

Southwestern Public Service Company

Total Company

Line No.	Description	Per Books Total Company	Adjustment	Per Books Total Electric	Adjustment	Total Requested	Workpaper Reference
1	Plant in Service:						
2	Total Intangible	\$ 218,661,624	\$ -	\$ 218,661,624	\$ 3,198,628	\$ 221,860,251	APF-RR-2, pg. 114, ln. 6
3	Total Steam Production	1,887,189,815	-	1,887,189,815	27,567,500	1,914,757,314	APF-RR-2, pg. 114, ln. 17
4	Total Internal Combustion Equipment	289,384,876	-	289,384,876	690,372,645	979,757,521	APF-RR-2, pg. 114, ln. 29
5	Total Transmission Plant	3,013,551,286	-	3,013,551,286	186,278,187	3,199,829,473	APF-RR-2, pg. 115, ln. 62
6	Total Distribution Plant	1,389,499,356	-	1,389,499,356	33,945,662	1,423,445,017	APF-RR-2, pg. 116, ln. 95
7	Total General Plant	474,624,490	-	474,624,490	16,472,089	491,096,579	APF-RR-2, pg. 116, ln. 118
8	<b>Total Plant in Service</b>	<b>\$ 7,272,911,446</b>	<b>\$ -</b>	<b>\$ 7,272,911,446</b>	<b>\$ 957,834,710</b>	<b>\$ 8,230,746,156</b>	
9	Less Total Depreciation & Amortization Reserve	2,352,052,080	-	2,352,052,080	(45,726,306)	2,306,325,774	APF-RR-2, pg. 119, ln. 237
10	<b>Net Total Plant in Service</b>	<b>\$ 4,920,859,365</b>	<b>\$ -</b>	<b>\$ 4,920,859,365</b>	<b>\$ 1,003,561,017</b>	<b>\$ 5,924,420,382</b>	
11	Plus:						
12	Total Plant Held for Future Use	\$ 4,167,109	\$ -	\$ 4,167,109	\$ (4,167,109)	\$ -	APF-RR-2, pg. 121, ln. 337
13	Total Construction Work in Progress ("CWIP")	975,377,786	-	975,377,786	(975,377,786)	-	APF-RR-2, pg. 121, ln. 334
14	<b>Total Plant</b>	<b>\$ 5,900,404,260</b>	<b>\$ -</b>	<b>\$ 5,900,404,260</b>	<b>\$ 24,016,122</b>	<b>\$ 5,924,420,382</b>	
15	Plus:						
16	Fuel Inventory	\$ 7,963,416	\$ -	\$ 7,963,416	\$ -	\$ 7,963,416	APF-RR-2, pg. 122, ln. 362
17	NOx Inventory	3,884,383	-	3,884,383	(3,884,383)	-	APF-RR-2, pg. 122, ln. 356
18	Utility Materials & Supplies	21,562,495	-	21,562,495	-	21,562,495	APF-RR-2, pg. 122, ln. 350
19	Cash Working Capital	(24,201,390)	-	(24,201,390)	(3,521,249)	(27,722,639)	APF-RR-2, pg. 122, ln. 364
20	Total Prepayments	4,959,697	-	4,959,697	(953,320)	4,006,377	APF-RR-2, pg. 122, ln. 383
21	Regulatory Asset - Prepaid Pension	153,177,668	-	153,177,668	303,056	153,480,724	APF-RR-2, pg. 130, ln. 709-710
22	Regulatory Asset - Texas Restructuring Meters	130,869	-	130,869	-	130,869	APF-RR-2, pg. 130, ln. 711
23	Property Tax on CWIP	-	-	-	-	-	
24	Total Accumulated Deferred Income Taxes	(606,022,928)	-	(606,022,928)	(554,763,447)	(1,160,786,374)	APF-RR-2, pg. 130, ln. 707
25	Customer Deposits	(7,499,541)	-	(7,499,541)	-	(7,499,541)	APF-RR-2, pg. 130, ln. 719
26	FAS 106 Liability	(13,279,793)	-	(13,279,793)	140,219	(13,139,574)	APF-RR-2, pg. 130, ln. 731
27	FAS 112 Liability	(650,636)	-	(650,636)	30,436	(620,200)	APF-RR-2, pg. 130, ln. 730
28	Total Customer Advances for Construction	-	-	-	-	-	
29	<b>Net Rate Base</b>	<b>\$ 5,440,428,499</b>	<b>\$ -</b>	<b>\$ 5,440,428,499</b>	<b>\$ (538,632,566)</b>	<b>\$ 4,901,795,933</b>	
30	Requested Rate of Return	7.62%		7.62%		7.62%	
31	Required Earnings	\$ 414,560,652	\$ -	\$ 414,560,652	\$ -	\$ 373,516,850	

Note: As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will provide actual costs for the period of April 1, 2019 through June 30, 2019, referred to as 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.

Southwestern Public Service Company

Texas Retail

Line No.	Description	Per Books Total Electric	Adjustment	Electric	Adjustment	Texas Retail
1	Plant in Service:					
2	Total Intangible	\$ 218,661,624	\$ 3,198,628	\$ 221,860,251	\$ (88,553,614)	\$ 133,306,637
3	Total Steam Production	1,887,189,815	27,567,500	1,914,757,314	(800,612,324)	1,114,144,991
4	Total Internal Combustion Equipment	289,384,876	690,372,645	979,757,521	(399,621,437)	580,136,084
5	Total Transmission Plant	3,013,551,286	186,278,187	3,199,829,473	(1,790,360,764)	1,409,468,709
6	Total Distribution Plant	1,389,499,356	33,945,662	1,423,445,017	(506,577,983)	916,867,034
7	Total General Plant	474,624,490	16,472,089	491,096,579	(197,805,733)	293,290,846
8	<b>Total Plant in Service</b>	<b>\$ 7,272,911,446</b>	<b>\$ 957,834,710</b>	<b>\$ 8,230,746,156</b>	<b>\$ (3,783,531,855)</b>	<b>\$ 4,447,214,302</b>
9	Less Total Depreciation & Amortization Reserve	2,352,052,080	(45,726,306)	2,306,325,774	(981,309,301)	1,325,016,474
10	<b>Net Total Plant in Service</b>	<b>\$ 4,920,859,365</b>	<b>\$ 1,003,561,017</b>	<b>\$ 5,924,420,382</b>	<b>\$ (2,802,222,554)</b>	<b>\$ 3,122,197,828</b>
11	Plus:					
12	Total Plant Held for Future Use	\$ 4,167,109	\$ (4,167,109)	\$ -	\$ -	\$ -
13	Total Construction Work in Progress ("CWIP")	975,377,786	(975,377,786)	-	-	-
14	<b>Total Plant</b>	<b>\$ 5,900,404,260</b>	<b>\$ 24,016,122</b>	<b>\$ 5,924,420,382</b>	<b>\$ (2,802,222,554)</b>	<b>\$ 3,122,197,828</b>
15	Plus:					
16	Fuel Inventory	\$ 7,963,416	\$ -	\$ 7,963,416	\$ (3,212,427)	\$ 4,750,988
17	NOx Inventory	3,884,383	(3,884,383)	-	-	-
18	Utility Materials & Supplies	21,562,495	-	21,562,495	(9,505,011)	12,057,484
19	Cash Working Capital	(24,201,390)	(3,521,249)	(27,722,639)	12,726,138	(14,996,501)
20	Total Prepayments	4,959,697	(953,320)	4,006,377	(1,803,262)	2,203,115
21	Regulatory Asset - Prepaid Pension	153,177,668	303,056	153,480,724	(61,478,043)	92,002,681
22	Regulatory Asset - Texas Restructuring Meters	130,869	-	130,869	-	130,869
23	Property Tax on CWIP	-	-	-	-	-
24	Total Accumulated Deferred Income Taxes	(606,022,928)	(554,763,447)	(1,160,786,374)	543,676,657	(617,109,717)
25	Customer Deposits	(7,499,541)	-	(7,499,541)	1,387,495	(6,112,046)
26	FAS 106 Liability	(13,279,793)	140,219	(13,139,574)	5,263,171	(7,876,403)
27	FAS 112 Liability	(650,636)	30,436	(620,200)	248,426	(371,773)
28	Total Customer Advances for Construction	-	-	-	-	-
29	<b>Net Rate Base</b>	<b>\$ 5,440,428,499</b>	<b>\$ (538,632,566)</b>	<b>\$ 4,901,795,933</b>	<b>\$ (2,314,919,409)</b>	<b>\$ 2,586,876,524</b>
30	Requested Rate of Return	7.62%		7.62%		7.62%
31	Required Earnings	\$ 414,560,652		\$ 373,516,850		\$ 197,119,991

**Note:** As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will provide actual costs for the period of April 1, 2019 through June 30, 2019, referred to as 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.

## **Southwestern Public Service Company**

### **Percentage of Plant in Service**

Schedule B-1.2 is not applicable because Southwestern Public Service Company (“SPS”) is requesting 100% of original prudent plant placed in service since June 30, 2017, the end of the Update Period in SPS’s most recent base rate case, Docket No. 47527. The Public Utility Commission of Texas has not yet determined prudent cost for SPS’s capital additions requested in this case; therefore SPS has included the original cost of the plant.

**Southwestern Public Service Company**

**Penalties or Fines**

There are no penalties or fines reflected in Southwestern Public Service Company's plant-in-service on Schedule B-1.

## **Southwestern Public Service Company**

### **Post Test Year Adjustments**

This schedule is not applicable because Southwestern Public Service Company has not made any post test year adjustments under 16 Tex. Admin. Code § 25.231(c)(2)(F).

Southwestern Public Service Company  
Accumulated Provision Balances

**Accrd Postemployment FAS 112 (13.2421021)**

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
1	Beginning Balance	\$ (1,151,270)	\$ (1,151,270)	\$ (1,152,213)	\$ (1,152,213)	\$ (1,152,213)	\$ (1,152,213)	\$ (1,152,213)	\$ (1,107,697)	\$ (1,092,545)	\$ (1,092,545)	\$ (1,092,545)
2	Accruals	(7,833)	(12,333)	(9,833)	(9,833)	(9,833)	(13,833)	(13,833)	(13,833)	(13,833)	(13,833)	(13,833)
3	Other	25,882	(3,709)	25,891	21,717	21,738	21,738	21,765	18,985	18,979	18,982	18,982
4	Ending Balance	\$ (1,135,228)	\$ (1,151,270)	\$ (1,135,213)	\$ (1,123,299)	\$ (1,113,424)	\$ (1,115,629)	\$ (1,107,697)	\$ (1,102,545)	\$ (1,092,545)	\$ (1,092,545)	\$ (1,092,545)

**Account Rec Check**

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

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
5	Beginning Balance	\$ -	\$ (21,310)	\$ (7,493)	\$ (15,701)	\$ (14,884)	\$ (13,994)	\$ (24,985)	\$ (25,623)	\$ (25,200)	\$ (14,070)	\$ (337)
6	Accruals	(41,833)	(15,333)	(13,250)	(13,250)	(13,250)	(13,250)	(13,250)	(13,250)	(13,250)	-	-
7	Other	20,823	(1,516)	9,699	8,559	13,466	2,259	12,612	13,673	11,130	13,733	337
8	Ending Balance	\$ (21,310)	\$ (7,493)	\$ (11,044)	\$ (15,701)	\$ (14,884)	\$ (24,985)	\$ (25,623)	\$ (25,200)	\$ (14,070)	\$ (337)	\$ -

**Prepaid Retiree Medical FAS 106 (13.1476460)**

Line No.	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
9	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Accruals	1,014,000	1,014,000	1,014,000	1,014,000	1,014,000	1,014,000	1,014,000	1,014,000	1,014,000	998,739	998,643
11	Other	-	-	-	-	-	-	-	-	(2,011)	1,154	846,607
12	Ending Balance	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 1,014,000	\$ 998,739	\$ 996,643	\$ 1,820,000

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

Southwestern Public Service Company  
Accumulated Provision Balances

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

	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
13 Beginning Balance	\$ (892,000)	\$ (892,000)	\$ (892,000)	\$ (1,026,250)	\$ (1,026,250)	\$ (1,026,250)	\$ (1,012,500)	\$ (1,012,500)	\$ (1,012,500)	\$ (998,750)	\$ (998,750)	\$ (998,750)
14 Accruals	-	-	-	-	-	-	-	-	-	-	-	-
15 Other	-	-	(13,250)	-	-	13,250	-	-	13,250	-	-	13,250
16 Ending Balance	\$ (892,000)	\$ (892,000)	\$ (1,026,250)	\$ (1,026,250)	\$ (1,026,250)	\$ (1,012,500)	\$ (1,012,500)	\$ (1,012,500)	\$ (998,750)	\$ (998,750)	\$ (998,750)	\$ (998,750)

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

**Reg Liability  
FAS 106 (13.2331001)**

	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15	November-15	December-15
17 Beginning Balance	\$ (18,108,364)	\$ (18,034,031)	\$ (17,958,031)	\$ (17,883,364)	\$ (17,761,698)	\$ (17,675,031)	\$ (17,588,364)	\$ (17,501,698)	\$ (17,415,031)	\$ (17,328,364)	\$ (17,241,698)	\$ (17,155,031)
18 Accruals	74,333	99,000	86,667	86,667	86,667	86,667	86,667	86,667	86,667	86,667	86,667	86,667
19 Other	-	-	-	-	-	-	-	-	-	-	-	-
20 Ending Balance	\$ (18,034,031)	\$ (17,935,031)	\$ (17,871,364)	\$ (17,796,698)	\$ (17,675,031)	\$ (17,588,364)	\$ (17,501,698)	\$ (17,415,031)	\$ (17,328,364)	\$ (17,241,698)	\$ (17,155,031)	\$ (17,068,364)

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

Southwestern Public Service Company  
Accumulated Provision Balances

**Accord Postemployment**  
**FAS 112 (13.2421021)**

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
1	Beginning Balance	\$ (1,087,629)	\$ (1,062,250)	\$ (1,037,871)	\$ (1,013,492)	\$ (989,113)	\$ (964,734)	\$ (940,355)	\$ (915,976)	\$ (891,597)	\$ (867,218)	\$ (842,839)
2	Accruals	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)
3	Other	18,798	18,808	(3,351)	(3,339)	(3,372)	(3,345)	(3,330)	(3,342)	308,387	(3,388)	15,430
4	Ending Balance	\$ (1,069,498)	\$ (1,051,839)	\$ (1,056,443)	\$ (1,060,849)	\$ (1,059,908)	\$ (1,062,753)	\$ (1,065,583)	\$ (1,068,425)	\$ (1,071,318)	\$ (1,074,216)	\$ (1,077,114)

Account Rec Check \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

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

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
5	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
6	Accruals	(9,256)	(9,256)	(9,256)	(9,256)	(9,256)	(9,256)	(9,256)	(9,256)	(9,256)	(9,256)	(9,256)
7	Other	0	0	0	0	0	0	0	0	0	0	0
8	Ending Balance	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)	\$ (9,256)

Account Rec Check \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

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

Line No.	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
9	Beginning Balance	\$ 1,820,000	\$ 2,217,797	\$ 2,615,594	\$ 3,013,391	\$ 3,411,188	\$ 3,808,985	\$ 4,206,782	\$ 4,604,579	\$ 5,002,376	\$ 5,400,173	\$ 5,797,970
10	Accruals	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)
11	Other	416,047	41,388	27,448	34,024	35,455	34,466	33,526	34,155	(2,78,094)	31,504	(929,292)
12	Ending Balance	\$ 2,217,797	\$ 2,203,685	\$ 2,212,882	\$ 2,228,657	\$ 2,244,088	\$ 2,262,234	\$ 2,278,450	\$ 2,293,726	\$ 2,309,632	\$ 2,026,642	\$ 1,079,000

\* In January 2016 SPS recorded an entry to reflect an HRA contribution adjustment.  
\* In October 2016 there was a reclass entry made to account for 8 months of LTD payments. This entry was done to move the activity to the appropriate account.  
\* In December 2016 SPS recorded an annual adjustment which tied up the liability (or asset) for a report from Willis Towers Watson, a third party actuarial services. This adjustment is offset in the Regulatory Asset



Southwestern Public Service Company  
Accumulated Provision Balances

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

	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
13 Beginning Balance	\$ (985,000)	\$ (985,000)	\$ (985,000)	\$ (979,750)	\$ (979,750)	\$ (979,750)	\$ (975,500)	\$ (975,500)	\$ (975,500)	\$ (971,250)	\$ (971,250)	\$ (971,250)
14 Accruals	-	-	-	-	-	-	-	-	-	-	-	-
15 Other	-	-	5,750	-	-	(4,250)	-	-	4,250	-	-	(32,750)
16 Ending Balance	\$ (985,000)	\$ (985,000)	\$ (979,250)	\$ (979,750)	\$ (979,750)	\$ (975,500)	\$ (975,500)	\$ (975,500)	\$ (971,250)	\$ (971,250)	\$ (971,250)	\$ (1,004,000)

**Reg. Liability  
FAS 106 (13.2331001)**

	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
17 Beginning Balance	\$ (7,900,687)	\$ (7,818,687)	\$ (7,736,687)	\$ (7,654,687)	\$ (7,572,687)	\$ (7,490,687)	\$ (7,408,687)	\$ (7,326,687)	\$ (7,244,687)	\$ (7,162,687)	\$ (7,080,687)	\$ (6,998,687)
18 Accruals	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000
19 Other	-	-	-	-	-	-	-	-	-	-	-	1,049,750
20 Ending Balance	\$ (7,818,687)	\$ (7,736,687)	\$ (7,654,687)	\$ (7,572,687)	\$ (7,490,687)	\$ (7,408,687)	\$ (7,326,687)	\$ (7,244,687)	\$ (7,162,687)	\$ (7,080,687)	\$ (6,998,687)	\$ (6,916,687)

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

Southwestern Public Service Company  
Accumulated Provision Balances

Accred Postemployment  
FAS 112 (13.2421021)

Line No.	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
1	Beginning Balance	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)	\$ (1,059,000)
2	Accruals	(110,932)	(110,932)	(110,932)	(110,932)	(110,932)	(110,932)	(110,932)	(110,932)	(110,932)	(110,932)	(110,932)
3	Other	(860,878)	(860,878)	(860,878)	(860,878)	(860,878)	(860,878)	(860,878)	(860,878)	(860,878)	(860,878)	(860,878)
4	Ending Balance	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)	\$ (2,030,810)

Account Rec Check \$ (0) \$ 0 \$ 0 \$ (1) \$ (1) \$ (0) \$ (0) \$ (1) \$ (1) \$ (0) \$ (0) \$ (0) \$ (0)

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

Accred Postretire Med  
Post 158 (13.2421016)

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

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

Proprietary Retiree Medical  
FAS 106 (13.1476461)

Line No.	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
9	Beginning Balance	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)	\$ (628,162)
10	Accruals	(435,922)	(435,922)	(435,922)	(435,922)	(435,922)	(435,922)	(435,922)	(435,922)	(435,922)	(435,922)	(435,922)
11	Other	(23,250)	(23,250)	(23,250)	(23,250)	(23,250)	(23,250)	(23,250)	(23,250)	(23,250)	(23,250)	(23,250)
12	Ending Balance	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)	\$ (1,087,334)

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

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

Southwestern Public Service Company  
Accumulated Provision Balances

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

	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
13 Beginning Balance	\$ (1,004,000)	\$ (1,004,000)	\$ (1,004,000)	\$ (1,002,250)	\$ (1,000,250)	\$ (1,000,250)	\$ (1,000,500)	\$ (1,001,500)	\$ (1,001,500)	\$ (992,750)	\$ (992,750)	\$ (992,750)
14 Accruals	-	-	16,250	-	-	8,750	-	-	8,750	-	-	165,750
15 Other	-	-	-	-	-	-	-	-	-	-	-	-
16 Ending Balance	\$ (1,004,000)	\$ (1,004,000)	\$ (1,001,250)	\$ (1,002,250)	\$ (1,000,250)	\$ (1,000,500)	\$ (1,000,500)	\$ (1,001,500)	\$ (992,750)	\$ (992,750)	\$ (992,750)	\$ (827,000)

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

**Reg Liability  
FAS 106 (13.2331001)**

	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
17 Beginning Balance	\$ (15,866,035)	\$ (15,137,602)	\$ (15,035,022)	\$ (14,970,185)	\$ (14,885,269)	\$ (14,800,352)	\$ (14,715,435)	\$ (14,630,519)	\$ (14,545,602)	\$ (14,460,685)	\$ (14,375,769)	\$ (14,290,852)
18 Accruals	\$ 87,333	\$ 82,500	\$ 84,917	\$ 84,917	\$ 84,917	\$ 84,917	\$ 84,917	\$ 84,917	\$ 84,917	\$ 84,917	\$ 84,917	\$ 84,917
19 Other	\$ 642,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Ending Balance	\$ (15,137,602)	\$ (15,055,102)	\$ (14,970,185)	\$ (14,885,269)	\$ (14,800,352)	\$ (14,715,435)	\$ (14,630,519)	\$ (14,545,602)	\$ (14,460,685)	\$ (14,375,769)	\$ (14,290,852)	\$ (14,205,935)

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

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

Southwestern Public Service Company  
Accumulated Provision Balances

Accrd Postemployment  
FAS 112 (13.2421021)

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
1	Beginning Balance	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)	\$ (1,583)
2	Accruals	\$ 14,043	\$ 14,008	\$ 14,079	\$ 12,860	\$ 11,609	\$ 11,612	\$ 11,652	\$ 11,693	\$ 11,686	\$ 11,720	\$ 11,723
3	Other	\$ (756,247)	\$ (743,763)	\$ (731,267)	\$ (719,990)	\$ (685,633)	\$ (673,450)	\$ (661,231)	\$ (648,945)	\$ (636,676)	\$ (624,372)	\$ (609,192)
4	Ending Balance	\$ (2,954,917)	\$ (2,979,833)	\$ (3,004,750)	\$ (3,029,667)	\$ (3,054,584)	\$ (3,079,501)	\$ (3,104,418)	\$ (3,129,335)	\$ (3,154,252)	\$ (3,179,169)	\$ (3,204,086)
Account Rec Check \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0)												

Accrd Postretire Med  
Post 158 (13.2421016)

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
5	Beginning Balance	\$ (2,954,917)	\$ (2,979,833)	\$ (3,004,750)	\$ (3,029,667)	\$ (3,054,584)	\$ (3,079,501)	\$ (3,104,418)	\$ (3,129,335)	\$ (3,154,252)	\$ (3,179,169)	\$ (3,204,086)
6	Accruals	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)	\$ (24,917)
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Ending Balance	\$ (2,954,917)	\$ (2,979,833)	\$ (3,004,750)	\$ (3,029,667)	\$ (3,054,584)	\$ (3,079,501)	\$ (3,104,418)	\$ (3,129,335)	\$ (3,154,252)	\$ (3,179,169)	\$ (3,204,086)
Account Rec Check \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0)												

\* In December 2018 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson. This adjustment is offset in the Regulatory Asset (liability).

Prepaid Retiree Medical  
FAS 106 (13.1476461)

Line No.	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
9	Beginning Balance	\$ 10,951	\$ 14,404	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450
10	Accruals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Other	\$ 10,951	\$ 14,404	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450
12	Ending Balance	\$ 10,951	\$ 25,355	\$ 29,805	\$ 34,255	\$ 38,705	\$ 43,155	\$ 47,605	\$ 52,055	\$ 56,505	\$ 60,955	\$ 65,405
Account Rec Check \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0) \$ (0)												

Southwestern Public Service Company  
Accumulated Provision Balances

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

	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
13 Beginning Balance	\$ (827,000)	\$ (827,000)	\$ (827,000)	\$ (893,000)	\$ (893,000)	\$ (893,000)	\$ (881,000)	\$ (881,000)	\$ (881,000)	\$ (895,000)	\$ (895,000)	\$ (895,000)
14 Accruals	-	-	-	-	-	13,000	-	-	(13,000)	-	-	(13,000)
15 Other	-	-	(66,000)	-	-	-	-	-	-	-	-	-
16 Ending Balance	\$ (827,000)	\$ (827,000)	\$ (893,000)	\$ (893,000)	\$ (893,000)	\$ (881,000)	\$ (881,000)	\$ (881,000)	\$ (895,000)	\$ (895,000)	\$ (895,000)	\$ (915,000)

**Reg Liability  
FAS 106 (13.2331001)**

	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
17 Beginning Balance	\$ (10,849,172)	\$ (10,777,569)	\$ (10,706,359)	\$ (10,634,922)	\$ (10,563,506)	\$ (10,492,089)	\$ (10,420,672)	\$ (10,349,256)	\$ (10,277,839)	\$ (10,206,422)	\$ (10,135,006)	\$ (10,063,589)
18 Accruals	71,417	71,417	71,417	71,417	71,417	71,417	71,417	71,417	71,417	71,417	71,417	71,417
19 Other	-	-	-	-	-	-	-	-	-	-	-	-
20 Ending Balance	\$ (10,777,569)	\$ (10,706,359)	\$ (10,634,922)	\$ (10,563,506)	\$ (10,492,089)	\$ (10,420,672)	\$ (10,349,256)	\$ (10,277,839)	\$ (10,206,422)	\$ (10,135,006)	\$ (10,063,589)	\$ (9,992,172)

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

Southwestern Public Service Company  
Accumulated Provision Balances

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

Line No.	January-19	February-19	March-19	April-19	May-19	June-19 Est.
1	Beginning Balance	\$ (699,492)	\$ (699,492)	\$ (699,492)	\$ (699,492)	\$ (699,492)
2	Accruals	(1,260)	(1,260)	(1,260)	88,667	6,333
3	Other	11,640	11,692	10,131	11,743	11,754
4	Ending Balance	\$ (699,302)	\$ (689,360)	\$ (670,979)	\$ (570,986)	\$ (502,477)

Account Rec Check \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0

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

Line No.	January-19	February-19	March-19	April-19	May-19	June-19 Est.
5	Beginning Balance	\$ (1,801,947)	\$ (1,874,459)	\$ (1,808,764)	\$ (1,808,640)	\$ (1,769,234)
6	Accruals	(48,417)	(48,417)	(48,417)	(48,417)	(48,417)
7	Other	75,925	114,495	48,004	51,540	84,823
8	Ending Balance	\$ (1,874,439)	\$ (1,808,361)	\$ (1,808,764)	\$ (1,805,640)	\$ (1,742,692)

0 0 0 0 0 0

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

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

Line No.	January-19	February-19	March-19	April-19	May-19	June-19 Est.
9	Beginning Balance	\$ 99,513	\$ 99,513	\$ -	\$ -	\$ -
10	Accruals	-	-	-	-	-
11	Other	-	(99,513)	-	-	-
12	Ending Balance	\$ 99,513	\$ -	\$ -	\$ -	\$ -

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

Southwestern Public Service Company  
Accumulated Provision Balances

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

	January-19	February-19	March-19	April-19	May-19	June-19
13 Beginning Balance	\$ (905,000)	\$ (905,000)	\$ (905,000)	\$ (870,500)	\$ (870,500)	\$ (870,500)
14 Accruals	-	-	34,500	-	-	50,000
15 Other	-	-	-	-	-	-
16 Ending Balance	\$ (905,000)	\$ (905,000)	\$ (870,500)	\$ (870,500)	\$ (870,500)	\$ (820,500)

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

	January-19	February-19	March-19	April-19	May-19	June-19 Est
17 Beginning Balance	\$ (1,597,457)	\$ (1,323,623)	\$ (1,249,790)	\$ (1,175,957)	\$ (1,102,123)	\$ (1,028,290)
18 Accruals	73,833	73,833	73,833	73,833	73,833	73,833
19 Other	-	-	-	-	-	-
20 Ending Balance	\$ (1,523,623)	\$ (1,249,790)	\$ (1,175,957)	\$ (1,102,123)	\$ (1,028,290)	\$ (954,457)
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

Note: 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 § 38.12.

**Southwestern Public Service Company**

**Accumulated Provision Policies**

**Accrued Postemployment-FAS 112 (FERC 228.4)**

This account represents Southwestern Public Service Company's ("SPS") accrued Postemployment (SFAS 112) benefits, based on Willis Towers Watson actuarial reports. This account is used to book the postemployment benefits provided to former or inactive employees, their beneficiaries, and covered dependents. These benefits are provided to individuals covered under Long Term Disability ("LTD") or Workers Compensation. An accrual entry of 1/12 of the annual expense is recorded monthly. Towers Watson provides actuarial valuations based on information provided by Xcel Energy Inc. Payments for LTD and Workers Compensation are posted against the accrued liability.

**Regulatory Liability-FAS 106 Postretirement Medical Liability (FERC 254)**

This account is used to track the costs associated with SFAS 158 (Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans), which would be recorded to Other Comprehensive Income for an unregulated business. Unrecognized costs from the Plan increase the balance of a regulatory asset (liability), while unrecognized gains from the Plan reduce the asset (liability) balance. When the Plan is in an over-funded position, the regulatory asset becomes a regulatory liability. SPS records an annual adjustment which trues up the liability (or asset) to a report from Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (Liability).

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Accumulated provision accounts benefit the rate payer by reducing rate base, therefore, it reduces the overall return SPS requests from rate payers through rates. Please refer to the Direct Testimony of SPS witness Richard R. Schrubbe for more details regarding the benefits of accumulated provision accounts.