

Southwestern Public Service Company

Overall Cost of Service
October 1, 2019 through September 30, 2020

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Fuel & Purchased Power	\$ 559,989,374	\$ (481,525,354)	\$ 78,464,020	Sch. A-0 pg. 2 ln. 14
2					
3	Operation & Maintenance	\$ 522,677,673	\$ 31,773,659	\$ 554,451,332	Sch. A-0 pg. 3 ln. 43
4					
5	Depreciation & Amortization	\$ 204,841,635	\$ 150,981,879	\$ 355,823,514	Sch. A-3 pg. 27
6					
7	Taxes Other Than Income	\$ 84,560,225	\$ 13,438,813	\$ 97,999,037	Sch. A-0 pg. 4 ln. 13
8					
9	State Income Taxes	\$ (3,222,106)	\$ 2,764,089	\$ (458,018)	Sch. A-3 pg. 33
10					
11	Federal Income Taxes	\$ (31,920,058)	\$ 27,382,669	\$ (4,537,389)	Sch. A-3 pg. 34
12					
13	Deferred Income Taxes	\$ 54,703,067	\$ 23,170,804	\$ 77,873,871	Sch. A-3 pg. 35
14					
15	ITC Amortization	\$ (67,763)	\$ -	\$ (67,763)	Sch. A-3 pg. 36
16					
17	Total Operating Expenses	<u>\$ 1,391,562,047</u>	<u>\$ (232,013,441)</u>	<u>\$ 1,159,548,606</u>	
18					
19	Gain on Sale of Disposition of RECs	\$ (91,803)	\$ 91,803	\$ 0	Sch. A-3 pg. 37
20					
21	Loss on Sale of Disposition of RECs	\$ -	\$ -	\$ -	Sch. A-3 pg. 38
22					
23	Total Cost of Service (Operating Deductions)	<u>\$ 1,391,470,244</u>	<u>\$ (231,921,638)</u>	<u>\$ 1,159,548,606</u>	
24					
25	Return	\$ 499,307,208	\$ (29,900,101)	\$ 469,407,106	Sch. B-1
26					
27	Total Cost of Service (Operating Revenue)	<u>\$ 1,890,777,452</u>	<u>\$ (261,821,740)</u>	<u>\$ 1,628,955,712</u>	

Southwestern Public Service Company

Overall Cost of Service
October 1, 2019 through September 30, 2020

Fuel & Purchased Power Expense Detail

Line No.	Description				Reference
1					
2	Fuel Expenses				
3	Steam Production Fuel Expense	\$ 183,782,383	\$ (183,773,737)	\$ 8,646	Sch. A-3 pg. 1
4	Combustion Turbine Production Fuel Expense	26,586,858	(26,586,858)	-	Sch. A-3 pg. 2
5	Total Fuel Expenses	<u>\$ 210,369,241</u>	<u>\$ (210,360,595)</u>	<u>\$ 8,646</u>	
6					
7	Purchased Power Expenses				
8	Purchased Energy Expense	\$ 319,673,400	\$ (319,673,400)	\$ -	Sch. A-3 pg. 3
9	Purchased Capacity Expense	\$ 58,698,861	\$ 5,685,026	64,383,888	Sch. A-3 pg. 4
10	Purchased Power Variable O&M Expense	\$ 13,356,694	\$ 714,793	14,071,487	Sch. A-3 pg. 5
11	Deferred Generation and Purchased Power Expenses	\$ (42,108,822)	\$ 42,108,822	-	Sch. A-3 pg. 6
12	Total Purchased Power Expenses	<u>\$ 349,620,134</u>	<u>\$ (271,164,760)</u>	<u>\$ 78,455,374</u>	
13					
14	Total Fuel & Purchased Power Expense	<u>\$ 559,989,374</u>	<u>\$ (481,525,354)</u>	<u>\$ 78,464,020</u>	

Southwestern Public Service Company

Overall Cost of Service
October 1, 2019 through September 30, 2020

Operation & Maintenance Expense Detail

Line No.	Description				Reference
1	Labor Expenses				
2	Total Payroll Expense	\$ 128,800,510	\$ (6,164,466)	\$ 122,636,044	Sch. A-3 pg. 7-10
3	Pension & Benefits Expense	26,577,300	(2,506,842)	24,070,457	Sch. A-3 pg. 11
4	Total Labor Expense	<u>\$ 155,377,809</u>	<u>\$ (8,671,308)</u>	<u>\$ 146,706,501</u>	
5					
6	Steam Production O&M Expenses				
7	Non-Labor Steam Production Operations Expense	\$ 49,541,029	\$ (1,259,190)	\$ 48,281,839	Sch. A-3 pg. 12
8	Non-Labor Steam Production Maintenance Expense	19,572,191	(1,800,670)	17,771,521	Sch. A-3 pg. 13
9	Total Non-Labor Steam Production Expense	<u>\$ 69,113,220</u>	<u>\$ (3,059,861)</u>	<u>\$ 66,053,360</u>	
10					
11	Combustion Turbine Production O&M Expenses				
12	Non-Labor Combustion Turbine Operations Expense	\$ 7,206,349	\$ 7,520,427	\$ 14,726,776	Sch. A-3 pg. 14
13	Non-Labor Combustion Turbine Maintenance Expense	4,948,219	4,999,463	9,947,682	Sch. A-3 pg. 15
14	Total Non-Labor Combustion Turbine Expense	<u>\$ 12,154,567</u>	<u>\$ 12,519,890</u>	<u>\$ 24,674,457</u>	
15					
16	System Control and Dispatch Expense	\$ 296,475	\$ (1,242,648)	\$ (946,173)	Sch. A-3 pg. 16
17				-	
18	Total Non-Labor Production Expense	<u>\$ 81,564,262</u>	<u>\$ 8,217,382</u>	<u>\$ 89,781,644</u>	
19					
20	Transmission O&M Expenses				
21	Non-Labor Transmission Operations Expense	\$ 14,629,847	\$ 364,738	\$ 14,994,585	Sch. A-3 pg. 17
22	Non-Labor Transmission Maintenance Expense	1,325,745	60,748	1,386,494	Sch. A-3 pg. 18
23	Transmission Wheeling Expense	177,557,539	44,765,579	222,323,118	Sch. A-3 pg. 19
24	Total Non-Labor Transmission Expenses	<u>\$ 193,513,131</u>	<u>\$ 45,191,066</u>	<u>\$ 238,704,197</u>	
25					
26	Non-Labor Regional Market Expense	\$ 8,229,496	\$ (615,869)	\$ 7,613,628	Sch. A-3 pg. 20
27					
28	Distribution O&M Expenses				
29	Non-Labor Distribution Operations Expense	\$ 10,700,658	\$ (1,934,369)	\$ 8,766,289	Sch. A-3 pg. 21
30	Non-Labor Distribution Maintenance Expense	3,584,271	3,725,445	7,309,716	Sch. A-3 pg. 22
31	Total Non-Labor Distribution Expense	<u>\$ 14,284,929</u>	<u>\$ 1,791,076</u>	<u>\$ 16,076,005</u>	
32					
33	Customer Operations Expense				
34	Non-Labor Customer Accounting Expense	\$ 11,641,793	\$ 577,311	\$ 12,219,105	Sch. A-3 pg. 23
35	Non-Labor Customer Service Expense	16,631,815	(16,266,057)	365,758	Sch. A-3 pg. 24
36	Non-Labor Sales Expense	82,537	6,262	88,799	Sch. A-3 pg. 25
37	Total Customer Operations Expense	<u>\$ 28,356,145</u>	<u>\$ (15,682,483)</u>	<u>\$ 12,673,662</u>	
38					
39	Non-Labor Administrative & General Expenses	\$ 41,351,900	\$ 1,543,796	\$ 42,895,696	Sch. A-3 pg. 26
40					
41	Total Non-Labor Operations & Maintenance Expense	<u>\$ 367,299,863</u>	<u>\$ 40,444,967</u>	<u>\$ 407,744,831</u>	
42					
43	Total Operations & Maintenance Expense	<u>\$ 522,677,673</u>	<u>\$ 31,773,659</u>	<u>\$ 554,451,332</u>	

Southwestern Public Service Company

Overall Cost of Service
October 1, 2019 through September 30, 2020

Taxes Other Than Income Detail

Line No.	Description				Reference
1	Payroll Related	\$ 8,506,804	\$ (442,543)	\$ 8,064,261	Sch. A-3 pg. 28
2					
3	Property Taxes	\$ 61,389,020	\$ 10,686,980	\$ 72,076,000	Sch. A-3 pg. 29
4					
5	Franchise Fees	\$ 8,127,809	\$ 2,210,930	\$ 10,338,739	Sch. A-3 pg. 30
6					
7	Gross Receipts Tax	\$ 6,487,347	\$ 983,447	\$ 7,470,794	Sch. A-3 pg. 31
8					
9	Other Taxes	\$ 49,243	\$ -	\$ 49,243	Sch. A-3 pg. 32
10					
11	All Other Unadjusted Taxes	\$ -	\$ -	\$ -	
12					
13	Total Taxes Other Than Income	<u>\$ 84,560,225</u>	<u>\$ 13,438,813</u>	<u>\$ 97,999,037</u>	

Southwestern Public Service Company

Overall Cost of Service
Texas Retail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Fuel & Purchased Power	\$ 333,486,306	\$ (287,798,184)	\$ 45,688,122	SNN-RR-2, pg. 5, ln. 73
2					
3	Operation & Maintenance	276,960,737	25,894,284	302,855,021	SNN-RR-2, pg. 9, ln. 269
4					
5	Depreciation & Amortization	84,905,830	113,210,546	198,116,377	SNN-RR-2, pg. 12, ln. 405
6					
7	Taxes Other Than Income	52,598,905	8,654,738	61,253,643	SNN-RR-2, pg. 12, ln. 419
8					
9	State Income Taxes	(1,454,552)	916,756	(537,796)	SNN-RR-2, pg. 183, ln. 24 ¹
10					
11	Federal Income Taxes	(14,409,639)	9,081,918	(5,327,721)	SNN-RR-2, pg. 183, ln. 24 ¹
12					
13	Deferred Income Taxes	21,310,771	22,294,432	43,605,204	SNN-RR-2, pg. 183, ln. 24 ¹
14					
15	ITC Amortization	(36,291)	-	(36,291)	SNN-RR-2, pg. 183, ln. 24 ¹
16					
17	Total Operating Expenses	<u>\$ 753,362,067</u>	<u>\$ (107,745,510)</u>	<u>\$ 645,616,557</u>	
18					
19	Gain on Sale of Disposition of RECs	(53,150)	53,150	-	SNN-RR-2, pg. 24, ln. 962
20					
21	Loss on Sale of Disposition of RECs	-	-	-	
22					
23	Total Cost of Service (Operating Deductions)	<u>\$ 753,308,917</u>	<u>\$ (107,692,360)</u>	<u>\$ 645,616,557</u>	
24					
25	Return	\$ 268,032,409	\$ (16,008,719)	\$ 252,023,690	SNN-RR-2, pg. 183, ln. 7
26					
27	Total Cost of Service (Operating Revenue)	<u>\$ 1,021,341,326</u>	<u>\$ (123,701,079)</u>	<u>\$ 897,640,247</u>	

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 SNN-RR-2, pg. 183, ln. 24.
The amounts of these items before the gross up is also shown on SNN-RR-2, pg. 183, ln. 22.

Southwestern Public Service Company

Cost of Service Detail by Account
January 1, 2020 through December 31, 2020

Line No.	Description	Test Year Actual	Company Adjustments to Test Year	Company Request
1	Fuel (Reconcilable & Non-reconcilable)	\$ 210,369,241	\$ (210,360,595)	\$ 8,646
2	Purchased Power	349,620,134	(271,164,760)	78,455,374
3	TY Unadjusted O&M	229,435,502	-	229,435,502
4	Payroll Expense	126,066,527	(6,315,418)	119,751,109
5	Pension & Benefits	29,311,283	(2,355,890)	26,955,392
6	Non-Labor Steam Production Operations Expense	3,656,282	(1,259,215)	2,397,067
7	Non-Labor Steam Production Maintenance Expense	1,866,476	(1,800,670)	65,806
8	Non-Labor Other Operations Expense	7,924,580	7,520,427	15,445,007
9	Non-Labor Other Maintenance Expense	5,362,345	4,999,463	10,361,808
10	System Control and Dispatch Expense	6,732,195	(1,242,648)	5,489,548
11	Non-Labor Transmission Operations Expense	50,387,583	45,130,317	95,517,900
12	Non-Labor Transmission Maintenance Expense	671,673	60,748	732,422
13	Non-Labor Regional Market Expense	625,343	(615,869)	9,474
14	Non-Labor Distribution Operations Expense	3,697,237	(1,934,344)	1,762,894
15	Non-Labor Distribution Maintenance Expense	4,081,618	3,725,445	7,807,062
16	Non-Labor Customer Accounting Expense	2,453,340	577,311	3,030,651
17	Non-Labor Customer Service Expense	17,203,949	(16,266,057)	937,892
18	Non-Labor Sales Expense	16,520	6,262	22,782
19	Non-Labor Administrative & General Expenses	24,685,336	1,543,796	26,229,132
20	Total O&M	\$ 514,177,788	\$ 31,773,659	\$ 545,951,448
21	Factoring Expense	\$ -	\$ -	\$ -
22	Factoring Factor	-	-	-
23	Uncollectible Expense	5,063,625	392,039	5,455,664
24	Uncollectible Factor	-0.294025934711%	-	-
25	Depreciation Expense	269,972,322	91,296,752	361,269,075
26	Amortization Expense	(65,130,687)	59,685,127	(5,445,560)
27	Decommissioning Expense	-	-	-
28	Ad Valorem Taxes	61,389,020	10,686,980	72,076,000
29	Franchise Tax	-	-	-
30	Payroll Taxes	8,506,804	(442,543)	8,064,261
31	Other Non-Revenue Related Taxes	49,243	-	49,243
32	Texas PUC Assessment	1,165,892	294,245	1,460,137
33	TPUC Assessment Effective Rate	-0.0676990264844%	-	-
34	Other State's PUC Assessment	2,270,368	-	2,270,368
35	Other State's PUC Assessment Effective Rate	-0.1318318636942%	-	-
36	Texas State Gross Receipts Tax	6,487,347	983,447	7,470,794
37	Texas State Gross Receipts Tax Effective Rate	-	-	-
38	Texas Local Gross Receipts Tax	8,127,809	2,210,930	10,338,739
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	-	126,563	126,563
43	Interest Rate on Customer Deposits	2.21%	-	0
44	Inactive Customer Deposits	-	-	-
45	State Income Taxes	(3,222,106)	2,764,089	(458,018)
46	Federal Income Tax Amount	22,783,009	50,553,473	73,336,482
47	Amortization of Excess Deferred Taxes	-	-	-
48	Amortization of ITC / R&E Credits	(67,763)	-	(67,763)
49	Tax Savings	-	-	-
50	FIT Deduction 1:	-	-	-
51	FIT Deduction 2:	-	-	-

Southwestern Public Service Company

Cost of Service Detail by Account
January 1, 2020 through December 31, 2020

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	1.91%	-	1.91%
60	Weighted Cost of Preferred Rate	-	-	-
61	Weighted Cost of Equity Rate	5.65%	-	5.65%
62	Return Amount	499,307,208	(29,900,101)	469,407,106
63	Rate Moderation	-	-	-
64	Electric Plant in Service	8,695,463,954	1,182,545,527	9,878,009,481
65	Accumulated Depreciation	(2,628,162,931)	37,123,484	(2,591,039,447)
66	Construction Work in Progress	1,075,370,126	(1,075,370,126)	-
67	CWIP Factor	-	-	-
68	Property Held for Future Use	4,167,109	(4,167,109)	-
69	Lead/Lag Working Cash Allowances	(29,251,584)	(4,533,704)	(33,785,288)
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	21,716,287	-	21,716,287
76	Prepayments	5,495,442	(576,493)	4,918,949
77	Fuel Inventory	6,371,683	-	6,371,683
78	Other Rate Base Addition 1- Reg Assets	155,392,894	426,996	155,819,890
79	Other Rate Base Addition 2 - NOx inventory	3,887,760	(3,887,760)	-
80	Other Rate Base Addition 3	-	-	-
81	Other Rate Base Addition 4	\$ -	\$ -	\$ -
82	Deferred Federal Income Taxes	(686,862,191)	(527,084,063)	(1,213,946,254)
83	Pre 1971 Investment Tax Credits	-	-	-
84	Customer Deposits	(6,006,369)	(50,000)	(6,056,369)
85	Property Insurance Reserve	-	-	-
86	Injuries & Damages Reserve	-	-	-
87	Other Rate Base Deduction 1 - CIAC	-	-	-
88	Other Rate Base Deduction 2 - FAS 106 Liability	(12,604,665)	50,409	(12,554,256)
89	Other Rate Base Deduction 3 - FAS 112 Liability	(384,819)	18,850	(365,969)
90	Other Rate Base Deduction 4	-	-	-
91	Other Cost Free Capital	-	-	-
92	Base Rate Revenue	(1,046,804,684)	(78,257,039)	(1,125,061,723)
93	Fuel Revenue	(373,854,831)	373,854,831	-
94	Rider Revenue	(42,050,891)	42,050,891	-
95	Other Revenue	(259,458,982)	(83,157,722)	(342,616,704)
96	Adjusted Test Year Revenue	(1,722,169,388)	254,490,961	(1,467,678,427)
97	Texas Revenue Requirement	1,890,777,452	(261,008,892)	1,629,768,560
98	Gain on Sale of Utility Plant	-	-	-
99	Gain/Loss on Sale of Disposition of Allowances/RECs	(91,803)	91,803	-
Notes: Reconciliation to Schedule, A:				
	Per Book	\$ 522,677,673		
	Less items not included in total on Line 20 of A-2			
	Uncollectible Expense on Line 23 of A-2	\$ 5,063,625		
	Texas PUC Assessment on Line 32 of A-2	1,165,892		
	Other State's PUC Assessment on Line 34 of A-2	2,270,368		
	Total on Line 20 of A-2	\$ 514,177,788		

Note: This schedule is presented on a total company basis.

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, 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.

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 2/line 3		8,646
2				
3	Less: Amount per book (Test Year)	pg. 2/line 3		<u>183,782,383</u>
4				
5	Adjustment			<u>(183,773,737)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	50110-Gas	SNN-RR-2, pg 51 ln. 80	(84,252,148)
10	SPS Eliminate Fuel Cost	50120-Oil	SNN-RR-2, pg 51 ln. 81	(71,907)
11	SPS Eliminate Fuel Cost	50130-Coal	SNN-RR-2, pg 51 ln. 82	(44,319,025)
12	SPS Eliminate Fuel Cost	50165-Non-Native Load Coal	SNN-RR-2, pg 51 ln. 83	<u>(55,130,657)</u>
				(183,773,737)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 2/line 4		-
2				
3	Less: Amount per book (Test Year)	pg. 2/line 4		<u>26,586,858</u>
4				
5	Adjustment			<u>(26,586,858)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	54700-Other Operating Fuel	SNN-RR-2, pg 51 ln. 84	<u>(26,586,858)</u> <u>(26,586,858)</u>

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 2/line 8		-
2				
3	Less: Amount per book (Test Year)	pg. 2/line 8		<u>319,673,400</u>
4				
5	Adjustment			<u>(319,673,400)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	55500-Purchased Power	SNN-RR-2, pg 51 ln. 85	(319,643,443)
10	SPS Eliminate Fuel Cost	55500-Purchased Power	SNN-RR-2, pg 51 ln. 86	<u>(29,957)</u>
				(319,673,400)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 2/line 9		64,383,888
2				
3	Less: Amount per book (Test Year)	pg. 2/line 9		58,698,861
4				
5	Adjustment			5,685,026
6				
7				
8	Justification for requested adjustment:			
9	SPS Purchased Capacity and Variable O&M	55501-Purchased Power-Demand	SNN-RR-2, pg 51 ln. 87	1,319,458
	SPS Estimated Purchased Power Capacity	55501-Purchased Power-Demand	SNN-RR-2, pg 51 ln. 88	4,365,569
				5,685,026

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 2/line 10		14,071,487
2				
3	Less: Amount per book (Test Year)	pg. 2/line 10		13,356,694
4				
5	Adjustment			714,793
6				
7				
8	<u>Justification for requested adjustment:</u>			
9	SPS Estimated Purchased Power Capacity	55509-Pur Pwr Variable O&M	SNN-RR-2, pg 51 ln. 89	351,468
10	SPS Purchased Capacity and Variable O&M	55509-Pur Pwr Variable O&M	SNN-RR-2, pg 51 ln. 90	363,325
				714,793

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 2/line 11		-
2				
3	Less: Amount per book (Test Year)	pg. 2/line 11		<u>(42,108,822)</u>
4				
5	Adjustment			<u>42,108,822</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	55710-Deferred Elec Energy Cost	SNN-RR-2, pg 51 ln. 91	<u>42,108,822</u> <u>42,108,822</u>

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 2		\$ 122,636,044
2				
3	Less: Amount per book (Test Year)	pg. 3/line 2		\$ 128,800,510
4				
5	Adjustment			<u>(6,164,466)</u>
6				

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8	Justification for requested adjustment:	
9	SPS Estimated O&M	50000-Stm Prod Op & Supr SNN-RR-2, pg 51 ln. 92-94
10	SPS Incentive SPS Adjustment to Target	50000-Stm Prod Op & Supr SNN-RR-2, pg 104 ln. 6
11	SPS Incentive XES Adjustment to Target	50000-Stm Prod Op & Supr SNN-RR-2, pg 103 ln. 6
12	SPS Test Year Escalator	50000-Stm Prod Op & Supr SNN-RR-2, pg 95-96, 101-102 ln. 83, 194
13	SPS Business Area Adjustments	50170-Stm Gen Fuel SNN-RR-2, pg 52 ln. 101
14	SPS Incentive XES Adjustment to Target	50170-Stm Gen Fuel SNN-RR-2, pg 103 ln. 7
15	SPS Test Year Escalator	50170-Stm Gen Fuel SNN-RR-2, pg 95-96, 101-102 ln. 84, 195
16	SPS Business Area Adjustments	50200-Steam Expenses Major SNN-RR-2, pg 52 ln. 106
17	SPS Estimated O&M	50200-Steam Expenses Major SNN-RR-2, pg 52 ln. 105, 107-108
18	SPS Incentive SPS Adjustment to Target	50200-Steam Expenses Major SNN-RR-2, pg 104 ln. 8
19	SPS Incentive XES Adjustment to Target	50200-Steam Expenses Major SNN-RR-2, pg 103 ln. 8
20	SPS Test Year Escalator	50200-Steam Expenses Major SNN-RR-2, pg 95-96, 101-102 ln. 85, 196
21	SPS Business Area Adjustments	50500-Stm Gen Elec Exp Major SNN-RR-2, pg 52 ln. 113
22	SPS Estimated O&M	50500-Stm Gen Elec Exp Major SNN-RR-2, pg 52 ln. 112, 114-115
23	SPS Incentive SPS Adjustment to Target	50500-Stm Gen Elec Exp Major SNN-RR-2, pg 104 ln. 9
24	SPS Incentive XES Adjustment to Target	50500-Stm Gen Elec Exp Major SNN-RR-2, pg 103 ln. 9
25	SPS Test Year Escalator	50500-Stm Gen Elec Exp Major SNN-RR-2, pg 95-96, 101-102 ln. 86, 197
26	SPS Business Area Adjustments	50600-Misc Steam Pwr Exp SNN-RR-2, pg 52 ln. 119
27	SPS Estimated O&M	50600-Misc Steam Pwr Exp SNN-RR-2, pg 52 ln. 118, 120-121
28	SPS Incentive SPS Adjustment to Target	50600-Misc Steam Pwr Exp SNN-RR-2, pg 104 ln. 10
29	SPS Incentive XES Adjustment to Target	50600-Misc Steam Pwr Exp SNN-RR-2, pg 103 ln. 10
30	SPS Test Year Escalator	50600-Misc Steam Pwr Exp SNN-RR-2, pg 95-96, 101-102 ln. 87, 198
31	SPS Estimated O&M	50700-Stm Pow Gen Rents SNN-RR-2, pg 52 ln. 127-129
32	SPS Incentive SPS Adjustment to Target	50700-Stm Pow Gen Rents SNN-RR-2, pg 104 ln. 11
33	SPS Incentive XES Adjustment to Target	50700-Stm Pow Gen Rents SNN-RR-2, pg 103 ln. 11
34	SPS Test Year Escalator	50700-Stm Pow Gen Rents SNN-RR-2, pg 95-96, 101-102 ln. 88, 199
35	SPS Estimated O&M	51000-Stm Maint Super&Eng SNN-RR-2, pg 52 ln. 135-137
36	SPS Incentive SPS Adjustment to Target	51000-Stm Maint Super&Eng SNN-RR-2, pg 104 ln. 14
37	SPS Incentive XES Adjustment to Target	51000-Stm Maint Super&Eng SNN-RR-2, pg 103 ln. 14
38	SPS Test Year Escalator	51000-Stm Maint Super&Eng SNN-RR-2, pg 95-96, 99-100 ln. 78, 189
39	SPS Business Area Adjustments	51100-Stm Maint of Structures SNN-RR-2, pg 52 ln. 143
40	SPS Estimated O&M	51100-Stm Maint of Structures SNN-RR-2, pg 52 ln. 142, 144-145
41	SPS Incentive SPS Adjustment to Target	51100-Stm Maint of Structures SNN-RR-2, pg 104 ln. 15
42	SPS Incentive XES Adjustment to Target	51100-Stm Maint of Structures SNN-RR-2, pg 103 ln. 15
43	SPS Test Year Escalator	51100-Stm Maint of Structures SNN-RR-2, pg 95-96, 99-100 ln. 79, 190
44	SPS Business Area Adjustments	51200-Stm Maint of Boiler Plt SNN-RR-2, pg 53 ln. 150
45	SPS Estimated O&M	51200-Stm Maint of Boiler Plt SNN-RR-2, pg 53 ln. 149, 151-152
46	SPS Incentive SPS Adjustment to Target	51200-Stm Maint of Boiler Plt SNN-RR-2, pg 104 ln. 16
47	SPS Incentive XES Adjustment to Target	51200-Stm Maint of Boiler Plt SNN-RR-2, pg 103 ln. 16
48	SPS Test Year Escalator	51200-Stm Maint of Boiler Plt SNN-RR-2, pg 95-96, 99-100 ln. 80, 191
49	SPS Business Area Adjustments	51300-Stm Maint of Elec Plant SNN-RR-2, pg 53 ln. 157
50	SPS Estimated O&M	51300-Stm Maint of Elec Plant SNN-RR-2, pg 53 ln. 156, 158-159
51	SPS Incentive SPS Adjustment to Target	51300-Stm Maint of Elec Plant SNN-RR-2, pg 104 ln. 17
52	SPS Incentive XES Adjustment to Target	51300-Stm Maint of Elec Plant SNN-RR-2, pg 103 ln. 17
53	SPS Test Year Escalator	51300-Stm Maint of Elec Plant SNN-RR-2, pg 95-96, 99-100 ln. 81, 192
54	SPS Business Area Adjustments	51400-Stm Maint of Misc Stm Plt SNN-RR-2, pg 53 ln. 163
55	SPS Estimated O&M	51400-Stm Maint of Misc Stm Plt SNN-RR-2, pg 53 ln. 162, 164-165
56	SPS Incentive SPS Adjustment to Target	51400-Stm Maint of Misc Stm Plt SNN-RR-2, pg 104 ln. 18
57	SPS Incentive XES Adjustment to Target	51400-Stm Maint of Misc Stm Plt SNN-RR-2, pg 103 ln. 18
58	SPS Test Year Escalator	51400-Stm Maint of Misc Stm Plt SNN-RR-2, pg 95-96, 101-102 ln. 82, 193
59	SPS Estimated O&M	54600-Oth Oper Super&Eng SNN-RR-2, pg 53 ln. 169-171
60	SPS Incentive SPS Adjustment to Target	54600-Oth Oper Super&Eng SNN-RR-2, pg 104 ln. 21
61	SPS Incentive XES Adjustment to Target	54600-Oth Oper Super&Eng SNN-RR-2, pg 103 ln. 21
62	SPS Test Year Escalator	54600-Oth Oper Super&Eng SNN-RR-2, pg 95-96, 99-100 ln. 69, 177
63	SPS Estimated O&M	54800-Oth Oper Gen Exp SNN-RR-2, pg 53 ln. 176-178
64	SPS Incentive SPS Adjustment to Target	54800-Oth Oper Gen Exp SNN-RR-2, pg 104 ln. 23
65	SPS Incentive XES Adjustment to Target	54800-Oth Oper Gen Exp SNN-RR-2, pg 103 ln. 23
66	SPS Test Year Escalator	54800-Oth Oper Gen Exp SNN-RR-2, pg 95-96, 99-100 ln. 71, 179
67	SPS Business Area Adjustments	54900-Oth Oper Misc Gen Exp SNN-RR-2, pg 53 ln. 181
68	SPS Estimated O&M	54900-Oth Oper Misc Gen Exp SNN-RR-2, pg 53 ln. 180, 182-183
69	SPS Incentive SPS Adjustment to Target	54900-Oth Oper Misc Gen Exp SNN-RR-2, pg 104 ln. 24
70	SPS Incentive XES Adjustment to Target	54900-Oth Oper Misc Gen Exp SNN-RR-2, pg 103 ln. 24
71	SPS Test Year Escalator	54900-Oth Oper Misc Gen Exp SNN-RR-2, pg 95-96, 99-100 ln. 72, 180
72	SPS Estimated O&M	

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108	SPS Incentive SPS Adjustment to Target	56110-Load Disp-Reliability	SNN-RR-2, pg 104 ln. 40	167,004
109	SPS Test Year Escalator	56110-Load Disp-Reliability	SNN-RR-2, pg 95-96, 101-102 ln. 93, 204	(9,521)
110	SPS Estimated O&M	56111-Load Disp-Reliability	SNN-RR-2, pg 55 ln. 248-250	167,004
111	SPS Incentive SPS Adjustment to Target	56111-Load Disp-Reliability	SNN-RR-2, pg 104 ln. 41	(929)
112	SPS Test Year Escalator	56111-Load Disp-Reliability	SNN-RR-2, pg 95-96, 101-102 ln. 94, 205	4,524
113	SPS Business Area Adjustments	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 55 ln. 252	(0)
114	SPS Estimated O&M	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 55 ln. 251, 253-254	(104,621)
115	SPS Incentive SPS Adjustment to Target	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 104 ln. 42	(12,060)
116	SPS Incentive XES Adjustment to Target	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 103 ln. 42	(3,208)
117	SPS Test Year Escalator	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 95-96, 101-102 ln. 95, 206	60,511
118	SPS Business Area Adjustments	56160-Trans Service Studies	SNN-RR-2, pg 55 ln. 264	(0)
119	SPS Estimated O&M	56160-Trans Service Studies	SNN-RR-2, pg 55 ln. 263, 265-266	12,451
120	SPS Incentive SPS Adjustment to Target	56160-Trans Service Studies	SNN-RR-2, pg 104 ln. 44	38
121	SPS Incentive XES Adjustment to Target	56160-Trans Service Studies	SNN-RR-2, pg 103 ln. 44	(268)
122	SPS Test Year Escalator	56160-Trans Service Studies	SNN-RR-2, pg 95-96, 101-102 ln. 96, 208	1,036
123	SPS Estimated O&M	56200-Trans Oper Station Exp	SNN-RR-2, pg 55 ln. 272-274	(49,858)
124	SPS Incentive SPS Adjustment to Target	56200-Trans Oper Station Exp	SNN-RR-2, pg 106 ln. 46	(8,177)
125	SPS Test Year Escalator	56200-Trans Oper Station Exp	SNN-RR-2, pg 97-98, 101-102 ln. 97, 210	37,484
126	SPS Estimated O&M	56300-Trans Oper OH Lines	SNN-RR-2, pg 55 ln. 277-279	30,997
127	SPS Incentive SPS Adjustment to Target	56300-Trans Oper OH Lines	SNN-RR-2, pg 106 ln. 47	(435)
128	SPS Incentive XES Adjustment to Target	56300-Trans Oper OH Lines	SNN-RR-2, pg 105 ln. 47	(21)
129	SPS Test Year Escalator	56300-Trans Oper OH Lines	SNN-RR-2, pg 97-98, 101-102 ln. 98, 211	2,265
130	SPS Business Area Adjustments	56600-Trans Oper Misc Exp	SNN-RR-2, pg 56 ln. 304	(0)
131	SPS Estimated O&M	56600-Trans Oper Misc Exp	SNN-RR-2, pg 56 ln. 303, 305-306	(108,560)
132	SPS Incentive SPS Adjustment to Target	56600-Trans Oper Misc Exp	SNN-RR-2, pg 106 ln. 48	(6,254)
133	SPS Incentive XES Adjustment to Target	56600-Trans Oper Misc Exp	SNN-RR-2, pg 105 ln. 48	(9,093)
134	SPS Test Year Escalator	56600-Trans Oper Misc Exp	SNN-RR-2, pg 97-98, 101-102 ln. 99, 212	40,436
135	SPS Estimated O&M	56700-Trans Rents	SNN-RR-2, pg 56 ln. 312-314	(12,520)
136	SPS Incentive SPS Adjustment to Target	56700-Trans Rents	SNN-RR-2, pg 106 ln. 49	0
137	SPS Incentive XES Adjustment to Target	56700-Trans Rents	SNN-RR-2, pg 105 ln. 49	21
138	SPS Test Year Escalator	56700-Trans Rents	SNN-RR-2, pg 97-98, 101-102 ln. 100, 213	0
139	SPS Business Area Adjustments	57000-Tran Mnt of Station Equip	SNN-RR-2, pg 56 ln. 321	(0)
140	SPS Estimated O&M	57000-Tran Mnt of Station Equip	SNN-RR-2, pg 56 ln. 320, 322, 323	(2,970)
141	SPS Incentive SPS Adjustment to Target	57000-Tran Mnt of Station Equip	SNN-RR-2, pg 106 ln. 52	(2,949)
142	SPS Incentive XES Adjustment to Target	57000-Tran Mnt of Station Equip	SNN-RR-2, pg 105 ln. 52	0
143	SPS Test Year Escalator	57000-Tran Mnt of Station Equip	SNN-RR-2, pg 95-96, 101-102 ln. 89, 200	14,086
144	SPS Adjust Storm Damage Expense	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 56 ln. 327, 331	25,952
145	SPS Business Area Adjustments	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 56 ln. 328	(2)
146	SPS Estimated O&M	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 56 ln. 326, 329, 330	21,814
147	SPS Incentive SPS Adjustment to Target	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 106 ln. 53	424
148	SPS Incentive XES Adjustment to Target	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 105 ln. 53	(601)
149	SPS Test Year Escalator	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 95-96, 101-102 ln. 90-91, 201-20	4,947
150	SPS Estimated O&M	57510-Operations Supervision	SNN-RR-2, pg 56 ln. 335-337	4,230
151	SPS Incentive SPS Adjustment to Target	57510-Operations Supervision	SNN-RR-2, pg 106 ln. 56	(0)
152	SPS Incentive XES Adjustment to Target	57510-Operations Supervision	SNN-RR-2, pg 105 ln. 56	(2,431)
153	SPS Test Year Escalator	57510-Operations Supervision	SNN-RR-2, pg 95-96, 99-100 ln. 74, 182	3,612
154	SPS Estimated O&M	57520-DA & RT Mkt Admin	SNN-RR-2, pg 56 ln. 342-343	(1,939)
155	SPS Incentive XES Adjustment to Target	57520-DA & RT Mkt Admin	SNN-RR-2, pg 105 ln. 57	(4,685)
156	SPS Test Year Escalator	57520-DA & RT Mkt Admin	SNN-RR-2, pg 99-100 ln. 183	7,964
157	SPS Estimated O&M	57550-Ancillary Serv Mkt Admin	SNN-RR-2, pg 57 ln. 344-345	790
158	SPS Incentive XES Adjustment to Target	57550-Ancillary Serv Mkt Admin	SNN-RR-2, pg 105 ln. 58	(258)
159	SPS Test Year Escalator	57550-Ancillary Serv Mkt Admin	SNN-RR-2, pg 99-100 ln. 184	395
160	SPS Estimated O&M	57560-Mkt Monitoring/Compliance	SNN-RR-2, pg 57 ln. 346-347	(703)
161	SPS Incentive XES Adjustment to Target	57560-Mkt Monitoring/Compliance	SNN-RR-2, pg 105 ln. 59	(401)
162	SPS Test Year Escalator	57560-Mkt Monitoring/Compliance	SNN-RR-2, pg 99-100 ln. 185	693
163	SPS Incentive SPS Adjustment to Target	57580-Regional Market Rents	SNN-RR-2, pg 106 ln. 60	0
164	SPS Incentive XES Adjustment to Target	57580-Regional Market Rents	SNN-RR-2, pg 105 ln. 60	(7)
165	SPS Test Year Escalator	57580-Regional Market Rents	SNN-RR-2, pg 95-96, 99-100 ln. 75, 186	8
166	SPS Business Area Adjustments	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 57 ln. 356	(2)
167	SPS Estimated O&M	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 57 ln. 352-355, 357-361	143,911
168	SPS Incentive SPS Adjustment to Target	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 106 ln. 63-65	(17,388)
169	SPS Incentive XES Adjustment to Target	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 105 ln. 63-65	(8,122)
170	SPS Test Year Escalator	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 93-94, 97-98 ln. 36-38, 142-144	91,238
171	SPS Estimated O&M	58100-Dist Load Dispatching	SNN-RR-2, pg 57 ln. 370-374	34,210
172	SPS Incentive SPS Adjustment to Target	58100-Dist Load Dispatching	SNN-RR-2, pg 106 ln. 66-67	(459)
173	SPS Incentive XES Adjustment to Target	58100-Dist Load Dispatching	SNN-RR-2, pg 105 ln. 66-67	(864)
174	SPS Test Year Escalator	58100-Dist Load Dispatching	SNN-RR-2, pg 93-94, 99-100 ln. 39, 145-146	2,394
175	SPS Estimated O&M	58200-Dist Op Station Exp	SNN-RR-2, pg 57 ln. 380-384	30,327
176	SPS Incentive SPS Adjustment to Target	58200-Dist Op Station Exp	SNN-RR-2, pg 106 ln. 68	(4,309)
177	SPS Test Year Escalator	58200-Dist Op Station Exp	SNN-RR-2, pg 93-94, 99-100 ln. 40-41, 147-14	18,091
178	SPS Business Area Adjustments	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 57 ln. 391	(2)
179	SPS Estimated O&M	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 57-58 ln. 387-390, 392-396	90,001
180	SPS Incentive SPS Adjustment to Target	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 106 ln. 69-71	(5,431)
181	SPS Incentive XES Adjustment to Target	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 105 ln. 69-71	(512)
182	SPS Test Year Escalator	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 93-94, 99-100 ln. 42-44, 149-15	33,936
183	SPS Estimated O&M	58400-Dist Op UG Elec lines	SNN-RR-2, pg 58 ln. 402-410	22,731
184	SPS Incentive SPS Adjustment to Target	58400-Dist Op UG Elec lines	SNN-RR-2, pg 106 ln. 72-74	(193)
185	SPS Test Year Escalator	58400-Dist Op UG Elec lines	SNN-RR-2, pg 93-94, 99-100 ln. 45-47, 152-15	2,349
186	SPS Business Area Adjustments	58500-Dist Oper Streetlight	SNN-RR-2, pg 58 ln. 419	(0)
187	SPS Estimated O&M	58500-Dist Oper Streetlight	SNN-RR-2, pg 58 ln. 415-418, 420-424	3,561
188	SPS Incentive SPS Adjustment to Target	58500-Dist Oper Streetlight	SNN-RR-2, pg 106 ln. 75-77	(2,272)
189	SPS Incentive XES Adjustment to Target	58500-Dist Oper Streetlight	SNN-RR-2, pg 105 ln. 75-77	(261)
190	SPS Test Year Escalator	58500-Dist Oper Streetlight	SNN-RR-2, pg 93-96, 99-100 ln. 48-50, 155-15	12,160
191	SPS Business Area Adjustments	58600-Dist Oper Meter Exp	SNN-RR-2, pg 58 ln. 433	(1)
192	SPS Estimated O&M	58600-Dist Oper Meter Exp	SNN-RR-2, pg 58 ln. 429-432, 434-438	(41,469)
193	SPS Incentive SPS Adjustment to Target	58600-Dist Oper Meter Exp	SNN-RR-2, pg 106 ln. 78-80	(16,272)
194	SPS Incentive XES Adjustment to Target	58600-Dist Oper Meter Exp	SNN-RR-2, pg 105 ln. 78-80	(2,316)
195	SPS Test Year Escalator	58600-Dist Oper Meter Exp	SNN-RR-2, pg 95-96, 99-100 ln. 51-53, 158-16	78,694
196	SPS Business Area Adjustments	58700-Dist Oper Cust Install	SNN-RR-2, pg 59 ln. 449	(0)
197	SPS Estimated O&M	58700-Dist Oper Cust Install	SNN-RR-2, pg 59 ln. 445-448, 450-454	32,822
198	SPS Incentive SPS Adjustment to Target	58700-Dist Oper Cust Install	SNN-RR-2, pg 106 ln. 81-83	(3,399)
199	SPS Incentive XES Adjustment to Target	58700-Dist Oper Cust Install	SNN-RR-2, pg 105 ln. 81-83	0
200	SPS Test Year Escalator	58700-Dist Oper Cust Install	SNN-RR-2, pg 95-96, 99-100 ln. 54-56, 161-16	14,413
201	SPS Business Area Adjustments	58800-Dist Oper Misc Exp	SNN-RR-2, pg 59 ln. 462	(2)
202	SPS Estimated O&M	58800-Dist Oper Misc Exp	SNN-RR-2, pg 59 ln. 458-461, 463-467	(1,190,783)
203	SPS Incentive SPS Adjustment to Target	58800-Dist Oper Misc Exp	SNN-RR-2, pg 106 ln. 84-86	(15,362)
204	SPS Incentive XES Adjustment to Target	58800-Dist Oper Misc Exp	SNN-RR-2, pg 105 ln. 84-86	(10,392)
205	SPS Test Year Escalator	58800-Dist Oper Misc Exp	SNN-RR-2, pg 95-96, 99-100 ln. 57-59, 164-16	57,671
206	SPS Estimated O&M	58900-Dist Rents	SNN-RR-2, pg 59 ln. 477-485	(16,424)
207	SPS Incentive SPS Adjustment to Target	58900-Dist Rents	SNN-RR-2, pg 106, 108 ln. 87-89	0
208	SPS Incentive XES Adjustment to Target	58900-Dist Rents	SNN-RR-2, pg 105, 107 ln. 87-89	27

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209	SPS Test Year Escalator	58900-Dist Rents	SNN-RR-2, pg 95-96, 99-100 ln. 60-62, 167-16	
210	SPS Estimated O&M	59000-Dist Mtc Super & Eng	SNN-RR-2, pg 60 ln. 495-503	20,991
211	SPS Incentive SPS Adjustment to Target	59000-Dist Mtc Super & Eng	SNN-RR-2, pg 108 ln. 92-94	(153)
212	SPS Incentive XES Adjustment to Target	59000-Dist Mtc Super & Eng	SNN-RR-2, pg 107 ln. 92-94	(478)
213	SPS Test Year Escalator	59000-Dist Mtc Super & Eng	SNN-RR-2, pg 93-94, 97-98 ln. 14-16, 120-12	1,285
214	SPS Estimated O&M	59100-Dist Mt of Structures	SNN-RR-2, pg 60 ln. 507-509	(18,142)
215	SPS Incentive SPS Adjustment to Target	59100-Dist Mt of Structures	SNN-RR-2, pg 108 ln. 96-97	8
216	SPS Test Year Escalator	59100-Dist Mt of Structures	SNN-RR-2, pg 93-94, 97-98 ln. 17-18, 123-12	(506)
217	SPS Business Area Adjustments	59200-Dist Mt of Station Equip	SNN-RR-2, pg 60 ln. 514	(0)
218	SPS Estimated O&M	59200-Dist Mt of Station Equip	SNN-RR-2, pg 60 ln. 512-513, 515-518	(66,203)
219	SPS Incentive SPS Adjustment to Target	59200-Dist Mt of Station Equip	SNN-RR-2, pg 108 ln. 98-99	(2,010)
220	SPS Incentive XES Adjustment to Target	59200-Dist Mt of Station Equip	SNN-RR-2, pg 107 ln. 98-99	0
221	SPS Test Year Escalator	59200-Dist Mt of Station Equip	SNN-RR-2, pg 93-94, 97-98 ln. 19-20, 125-12	8,351
222	SPS Adjust Storm Damage Expense	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 60 ln. 524, 534	350,439
223	SPS Business Area Adjustments	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 60 ln. 527	(21)
			SNN-RR-2, pg 60 ln. 521-522, 525-526, 528, 530-532, 535	369,190
224	SPS Estimated O&M	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 108 ln. 100-102	(10,854)
225	SPS Incentive SPS Adjustment to Target	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 107 ln. 100-102	(2,172)
226	SPS Incentive XES Adjustment to Target	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 93-94, 97-98 ln. 21-23, 127-12	101,551
227	SPS Test Year Escalator	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 60 ln. 523, 529, 533, 536	(405,722)
228	SPS Mutual Aid Adjustment	59400-Dist Mt of Undergrnd Line	SNN-RR-2, pg 61 ln. 550	(0)
229	SPS Business Area Adjustments	59400-Dist Mt of Undergrnd Line	SNN-RR-2, pg 61 ln. 546-549, 551-555	4,080
230	SPS Estimated O&M	59400-Dist Mt of Undergrnd Line	SNN-RR-2, pg 108 ln. 103-105	(222)
231	SPS Incentive SPS Adjustment to Target	59400-Dist Mt of Undergrnd Line	SNN-RR-2, pg 107 ln. 103-105	0
232	SPS Incentive XES Adjustment to Target	59400-Dist Mt of Undergrnd Line	SNN-RR-2, pg 93-94, 97-98 ln. 24-26, 130-13	2,318
233	SPS Test Year Escalator	59500-Dist Mt of Line Transform	SNN-RR-2, pg 61 ln. 560-561	100
234	SPS Estimated O&M	59500-Dist Mt of Line Transform	SNN-RR-2, pg 93-94, 97-98 ln. 27, 133	3
235	SPS Test Year Escalator	59600-Dist Mtc of Streetlights	SNN-RR-2, pg 61 ln. 568	(0)
236	SPS Business Area Adjustments	59600-Dist Mtc of Streetlights	SNN-RR-2, pg 61 ln. 564-567, 569-573	15,117
237	SPS Estimated O&M	59600-Dist Mtc of Streetlights	SNN-RR-2, pg 108 ln. 106-108	(298)
238	SPS Incentive SPS Adjustment to Target	59600-Dist Mtc of Streetlights	SNN-RR-2, pg 107 ln. 106-108	0
239	SPS Incentive XES Adjustment to Target	59600-Dist Mtc of Streetlights	SNN-RR-2, pg 93-94, 97-98 ln. 28-30, 134-13	1,359
240	SPS Test Year Escalator	59700-Dist Mtc of Meters	SNN-RR-2, pg 61 ln. 578-586	29,014
241	SPS Estimated O&M	59700-Dist Mtc of Meters	SNN-RR-2, pg 108 ln. 109-111	(409)
242	SPS Incentive SPS Adjustment to Target	59700-Dist Mtc of Meters	SNN-RR-2, pg 93-94, 97-98 ln. 31-33, 137-13	1,421
243	SPS Test Year Escalator	59800-Dist Mtc of Dist Plant	SNN-RR-2, pg 62 ln. 590-595	(1,865)
244	SPS Estimated O&M	59800-Dist Mtc of Dist Plant	SNN-RR-2, pg 108 ln. 112-114	(97)
245	SPS Incentive SPS Adjustment to Target	59800-Dist Mtc of Dist Plant	SNN-RR-2, pg 93-94, 97-98 ln. 34-35, 140-141	413
246	SPS Test Year Escalator	90100-Cust Acct Supervise	SNN-RR-2, pg 62 ln. 599-600	(6,878)
247	SPS Estimated O&M	90100-Cust Acct Supervise	SNN-RR-2, pg 107 ln. 117	(422)
248	SPS Incentive XES Adjustment to Target	90100-Cust Acct Supervise	SNN-RR-2, pg 97-98 ln. 113	440
249	SPS Test Year Escalator	90200-Cust Acct Meter Read	SNN-RR-2, pg 62 ln. 605	(13)
250	SPS Business Area Adjustments	90200-Cust Acct Meter Read	SNN-RR-2, pg 62 ln. 604, 606-607	(14,548)
251	SPS Estimated O&M	90200-Cust Acct Meter Read	SNN-RR-2, pg 108 ln. 118	(18,155)
252	SPS Incentive SPS Adjustment to Target	90200-Cust Acct Meter Read	SNN-RR-2, pg 107 ln. 118	(1,522)
253	SPS Incentive XES Adjustment to Target	90200-Cust Acct Meter Read	SNN-RR-2, pg 93-94, 97-98 ln. 8, 114	76,725
254	SPS Test Year Escalator	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 62 ln. 613	(1)
255	SPS Business Area Adjustments	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 62 ln. 612, 614-615	(228,183)
256	SPS Estimated O&M	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 108 ln. 119	(2,464)
257	SPS Incentive SPS Adjustment to Target	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 107 ln. 119	(36,802)
258	SPS Incentive XES Adjustment to Target	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 93-94, 97-98 ln. 9, 115	78,748
259	SPS Test Year Escalator	90800-Customer Asst Expense	SNN-RR-2, pg 62 ln. 629	(2)
260	SPS Business Area Adjustments	90800-Customer Asst Expense	SNN-RR-2, pg 62 ln. 628, 630-631	144,699
261	SPS Estimated Customer Assistance	90800-Customer Asst Expense	SNN-RR-2, pg 108 ln. 123	(13,964)
262	SPS Incentive SPS Adjustment to Target	90800-Customer Asst Expense	SNN-RR-2, pg 107 ln. 123	(1,288)
263	SPS Incentive XES Adjustment to Target	90800-Customer Asst Expense	SNN-RR-2, pg 93-94, 97-98 ln. 11, 117	59,963
264	SPS Test Year Escalator	90800-Customer Asst Expense	SNN-RR-2, pg 63 ln. 640-641	(152)
265	SPS Estimated Customer Assistance	90804EE-Customer Assistance SaversSwitch	SNN-RR-2, pg 93-94, 97-98 ln. 12, 118	60
266	SPS Test Year Escalator	90804EE-Customer Assistance SaversSwitch	SNN-RR-2, pg 108 ln. 124	1
267	SPS Incentive SPS Adjustment to Target	910000-Misc Cust Serv Expense	SNN-RR-2, pg 107 ln. 124	(92)
268	SPS Incentive XES Adjustment to Target	910000-Misc Cust Serv Expense	SNN-RR-2, pg 93-94, 97-98 ln. 13, 119	167
269	SPS Test Year Escalator	91200-Economic Development	SNN-RR-2, pg 63 ln. 648	(0)
270	SPS Business Area Adjustments	91200-Economic Development	SNN-RR-2, pg 63 ln. 647, 649-650	(19,173)
271	SPS Estimated O&M	91200-Economic Development	SNN-RR-2, pg 108 ln. 127	(1,241)
272	SPS Incentive SPS Adjustment to Target	91200-Economic Development	SNN-RR-2, pg 107 ln. 127	(109)
273	SPS Incentive XES Adjustment to Target	91200-Economic Development	SNN-RR-2, pg 95-96, 99-100, ln 76, 187	5,165
274	SPS Test Year Escalator	92000-A&G Salaries	SNN-RR-2, pg 63 ln. 663	(305)
275	SPS Business Area Adjustments	92000-A&G Salaries	SNN-RR-2, pg 63 ln. 657, 664	(179,659)
276	SPS Eliminate Corporate Aircraft Expense	92000-A&G Salaries	SNN-RR-2, pg 63 ln. 658, 662	(6,170,075)
277	SPS Eliminate Long Term Incentive	92000-A&G Salaries	SNN-RR-2, pg 63 ln. 655, 659, 665	(75,774)
278	SPS Eliminate Wholesale Account Manager Expense	92000-A&G Salaries	SNN-RR-2, pg 63 ln. 660, 666	(23,037)
279	SPS Eliminate Xcel Foundation Expense	92000-A&G Salaries	SNN-RR-2, pg 63 ln. 656, 661, 667	126,262
280	SPS Estimated O&M	92000-A&G Salaries	SNN-RR-2, pg 108 ln. 131	(24,667)
281	SPS Incentive SPS Adjustment to Target	92000-A&G Salaries	SNN-RR-2, pg 107 ln. 131	(373,565)
282	SPS Incentive XES Adjustment to Target	92000-A&G Salaries	SNN-RR-2, pg 93-94, 97-98 ln. 4, 108	776,942
283	SPS Test Year Escalator	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 668	(65)
284	SPS Business Area Adjustments	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 669	(91,877)
285	SPS Estimated O&M	92100-A&G Office & Supplies	SNN-RR-2, pg 108 ln. 132	10,082
286	SPS Incentive SPS Adjustment to Target	92100-A&G Office & Supplies	SNN-RR-2, pg 107 ln. 132	5,564
287	SPS Incentive XES Adjustment to Target	92100-A&G Office & Supplies	SNN-RR-2, pg 93-94, 97-98 ln. 5, 109	-
288	SPS Test Year Escalator	92500-A&G Injuries & Damages	SNN-RR-2, pg 64 ln. 687	0
289	SPS Business Area Adjustments	92500-A&G Injuries & Damages	SNN-RR-2, pg 64 ln. 688	(1,052)
290	SPS Eliminate Wholesale Account Manager Expense	92500-A&G Injuries & Damages	SNN-RR-2, pg 64 ln. 689	(23)
291	SPS Eliminate Xcel Foundation Expense	92500-A&G Injuries & Damages	SNN-RR-2, pg 107 ln. 133	(0)
292	SPS Incentive XES Adjustment to Target	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 692-693	(3,125)
293	SPS Eliminate Wholesale Account Manager Expense	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 694	(52)
294	SPS Eliminate Xcel Foundation Expense	926000-Employee pensions and benefits	SNN-RR-2, pg 93-94, 97-98 ln. 6, 110	76,346
295	SPS Test Year Escalator	93100-A&G Rents	SNN-RR-2, pg 64 ln. 714-716	(24,224)
296	SPS Estimated O&M	93100-A&G Rents	SNN-RR-2, pg 110 ln. 136	0
297	SPS Incentive SPS Adjustment to Target	93100-A&G Rents	SNN-RR-2, pg 109 ln. 136	40
298	SPS Incentive XES Adjustment to Target	93100-A&G Rents	SNN-RR-2, pg 93-94, 97-98 ln. 7, 112	0
299	SPS Test Year Escalator	54600W-Oth Oper Super&Eng	SNN-RR-2, pg 104 ln. 22	(753)
300	SPS Incentive SPS Adjustment to Target	54600W-Oth Oper Super&Eng	SNN-RR-2, pg 103 ln. 22	(838)
301	SPS Incentive XES Adjustment to Target	54600W-Oth Oper Super&Eng	SNN-RR-2, pg 95-96, 99-100, ln 70, 178	3,773
302	SPS Test Year Escalator	55300W-Oth Mtc of Gen & Ele Plant	SNN-RR-2, pg 104 ln. 31	(55)
303	SPS Incentive SPS Adjustment to Target	55300W-Oth Mtc of Gen & Ele Plant	SNN-RR-2, pg 103 ln. 31	(11)
304	SPS Incentive XES Adjustment to Target	55300W-Oth Mtc of Gen & Ele Plant	SNN-RR-2, pg 95-96, 99-100, ln 67, 175	584
305	SPS Test Year Escalator	90500-Cust Acct Misc	SNN-RR-2, pg 108 ln. 120	2
306	SPS Incentive SPS Adjustment to Target	90500-Cust Acct Misc	SNN-RR-2, pg 107 ln. 120	(138)
307	SPS Incentive XES Adjustment to Target	90500-Cust Acct Misc	SNN-RR-2, pg 93-94, 97-98, ln 10, 116	318
308	SPS Test Year Escalator			

Adjustments to Test Year

309	SPS Incentive SPS Adjustment to Target	916000-Misc Sales Expense	SNN-RR-2, pg 108 ln. 128	
310	SPS Incentive XES Adjustment to Target	916000-Misc Sales Expense	SNN-RR-2, pg 107 ln. 128	
311	SPS Test Year Escalator	916000-Misc Sales Expense	SNN-RR-2, pg 95-96, 99-100, ln 77, 188	(6)
312	SPS Estimated O&M	56150-Rel/Plan/Standards Dev	SNN-RR-2, pg 55 ln. 259-260	18
313	SPS Incentive XES Adjustment to Target	56150-Rel/Plan/Standards Dev	SNN-RR-2, pg 103 ln. 43	(2,587)
314	SPS Test Year Escalator	56150-Rel/Plan/Standards Dev	SNN-RR-2, pg 101-102, ln 207	(356)
315	SPS Estimated O&M	56170-Gen Interconn Studies	SNN-RR-2, pg 55 ln. 269-270	388
316	SPS Incentive XES Adjustment to Target	56170-Gen Interconn Studies	SNN-RR-2, pg 105 ln. 45	118,710
317	SPS Test Year Escalator	56170-Gen Interconn Studies	SNN-RR-2, pg 101-102, ln 209	(2,922)
318	SPS Incentive XES Adjustment to Target	92800-A&G Regulatory Comm Exp	SNN-RR-2, pg 107 ln. 134	3,998
319	SPS Test Year Escalator	92800-A&G Regulatory Comm Exp	SNN-RR-2, pg 97-98, ln 111	-
320	SPS Incentive XES Adjustment to Target	92804R-Regulatory Commission Expense Misc	SNN-RR-2, pg 107 ln. 135	-
				<u>2</u>
				(6,164,466)

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 3		24,070,457
2				
3	Less: Amount per book (Test Year)	pg. 3/line 3		<u>26,577,300</u>
4				
5	Adjustment			<u>(2,506,842)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Mutual Aid Adjustment	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 60 ln. 537	(6,384)
10	SPS Adjust Pension and Benefits	92500-A&G Injuries & Damages	SNN-RR-2, pg 64 ln. 690	(71,399)
11	SPS Adjust Pension and Benefits	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 695	218,224
12	SPS Eliminate Executive Perquisites	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 696	(6,799)
13	SPS Eliminate Non-Qualified Pension Expense	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 698	(438,251)
14	SPS Eliminate Wholesale Account Manager Expense	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 699	(22,685)
15	SPS Eliminate Xcel Foundation Expense	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 700	(4,238)
16	SPS Eliminate FAS 88 Qualified Pension Expense	926000-Employee pensions and benefits	SNN-RR-2, pg 64 ln. 697	(1,449,736)
	SPS Eliminate Per Book Deferred Pension	92603-SPS Deferred Pension Exp	SNN-RR-2, pg 64 ln. 701	(1,132,943)
17	SPS Estimated Deferred Pension and OPEB Expense	92603-SPS Deferred Pension Exp	SNN-RR-2, pg 64 ln. 702	<u>407,369</u>
				(2,506,842)

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 7		48,281,839
2				
3	Less: Amount per book (Test Year)	pg. 3/line 7		<u>49,541,029</u>
4				
5	Adjustment			<u>(1,259,190)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	50000-Stm Prod Op & Supr	SNN-RR-2, pg 51 ln. 95	(308)
10	SPS Eliminate Contributions and Dues Expense	50000-Stm Prod Op & Supr	SNN-RR-2, pg 51 ln. 96	(1,520)
11	SPS Eliminate Life Event Expense	50000-Stm Prod Op & Supr	SNN-RR-2, pg 51 ln. 97	(892)
12	SPS Estimated O&M	50000-Stm Prod Op & Supr	SNN-RR-2, pg 51 ln. 98	(27,762)
13	SPS Adjust TUCO Fuel Handling for Contract Rate Change	50135-Coal Non-Mine;Non-Freight	SNN-RR-2, pg 52 ln. 99	38,437
14	SPS Estimated 501350 Coal Mine Non-Freight	50135-Coal Non-Mine;Non-Freight	SNN-RR-2, pg 52 ln. 100	(461,476)
15	SPS Business Area Adjustments	50170-Stm Gen Fuel	SNN-RR-2, pg 52 ln. 102	(48)
16	SPS Eliminate Contributions and Dues Expense	50170-Stm Gen Fuel	SNN-RR-2, pg 52 ln. 103	(85)
17	SPS Eliminate Life Event Expense	50170-Stm Gen Fuel	SNN-RR-2, pg 52 ln. 104	-
18	SPS Adjust Environmental Chemicals	50200-Steam Expenses Major	SNN-RR-2, pg 52 ln. 109	(504,690)
19	SPS Business Area Adjustments	50200-Steam Expenses Major	SNN-RR-2, pg 52 ln. 110	(5)
20	SPS Estimated O&M	50200-Steam Expenses Major	SNN-RR-2, pg 52 ln. 111	(293,645)
21	SPS Business Area Adjustments	50500-Stm Gen Elec Exp Major	SNN-RR-2, pg 52 ln. 116	(5)
22	SPS Estimated O&M	50500-Stm Gen Elec Exp Major	SNN-RR-2, pg 52 ln. 117	305,824
23	SPS Business Area Adjustments	50600-Misc Steam Pwr Exp	SNN-RR-2, pg 52 ln. 122	(36)
24	SPS Eliminate Contributions and Dues Expense	50600-Misc Steam Pwr Exp	SNN-RR-2, pg 52 ln. 123	(2,469)
25	SPS Eliminate Life Event Expense	50600-Misc Steam Pwr Exp	SNN-RR-2, pg 52 ln. 124	(20,217)
26	SPS Estimated O&M	50600-Misc Steam Pwr Exp	SNN-RR-2, pg 52 ln. 125	791,501
27	SPS Include TX Deferrals	50600-Misc Steam Pwr Exp	SNN-RR-2, pg 52 ln. 126	62,772
28	SPS Business Area Adjustments	50700-Stm Pow Gen Rents	SNN-RR-2, pg 52 ln. 130	(1)
29	SPS Eliminate Contributions and Dues Expense	50700-Stm Pow Gen Rents	SNN-RR-2, pg 52 ln. 131	(191)
30	SPS Eliminate Life Event Expense	50700-Stm Pow Gen Rents	SNN-RR-2, pg 52 ln. 132	(23)
31	SPS Eliminate Return on Shared Assets	50700-Stm Pow Gen Rents	SNN-RR-2, pg 52 ln. 133	(459,409)
32	SPS Estimated O&M	50700-Stm Pow Gen Rents	SNN-RR-2, pg 52 ln. 134	<u>(684,942)</u>
				(1,259,190)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 8		17,771,521
2				
3	Less: Amount per book (Test Year)	pg. 3/line 8		<u>19,572,191</u>
4				
5	Adjustment			<u>(1,800,670)</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	51000-Stm Maint Super&Eng	SNN-RR-2, pg 52 ln. 138	(0)
10	SPS Eliminate Contributions and Dues Expense	51000-Stm Maint Super&Eng	SNN-RR-2, pg 52 ln. 139	(36,007)
11	SPS Eliminate Life Event Expense	51000-Stm Maint Super&Eng	SNN-RR-2, pg 52 ln. 140	(128)
12	SPS Estimated O&M	51000-Stm Maint Super&Eng	SNN-RR-2, pg 52 ln. 141	27,542
13	SPS Business Area Adjustments	51100-Stm Maint of Structures	SNN-RR-2, pg 52 ln. 146	(16)
14	SPS Eliminate Life Event Expense	51100-Stm Maint of Structures	SNN-RR-2, pg 52 ln. 147	(58)
15	SPS Estimated O&M	51100-Stm Maint of Structures	SNN-RR-2, pg 53 ln. 148	(588,952)
16	SPS Business Area Adjustments	51200-Stm Maint of Boiler Plt	SNN-RR-2, pg 53 ln. 153	(95)
17	SPS Eliminate Contributions and Dues Expense	51200-Stm Maint of Boiler Plt	SNN-RR-2, pg 53 ln. 154	(303)
18	SPS Estimated O&M	51200-Stm Maint of Boiler Plt	SNN-RR-2, pg 53 ln. 155	5,361
19	SPS Business Area Adjustments	51300-Stm Maint of Elec Plant	SNN-RR-2, pg 53 ln. 160	(19)
20	SPS Estimated O&M	51300-Stm Maint of Elec Plant	SNN-RR-2, pg 53 ln. 161	(940,194)
21	SPS Business Area Adjustments	51400-Stm Maint of Misc Stm Plt	SNN-RR-2, pg 53 ln. 166	(12)
22	SPS Eliminate Life Event Expense	51400-Stm Maint of Misc Stm Plt	SNN-RR-2, pg 53 ln. 167	(1,528)
23	SPS Estimated O&M	51400-Stm Maint of Misc Stm Plt	SNN-RR-2, pg 53 ln. 168	<u>(266,263)</u>
				(1,800,670)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 12		14,726,776
2				
3	Less: Amount per book (Test Year)	pg. 3/line 12		<u>7,206,349</u>
4				
5	Adjustment			<u>7,520,427</u>
6				

Adjustments to Test Year

7	Justification for requested adjustment:			
8	SPS Business Area Adjustments	54600-Oth Oper Super&Eng	SNN-RR-2, pg 53 ln. 172	(107)
9	SPS Eliminate Contributions and Dues Expense	54600-Oth Oper Super&Eng	SNN-RR-2, pg 53 ln. 173	(60)
10	SPS Eliminate Life Event Expense	54600-Oth Oper Super&Eng	SNN-RR-2, pg 53 ln. 174	(35)
11	SPS Estimated O&M	54600-Oth Oper Super&Eng	SNN-RR-2, pg 53 ln. 175	28,138
12	SPS Estimated O&M	54800-Oth Oper Gen Exp	SNN-RR-2, pg 53 ln. 179	(12,629)
13	SPS Business Area Adjustments	54900-Oth Oper Misc Gen Exp	SNN-RR-2, pg 53 ln. 184	(5)
14	SPS Eliminate Contributions and Dues Expense	54900-Oth Oper Misc Gen Exp	SNN-RR-2, pg 53 ln. 185	(71)
15	SPS Eliminate Life Event Expense	54900-Oth Oper Misc Gen Exp	SNN-RR-2, pg 53 ln. 186	(1)
16	SPS Estimated O&M	54900-Oth Oper Misc Gen Exp	SNN-RR-2, pg 53 ln. 187	67,785
17	SPS Annual Sagamore O&M Expense	54900W-Oth Oper Misc Gen Exp	SNN-RR-2, pg 53 ln. 188	4,201,600
18	SPS Business Area Adjustments	55000-Oth Oper Rents	SNN-RR-2, pg 53 ln. 192	(0)
19	SPS Eliminate Contributions and Dues Expense	55000-Oth Oper Rents	SNN-RR-2, pg 53 ln. 193	(37)
20	SPS Eliminate Life Event Expense	55000-Oth Oper Rents	SNN-RR-2, pg 53 ln. 194	(4)
21	SPS Eliminate Return on Shared Assets	55000-Oth Oper Rents	SNN-RR-2, pg 53 ln. 195	(60,804)
22	SPS Estimated O&M	55000-Oth Oper Rents	SNN-RR-2, pg 53 ln. 196	(128,323)
23	SPS Annual Hale O&M Expense	55000W-Oth Oper Rents	SNN-RR-2, pg 54 ln. 197	580,569
24	SPS Annual Sagamore O&M Expense	55000W-Oth Oper Rents	SNN-RR-2, pg 54 ln. 198	2,844,411
25				7,520,427

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 13		9,947,682
2				
3	Less: Amount per book (Test Year)	pg. 3/line 13		4,948,219
4				
5	Adjustment			4,999,463
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Contributions and Dues Expense	55100-Oth Mtce Supervision&Eng	SNN-RR-2, pg 54 ln. 201	(9,804)
10	SPS Estimated O&M	55100-Oth Mtce Supervision&Eng	SNN-RR-2, pg 54 ln. 202	(9,612)
11	SPS Business Area Adjustments	55200-Oth Maint of Structures	SNN-RR-2, pg 54 ln. 207	(1)
12	SPS Estimated O&M	55200-Oth Maint of Structures	SNN-RR-2, pg 54 ln. 208	(66,034)
13	SPS Business Area Adjustments	55300-Oth Mtc of Gen & Ele Plant	SNN-RR-2, pg 54 ln. 213	(0)
14	SPS Estimated O&M	55300-Oth Mtc of Gen & Ele Plant	SNN-RR-2, pg 54 ln. 214	979,304
15	SPS Annual Sagamore O&M Expense	55300W-Oth Mtc of Gen & Ele Plant	SNN-RR-2, pg 54 ln. 215	4,201,600
16	SPS Business Area Adjustments	55400-Oth Mtc Misc Gen Plt Mjr	SNN-RR-2, pg 54 ln. 220	(3)
17	SPS Estimated O&M	55400-Oth Mtc Misc Gen Plt Mjr	SNN-RR-2, pg 54 ln. 221	(95,987)
				4,999,463

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 16		(946,173)
2				
3	Less: Amount per book (Test Year)	pg. 3/line 16		296,475
4				
5	Adjustment			(1,242,648)
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	55600-Load Dispatch	SNN-RR-2, pg 54 ln. 224	(171)
10	SPS Eliminate Contributions and Dues Expense	55600-Load Dispatch	SNN-RR-2, pg 54 ln. 225	(559)
11	SPS Eliminate Life Event Expense	55600-Load Dispatch	SNN-RR-2, pg 54 ln. 226	(32)
12	SPS Estimated O&M	55600-Load Dispatch	SNN-RR-2, pg 54 ln. 227	(1,441)
13	SPS Business Area Adjustments	55700-Purchased Power Other	SNN-RR-2, pg 54 ln. 231	(916)
14	SPS Eliminate Contributions and Dues Expense	55700-Purchased Power Other	SNN-RR-2, pg 54 ln. 232	(428)
15	SPS Estimated O&M	55700-Purchased Power Other	SNN-RR-2, pg 54 ln. 233	(3,723,757)
16	SPS Trading A&G Adjustment	55700-Purchased Power Other	SNN-RR-2, pg 54 ln. 234-235	(525,000)
17	SPS Include Credit for REC Sales	55790REC - REC Costs	SNN-RR-2, pg 54 ln. 236	(1,264,402)
18	SPS Include Ongoing REC Costs	55790REC - REC Costs	SNN-RR-2, pg 54 ln. 237	5,374,899
19	SPS Eliminate REC Costs	55790REC - REC Costs NM	SNN-RR-2, pg 54 ln. 238	689,525
20	SPS Eliminate REC Costs	55790REC - REC Costs TX	SNN-RR-2, pg 54 ln. 239	(1,790,365)
				(1,242,648)

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 21		14,994,585
2				
3	Less: Amount per book (Test Year)	pg. 3/line 21		14,629,847
4				
5	Adjustment			364,738
6				

Adjustments to Test Year

7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	56000-Trans Oper Super & Eng	SNN-RR-2, pg 54 ln. 244	(53,320)
10	SPS Eliminate Contributions and Dues Expense	56000-Trans Oper Super & Eng	SNN-RR-2, pg 54 ln. 245	(62,026)
11	SPS Eliminate Life Event Expense	56000-Trans Oper Super & Eng	SNN-RR-2, pg 55 ln. 246	(5,487)
12	SPS Estimated O&M	56000-Trans Oper Super & Eng	SNN-RR-2, pg 55 ln. 247	(324,419)
13	SPS Business Area Adjustments	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 55 ln. 255	(39)
14	SPS Eliminate Contributions and Dues Expense	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 55 ln. 256	(251)
15	SPS Eliminate Life Event Expense	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 55 ln. 257	(1)
16	SPS Estimated O&M	56120-Load Disp-Monitor/Operate	SNN-RR-2, pg 55 ln. 258	3,880
17	SPS Business Area Adjustments	56150-Rel/Plan/Standards Dev	SNN-RR-2, pg 55 ln. 261	(16)
18	SPS Estimated O&M	56150-Rel/Plan/Standards Dev	SNN-RR-2, pg 55 ln. 262	(4,526)
19	SPS Business Area Adjustments	56160-Trans Service Studies	SNN-RR-2, pg 55 ln. 267	(0)
20	SPS Estimated O&M	56160-Trans Service Studies	SNN-RR-2, pg 55 ln. 268	(14,603)
21	SPS Estimated O&M	56170-Gen Interconn Studies	SNN-RR-2, pg 55 ln. 271	2,824
22	SPS Business Area Adjustments	56200-Trans Oper Station Exp	SNN-RR-2, pg 55 ln. 275	(0)
23	SPS Estimated O&M	56200-Trans Oper Station Exp	SNN-RR-2, pg 55 ln. 276	(17,370)
24	SPS Business Area Adjustments	56300-Trans Oper OH Lines	SNN-RR-2, pg 55 ln. 280	(0)
25	SPS Estimated O&M	56300-Trans Oper OH Lines	SNN-RR-2, pg 55 ln. 281	41,458
26	SPS Include Transmission Line Clearance Inspection	56300-Trans Oper OH Lines	SNN-RR-2, pg 55 ln. 282	977,623
27	SPS Business Area Adjustments	56600-Trans Oper Misc Exp	SNN-RR-2, pg 56 ln. 307	(241)
28	SPS Eliminate Contributions and Dues Expense	56600-Trans Oper Misc Exp	SNN-RR-2, pg 56 ln. 308	(183)
29	SPS Eliminate Life Event Expense	56600-Trans Oper Misc Exp	SNN-RR-2, pg 56 ln. 309	(2,137)
30	SPS Estimated O&M	56600-Trans Oper Misc Exp	SNN-RR-2, pg 56 ln. 310	315,268
31	SPS Include TX Deferrals	56600-Trans Oper Misc Exp	SNN-RR-2, pg 56 ln. 311	17,514
32	SPS Business Area Adjustments	56700-Trans Rents	SNN-RR-2, pg 56 ln. 315	(1)
33	SPS Eliminate Contributions and Dues Expense	56700-Trans Rents	SNN-RR-2, pg 56 ln. 316	(100)
34	SPS Eliminate Life Event Expense	56700-Trans Rents	SNN-RR-2, pg 56 ln. 317	(12)
35	SPS Eliminate Return on Shared Assets	56700-Trans Rents	SNN-RR-2, pg 56 ln. 318	(217,361)
36	SPS Estimated O&M	56700-Trans Rents	SNN-RR-2, pg 56 ln. 319	(291,738)
				<u>364,738</u>

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 22		1,386,494
2				
3	Less: Amount per book (Test Year)	pg. 3/line 22		<u>1,325,745</u>
4				
5	Adjustment			<u>60,748</u>
6				
7				

Adjustments to Test Year

8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	57000-Tran Mnt of Station Equip	SNN-RR-2, pg 56 ln. 324	
10	SPS Estimated O&M	57000-Tran Mnt of Station Equip	SNN-RR-2, pg 56 ln. 325	145,683
11	SPS Adjust Storm Damage Expense	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 56 ln. 334	220,528
12	SPS Business Area Adjustments	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 56 ln. 332	(15)
13	SPS Estimated O&M	57100-Trans Mt of Overhead Lines	SNN-RR-2, pg 56 ln. 333	(305,446)
				<u>60,748</u>

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 23		222,323,118
2				
3	Less: Amount per book (Test Year)	pg. 3/line 23		<u>177,557,539</u>
4				
5	Adjustment			<u>44,765,579</u>
6				
7				
8	Justification for requested adjustment:			
9	SPS Estimated Transmission Revenue & Expense	56500MC-Wheeling Meter Charges	SNN-RR-2, pg 55 ln. 283	12,936
10	SPS Estimated Transmission Revenue & Expense	56500MISC-Wheeling Miscellaneous	SNN-RR-2, pg 55 ln. 284	4,000,902
11	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S11-Wheeling Schedule 11	SNN-RR-2, pg 55 ln. 285	(638,317)
12	SPS Estimated Transmission Revenue & Expense	56500S11-Wheeling Schedule 11	SNN-RR-2, pg 55 ln. 286	34,066,347
13	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S11W-Wheeling Schedule 11 - Wholesale	SNN-RR-2, pg 55 ln. 287	(70,747)
14	SPS Estimated Transmission Revenue & Expense	56500S11W-Wheeling Schedule 11 - Wholesale	SNN-RR-2, pg 55 ln. 288	84,045
15	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S12-Wheeling Schedule 12	SNN-RR-2, pg 55 ln. 289	(24,234)
16	SPS Estimated Transmission Revenue & Expense	56500S12-Wheeling Schedule 12	SNN-RR-2, pg 55 ln. 290	454,444
17	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S12W-Wheeling Schedule 12 - Wholesale	SNN-RR-2, pg 55 ln. 291	2,646
18	SPS Estimated Transmission Revenue & Expense	56500S12W-Wheeling Schedule 12 - Wholesale	SNN-RR-2, pg 55 ln. 292	100,235
19	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S1W-Wheeling Schedule 1 - Wholesale	SNN-RR-2, pg 55 ln. 293	(7,402)
20	SPS Estimated Transmission Revenue & Expense	56500S1W-Wheeling Schedule 1 - Wholesale	SNN-RR-2, pg 55 ln. 294	94,512
21	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S2-Wheeling Schedule 2	SNN-RR-2, pg 56 ln. 295	(22,966)
22	SPS Estimated Transmission Revenue & Expense	56500S2-Wheeling Schedule 2	SNN-RR-2, pg 56 ln. 296	38,184
23	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S2W-Wheeling Schedule 2 - Wholesale	SNN-RR-2, pg 56 ln. 297	(6,278)
24	SPS Estimated Transmission Revenue & Expense	56500S2W-Wheeling Schedule 2 - Wholesale	SNN-RR-2, pg 56 ln. 298	10,120
25	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S9-Wheeling Schedule 9	SNN-RR-2, pg 56 ln. 299	(3,025)
26	SPS Estimated Transmission Revenue & Expense	56500S9-Wheeling Schedule 9	SNN-RR-2, pg 56 ln. 300	2,247,632
27	SPS Eliminate Non-Recurring Transmission Revenue & Ex	56500S9W-Wheeling Schedule 9 - Wholesale	SNN-RR-2, pg 56 ln. 301	(861,833)
28	SPS Estimated Transmission Revenue & Expense	56500S9W-Wheeling Schedule 9 - Wholesale	SNN-RR-2, pg 56 ln. 302	<u>5,288,381</u>
				44,765,579

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 26		7,613,628
2				
3	Less: Amount per book (Test Year)	pg. 3/line 26		8,229,496
4				
5	Adjustment			(615,869)
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	57510-Operations Supervision	SNN-RR-2, pg 56 ln. 338	(191)
10	SPS Eliminate Contributions and Dues Expense	57510-Operations Supervision	SNN-RR-2, pg 56 ln. 339	(2)
11	SPS Eliminate Life Event Expense	57510-Operations Supervision	SNN-RR-2, pg 56 ln. 340	(0)
12	SPS Estimated O&M	57510-Operations Supervision	SNN-RR-2, pg 56 ln. 341	4,737
13	SPS Estimated O&M	57570-Mkt Fac/Mon/Comp Serv	SNN-RR-2, pg 56 ln. 348	(615,384)
14	SPS Eliminate Contributions and Dues Expense	57580-Regional Market Rents	SNN-RR-2, pg 56 ln. 349	(2)
15	SPS Eliminate Life Event Expense	57580-Regional Market Rents	SNN-RR-2, pg 56 ln. 350	(0)
16	SPS Eliminate Return on Shared Assets	57580-Regional Market Rents	SNN-RR-2, pg 56 ln. 351	(5,026)
				(615,869)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 29		8,766,289
2				
3	Less: Amount per book (Test Year)	pg. 3/line 29		10,700,658
4				
5	Adjustment			(1,934,369)
6				
7				

Adjustments to Test Year

8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 56 ln. 363	(11,295)
10	SPS Eliminate Contributions and Dues Expense	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 56 ln. 364	(4,041)
11	SPS Eliminate Life Event Expense	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 56 ln. 365, 368	(4,513)
12	SPS Estimated O&M	58000-Dist Oper Sup & Eng	SNN-RR-2, pg 56 ln. 362, 366-367, 369	597,864
13	SPS Business Area Adjustments	58100-Dist Load Dispatching	SNN-RR-2, pg 56 ln. 375	(2)
14	SPS Eliminate Contributions and Dues Expense	58100-Dist Load Dispatching	SNN-RR-2, pg 56 ln. 376	(3)
15	SPS Eliminate Life Event Expense	58100-Dist Load Dispatching	SNN-RR-2, pg 56 ln. 377	(0)
16	SPS Estimated O&M	58100-Dist Load Dispatching	SNN-RR-2, pg 56 ln. 378-379	18,484
17	SPS Business Area Adjustments	58200-Dist Op Station Exp	SNN-RR-2, pg 56 ln. 385	(5)
18	SPS Estimated O&M	58200-Dist Op Station Exp	SNN-RR-2, pg 56 ln. 386	21,983
19	SPS Business Area Adjustments	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 58 ln. 398	(81)
20	SPS Eliminate Contributions and Dues Expense	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 58 ln. 399	(3,970)
21	SPS Estimated O&M	58300-Dist Oper Overhead Lines	SNN-RR-2, pg 58 ln. 397, 400-401	(302,055)
22	SPS Business Area Adjustments	58400-Dist Op UG Elec lines	SNN-RR-2, pg 58 ln. 412	(0)
23	SPS Estimated O&M	58400-Dist Op UG Elec lines	SNN-RR-2, pg 58 ln. 411, 413-414	(61,548)
24	SPS Business Area Adjustments	58500-Dist Oper Streetlight	SNN-RR-2, pg 58 ln. 426	(19)
25	SPS Estimated O&M	58500-Dist Oper Streetlight	SNN-RR-2, pg 58 ln. 425, 427-428	(14,961)
26	SPS Business Area Adjustments	58600-Dist Oper Meter Exp	SNN-RR-2, pg 58 ln. 440	(3)
27	SPS Eliminate Contributions and Dues Expense	58600-Dist Oper Meter Exp	SNN-RR-2, pg 58 ln. 441	(208)
28	SPS Eliminate Life Event Expense	58600-Dist Oper Meter Exp	SNN-RR-2, pg 59 ln. 442	(537)
29	SPS Estimated O&M	58600-Dist Oper Meter Exp	SNN-RR-2, pg 58-59 ln. 439, 443-444	53,362
30	SPS Estimated O&M	58700-Dist Oper Cust Install	SNN-RR-2, pg 59 ln. 455-457	10,474
31	SPS Business Area Adjustments	58800-Dist Oper Misc Exp	SNN-RR-2, pg 59 ln. 470	(63)
32	SPS Eliminate Contributions and Dues Expense	58800-Dist Oper Misc Exp	SNN-RR-2, pg 59 ln. 471	(3,792)
33	SPS Eliminate Life Event Expense	58800-Dist Oper Misc Exp	SNN-RR-2, pg 59 ln. 468, 472, 474	(10,729)
34	SPS Estimated O&M	58800-Dist Oper Misc Exp	SNN-RR-2, pg 59 ln. 469, 473, 475	(1,694,347)
35	SPS Include TX Deferrals	58800-Dist Oper Misc Exp	SNN-RR-2, pg 59 ln. 476	179,267
36	SPS Business Area Adjustments	58900-Dist Rents	SNN-RR-2, pg 59 ln. 488	(1)
37	SPS Eliminate Contributions and Dues Expense	58900-Dist Rents	SNN-RR-2, pg 59 ln. 489	(109)
38	SPS Eliminate Life Event Expense	58900-Dist Rents	SNN-RR-2, pg 59-60 ln. 486, 490, 493	(14)
39	SPS Eliminate Return on Shared Assets	58900-Dist Rents	SNN-RR-2, pg 60 ln. 491	(275,388)
40	SPS Estimated O&M	58900-Dist Rents	SNN-RR-2, pg 59-60 ln. 487, 492, 494	(428,121)
				(1,934,369)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 30		7,309,716
2				
3	Less: Amount per book (Test Year)	pg. 3/line 30		3,584,271
4				
5	Adjustment			3,725,445
6				

Adjustments to Test Year

7				
8	Justification for requested adjustment:			
9	SPS Estimated O&M	59000-Dist Mtc Super & Eng	SNN-RR-2, pg 60 ln. 504-506	191
10	SPS Estimated O&M	59100-Dist Mt of Structures	SNN-RR-2, pg 60 ln. 510-511	(3,462)
11	SPS Business Area Adjustments	59200-Dist Mt of Station Equip	SNN-RR-2, pg 60 ln. 519	(1)
12	SPS Estimated O&M	59200-Dist Mt of Station Equip	SNN-RR-2, pg 60 ln. 520	125,838
13	SPS Adjust Storm Damage Expense	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 61 ln. 544	1,641,927
14	SPS Business Area Adjustments	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 60 ln. 539	(43)
15	SPS Eliminate Contributions and Dues Expense	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 61 ln. 540	(277)
16	SPS Eliminate Life Event Expense	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 61 ln. 541	(11)
17	SPS Estimated O&M	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 60-61 ln. 538, 542, 545	2,100,265
18	SPS Mutual Aid Adjustment	59300-Dist Mtc of Overhead Lines	SNN-RR-2, pg 61 ln. 543	(159,481)
19	SPS Business Area Adjustments	59400-Dist Mt of Undergrnd Line	SNN-RR-2, pg 61 ln. 557	(0)
20	SPS Estimated O&M	59400-Dist Mt of Undergrnd Line	SNN-RR-2, pg 61 ln. 556, 558-559	(17,122)
21	SPS Estimated O&M	59500-Dist Mt of Line Transform	SNN-RR-2, pg 61 ln. 562-563	1,159
22	SPS Business Area Adjustments	59600-Dist Mtc of Streetlights	SNN-RR-2, pg 61 ln. 575	(0)
23	SPS Estimated O&M	59600-Dist Mtc of Streetlights	SNN-RR-2, pg 61 ln. 574, 576-577	7,129
24	SPS Estimated O&M	59700-Dist Mtc of Meters	SNN-RR-2, pg 61-62 ln. 587-589	946
25	SPS Business Area Adjustments	59800-Dist Mtce of Dist Plant	SNN-RR-2, pg 62 ln. 597	(0)
26	SPS Estimated O&M	59800-Dist Mtce of Dist Plant	SNN-RR-2, pg 62 ln. 596, 598	28,387
				<u>3,725,445</u>

	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 34		12,219,105
2				
3	Less: Amount per book (Test Year)	pg. 3/line 34		<u>11,641,793</u>
4				
5	Adjustment			<u>577,311</u>
6				<u>-</u>
7				

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8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	90100-Cust Acct Supervise	SNN-RR-2, pg 62 ln. 601	(436)
10	SPS Eliminate Life Event Expense	90100-Cust Acct Supervise	SNN-RR-2, pg 62 ln. 602	-
11	SPS Estimated O&M	90100-Cust Acct Supervise	SNN-RR-2, pg 62 ln. 603	1,112
12	SPS Business Area Adjustments	90200-Cust Acct Meter Read	SNN-RR-2, pg 62 ln. 608	(9)
13	SPS Eliminate Contributions and Dues Expense	90200-Cust Acct Meter Read	SNN-RR-2, pg 62 ln. 609	(4)
14	SPS Eliminate Life Event Expense	90200-Cust Acct Meter Read	SNN-RR-2, pg 62 ln. 610	(199)
15	SPS Estimated O&M	90200-Cust Acct Meter Read	SNN-RR-2, pg 62 ln. 611	146,588
16	SPS Business Area Adjustments	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 62 ln. 616	(14,278)
17	SPS Eliminate Contributions and Dues Expense	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 62 ln. 617	(58)
18	SPS Eliminate Life Event Expense	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 62 ln. 618	(467)
19	SPS Estimated O&M	90300-Cust Acct Recrds & Coll	SNN-RR-2, pg 62 ln. 619	(73,512)
20	SPS Estimated O&M	904001-Uncollectable Accounts - Non Commodity	SNN-RR-2, pg 62 ln. 622	(912,305)
21	SPS Estimated O&M	90400-Cust Acct Uncollect	SNN-RR-2, pg 62 ln. 620	546,440
22	SPS Include TX Deferrals	90400-Cust Acct Uncollect	SNN-RR-2, pg 62 ln. 621	757,904
23	SPS Business Area Adjustments	90500-Cust Acct Misc	SNN-RR-2, pg 62 ln. 623	(0)
24	SPS Eliminate Contributions and Dues Expense	90500-Cust Acct Misc	SNN-RR-2, pg 62 ln. 624	(27)
25	SPS Eliminate Life Event Expense	90500-Cust Acct Misc	SNN-RR-2, pg 62 ln. 625	(1)
26	SPS Customer Deposit Interest	DEPINT - Customer Deposit Interest Expense	SNN-RR-2, pg 62 ln. 626-627	126,563
				<u>577,311</u>

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 35		365,758
2				
3	Less: Amount per book (Test Year)	pg. 3/line 35		<u>16,631,815</u>
4				
5	Adjustment			<u>(16,266,057)</u>
6				

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7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	90800-Customer Asst Expense	SNN-RR-2, pg 62 ln. 632	(2)
10	SPS Eliminate Contributions and Dues Expense	90800-Customer Asst Expense	SNN-RR-2, pg 62 ln. 633	(2,221)
11	SPS Eliminate Life Event Expense	90800-Customer Asst Expense	SNN-RR-2, pg 62 ln. 634	(945)
12	SPS Estimated Customer Assistance	90800-Customer Asst Expense	SNN-RR-2, pg 62 ln. 635	(610,671)
13	SPS Eliminate Per Book EE Amortization	90801EE-Customer Assistance EE Amort TX	SNN-RR-2, pg 62 ln. 636	(4,267,708)
14	SPS Estimated Customer Assistance	90801EE-Customer Assistance EE Amort TX	SNN-RR-2, pg 62 ln. 637	(87,302)
15	SPS Eliminate Per Book EE Amortization	90803EE-Customer Assistance EE Amort NM	SNN-RR-2, pg 63 ln. 638	(11,469,238)
16	SPS Estimated Customer Assistance	90803EE-Customer Assistance EE Amort NM	SNN-RR-2, pg 63 ln. 639	462,888
17	SPS Estimated Customer Assistance	90804EE-Customer Assistance SaversSwitch	SNN-RR-2, pg 63 ln. 642	6,058
18	SPS Eliminate Contributions and Dues Expense	909000-Informational and instruction advertising expense	SNN-RR-2, pg 63 ln. 643	(292,042)
19	SPS Reclass Ad Brand Expense	909000-Informational and instruction advertising expense	SNN-RR-2, pg 63 ln. 644	(4,863)
20	SPS Eliminate Contributions and Dues Expense	910000-Misc Cust Serv Expense	SNN-RR-2, pg 63 ln. 645	(10)
21	SPS Eliminate Life Event Expense	910000-Misc Cust Serv Expense	SNN-RR-2, pg 63 ln. 646	(1)
				(16,266,057)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 36		88,799
2				
3	Less: Amount per book (Test Year)	pg. 3/line 36		82,537
4				
5	Adjustment			6,262
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	91200-Economic Development	SNN-RR-2, pg 63 ln. 651	(5,128)
10	SPS Business Area Adjustments	91200-Economic Development	SNN-RR-2, pg 63 ln. 652	11,391
11	SPS Eliminate Contributions and Dues Expense	916000-Misc Sales Expense	SNN-RR-2, pg 63 ln. 653	(1)
12	SPS Eliminate Life Event Expense	916000-Misc Sales Expense	SNN-RR-2, pg 63 ln. 654	(0)
				6,262

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 3/line 39		42,895,696
2				
3	Less: Amount per book (Test Year)	pg. 3/line 39		41,351,900
4				
5	Adjustment			1,543,796
6				

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7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 670	(21,690)
10	SPS Eliminate Contributions and Dues Expense	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 671	(71,996)
11	SPS Eliminate Corporate Aircraft Expense	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 672	(395,039)
12	SPS Eliminate Life Event Expense	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 673	(4,777)
13	SPS Eliminate Wholesale Account Manager Expense	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 674	(3,686)
14	SPS Eliminate Xcel Foundation Expense	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 675	(8,373)
15	SPS Estimated O&M	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 676	802,969
16	SPS Include Commercial Equivalent of Corporate Aircraft	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 677	34,948
17	SPS Include TX Deferrals	92100-A&G Office & Supplies	SNN-RR-2, pg 63 ln. 678	51,829
18	SPS Eliminate Return on Shared Assets	92200-A&G Admn Transfer Crdt	SNN-RR-2, pg 63 ln. 679	3,689,026
19	SPS Estimated O&M	92200-A&G Admn Transfer Crdt	SNN-RR-2, pg 63 ln. 680	(798,820)
20	SPS Business Area Adjustments	92300-A&G Outside Services	SNN-RR-2, pg 63 ln. 681	(2,024)
21	SPS Eliminate Corporate Aircraft Expense	92300-A&G Outside Services	SNN-RR-2, pg 63 ln. 682	(16,890)
22	SPS Eliminate Xcel Foundation Expense	92300-A&G Outside Services	SNN-RR-2, pg 63 ln. 683	(14,946)
23	SPS Estimated O&M	92300-A&G Outside Services	SNN-RR-2, pg 63 ln. 684	544,457
24	SPS Eliminate Corporate Aircraft Expense	92400-A&G Property Insurance	SNN-RR-2, pg 63 ln. 685	(7,825)
25	SPS Estimated O&M	92400-A&G Property Insurance	SNN-RR-2, pg 63 ln. 686	124,384
26	SPS Business Area Adjustments	92500-A&G Injuries & Damages	SNN-RR-2, pg 64 ln. 691	0
27	SPS Eliminate Test Year Rate Case Expense Amortization	92800R-Regulatory Commission Expense TX	SNN-RR-2, pg 64 ln. 703	(5,861,536)
28	SPS Include Rate Case Expenses	92800R-Regulatory Commission Expense TX	SNN-RR-2, pg 64 ln. 704	6,486,825
29	SPS Public Regulatory Commission Fees	92800R-Regulatory Commission Expense TX	SNN-RR-2, pg 64 ln. 705	294,245
30	SPS Estimated O&M	92900-A&G Duplicate Chrg Crdt	SNN-RR-2, pg 64 ln. 708	12,679
31	SPS Eliminate Brand & General Advertising	93010-A&G General Advertising	SNN-RR-2, pg 64 ln. 709	(1,423,458)
32	SPS Business Area Adjustments	93020-A&G Misc General Exp	SNN-RR-2, pg 64 ln. 710	(0)
33	SPS Eliminate Contributions and Dues Expense	93020-A&G Misc General Exp	SNN-RR-2, pg 64 ln. 711	(584,302)
34	SPS Eliminate Stock Equivalent Plan	93020-A&G Misc General Exp	SNN-RR-2, pg 64 ln. 712	(310,890)
35	SPS Estimated O&M	93020-A&G Misc General Exp	SNN-RR-2, pg 64 ln. 713	(115,131)
36	SPS Business Area Adjustments	93100-A&G Rents	SNN-RR-2, pg 64 ln. 717	(1,263)
37	SPS Eliminate Contributions and Dues Expense	93100-A&G Rents	SNN-RR-2, pg 64 ln. 718	(314)
38	SPS Eliminate Corporate Aircraft Expense	93100-A&G Rents	SNN-RR-2, pg 64 ln. 719	(247)
39	SPS Eliminate Life Event Expense	93100-A&G Rents	SNN-RR-2, pg 64 ln. 720	(33)
40	SPS Eliminate Return on Shared Assets	93100-A&G Rents	SNN-RR-2, pg 64 ln. 721	(2,013,414)
41	SPS Estimated O&M	93100-A&G Rents	SNN-RR-2, pg 64 ln. 722	(95,562)
42	SPS Eliminate Corporate Aircraft Expense	93500-A&G Maint of Gen PLT	SNN-RR-2, pg 64 ln. 723	(16,473)
43	SPS Estimated O&M	93500-A&G Maint of Gen PLT	SNN-RR-2, pg 64 ln. 724	8,188
44	SPS Include Allowed Contributions, Donations & Dues	Recoverable Contributions and Donations	SNN-RR-2, pg 64 ln. 725	2,130,030
45	SPS Eliminate Test Year Rate Case Expense Amortization	92801R-Regulatory Commission Expense NM	SNN-RR-2, pg 64 ln. 706	(867,082)
46	SPS Business Area Adjustments	92804R-Regulatory Commission Expense Misc	SNN-RR-2, pg 64 ln. 707	(14)
				1,543,796

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 1/line 5		355,823,514
2				
3	Less: Amount per book (Test Year)	pg. 1/line 5		204,841,635
4				
5	Adjustment			150,981,879
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Amortizations Recovered in Riders	403	SNN-RR-2, pg 70 ln. 1001-1002, 1004-1005	64,484,808
10	SPS Eliminate Depr & Amort Associated with ARC	403	SNN-RR-2, pg 70 ln. 999-1000	(5,162,949)
11	SPS Estimated Annualized Depreciation Expense at New R:	403	SNN-RR-2, pg 65-70, ln. 737-996	32,188,486
12	SPS Estimated Depreciation Expense	403	SNN-RR-2, pg 64-70, ln. 727-997	56,700,993
13	SPS Unblending Adjustment	403	SNN-RR-2, pg 64-70, ln. 728-998	2,522,615
14	SPS Eliminate Non-Reg Software	404	SNN-RR-2, pg 64, ln. 726, 729, 733	(115,342)
15	SPS Include TX Deferrals	405	SNN-RR-2, pg 70 ln. 1003	363,269
				150,981,879

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 4/line 1		8,064,261
2				
3	Less: Amount per book (Test Year)	pg. 4/line 1		8,506,804
4				
5	Adjustment			(442,543)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Corporate Aircraft Expense	408101-Tax Other Than Income Tax - Payroll	SNN-RR-2, pg 70 ln. 1009	(10,073)
10	SPS Eliminate Wholesale Account Manager Expense	408101-Tax Other Than Income Tax - Payroll	SNN-RR-2, pg 70 ln. 1010	(6,658)
11	SPS Eliminate Xcel Foundation Expense	408101-Tax Other Than Income Tax - Payroll	SNN-RR-2, pg 70 ln. 1011	(1,652)
12	SPS Payroll Tax Adjustment	408101-Tax Other Than Income Tax - Payroll	SNN-RR-2, pg 119 ln. 386	(424,160)
				(442,543)

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 4/line 3		72,076,000
2				
3	Less: Amount per book (Test Year)	pg. 4/line 3		61,389,020
4				
5	Adjustment			10,686,980
6				
7				
8	Justification for requested adjustment:			
9	SPS Adjust Property Tax	408100-Tax Other Than Income Tax - Property	SNN-RR-2, pg 70 ln. 1006	(3,240,000)
10	SPS Adjust Property Tax	408100-Tax Other Than Income Tax - Property	SNN-RR-2, pg 70 ln. 1007	5,700,000
11	SPS Adjust Property Tax	408100-Tax Other Than Income Tax - Property	SNN-RR-2, pg 70 ln. 1008	8,226,980
				10,686,980

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 4/line 5		10,338,739
2				
3	Less: Amount per book (Test Year)	pg. 4/line 5		8,127,809
4				
5	Adjustment			2,210,930
6				
7				
8	Justification for requested adjustment:			
9	SPS Adjust Gross Receipts Tax Revenue for Proposed Rate: 408102FF-Taxes Other Than Income - Franchise Fees		SNN-RR-2, pg 70 ln. 1012	2,210,930
				2,210,930

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 4/line 7		7,470,794
2				
3	Less: Amount per book (Test Year)	pg. 4/line 7		6,487,347
4				
5	Adjustment			983,447
6				
7				
8	Justification for requested adjustment:			
9	SPS Adjust Gross Receipts Tax Revenue for Proposed Rate408102GRT-Taxes Other Than Income - Gross Receipts Tax		SNN-RR-2, pg 70 ln. 1013	983,447
				983,447

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 4/line 9		49,243
2				
3	Less: Amount per book (Test Year)	pg. 4/line 9		49,243
4				
5	Adjustment			-
6				
7				
8	Justification for requested adjustment:			
9	Other Taxes			-
				-

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 1/line 9		(458,018)
2				
3	Less: Amount per book (Test Year)	pg. 1/line 9		<u>(3,222,106)</u>
4				
5	Adjustment			<u>2,764,089</u>
6				
7				
8	Justification for requested adjustment:			
9	State Income Taxes			<u>2,764,089</u> 2,764,089

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 1/line 11		(4,537,389)
2				
3	Less: Amount per book (Test Year)	pg. 1/line 11		<u>(31,920,058)</u>
4				
5	Adjustment			<u>27,382,669</u>
6				
7				
8	Justification for requested adjustment:			
9	Federal Income Taxes			<u>27,382,669</u> 27,382,669

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 1/line 13		77,873,871
2				
3	Less: Amount per book (Test Year)	pg. 1/line 13		54,703,067
4				
5	Adjustment			23,170,804
6				
7				
8	Justification for requested adjustment:			
9	Deferred Income Taxes			23,170,804
				23,170,804

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 1/line 15		(67,763)
2				
3	Less: Amount per book (Test Year)	pg. 1/line 15		(67,763)
4				
5	Adjustment			-
6				
7				
8	Justification for requested adjustment:			
9				

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 1/line 19		0
2				
3	Less: Amount per book (Test Year)	pg. 1/line 19		(91,803)
4				
5	Adjustment			91,803
6				
7				
8	<u>Justification for requested adjustment:</u>			
9	SPS Gain on Sale of Disposition of Allowances	41181-Operating Income - Gains from disposition of allowar	SNN-RR-2, pg 83 ln. 1634	91,803
				91,803

	<u>Description</u>	<u>Schedule A Reference</u>	<u>Workpaper Reference</u>	<u>Amount</u>
1	Expense Amount, as adjusted	pg. 1/line 21		-
2				
3	Less: Amount per book (Test Year)	pg. 1/line 21		-
4				
5	Adjustment			-
6				
7				
8	<u>Justification for requested adjustment:</u>			
9	Loss on Sale of Disposition of RECs			-
				-

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	7,293,014,052		64	
2	- Plant Purch or Sold	-			
3	- Plant Held for Future Use	4,167,109		68	
4	- Complete Cap. not Classifd	1,454,206,323		64	
5	- Construc Work in Progress	1,075,370,126		66	
6	- Accum Prov for Deprec	(2,455,869,552)		65	
7	- Accum Prov. for Amort	(175,156,592)		65	
8	- NonUtility Property	4,422,200			
9	- Acc Dep Amrt of NonU	(463,643)			
10	- Other Investment	3,140,110			
11	- Cash	(0)			
12	- Working Funds	100,500			
13	- Temp Cash Investment	6,388,048			
14	- Cust Accts Receivable	88,456,803			
15	- Other Accounts Receivable	58,944,695			
16	- Accum Depr Uncollect Acct	(7,340,160)			
17	- Notes Receivable Assoc. Co	-			
18	- Accts Receivable Assoc. Co	11,072,178			
19	- Fuel Stock Major	6,993,635		77	
20	- Plant Mat & Oper Supplies	22,274,956		75	
21	- Mat&Sup for Merch&Contwrk	136,358			
22	- Emission Allowance Invent	3,836,962		79	
23	- Stores Expense Undistrib	-			
24	- Prepayments	4,979,700		76	
25	- Int&Dividend Receivable	-			
26	- Rents Receivable	531,657			
27	- Accrued Utility Revenues	118,637,212			
28	- Misc Current&Accrud Ast	-			
29	- Drivat Instru Assets	24,562,184			
30	- Unamortized Debt Exp	26,481,938			
31	- Oth Regulatory Assets	407,995,802		78	
32	- Prelim Srvy&Investigation	-			
33	- Clearing Accounts	(61)			
34	- Misc Deferred Debits	5,638,446			
35	- Unamort Loss on Reacquire	21,257,129			
36	- Accum Def Inc Tax	286,724,863			
37	- Common Stock Issued	(100)		82	
38	- Premium on Capital Stock	(362,132,084)			
39	- Misc Paid in Capital	(2,433,795,695)			
40	- Capital Stock Expense	9,033,435			
41	- Unapprop Retained Earning	(534,982,517)			
42	- Accum Otr Compre Inc	1,318,329			
43	- Bonds	(2,450,000,000)			
44	- Other Long Term Debt	(350,000,000)			
45	- Unamort Prem on Long Term	(8,483,375)			
46	- Unamort Discnt Long Term	18,296,381			
47	- Prov for Injuries&Damages	-			
48	- Prov for Pension&Benefits	(46,528,755)			
49	- Accum Misc Op Provisions	(356,926)			

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	(41,569)			
51	- Asset Retirement Obligation	(80,016,023)			
52	- Notes Payable	-			
53	- Accounts Payable	(235,084,131)			
54	- Notes Payable to Assoc Co	(10,000,000)			
55	- Accts Payable to Assoc Co.	(16,724,308)			
56	- Customer Deposits	(6,006,369)		84	
57	- Taxes Accrued	(52,358,437)			
58	- Interest Accrued	(33,350,765)			
59	- Dividends Declared	(55,015,450)			
60	- Tax Collection Payable	(6,828,502)			
61	- Misc Current&Accrued Liab	(1,561,275)			
62	- Drivat Instr Liab	(13,710,286)			
63	- Cust Advance for Const	-		87	
64	- Other Deferred Credits	(22,878,302)			
65	- Oth Regulatory Liab	(620,039,679)		88-89	
66	- Def Invest Tax Credit	(65,548)			
67	- Def Inc Tax Accel Amort	(1,080,654)			
68	- Def Inc Tax Other Prop	(800,632,257)		82	
69	- Def Inc Tax Other	(202,273,647)		82	
70	- Depreciation Expense		243,113,567	25	
71	- Depr Exp for Asset Retire Cost		1,789,824	25	
72	- Amortization of Limited-Ter		26,858,756	26	
73	- Amortization of Oth Elec		(273,901)		
74	- Regulatory Debits		6,070,839	26	
75	- Regulatory Credits		(76,364,475)	26	
76	- Property Tax		61,389,020	28	
77	- Payroll Tax		8,506,804	30	
78	- Sales, Use, Oth Tax		14,664,400	31	
79	- Tax Oth Inc Tax-Oth		21,851	31, 36, 38	
80	- Income Tax, Utility Oper Inc		(46,451,580)	46	
81	- Income Tax, Oth Inc & Deduct		(1,561,899)		
82	- Prov for Def Inc Tax-Util		255,962,304		
83	- Def Inc tax oth Inc		244,626		
84	- Def Inc Tax-Util-Cr		(217,177,911)		
85	- Accretion Expense		3,373,125		
86	- Def Inc tax oth-Cr		-		
87	- Investment Tax Credit		(52,421)	48	
88	- Gains-Disposition of Allowance		(91,803)	99	
89	- Loss frm Disposition of Allowa		-	99	
90	- Rev from Non-Uty Op		(157,746)		
91	- Exp from Non-Utility		196,148		
92	- Inrst & Dividnd Income		(589,411)		
93	- Allow Fund Used During		(28,546,835)		
94	- Misc Nonoperating Inc		162,481		
95	- Gain on Disposition Prop		(50,789)		
96	- Loss on Disposition Prop		109,478		
97	- Donations		1,374,880		

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
98	- Life Insurance	426200	(21,232)		
99	- Penalties	426300	76,883		
100	- Expenditures for Civic,	426400	569,698		
101	- Other Deductions	426500	238,243		
102	- Intrst on Ling-Trm Debt	427000	105,986,479		
103	- Amort Debt Dscnt & Exp	428000	1,651,760		
104	- Amort-Loss on Reacqrd Dbt	428100	809,826		
105	- Interest & Dividend	430000	527,672		
106	- Other Interest Exp	431000	4,802,968		
107	- Allow Borwd Fnds Drg Cnst	432000	(12,594,003)		
108	- Dividends Declared Common	438000	344,446,775		
109	- Rev Ele Residential Sales	440000	(367,283,412)		
110	- Rev Ele C&I Sales	442000	(756,307,996)	92, 93, 94	
111	- Rev Ele Strt&Hwy Lighting	444000	(6,824,257)	92, 93, 94	
112	- Rev E Oth Sales Pub Auth	445000	(31,291,296)	92, 93, 94	
113	- Sales for Resale Revenues	447000	(301,003,445)	92, 93, 94	
114	- Provision for Rate Refunds	449100	(1,634,973)	94	
115	- Rev E Oth Forfeited Disc	450000	(1,460,640)	95	
116	- Rev Ele Oth Misc Service	451000	(655,901)	95	
117	- Rev Ele Oth Rents	454000	(9,048,764)	95	
118	- Rev Ele Other	456000	19,581,914	95	
119	- Rev frm Trmsn of Elctrcy Oths	456100	(267,875,592)	95	
120	- Sum Prod Op & Supr	500000	3,411,227	3, 4, 6	Labor in line 4
121	- Sum Gen Fuel	501000	217,167,424	1, 3, 4, 6	Fuel in line 1; Labor in line 4
122	- Steam Expenses Major	502000	11,211,144	3, 4, 6	Labor in line 4
123	- Sum Gen Elec Exp. Major	505000	9,202,772	3, 4, 6	Labor in line 4
124	- Misc Steam Pwr Exp	506000	12,708,134	3, 4, 6	Labor in line 4
125	- Sum Pow Gen Rents	507000	4,520,725	3, 4, 6	Labor in line 4
126	- SO2 Allowances	509000	34,908	3, 6	
127	- Sum Maint Super&Eng	510000	571,597	3, 4, 7	Labor in line 4
128	- Sum Maint of Structures	511000	4,260,871	3, 4, 7	Labor in line 4
129	- Sum Maint of Boiler Plt	512000	12,593,339	3, 4, 7	Labor in line 4
130	- Sum Maint of Elec Plant	513000	8,369,467	3, 4, 7	Labor in line 4
131	- Sum Maint of Misc Strm Plt	514000	9,920,556	3, 4, 7	Labor in line 4
132	- Oth Oper Super&Eng	546000	470,242	3, 4, 8	Labor in line 4
133	- Oth Oper Fuel	547000	26,586,858	1, 4	Fuel in line 1; Labor in line 4
134	- Oth Oper Gen Exp	548000	277,503	3, 4, 8	Labor in line 4
135	- Oth Oper Misc Gen Exp	549000	4,904,232	3, 4, 8	Labor in line 4
136	- Oth Oper Rents	550000	2,464,317	3, 4, 8	Labor in line 4
137	- Oth Maint Super & Eng	551000	459,679	3, 4, 9	Labor in line 4
138	- Oth Maint of Structures	552000	314,105	3, 4, 9	Labor in line 4
139	- Oth Mic of Gen & Ele Plant	553000	1,340,538	3, 4, 9	Labor in line 4
140	- Oth Mic Misc Gen Plt Mjr	554000	4,143,888	3, 4, 9	Labor in line 4
141	- Purchased Power	555000	391,728,906	2	
142	- Load Dispatch	556000	1,182,859	3, 4, 10	Labor in line 4
143	- Other Power Oth Exp	557000	(39,229,748)	2, 3, 4, 10	Purchased Power in line 2; Labor in line 4
144	- Trans Oper Super & Eng	560000	8,329,655	3, 4, 11	Labor in line 4
145	- Load Disp-Reliability		(166,703)	3, 4, 11	Labor in line 4
146	- Load Disp-Monitor/Operate	561200	3,349,984	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
147	- Load Disp-Sch/Con/Disp Serv	561400	4,702,582	3, 4, 11	Labor in line 4
148	- Rel/Plan/Standards Dev	561500	34,714	3, 4, 11	Labor in line 4
149	- Trans Service Studies	561600	34,336	3, 4, 11	Labor in line 4
150	- Gen Interconn Studies	561700	22,978	3, 4, 11	Labor in line 4
151	- Rel/Plan/Standards Dev Serv	561800	3,221,212	3, 4, 11	Labor in line 4
152	- Trans Oper Station Exp	562000	1,517,537	3, 4, 11	Labor in line 4
153	- Trans Oper OH Lines	563000	441,138	3, 4, 11	Labor in line 4
154	- Trans of Elec By Others	565000	177,557,539	3, 11	Labor in line 4
155	- Trans Oper Misc Exp	566000	3,189,424	3, 4, 11	Labor in line 4
156	- Trans Rents	567000	2,146,627	3, 4, 11	Labor in line 4
157	- Trans Mtrce Super & Eng	568000	-	3, 4, 12	Labor in line 4
158	- Tran Mnt of Station Equip	570000	1,336,571	3, 4, 12	Labor in line 4
159	- Trans Mt of Overhead Line	571000	641,896	3, 4, 12	Labor in line 4
160	- Trans Maint of UG lines	572000	-	3, 4, 13	Labor in line 4
161	- Operation Supervision	575100	157,672	3, 4, 13	Labor in line 4
162	- DA & RT Mkt Admin	575200	305,329	3, 4, 13	Labor in line 4
163	- Ancillary Serv Mkt Admin	575500	14,444	3, 4, 13	Labor in line 4
164	- Mkt Monitoring/Compliance	575600	27,048	3, 4, 13	Labor in line 4
165	- Mkt Fac/Mon/Comp Serv	575700	8,158,155	3, 4, 13	Labor in line 4
166	- Regional Market Rents	575800	49,730	3, 4, 13	Labor in line 4
167	- Dist Oper Sup & Eng	580000	4,025,013	3, 4, 14	Labor in line 4
168	- Dist Load Dispatching	581000	325,311	3, 4, 14	Labor in line 4
169	- Dist Op Station Exp	582000	995,244	3, 4, 14	Labor in line 4
170	- Dist Oper Overhead Lines	583000	869,849	3, 4, 14	Labor in line 4
171	- Dist Op UG Elec Lines	584000	662,343	3, 4, 14	Labor in line 4
172	- Dist Oper Streetlight	585000	597,288	3, 4, 14	Labor in line 4
173	- Dist Oper Meter Exp	586000	2,177,983	3, 4, 14	Labor in line 4
174	- Dist Oper Cust Install	587000	618,486	3, 4, 14	Labor in line 4
175	- Dist Oper Misc Exp	588000	9,744,174	3, 4, 14	Labor in line 4
176	- Dist Rents	589000	3,138,782	3, 4, 15	Labor in line 4
177	- Dist Mtc Super & Eng	590000	27,896	3, 4, 15	Labor in line 4
178	- Dist Mtc of Structures	592000	-	3, 4, 15	Labor in line 4
179	- Dist Mt of Station Equip	593000	660,938	3, 4, 15	Labor in line 4
180	- Dist Mtc of Overhead Lines	594000	6,416,576	3, 4, 15	Labor in line 4
181	- Dist Mt of Undergrnd Line	595000	99,587	3, 4, 15	Labor in line 4
182	- Dist Mt of Line Transform	596000	-	3, 4, 15	Labor in line 4
183	- Dist Mtc of Streetlights	597000	281,499	3, 4, 15	Labor in line 4
184	- Dist Mtc of Meters	598000	24,433	3, 4, 15	Labor in line 4
185	- Dist Maint of Dist Plant	901000	17,538	3, 4, 15	Labor in line 4
186	- Cust Acct Supervise	902000	28,662	3, 4, 16	Labor in line 4
187	- Cust Acct Meter Read	903000	4,859,851	3, 4, 16	Labor in line 4
188	- Cust Acct Recrds & Coll	904000	7,647,368	3, 4, 16	Labor in line 4
189	- Uncol Acct - Comm	904001	4,739,561	3, 23	Labor in line 4
190	- Uncol Acct - Noncomm	905000	324,063	3, 23	Labor in line 4
191	- Cust Acct Misc		136,553	3, 23	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
192 908	- Customer Asst Expense	908000	18,326,863	3, 4, 17	Labor in line 4
193 909	- Cust Serv Instruct Adver	909000	299,863	3, 4, 17	Labor in line 4
194 910	- Miscellaneous Customer Service		98,698	3, 4, 17	Labor in line 4
195 912	- Sales Demo & Sales	912000	303,716	3, 4, 18	Labor in line 4
196 916	- Misc Sales Expense		8,581	3, 4, 18	Labor in line 4
197 920	- A&G Salaries	920000	39,545,242	4	
198 921	- A&G Office & Supplies	921000	19,833,880	3, 19	
199 922	- A&G Admn Transfer Crdt	922000	(22,762,323)	3, 19	
200 923	- A&G Outside Services	923000	6,172,964	3, 19	
201 924	- A&G Property Insurance	924000	3,738,738	3, 19	
202 925	- A&G Injuries & Damages	925000	7,942,905	3, 4, 19	Labor in line 4
203 926	- A&G Pen & Ben	926000	29,311,283	5	
204 928	- A&G Regulatory Comm Exp	928000	12,082,674	3, 32, 34	
205 929	- A&G Duplicate Chrg Crdt	929000	(1,162,226)	3, 19	
206 930.1	- A&G General Advertising	930100	1,423,458	3, 19	
207 930.2	- A&G Misc General Exp	930200	1,280,946	3, 4, 19	Labor in line 4
208 931	- A&G Rents	931000	14,068,126	3, 4, 19	Labor in line 4
209 935	- A&G Maint of Gen PLT	935000	47,251	3, 4, 19	Labor in line 4

Southwestern Public Service Company

Unadjusted O&M

October 1, 2019 through September 30, 2020

Line No.	Description	Account	Per Book
1	Operating & Maintenance Expenses:		
2			
3	Steam Production Operation:		
4	Supervision & Engineering	0500	\$ 239,311
5	Fuel (Transportation & Handling)	0501	31,493,637
6	Steam Expense	0502	3,628,410
7	Electric Expense	0505	2,869,173
8	Miscellaneous	0506	4,269,399
9	Rent	0507	3,349,908
10	Supplies and Expenses	0508	0
11	Allowances	0509	34,908
12	Total Steam Production Operation		\$ 45,884,747
13			
14	Steam Production Maintenance:		
15	Supervision & Engineering	0510	\$ 135,303
16	Structures	0511	2,573,964
17	Boilers	0512	7,170,876
18	Electric Plant	0513	4,035,227
19	Miscellaneous Plant	0514	3,790,344
20	Steam Production (Nonmajor)	0515	0
21	Total Steam Production Maintenance		\$ 17,705,715
22			
23	Total Steam Production O&M		63,590,461
24			
25	Combustion Turbine Production Operation:		
26	Supervision & Engineering	0546	\$ 584
27	Fuel Handling	0547	0
28	Generation Expense	0548	(10,161)
29	Miscellaneous	0549	445,609
30	Rents	0550	(1,154,263)
31	Total Combustion Turbine Production Operation		\$ (718,231)
32			
33	Combustion Turbine Production Maintenance:		
34	Supervision & Engineering	0551	\$ 59,016
35	Structures	0552	148,335
36	Electric Plant	0553	(4,657,139)
37	Miscellaneous Plant	0554	4,035,662
38	Total Combustion Turbine Production Maintenance		\$ (414,126)
39			
40	Total Combustion Turbine Production O&M		\$ (1,132,358)
41			
42			
43	System Control and Dispatch:		
44	System Load Control	0556	\$ 38,173
45	Other Expenditures	0557	(5,094,842)
46	Other Expenditures - New Mexico	0557NM	(1,379,051)
47	Other Expenditures - Texas	0557TX	0
48	Total System Control and Dispatch		\$ (6,435,720)
49			
50	Total Non-Fuel Production O&M		\$ 56,022,384

Southwestern Public Service Company

Unadjusted O&M

October 1, 2019 through September 30, 2020

Line No.	Description	Account	Per Book
51			
52	Transmission Operations:		
53	Supervision & Engineering	0560	\$ 1,077,900
54	Load Dispatch	0561	0
55	Load Dispatch - Reliability	0561.1	0
56	Load Dispatch - Monitor/Operate	0561.2	999,540
57	Load Dispatch - Transmission Serv/Sch	0561.3	0
58	Load Dispatch - Sch/Con/Disp Serv	0561.4	4,702,582
59	Rel/Plan/Standards Dev Serv	0561.5	11,801
60	Trans Service Studies	0561.6	(5,565)
61	Generation Interconnection Studies	0561.7	(16,331)
62	Rel/Plan/Standards Dev Serv	0561.8	3,221,212
63	Station Equipment	0562	64,063
64	Overhead Lines	0563	(630,516)
65	Underground Lines	0564	0
66	Miscellaneous	0566	1,227,866
67	Rents	0567	1,624,897
68	Total Transmission Operations		\$ 12,277,450
69			
70	Transmission Maintenance:		
71	Supervision & Engineering	0568	\$ -
72	Structures	0569	0
73	Station Equipment	0570	667,623
74	Overhead Lines	0571	(13,551)
75	Underground Lines	0572	0
76	Miscellaneous	0573	0
77	Total Transmission Maintenance		\$ 654,072
78			
79	Wheeling:		
80	Wheeling - Facility Charges	0565	\$ 288,806
81	Wheeling - Meter Charges	565MC	378,114
82	Wheeling - Miscellaneous	565MISC	(3,965,662)
83	Wheeling - Schedule 11 - Retail	565S11	72,220,325
84	Wheeling - Schedule 11 - Wholesale	565S11W	31,147,073
85	Wheeling - Schedule 12 - Retail	565S12	1,770,008
86	Wheeling - Schedule 12 - Wholesale	565S12W	433,441
87	Wheeling - Schedule 1 - Wholesale	565S1W	410,414
88	Wheeling - Schedule 2	565S2	30,968
89	Wheeling - Schedule 2 Wholesale	565S2W	10,012
90	Wheeling - Schedule 9	565S9	5,953,584
91	Wheeling - Schedule 9 Wholesale	565S9W	20,578,059
92	Wheeling - Z2 Direct Assigned Upgrade Charge	565Z2DAUC	249,444
93	Wheeling - Z2 Direct Assigned Upgrade Charge - Wholesale	565Z2DAUCW	17,766
94	Total Wheeling		\$ 129,522,352
95			
96	Total Transmission O&M		\$ 142,453,875
97			
98	Regional Market Expenses:		
99	Operation Supervision	0575.1	\$ 16,997
100	DA & RT Mkt Admin	0575.2	0
101	Trans Rights Mkt Admin	0575.3	0
102	Cap Mkt Admin	0575.4	0
103	Ancillary Serv Mkt Admin	0575.5	0
104	Market Monitoring/Compliance	0575.6	0
105	Mkt Fac/Mon/Comp Serv	0575.7	7,542,771
106	Regional Market Rents	0575.8	44,386
107	Total Regional Market Expenses		\$ 7,604,154

Southwestern Public Service Company

Unadjusted O&M

October 1, 2019 through September 30, 2020

Line No.	Description	Account	Per Book
108			
109	Distribution Operations:		
110	Supervision	0580	\$ 162,082
111	Load Dispatch	0581	249,832
112	Station Equipment	0582	333,098
113	Overhead Lines	0583	(591,925)
114	Underground Lines	0584	538,306
115	Street Lighting	0585	138,396
116	Metering	0586	(830,778)
117	Customer Installations	0587	106,630
118	Miscellaneous	0588	4,479,046
119	Rents	0589	2,418,733
120	Total Distribution Operations		\$ 7,003,420
121			
122			
123	Distribution Maintenance:		
124	Supervision	0590	\$ 11
125	Structures	0591	0
126	Station Equipment	0592	159,694
127	Overhead Lines	0593	(870,093)
128	Underground Lines	0594	2,349
129	Transformers	0595	0
130	Street Lighting	0596	239,242
131	Metering	0597	(547)
132	Miscellaneous	0598	(28,002)
133	Total Distribution Maintenance		\$ (497,346)
134			
135	Total Distribution O&M		\$ 6,506,074
136			
137	Customer Accounting Expense:		
138	Supervision	0901	\$ 2,157
139	Meter Reading	0902	1,848,870
140	Billing & Cashiering	0903	4,365,648
141	Uncollectible Accounts	0904	2,846,976
142	Miscellaneous	0905	124,803
143	Total Customer Accounting Expense		\$ 9,188,454
144			
145			
146	Customer Service Expense:		
147	Supervision	0907	\$ -
148	Customer Assistance - EE Tracker Amortization - Texas	90801EE	0
149	Customer Assistance - EE - New Mexico	90803EE	(925,775)
150	Customer Assistance - Saver Switch	090804EE	659,154
151	Customer Assistance - Other	90800	(397,910)
152	Advertisement	0909	0
153	Miscellaneous	0910	92,397
154	Total Customer Service Expense		\$ (572,134)
155			
156	Sales Expense:		
157	Sales Expense - Supv.	0911	\$ -
158	Demonstrations & Selling	0912	58,086
159	Advertising Expense - Sales	0913	0
160	Miscellaneous Sales Expense	0916	7,931
161	Total Sales Expense		\$ 66,017
162			
163	Total Customer Service & Sales Expense		\$ (506,117)
164			
165	Total Customer Operations Expense		\$ 8,682,337

Southwestern Public Service Company

Unadjusted O&M

October 1, 2019 through September 30, 2020

Line No.	Description	Account	Per Book
166			
167	Administrative & General Expense:		
168	Administrative Salaries	0920	\$ 0
169	Office Supplies & Expense	0921	17,987,353
170	A&G Expense Transferred	0922	(27,250,170)
171	Outside Services - Legal	0923	5,615,774
172	Property Insurance	0924	3,606,528
173	Injuries and Damages	0925	7,082,714
174	Pensions & Benefits	0926	0
175	Deferred Pensions & Benefits	092603	0
176	Regulatory Commission Expense	0928	0
177	Regulatory Commission Expense - Texas	0928	(5,586,027)
178	Regulatory Commission Expense - New Mexico	0928	2,293,032
179	Regulatory Commission Expense - Wholesale	0928	1,949,917
180	Regulatory Commission Expense - Misc	0928	(83,932)
181	Duplicate Charges - Electric	0929	(1,174,905)
182	Miscellaneous	0930	270,623
183	Rents - Retail Allocated	0931	11,933,068
184	Maintenance of Structures	0932	0
185	Maintenance of General Plant	0935	22,590
186	Total Administrative & General Expense		\$ 16,666,564
187			
188	Total O&M Expense		<u>\$ 237,935,387</u>

Note:	Less Items not included in total on Line 22 of A-2	
	Uncollectible Expense on Line 23 of A-2	5,063,625
	Texas PUC Assessment on Line 32 of A-2	1,165,892
	Other State's PUC Assessment on Line 34 of A-2	2,270,368
	Amount to include on Line 3 of A-2	\$ 229,435,502