliminate Life Event Expense	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55, ln. 453	(3)
17	SPS Eliminate Out-of-Period Expense	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55, ln. 454	(568)
18	SPS Estimated O&M	59300-Dist Mtc of Overhead Lines	APF-RR-2, pg 55, ln. 455	1,412,857
19	SPS Estimated O&M	59400-Dist Mt of Undergrnd Line	APF-RR-2, pg 55, ln. 459	(245,362)
20	SPS Estimated O&M	59500-Dist Mt of Line Transform	APF-RR-2, pg 55, ln. 462	269
21	SPS Estimated O&M	59600-Dist Mtc of Streetlights	APF-RR-2, pg 55, ln. 466	26,120
22	SPS Estimated O&M	59700-Dist Mtc of Meters	APF-RR-2, pg 55, ln. 470	469
23	SPS Eliminate Out-of-Period Expense	59800-Dist Mtce of Dist Plant	APF-RR-2, pg 55, ln. 474	(5,633)
24	SPS Estimated O&M	59800-Dist Mtce of Dist Plant	APF-RR-2, pg 55, ln. 475	<u>(100,529)</u>
				\$ 1,361,168

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 34		\$ 10,829,165
2				
3	Less: Amount per book (Test Year)	pg. 3/line 34		\$ 10,505,572
4				
5	Adjustment			\$ 323,593
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	90100-Cust Acct Supervise	APF-RR-2, pg 55, ln. 479	\$ (240)
11	SPS Eliminate Contributions and Dues Expense	90100-Cust Acct Supervise	APF-RR-2, pg 55, ln. 480	(46)
12	SPS Eliminate Life Event Expense	90100-Cust Acct Supervise	APF-RR-2, pg 55, ln. 481	(43)
13	SPS Estimated Eliminations	90100-Cust Acct Supervise	APF-RR-2, pg 55, ln. 482	(4)
14	SPS Estimated O&M	90100-Cust Acct Supervise	APF-RR-2, pg 55, ln. 483	105
15	SPS Business Area Adjustments	90200-Cust Acct Meter Read	APF-RR-2, pg 55, ln. 487	(313)
16	SPS Eliminate Life Event Expense	90200-Cust Acct Meter Read	APF-RR-2, pg 55, ln. 488	(160)
17	SPS Estimated O&M	90200-Cust Acct Meter Read	APF-RR-2, pg 55, ln. 489	(9,871)
18	SPS Business Area Adjustments	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 56, ln. 493	(14,516)
19	SPS Eliminate Contributions and Dues Expense	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 56, ln. 494	(53)
20	SPS Eliminate Life Event Expense	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 56, ln. 495	(687)
21	SPS Eliminate Out-of-Period Expense	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 56, ln. 496	(10,298)
22	SPS Estimated Eliminations	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 56, ln. 497	3
23	SPS Estimated O&M	90300-Cust Acct Recrds & Coll	APF-RR-2, pg 56, ln. 498	147,602
24	SPS Estimated O&M	904001-Uncollectable Accounts - Non Commodity	APF-RR-2, pg 56, ln. 500	(295,392)
25	SPS Estimated O&M	90400-Cust Acct Uncollect	APF-RR-2, pg 56, ln. 501	356,397
26	SPS Customer Deposit Interest	DEPINT - Customer Deposit Interest Expense	APF-RR-2, pg 56, ln. 501-502	151,110
				\$ 323,593

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 35		\$ (55,859)
2				
3	Less: Amount per book (Test Year)	pg. 3/line 35		<u>\$ 18,912,562</u>
4				
5				<u>\$ (18,968,421)</u>
6				
7	Justification for requested adjustment:			
8	SPS Business Area Adjustments	90800-Customer Asst Expense	APF-RR-2, pg 56, ln. 506	\$ -
9	SPS Eliminate Contributions and Dues Expense	90800-Customer Asst Expense	APF-RR-2, pg 56, ln. 507	(4,316)
10	SPS Eliminate Life Event Expense	90800-Customer Asst Expense	APF-RR-2, pg 56, ln. 508	(211)
11	SPS Eliminate Out-of-Period Expense	90800-Customer Asst Expense	APF-RR-2, pg 56, ln. 509	(7,224)
12	SPS Eliminate Wholesale Account Manager Expense	90800-Customer Asst Expense	APF-RR-2, pg 56, ln. 510	(12,222)
13	SPS Estimated Customer Assistance	90800-Customer Asst Expense	APF-RR-2, pg 56, ln. 511	(1,069,077)
14	SPS Estimated Eliminations	90800-Customer Asst Expense	APF-RR-2, pg 56, ln. 512	(706)
15	SPS Eliminate Texas Per Book Historic EE Expense	90800EE-Customer Assistance Hist EE Amort	APF-RR-2, pg 56, ln. 513	(866,773)
16	SPS Estimated Customer Assistance	90800EE-Customer Assistance Hist EE Amort	APF-RR-2, pg 56, ln. 514	(418,337)
17	SPS Eliminate Per Book EE Amortization	90801EE-Customer Assistance EE Amort TX	APF-RR-2, pg 56, ln. 515	(4,416,554)
18	SPS Estimated Customer Assistance	90801EE-Customer Assistance EE Amort TX	APF-RR-2, pg 56, ln. 516	(62,835)
19	SPS Eliminate Per Book EE Amortization	90803EE-Customer Assistance EE Amort NM	APF-RR-2, pg 56, ln. 517	(11,514,978)
20	SPS Estimated Customer Assistance	90803EE-Customer Assistance EE Amort NM	APF-RR-2, pg 56, ln. 518	41,978
21	SPS Estimated Customer Assistance	90804EE-Customer Assistance SaversSwitch	APF-RR-2, pg 56, ln. 521	(79,299)
22	SPS Business Area Adjustments	909000-Informational and instruction advertising expense	APF-RR-2, pg 56, ln. 522	(146)
23	SPS Eliminate Contributions and Dues Expense	909000-Informational and instruction advertising expense	APF-RR-2, pg 56, ln. 523	(600,478)
24	SPS Estimated O&M	910000-Misc Cust Serv Expense	APF-RR-2, pg 56, ln. 526	42,756
				<u>\$ (18,968,421)</u>

Southwestern Public Service Company
Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 36		\$ 10,648
2				
3	Less: Amount per book (Test Year)	pg. 3/line 36		\$ 7,239
4				
5	Adjustment			\$ 3,409
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Estimated O&M	91200-Economic Development	APF-RR-2, pg 56, ln. 530	\$ 3,409

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 39		\$ 53,122,949
2				
3	Less: Amount per book (Test Year)	pg. 3/line 39		\$ 44,022,304
4				
5	Adjustment			\$ 9,100,645
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 547	\$ (46,811)
11	SPS Eliminate Contributions and Dues Expense	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 548	(92,998)
12	SPS Eliminate Corporate Aircraft Expense	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 549	(258,806)
13	SPS Eliminate Life Event Expense	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 550	(6,559)
14	SPS Eliminate Out-of-Period Expense	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 551	(963)
15	SPS Eliminate Xcel Foundation Expense	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 552	(7,025)
16	SPS Estimated Eliminations	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 553	(10,539)
17	SPS Estimated O&M	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 554	(873,412)
18	SPS Include Commercial Equivalent of Corporate Aircraft Travel	92100-A&G Office & Supplies	APF-RR-2, pg 57, ln. 555	801,501
19	SPS Eliminate Return on Shared Assets	92200-A&G Admn Transfer Crdt	APF-RR-2, pg 57, ln. 556	3,110,579
20	SPS Estimated O&M	92200-A&G Admn Transfer Crdt	APF-RR-2, pg 57, ln. 557	(409,255)
21	SPS Business Area Adjustments	92300-A&G Outside Services	APF-RR-2, pg 57, ln. 558	(1,457)
22	SPS Eliminate Corporate Aircraft Expense	92300-A&G Outside Services	APF-RR-2, pg 57, ln. 559	(91,728)
23	SPS Eliminate Out-of-Period Expense	92300-A&G Outside Services	APF-RR-2, pg 57, ln. 560	1,311,930
24	SPS Eliminate Xcel Foundation Expense	92300-A&G Outside Services	APF-RR-2, pg 57, ln. 561	(2,816)
25	SPS Estimated Eliminations	92300-A&G Outside Services	APF-RR-2, pg 57, ln. 562	21,579
26	SPS Estimated O&M	92300-A&G Outside Services	APF-RR-2, pg 57, ln. 563	2,058,197
27	SPS Eliminate Corporate Aircraft Expense	92400-A&G Property Insurance	APF-RR-2, pg 57, ln. 564	(6,936)
28	SPS Estimated Eliminations	92400-A&G Property Insurance	APF-RR-2, pg 57, ln. 565	(4)
29	SPS Estimated O&M	92400-A&G Property Insurance	APF-RR-2, pg 57, ln. 566	(73,937)
30	SPS Eliminate Corporate Aircraft Expense	92500-A&G Injuries & Damages	APF-RR-2, pg 57, ln. 570	(169)
31	SPS Customer Communications for Tariff Changes	92800R-Regulatory Commision Expense TX	APF-RR-2, pg 57, ln. 585	177,925
32	SPS Eliminate Test Year Rate Case Expense Amortization	92800R-Regulatory Commision Expense TX	APF-RR-2, pg 57, ln. 586	(3,140,584)
33	SPS Include Rate Case Expenses	92800R-Regulatory Commision Expense TX	APF-RR-2, pg 57, ln. 587	6,940,266
34	SPS Public Regulatory Commission Fees	92800R-Regulatory Commision Expense TX	APF-RR-2, pg 57, ln. 588	117,039
35	SPS Estimated O&M	92900-A&G Duplicate Chrg Crdt	APF-RR-2, pg 58, ln. 589	23,016
36	SPS Eliminate Brand & General Advertising	93010-A&G General Advertising	APF-RR-2, pg 58, ln. 590	(1,058,815)
37	SPS Business Area Adjustments	93020-A&G Misc General Exp	APF-RR-2, pg 58, ln. 591	(1,258)
38	SPS Eliminate Contributions and Dues Expense	93020-A&G Misc General Exp	APF-RR-2, pg 58, ln. 592	(609,704)
39	SPS Eliminate Stock Equivalent Plan	93020-A&G Misc General Exp	APF-RR-2, pg 58, ln. 593	(234,270)
40	SPS Estimated Eliminations	93020-A&G Misc General Exp	APF-RR-2, pg 58, ln. 594	67,455
41	SPS Estimated O&M	93020-A&G Misc General Exp	APF-RR-2, pg 58, ln. 595	67,922
42	SPS Business Area Adjustments	93100-A&G Rents	APF-RR-2, pg 58, ln. 600	(11,717)
43	SPS Eliminate Contributions and Dues Expense	93100-A&G Rents	APF-RR-2, pg 58, ln. 601	(2,510)
44	SPS Eliminate Life Event Expense	93100-A&G Rents	APF-RR-2, pg 58, ln. 602	(24)
45	SPS Eliminate Return on Shared Assets	93100-A&G Rents	APF-RR-2, pg 58, ln. 603	(1,658,466)
46	SPS Estimated Eliminations	93100-A&G Rents	APF-RR-2, pg 58, ln. 604	83
47	SPS Estimated O&M	93100-A&G Rents	APF-RR-2, pg 58, ln. 605	468,865
48	SPS Estimated Eliminations	93500-A&G Maint of Gen PLT	APF-RR-2, pg 58, ln. 607	(22,175)
49	SPS Estimated O&M	93500-A&G Maint of Gen PLT	APF-RR-2, pg 58, ln. 608	480
50	SPS Include Allowed Contributions, Donations & Dues	Recoverable Contributions and Donations	APF-RR-2, pg 58, ln. 609	2,556,746
				\$ 9,100,645

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 5		\$ 315,325,066
2				
3	Less: Amount per book (Test Year)	pg. 1/line 5		\$ 203,350,225
4				
5	Adjustment			\$ 111,974,841
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Annualize Z2 Amortization	403	APF-RR-2, pg 58-63, ln. 860	\$ (294,042)
11	SPS Eliminate Amortizations Recovered in Riders	403	APF-RR-2, pg 58-63, ln. 856-858, 861-862	2,324,496
12	SPS Eliminate Depr & Amort Associated with ARC	403	APF-RR-2, pg 58-63, ln. 610-862	(1,618,550)
13	SPS Estimated Annualized Depreciation Expense at New Rates	403	APF-RR-2, pg 58-63, ln. 610-862	66,481,832
14	SPS Estimated Depreciation Expense	403	APF-RR-2, pg 58-63, ln. 610-862	38,852,507
15	SPS Unblending Adjustment	403	APF-RR-2, pg 58-63, ln. 610-862	6,228,598
				\$ 111,974,841

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 1		\$ 8,600,976
2				
3	Less: Amount per book (Test Year)	pg. 4/line 1		\$ 8,890,119
4				
5	Adjustment			\$ (289,143)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	408101-Tax Other Than Income Tax - Payroll	APF-RR-2, pg 63, ln. 865	\$ 57
11	SPS Eliminate Corporate Aircraft Expense	408101-Tax Other Than Income Tax - Payroll	APF-RR-2, pg 63, ln. 866	(9,732)
12	SPS Eliminate Wholesale Account Manager Expense	408101-Tax Other Than Income Tax - Payroll	APF-RR-2, pg 63, ln. 867	(12,519)
13	SPS Eliminate Xcel Foundation Expense	408101-Tax Other Than Income Tax - Payroll	APF-RR-2, pg 63, ln. 868	(1,702)
14	SPS Payroll Tax Adjustment	408101-Tax Other Than Income Tax - Payroll		(265,246)
				\$ (289,142)

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 3		\$ 55,541,225
2				
3	Less: Amount per book (Test Year)	pg. 4/line 3		\$ 44,197,375
4				
5	Adjustment			\$ 11,343,850
6				
7				
8	Justification for requested adjustment:			
9	SPS Adjust Property Taxes for Wind Farm	408100-Tax Other Than Income Tax - Property	APF-RR-2, pg 63, ln. 863	\$ 7,673,954
10	SPS Annualize Property Tax	408100-Tax Other Than Income Tax - Property	APF-RR-2, pg 63, ln. 864	3,669,896
				\$ 11,343,850

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 5		\$ 11,310,169
2				
3	Less: Amount per book (Test Year)	pg. 4/line 5		\$ 9,057,256
4				
5	Adjustment			\$ 2,252,913
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	408102FF-Taxes Other Than Income - Franchise Fees	APF-RR-2, pg 63, ln. 869	\$ 2,252,913

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 7		\$ 7,433,165
2				
3	Less: Amount per book (Test Year)	pg. 4/line 7		6,362,030
4				
5	Adjustment			<u>\$ 1,071,135</u>
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	408102GRT-Taxes Other Than Income - Gross Receipts Tax	APF-RR-2, pg 63, ln. 870	\$ 1,071,135

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 9		\$ 303,144
2				
3	Less: Amount per book (Test Year)	pg. 4/line 9		\$ 303,926
4				
5	Adjustment			\$ (782)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	APF-RR-2, pg 63, ln. 871	\$ (782)

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 9		\$ (807,441)
2				
3	Less: Amount per book (Test Year)	pg. 1/line 9		\$ 765,758
4				
5	Adjustment			\$ (1,573,199)
6				
7				
8				
9	Justification for requested adjustment:			
10	State Income Taxes			\$ (1,573,199)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 11		\$ (11,893,802)
2				
3	Less: Amount per book (Test Year)	pg. 1/line 11		\$ 11,279,794
4				
5	Adjustment			<u>\$ (23,173,596)</u>
6				
7				
8				
9	Justification for requested adjustment:			
10	Federal Income Taxes			\$ (23,173,596)

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 13		\$ 67,449,322
2				
3	Less: Amount per book (Test Year)	pg. 1/line 13		\$ 45,846,276
4				
5	Adjustment			\$ 21,603,046
6				
7				
8				
9	Justification for requested adjustment:			
10	Deferred Income Taxes			\$ 21,603,046

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 15		\$ (67,300)
2				
3	Less: Amount per book (Test Year)	pg. 1/line 15		\$ (67,302)
4				
5	Adjustment			\$ 1
6				
7				
8				
9	Justification for requested adjustment:			
10				

Southwestern Public Service Company
Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 19		\$ -
2				
3	Less: Amount per book (Test Year)	pg. 1/line 19		\$ (12,013)
4				
5	Adjustment			\$ 12,013
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Gain on Sale of Disposition of Allowances	41181-Operating Income - Gains from disposition of allowances	APF-RR-2, pg 82, ln. 1786	\$ 12,013

Southwestern Public Service Company

Adjustments to Test Year

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 21		\$ -
2				
3	Less: Amount per book (Test Year)	pg. 1/line 21		\$ 873,526
4				
5	Adjustment			\$ (873,526)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Gain on Sale of Disposition of Allowances	41191-Operating Income - Losses from disposition of allowances	APF-RR-2, pg 82, ln. 1785	\$ (873,526)

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
1	- Plant in Service	6,635,629,862		64	
2	- Plant Purch or Sold	-			
3	- Plant Held for Future Use	4,167,109		68	
4	- Complete Cap. not Classfd	644,720,561		64	
5	- Construc Work in Progress	975,377,786		66	
6	- Accum Prov for Deprec	(2,213,302,102)		65	
7	- Accum Prov. for Amort	(139,538,301)		65	
8	- NonUtility Property	4,422,200			
9	- Acc Dep Amrt of NonU	(399,844)			
10	- Other Investment	2,256,476			
11	- Cash	(0)			
12	- Working Funds	100,600			
13	- Temp Cash Investment	419,261			
14	- Cust Accts Receivable	67,140,840			
15	- Other Accounts Receivable	48,225,464			
16	- Accum Depr Uncollect Acct	(5,438,518)			
17	- Notes Receivable Assoc. Co	-			
18	- Accts Receivable Assoc. Co	3,387,961		77	
19	- Fuel Stock Major	8,518,270		75	
20	- Plant Mat & Oper Supplies	21,307,693			
21	- Mat&Sup for Merch&Contwrk	185,246			
22	- Emission Allowance Invent	4,260,798		79	
23	- Stores Expense Undistrib	-			
24	- Prepayments	6,152,912		76	
25	- Int&Dividend Receivable	743,075			
26	- Rents Receivable	602,471			
27	- Accrued Utility Revenues	114,293,647			
28	- Misc Current&Accrued Ast	-			
29	- Drivat Instru Assets	21,221,613			
30	- Unamortized Debt Exp	20,181,408			
31	- Oth Regulatory Assets	358,936,710		78	
32	- Prelim Srvy&Investigation				
33	- Clearing Accounts	43			
34	- Misc Deferred Debits	9,253,786			
35	- Unamort Loss on Reacquire	22,471,869			
36	- Accum Def Inc Tax	101,906,994		82	
37	- Common Stock Issued	(100)			
38	- Premium on Capital Stock	(362,132,084)			
39	- Misc Paid in Capital	(1,579,192,171)			
40	- Capital Stock Expense	9,033,435			
41	- Unappropri Retained Earning	(605,725,195)			
42	- Accum Otr Compre Inc	1,362,188			
43	- Bonds	(1,800,000,000)			
44	- Other Long Term Debt	(350,000,000)			
45	- Unamort Prem on Long Term	(8,959,613)			
46	- Unamort Discnt Long Term	12,454,074			
47	- Prov for Injuries&Damages	-			
48	- Prov for Pension&Benefits	(72,367,684)			
49	- Accum Misc Op Provisions	(580,979)			

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
50	- Prov for Rate Refunds	-			
51	- Asset Retirement Obligation	(32,842,361)			
52	- Notes Payable	(137,000,000)			
53	- Accounts Payable	(193,530,847)			
54	- Notes Payable to Assoc Co	(38,000,000)			
55	- Accts Payable to Asse Co.	(13,147,104)			
56	- Customer Deposits	(7,458,891)		84	
57	- Taxes Accrued	(29,686,529)			
58	- Interest Accrued	(26,081,783)			
59	- Dividends Declared	(47,553,625)			
60	- Tax Collection Payable	(6,258,787)			
61	- Misc Current&Accrued Liab	(3,678,932)			
62	- Privat Instr Liab	(19,057,378)			
63	- Cust Advance for Const	-		87	
64	- Other Deferred Credits	(14,291,266)			
65	- Oth Regulatory Liab	(660,993,838)		88-89	
66	- Def Invest Tax Credit	(144,180)			
67	- Def Inc Tax Accel Amort	(1,119,773)		82	
68	- Def Inc Tax Other Prop	(649,419,650)		82	
69	- Def Inc Tax Other	(84,301,295)		82	
70	- Depreciation Expense			25	
71	- Depr Exp for Asset Retire Cost		171,940,312	25	
72	- Amortization of Limited-Ter		43,075		
73	- Amortization of Oth Elec		28,177,595	26	
74	- Regulatory Debits		(209,900)		
75	- Regulatory Credits		4,994,564	26	
76	- Property Tax		(3,380,797)	26	
77	- Payroll Tax		44,197,375	28	
78	- Sales, Use, Oth Tax		8,890,119	30	
79	- Tax Oth Inc Tax-Oth		15,723,212	31	
80	- Income Tax, Utility Oper Inc		25,109	31, 36, 38	
81	- Income Tax, Oth Inc & Deduct		7,252,499	46	
82	- Prov for Def Inc Tax-Util		839,630		
83	- Def Inc tax oth inc		105,935,936		
84	- Def Inc Tax-Util-Cr		719,680		
85	- Accretion Expense		(72,175,608)		
86	- Def Inc tax oth-Cr		1,575,475		
87	- Investment Tax Credit		(715,960)		
88	- Gains-Disposition of Allowance		(52,421)	48	
89	- Loss from Non-Utility Op		(12,013)	99	
90	- Rev from Non-Utility Op		873,526	99	
91	- Exp from Non-Utility		(185,017)		
92	- Inrst & Dividnd Income		209,131		
93	- Allow Fund Used During		(1,580,200)		
94	- Misc Nonoperating Inc		(25,967,130)		
95	- Gain on Disposition Prop		(2,345)		
96	- Loss on Disposition Prop		(6,798)		
97	- Donations		13,700		
98	- Life Insurance		1,973,704		
			(67,973)		

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
99	- Penalties		70,794		
100	- Expenditures for Civic,		524,125		
101	- Other Deductions		223,703		
102	- Intrst on Lng-Trm Debt		82,816,495		
103	- Amort Debt Dscnt & Exp		1,209,786		
104	- Amort-Loss on Reacqrd Dbt		807,614		
105	- Interest & Dividend		1,224,178		
106	- Other Interest Exp		3,525,800		
107	- Allow Borwd Fnds Drg Cust		(11,722,809)		
108	- Dividends Declared Common		173,482,025		
109	- Rev Ele Residential Sales		(376,870,356)	92, 93, 94	
110	- Rev Ele C&I Sales		(843,821,550)	92, 93, 94	
111	- Rev Ele Str&Hwy Lghing		(7,015,075)	92, 93, 94	
112	- Rev E Oth Sales Pub Auth		(38,123,543)	92, 93, 94	
113	- Sales for Resale Revenues		(386,309,738)	92, 93, 94	
114	- Provision for Rate Refunds			94	
115	- Rev E Oth Forfeited Disc		(1,608,460)	95	
116	- Rev Ele Oth Misc Service		(1,045,205)	95	
117	- Rev Ele Oth Rents		(8,344,759)	95	
118	- Rev Ele Other		(11,129,475)	95	
119	- Rev frm Trnsm of Elctrcy Oth		(226,975,709)	95	
120	- Stm Prod Op & Supr		2,240,774	3, 4, 6	Labor in line 4
121	- Stm Gen Fuel		296,741,434	1, 3, 4, 6	Fuel in line 1; Labor in line 4
122	- Steam Expenses Major		10,850,490	3, 4, 6	Labor in line 4
123	- Stm Gen Elec Exp. Major		9,823,217	3, 4, 6	Labor in line 4
124	- Misc Steam Pwr Exp		13,588,603	3, 4, 6	Labor in line 4
125	- Stm Pow Gen Rents		6,356,224	3, 4, 6	Labor in line 4
126	- SO2 Allowances		122,490	3, 6	
127	- Stm Maint Super&Eng		1,461,134	3, 4, 7	Labor in line 4
128	- Stm Maint of Structures		5,314,954	3, 4, 7	Labor in line 4
129	- Stm Maint of Boiler Plt		17,538,315	3, 4, 7	Labor in line 4
130	- Stm Maint of Elec Plant		12,340,821	3, 4, 7	Labor in line 4
131	- Stm Maint of Misc Stm Plt		11,098,819	3, 4, 7	Labor in line 4
132	- Oth Oper Super&Eng		20,806	3, 4, 8	Labor in line 4
133	- Oth Oper Fuel		39,957,981	1, 4	Fuel in line 1; Labor in line 4
134	- Oth Oper Gen Exp		603,018	3, 4, 8	Labor in line 4
135	- Oth Oper Misc Gen Exp		384,351	3, 4, 8	Labor in line 4
136	- Oth Oper Rents		510,319	3, 4, 8	Labor in line 4
137	- Oth Maint Super & Eng		212,250	3, 4, 9	Labor in line 4
138	- Oth Maint of Structures		403,687	3, 4, 9	Labor in line 4
139	- Oth Mtc of Gen & Ele Plant		1,323,320	3, 4, 9	Labor in line 4
140	- Oth Mtc Misc Gen Plt Mjr		304,583	3, 4, 9	Labor in line 4
141	- Purchased Power		463,342,765	2	
142	- Load Dispatch		1,075,506	3, 4, 10	Labor in line 4
143	- Other Power Oth Exp		12,535,095	2, 3, 4, 10	Purchased Power in line 2; Labor in line 4
144	- Trans Oper Super & Eng		9,593,328	3, 4, 11	Labor in line 4
145	- Load Disp-Reliability		225,815	3, 4, 11	Labor in line 4
146	- Load Disp-Monitor/Operate		3,202,085	3, 4, 11	Labor in line 4
147	- Load Disp-Sch Con/Disp Serv		4,043,263	3, 4, 11	Labor in line 4
148	- Rel/Plan/Standards Dev		31	3, 4, 11	Labor in line 4

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
149 561.6	- Trans Service Studies		66036	3, 4, 11	Labor in line 4
150 561.7	- Gen Interconn Studies		(55,916)	3, 4, 11	Labor in line 4
151 561.8	- Rel/Plan/Standards Dev Serv		3,190,183	3, 4, 11	Labor in line 4
152 562	- Trans Oper Station Exp		1,898,346	3, 4, 11	Labor in line 4
153 563	- Trans Oper OH Lines		835,080	3, 4, 11	Labor in line 4
154 565	- Trans of Elec By Others		163,172,774	3, 11	
155 566	- Trans Oper Misc Exp		3,021,486	3, 4, 11	Labor in line 4
156 567	- Trans Rents		1,970,387	3, 4, 11	Labor in line 4
157 568	- Trans Mice Super & Eng		8,642	3, 4, 12	Labor in line 4
158 570	- Tran Mnt of Station Equip		1,736,994	3, 4, 12	Labor in line 4
159 571	- Trans Mt of Overhead Line		1,001,695	3, 4, 12	Labor in line 4
160 572	- Trans Maint of UG lines				
161 575.1	- Operation Supervision		156,739	3, 4, 13	Labor in line 4
162 575.2	- DA & RT Mkt Admin		303,445	3, 4, 13	Labor in line 4
163 575.5	- Ancillary Serv Mkt Admin		24,331	3, 4, 13	Labor in line 4
164 575.6	- Mkt Monitoring/Compliance		41,000	3, 4, 13	Labor in line 4
165 575.7	- Mkt Fac/Mon/Comp Serv		8,199,872	3, 4, 13	Labor in line 4
166 575.8	- Regional Market Rents		51,693	3, 4, 13	Labor in line 4
167 580	- Dist Oper Sup & Eng		3,119,535	3, 4, 14	Labor in line 4
168 581	- Dist Load Dispatching		313,622	3, 4, 14	Labor in line 4
169 582	- Dist Op Station Exp		1,574,563	3, 4, 14	Labor in line 4
170 583	- Dist Oper Overhead Lines		3,847,180	3, 4, 14	Labor in line 4
171 584	- Dist Op UG Elec Lines		144,930	3, 4, 14	Labor in line 4
172 585	- Dist Oper Streetlight		155,814	3, 4, 14	Labor in line 4
173 586	- Dist Oper Meter Exp		3,299,840	3, 4, 14	Labor in line 4
174 587	- Dist Oper Cust Install		896,258	3, 4, 14	Labor in line 4
175 588	- Dist Oper Misc Exp		13,510,855	3, 4, 14	Labor in line 4
176 589	- Dist Rents		2,598,021	3, 4, 14	Labor in line 4
177 590	- Dist Mtc Super & Eng		19,185	3, 4, 15	Labor in line 4
178 591	- Dist Mtc of Structures		4,265	3, 4, 15	Labor in line 4
179 592	- Dist Mt of Station Equip		778,534	3, 4, 15	Labor in line 4
180 593	- Dist Mtc of Overhead Lines		7,897,728	3, 4, 15	Labor in line 4
181 594	- Dist Mt of Undergrnd Line		404,212	3, 4, 15	Labor in line 4
182 595	- Dist Mt of Line Transform		346	3, 4, 15	Labor in line 4
183 596	- Dist Mtc of Streetlights		626,896	3, 4, 15	Labor in line 4
184 597	- Dist Mtc of Meters		13,026	3, 4, 15	Labor in line 4
185 598	- Dist Maint of Dist Plant		(230,658)	3, 4, 15	Labor in line 4
186 901	- Cust Acct Supervise		19,649	3, 4, 16	Labor in line 4
187 902	- Cust Acct Meter Read		4,713,413	3, 4, 16	Labor in line 4
188 903	- Cust Acct Recrds & Coll		6,913,818	3, 4, 16	Labor in line 4
189 904	- Uncol Acct - Commod		4,380,461	3, 23	
190 904.001	- Uncol Acct - Noncommod		1,058,042	3, 23	
191 905	- Cust Acct Misc		-		

Southwestern Public Service Company

Detail TYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-2 Ref Line	Explanation
192 908	- Customer Asst Expense		20,149,017	3, 4, 17	Labor in line 4
193 909	- Cust Serv Instruct Adver		600,624	3, 4, 17	Labor in line 4
194 910	- Miscellaneous Customer Service		17,056	3, 4, 17	Labor in line 4
195 912	- Sales Demo & Sales		254,656	3, 4, 18	Labor in line 4
196 920	- A&G Salaries		33,507,631	4	
197 921	- A&G Office & Supplies		19,942,234	3, 19	
198 922	- A&G Admn Transfer Crdt		(17,541,474)	3, 19	
199 923	- A&G Outside Services		8,716,606	3, 19	
200 924	- A&G Property Insurance		3,263,374	3, 19	
201 925	- A&G Injuries & Damages		6,583,526	3, 4, 19	Labor in line 4
202 926	- A&G Pen & Ben		32,607,319	5	
203 928	- A&G Regulatory Comm Exp		10,230,465	3, 32, 34	
204 929	- A&G Duplicate Chrg Crdt		(1,390,153)	3, 19	
205 930.1	- A&G General Advertising		1,058,815	3, 19	
206 930.2	- A&G Misc General Exp		1,194,240	3, 4, 19	Labor in line 4
207 931	- A&G Rents		12,951,838	3, 4, 19	Labor in line 4
208 935	- A&G Maint of Gen PLT		185,735	3, 4, 19	Labor in line 4

Southwestern Public Service Company

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Line No.	Description	Account	Per Book
1	Operating & Maintenance Expenses:		
2			
3	Steam Production Operation:		
4	Supervision & Engineering	0500	\$ 171,958
5	Fuel (Transportation & Handling)	0501	32,721,812
6	Steam Expense	0502	3,560,168
7	Electric Expense	0505	3,473,478
8	Miscellaneous	0506	3,263,225
9	Rent	0507	5,634,662
10	Supplies and Expenses	0508	-
11	Allowances	0509	122,490
12	Total Steam Production Operation		\$ 48,947,793
13			
14	Steam Production Maintenance:		
15	Supervision & Engineering	0510	\$ 290,012
16	Structures	0511	3,647,463
17	Boilers	0512	11,035,083
18	Electric Plant	0513	6,414,919
19	Miscellaneous Plant	0514	3,953,995
20	Steam Production (Nonmajor)	0515	-
21	Total Steam Production Maintenance		\$ 25,341,471
22			
23	Total Steam Production O&M		\$ 74,289,263
24			
25	Combustion Turbine Production Operation:		
26	Supervision & Engineering	0546	\$ (14,901)
27	Fuel Handling	0547	-
28	Generation Expense	0548	117,252
29	Miscellaneous	0549	(218,488)
30	Rents	0550	252,443
31	Total Combustion Turbine Production Operation		\$ 136,307
32			
33	Combustion Turbine Production Maintenance:		
34	Supervision & Engineering	0551	\$ 89,945
35	Structures	0552	246,152
36	Electric Plant	0553	257,640
37	Miscellaneous Plant	0554	115,021
38	Total Combustion Turbine Production Maintenance		\$ 708,759
39			
40	Total Combustion Turbine Production O&M		\$ 845,065
41			
42			
43	System Control and Dispatch:		
44	System Load Control	0556	\$ 44,020
45	Other Expenditures	0557	(462,824)
46	Other Expenditures - New Mexico	0557NM	(388,735)
47	Other Expenditures - Texas	0557TX	-
48	Total System Control and Dispatch		\$ (807,538)
49			
50	Total Non-Fuel Production O&M		\$ 74,326,790

Southwestern Public Service Company

Unadjusted O&M
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51				
52	Transmission Operations:			
53	Supervision & Engineering	0560	\$	1,611,227
54	Load Dispatch	0561		-
55	Load Dispatch - Reliability	0561.1		-
56	Load Dispatch - Monitor/Operate	0561.2		929,444
57	Load Dispatch - Transmission Serv/Sch	0561.3		-
58	Load Dispatch - Sch/Con/Disp Serv	0561.4		4,043,263
59	Rel/Plan/Standards Dev Serv	0561.5		(3,547)
60	Trans Service Studies	0561.6		(3,059)
61	Generation Interconnection Studies	0561.7		(61,877)
62	Rel/Plan/Standards Dev Serv	0561.8		3,190,183
63	Station Equipment	0562		325,885
64	Overhead Lines	0563		723,956
65	Underground Lines	0564		-
66	Miscellaneous	0566		1,359,631
67	Rents	0567		1,639,394
68	Total Transmission Operations		\$	13,754,500
69				
70	Transmission Maintenance:			
71	Supervision & Engineering	0568	\$	618
72	Structures	0569		-
73	Station Equipment	0570		833,045
74	Overhead Lines	0571		(1,328,288)
75	Underground Lines	0572		-
76	Miscellaneous	0573		-
77	Total Transmission Maintenance		\$	(494,626)
78				
79	Wheeling:			
80	Wheeling - Facility Charges	565FC	\$	-
81	Wheeling - Lamar DC Tie	565LDC		(420)
82	Wheeling - Meter Charges	565MC		910,542
83	Wheeling - Miscellaneous	565MISC		(160,568)
84	Wheeling - Schedule 1	565S1		-
85	Wheeling - Schedule 11 - Retail	565S11		97,413,033
86	Wheeling - Schedule 11 - Wholesale	565S11W		28,178,497
87	Wheeling - Schedule 12 - Retail	565S12		1,635,919
88	Wheeling - Schedule 12 - Wholesale	565S12W		444,493
89	Wheeling - Schedule 1 - Wholesale	565S1W		718,162
90	Wheeling - Schedule 2	565S2		87,447
91	Wheeling - Schedule 2 Wholesale	565S2W		(38,596)
92	Wheeling - Schedule 3	565S3		-
93	Wheeling - Schedule 6	565S6		-
94	Wheeling - Schedule 7&8	565S7&8		-
95	Wheeling - Schedule 9	565S9		(1,922,081)
96	Wheeling - Schedule 9 Wholesale	565S9W		23,051,951
97	Wheeling - Z2 Direct Assigned Upgrade Charge	565Z2DAUC		81,490
98	Wheeling - Z2 Direct Assigned Upgrade Charge - Wholesale	565Z2DAUCW		16,962
99	Wheeling - Z2 Schedule 11 Charges	565Z2Sch11		(182,512)
100	Wheeling - Z2 Schedule 11 Charges - Wholesale	565Z2Sch11W		(4,093)
101	Total Wheeling		\$	150,230,227
102				
103	Total Transmission O&M		\$	163,490,101

Southwestern Public Service Company

Unadjusted O&M
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104				
105	Regional Market Expenses:			
106	Operation Supervision	0575.1	\$	13,173
107	DA & RT Mkt Admin	0575.2		-
108	Trans Rights Mkt Admin	0575.3		-
109	Cap Mkt Admin	0575.4		-
110	Ancillary Serv Mkt Admin	0575.5		-
111	Market Monitoring/Compliance	0575.6		-
112	Mkt Fac/Mon/Comp Serv	0575.7		7,448,874
113	Regional Market Rents	0575.8		31,764
114	Total Regional Market Expenses		\$	7,493,811
115				
116	Distribution Operations:			
117	Supervision	0580	\$	(215,214)
118	Load Dispatch	0581		253,493
119	Station Equipment	0582		640,805
120	Overhead Lines	0583		2,766,111
121	Underground Lines	0584		95,777
122	Street Lighting	0585		168,258
123	Metering	0586		(435,460)
124	Customer Installations	0587		34,965
125	Miscellaneous	0588		6,911,074
126	Rents	0589		2,290,915
127	Total Distribution Operations		\$	12,510,725
128				
129				
130	Distribution Maintenance:			
131	Supervision	0590	\$	169
132	Structures	0591		221
133	Station Equipment	0592		283,628
134	Overhead Lines	0593		1,372,337
135	Underground Lines	0594		39,358
136	Transformers	0595		77
137	Street Lighting	0596		219,373
138	Metering	0597		3,378
139	Miscellaneous	0598		(195,347)
140	Total Distribution Maintenance		\$	1,723,194
141				
142	Total Distribution O&M		\$	14,233,919
143				
144	Customer Accounting Expense:			
145	Supervision	0901	\$	2,386
146	Meter Reading	0902		1,907,524
147	Billing & Cashiering	0903		2,973,219
148	Uncollectible Accounts	0904		4,786,714
149	Miscellaneous	0905		-
150	Total Customer Accounting Expense		\$	9,669,843
151				
152				

Southwestern Public Service Company

Unadjusted O&M

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153	Customer Service Expense:			
154	Supervision	0907	\$	-
155	Customer Assistance - Historic EE Amortization - Texas	90800EE		(30,099)
156	Customer Assistance - EE Tracker Amortization - Texas	90801EE		-
157	Customer Assistance - EE - New Mexico	90803EE		(83,957)
158	Customer Assistance - Saver Switch	090804EE		775,241
159	Customer Assistance - Other	90805EE		(858,394)
160	Advertisement	0909		-
161	Miscellaneous	0910		(28,118)
162	Total Customer Service Expense		\$	(225,327)
163				
164	Sales Expense:			
165	Sales Expense - Supv.	0911	\$	-
166	Demonstrations & Selling	0912		3,830
167	Advertising Expense - Sales	0913		-
168	Miscellaneous Sales Expense	0916		-
169	Total Sales Expense		\$	3,830
170				
171	Total Customer Service & Sales Expense		\$	(221,497)
172				
173	Total Customer Operations Expense		\$	9,448,346
174				
175	Administrative & General Expense:			
176	Administrative Salaries	0920	\$	-
177	Office Supplies & Expense	0921		17,625,550
178	A&G Expense Transferred	0922		(21,061,308)
179	Outside Services - Legal	0923		5,228,900
180	Property Insurance	0924		3,182,497
181	Injuries and Damages	0925		5,771,651
182	Pensions & Benefits	0926		-
183	Deferred Pensions & Benefits	092603		-
184	Regulatory Commission Expense - Texas	0928		(5,689,457)
185	Regulatory Commission Expense - New Mexico	0928		4,701,597
186	Regulatory Commission Expense - Wholesale	0928		748,078
187	Regulatory Commission Expense - NERC Fees	0928		94,433
188	Duplicate Charges - Electric	0929		(1,413,169)
189	Miscellaneous	0930		213,631
190	Rents - Retail Allocated	0931		10,667,046
191	Maintenance of Structures	0932		-
192	Maintenance of General Plant	0935		163,080
193	Total Administrative & General Expense		\$	20,232,529
194				
195	Total O&M Expense		\$	289,225,496

Note: Reconciliation to Schedule A-2:

Less Items not included in total on Line 22 of A-2	
Uncollectible Expense on Line 23 of A-2	5,438,503
Texas PUC Assessment on Line 32 of A-2	1,413,564
Other State's PUC Assessment on Line 34 of A-2	2,068,479
Amount to include on Line 3 of A-2	\$ 280,304,949