Southwestern Public Service Company

Percentage of Plant in Service

Schedule B-1.2 is applicable because Southwestern Public Service Company ("SPS") is requesting 99.99% of original prudent plant placed in service since June 30, 2019, the end of the update period in SPS's most recent base rate case, Docket No. 49831. Xcel Energy Services Incorporated underwent a FERC audit that covered the period of January 1, 2014 through December 31, 2018. FERC's final audit report was issued on August 29, 2019, in FERC Docket No. FA17-4-000. The FERC audit included a finding that XES incorrectly allocated capital costs of corporate software only to the Operating Companies. Therefore, SPS has eliminated all capital-related investment of software that should have been allocated to non-Operating Companies in the amount of $1,257,140.

Southwestern Public Service Company

Total Company

Line No.	Description	Per Books Total Company	Adjustment	Per Books Total Electric	Adjustment	Total Requested	Workpaper Reference
1	Plant in Service:						
2	Total Intangible	$ 236,997,016	$ -	$ 236,997,016	$ 10,251,862	$ 247,248,877	SNN-RR-2, pg. 121, ln. 10
3	Total Steam Production	1,927,491,476	-	1,927,491,476	25,820,530	1,953,312,006	SNN-RR-2, pg. 121, ln. 26
4	Total Internal Combustion Equipment	981,319,370	-	981,319,370	826,695,252	1,808,014,622	SNN-RR-2, pg. 121, ln. 43
5	Total Transmission Plant	3,444,340,393	-	3,444,340,393	238,292,466	3,682,632,858	SNN-RR-2, pg. 122, ln. 77
6	Total Distribution Plant	1,569,338,853	-	1,569,338,853	62,697,953	1,632,036,806	SNN-RR-2, pg. 123, ln. 110
7	Total General Plant	535,976,846	-	535,976,846	18,787,465	554,764,311	SNN-RR-2, pg. 124, ln. 133
8	**Total Plant in Service**	**$ 8,695,463,954**	**$ -**	**$ 8,695,463,954**	**$ 1,182,545,527**	**$ 9,878,009,481**	
9	Less Total Depreciation & Amortization Reserve	2,628,162,931		2,628,162,931	(37,123,484)	2,591,039,447	SNN-RR-2, pg. 127, ln. 267
10	**Net Total Plant in Service**	**$ 6,067,301,023**	**$ -**	**$ 6,067,301,022**	**$ 1,219,669,012**	**$ 7,286,970,034**	
11	Plus:						
12	Total Plant Held for Future Use	$ 4,167,109	$ -	$ 4,167,109	$ (4,167,109)	$ -	SNN-RR-2, pg. 129, ln. 376
13	Total Construction Work in Progress ("CWIP")	1,075,370,126	-	1,075,370,126	(1,075,370,126)	(0)	SNN-RR-2, pg. 129, ln. 370
14	**Total Plant**	**$ 7,146,838,258**	**$ -**	**$ 7,146,838,257**	**$ 140,131,777**	**$ 7,286,970,034**	
15	Plus:						
16	Fuel Inventory	$ 6,371,683	$ -	$ 6,371,683	$ -	$ 6,371,683	SNN-RR-2, pg. 130, ln. 398
17	NOx Inventory	3,887,760	-	3,887,760	(3,887,760)	-	SNN-RR-2, pg. 130, ln. 392
18	Utility Materials & Supplies	21,716,287	-	21,716,287	-	21,716,287	SNN-RR-2, pg. 129, ln. 386
19	Cash Working Capital	-	-	-	(33,785,288)	(33,785,288)	SNN-RR-2, pg. 130, ln. 400
20	Total Prepayments	5,495,442	-	5,495,442	(576,493)	4,918,949	SNN-RR-2, pg. 130, ln. 416
21	Regulatory Asset - Prepaid Pension	155,314,373	-	155,314,373	426,996	155,741,368	SNN-RR-2, pg. 138, ln. 761-762
22	Regulatory Asset - Texas Restructuring Meters	78,521	-	78,521	-	78,521	SNN-RR-2, pg. 138, ln. 763
23	Property Tax on CWIP	-	-				
24	Total Accumulated Deferred Income Taxes	(686,862,191)	-	(686,862,191)	(527,084,063)	(1,213,946,254)	SNN-RR-2, pg. 138, ln. 759
25	Customer Deposits	(6,006,369)	-	(6,006,369)	(50,000)	(6,056,369)	SNN-RR-2, pg. 138, ln. 774
26	FAS 106 Liability	(12,604,665)	-	(12,604,665)	50,409	(12,554,256)	SNN-RR-2, pg. 139, ln. 781
27	FAS 112 Liability	(384,819)	-	(384,819)	18,850	(365,969)	SNN-RR-2, pg. 139, ln. 782
28	Total Customer Advances for Construction	-	-	-	-	-	
29	**Net Rate Base**	**$ 6,633,844,280**	**$ -**	**$ 6,633,844,278**	**$ (424,755,571)**	**$ 6,209,088,707**	
30	Requested Rate of Return	7.56%		7.56%		7.56%	
31	Required Earnings	$ 501,518,628		$ 501,518,627		$ 469,407,106	

Note: As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

Southwestern Public Service Company

Texas Retail

Line No.	Description	Per Books Total Electric	Adjustment	Electric	Adjustment	Texas Retail
1	Plant in Service:					
2	Total Intangible	$ 236,997,016	$ 10,251,862	$ 247,248,877	$ (98,841,796)	$ 148,407,081
3	Total Steam Production	1,927,491,476	25,820,530	1,953,312,006	$ (822,419,917)	1,130,892,089
4	Total Internal Combustion Equipment	981,319,370	826,695,252	1,808,014,622	(733,741,929)	1,074,272,692
5	Total Transmission Plant	3,444,340,393	238,292,466	3,682,632,858	(1,980,563,882)	1,702,068,976
6	Total Distribution Plant	1,569,338,853	62,697,953	1,632,036,806	(623,297,332)	1,008,739,475
7	Total General Plant	535,976,846	18,787,465	554,764,311	(224,576,683)	330,187,628
8	**Total Plant in Service**	**$ 8,695,463,954**	**$ 1,182,545,527**	**$ 9,878,009,481**	**$ (4,483,441,540)**	**$ 5,394,567,941**
9	Less Total Depreciation & Amortization Reserve	2,628,162,931	(37,123,484)	2,591,039,447	(1,099,123,578)	$ 1,491,915,869
10	**Net Total Plant in Service**	**$ 6,067,301,022**	**$ 1,219,669,012**	**$ 7,286,970,034**	**$ (3,384,317,962)**	**$ 3,902,652,072**
11	Plus:					
12	Total Plant Held for Future Use	$ 4,167,109	$ (4,167,109)	$ -	$ -	$ -
13	Total Construction Work in Progress ("CWIP")	1,075,370,126	(1,075,370,126)	(0)	0	-
14	**Total Plant**	**$ 7,146,838,257**	**$ 140,131,777**	**$ 7,286,970,034**	**$ (3,384,317,962)**	**$ 3,902,652,072**
15	Plus:					
16	Fuel Inventory	$ 6,371,683	$ -	$ 6,371,683	$ (2,564,846)	$ 3,806,837
17	NOx Inventory	3,887,760	(3,887,760)	-	-	-
18	Utility Materials & Supplies	21,716,287	-	21,716,287	(9,503,027)	12,213,261
19	Cash Working Capital	-	(33,767,970)	(33,767,970)	15,130,118	(18,637,851)
20	Total Prepayments	5,495,442	(576,493)	4,918,949	(2,207,596)	2,711,353
21	Regulatory Asset - Prepaid Pension	155,314,373	426,996	155,741,368	(63,108,307)	92,633,062
22	Regulatory Asset - Texas Restructuring Meters	78,521	-	78,521	-	78,521
23	Property Tax on CWIP	-	-	-	-	-
24	Total Accumulated Deferred Income Taxes	(686,862,191)	(530,809,752)	(1,217,671,943)	568,661,460	(649,010,483)
25	Customer Deposits	(6,006,369)	(50,000)	(6,056,369)	941,083	(5,115,286)
26	FAS 106 Liability	(12,604,665)	50,409	(12,554,256)	5,087,138	(7,467,118)
27	FAS 112 Liability	(384,819)	18,850	(365,969)	148,295	(217,674)
28	Total Customer Advances for Construction	-	-	-	-	-
29	**Net Rate Base**	**$ 6,633,844,278**	**$ (428,463,942)**	**$ 6,205,380,337**	**$ (2,871,733,642)**	**$ 3,333,646,694**
30	Requested Rate of Return	7.56%		7.56%		7.56%
31	Required Earnings	$ 501,518,627		$ 469,126,753		$ 252,023,690

Note: As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will provide actual costs for the period of October 1st, 2020 through December 31st, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

Southwestern Public Service Company

Penalties or Fines

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

Southwestern Public Service Company

Post Test Year Adjustments

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

Southwestern Public Service Company

Accumulated Provision Policies

Accrued Postemployment-FAS 112 (FERC 228.4)

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

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

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

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

Southwestern Public Service Company

Accumulated Provision Balances

Accrd Postemployment
FAS 112 (13.2421021

Line No.		January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
1	Beginning Balance	$ (1,087,097)	$ (1,069,468)	$ (1,051,826)	$ (1,056,343)	$ (1,060,849)	$ (1,057,036)	$ (1,059,908)	$ (1,062,753)	$ (1,065,583)	$ (1,068,425)	$ (759,338)	$ (762,126)
2	Accruals	(1,167)	(1,167)	(1,167)	(1,167)	7,167	500	500	500	500	500	500	500
3	Other	18,796	18,808	(3,351)	(3,339)	(3,354)	(3,372)	(3,345)	(3,330)	(3,342)	308,587	(3,288)	15,430
4	**Ending Balance**	**$ (1,069,468)**	**$ (1,051,826)**	**$ (1,056,343)**	**$ (1,060,849)**	**$ (1,057,036)**	**$ (1,059,908)**	**$ (1,062,753)**	**$ (1,065,583)**	**$ (1,068,425)**	**$ (759,338)**	**$ (762,126)**	**$ (746,196)**

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

Accrd Postretire Med Post
158 (13.2421016)

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

Prepaid Retiree Medical
FAS 106 (13.1476461)

Line No.		January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
9	Beginning Balance	$ 1,820,000	$ 2,217,797	$ 2,203,685	$ 2,212,882	$ 2,228,657	$ 2,245,028	$ 2,262,234	$ 2,278,450	$ 2,293,726	$ 2,309,632	$ 2,013,287	$ 2,026,542
10	Accruals	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)
11	Other	416,047	4,138	27,448	34,024	34,622	35,455	34,466	33,526	34,155	(278,094)	31,504	(929,292)
12	**Ending Balance**	**$ 2,217,797**	**$ 2,203,685**	**$ 2,212,882**	**$ 2,228,657**	**$ 2,245,028**	**$ 2,262,234**	**$ 2,278,450**	**$ 2,293,726**	**$ 2,309,632**	**$ 2,013,287**	**$ 2,026,542**	**$ 1,079,000**

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

Southwestern Public Service Company

Accumulated Provision Balances

Accrd Postemployment FAS 112 (13.2421021

Line No.		January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
1	Beginning Balance	$ (746,196)	$ (860,878)	$ (849,090)	$ (837,286)	$ (825,447)	(830,217)	(821,120)	(812,031)	(803,176)	(794,310)	(785,398)	(776,481)
2	Accruals	(3,750)	(3,750)	(3,750)	(3,750)	(17,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
3	Other	(110,932)	15,538	15,554	15,589	12,730	15,597	15,589	15,355	15,366	15,412	15,417	14,272
4	**Ending Balance**	**$ (860,878)**	**$ (849,090)**	**$ (837,286)**	**$ (825,447)**	**$ (830,217)**	**$ (821,120)**	**$ (812,031)**	**$ (803,176)**	**$ (794,310)**	**$ (785,398)**	**$ (776,481)**	**$ (768,709)**

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

Accrd Postretire Med Post 158 (13.2421016)

Line No.		January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
5	Beginning Balance	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	-	-	-	-	-	-
6	Accruals	-	-	-	-	-	-	-	-	-	-	-	-
7	Other	-	-	-	-	-	-	-	-	-	-	-	(2,930,000)
8	**Ending Balance**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,930,000)**

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

Prepaid Retiree Medical FAS 106 (13.1476461)

Line No.		January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
9	Beginning Balance	$ 1,079,000	$ 435,922	$ 444,255	$ 452,435	458,048	456,494	463,517	422,688	448,859	437,753	440,920	439,036
10	Accruals	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)	(14,917)
11	Other	(628,162)	23,250	23,096	20,530	13,363	21,939	(25,913)	41,087	3,811	18,084	13,033	(424,119)
12	**Ending Balance**	**$ 435,922**	**$ 444,255**	**$ 452,435**	**$ 458,048**	**$ 456,494**	**$ 463,517**	**$ 422,688**	**$ 448,859**	**$ 437,753**	**$ 440,920**	**$ 439,036**	**$ 0**

* In January 2017 SPS recorded an additional adjustment to the annual adjustment which was booked in December 2016.
* In December 2017 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

Southwestern Public Service Company

Accumulated Provision Balances

**Accrd Postemployment
FAS 112 (13.2421021**

Line No.		January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
1	Beginning Balance	$ (768,709)	$ (756,247)	$ (743,763)	$ (731,267)	$ (719,990)	$ (697,846)	$ (685,653)	$ (673,458)	$ (661,223)	$ (648,945)	$ (636,676)	$ (624,372)
2	Accruals	$ (1,583)	$ (1,583)	$ (1,583)	$ (1,583)	$ 9,250	$ 583	$ 583	$ 583	$ 583	$ 583	$ 583	$ 3,457
3	Other	$ 14,045	$ 14,068	$ 14,079	$ 12,860	$ 12,894	$ 11,609	$ 11,612	$ 11,652	$ 11,695	$ 11,686	$ 11,720	$ 11,723
4	**Ending Balance**	**$ (756,247)**	**$ (743,763)**	**$ (731,267)**	**$ (719,990)**	**$ (697,846)**	**$ (685,653)**	**$ (673,458)**	**$ (661,223)**	**$ (648,945)**	**$ (636,676)**	**$ (624,372)**	**$ (609,192)**

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

Line No.		January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
5	Beginning Balance	$ (2,930,000)	$ (2,954,917)	$ (2,979,833)	$ (3,004,750)	$ (3,001,861)	$ (3,029,464)	$ (3,061,467)	$ (3,093,725)	$ (3,124,095)	$ (3,053,329)	$ (3,098,373)	$ (3,129,740)
6	Accruals	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)	$ (24,917)
7	Other	$ -	$ -	$ -	$ 27,805	$ (2,686)	$ (7,086)	$ (7,342)	$ (5,454)	$ 95,683	$ (20,127)	$ (6,450)	$ 1,252,709
8	**Ending Balance**	**$ (2,954,917)**	**$ (2,979,833)**	**$ (3,004,750)**	**$ (3,001,861)**	**$ (3,029,464)**	**$ (3,061,467)**	**$ (3,093,725)**	**$ (3,124,095)**	**$ (3,053,329)**	**$ (3,098,373)**	**$ (3,129,740)**	**$ (1,901,947)**

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

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

Line No.		January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
9	Beginning Balance	0	10951	25355	39805	20799	41482	45050	81172	100548	19354	38443	57455
10	Accruals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Other	$ 10,951	$ 14,404	$ 14,450	$ (19,006)	$ 20,683	$ 3,568	$ 36,122	$ 19,376	$ (81,194)	$ 19,089	$ 19,012	$ 42,058
12	**Ending Balance**	**$ 10,951**	**$ 25,355**	**$ 39,805**	**$ 20,799**	**$ 41,482**	**$ 45,050**	**$ 81,172**	**$ 100,548**	**$ 19,354**	**$ 38,443**	**$ 57,455**	**$ 99,513**

Southwestern Public Service Company

Accumulated Provision Balances

Accrd Postemployment FAS 112 (13.2421021

Line No.		January-19	February-19	March-19		April-19	May-19	June-19	July-19	August-19	September-19	October-19	November-19	December-19
1	Beginning Balance	$ (609,192)	$ (599,302)	$ (589,360)		$ (580,979)	$ (570,986)	$ (520,565)	$ (502,469)	$ (484,352)	$ (466,233)	$ (448,103)	$ (429,944)	$ (412,648)
2	Accruals	(1,750)	(1,750)	(1,750)		(1,750)	38,667	6,333	6,333	6,333	6,333	6,333	6,333	6,333
3	Other	11,640	11,692	10,131		11,743	11,754	11,763	11,783	11,786	11,797	11,826	10,962	10,951
4	**Ending Balance**	**$ (599,302)**	**$ (589,360)**	**$ (580,979)**		**$ (570,986)**	**$ (520,565)**	**$ (502,469)**	**$ (484,352)**	**$ (466,233)**	**$ (448,103)**	**$ (429,944)**	**$ (412,648)**	**$ (395,364)**

Accrd Postretire Med Post 158 (13.2421016)

Line No.		January-19	February-19	March-19		April-19	May-19	June-19	July-19	August-19	September-19	October-19	November-19	December-19
5	Beginning Balance	$ (1,901,947)	$ (1,874,439)	$ (1,808,361)		$ (1,808,764)	$ (1,805,640)	$ (1,769,482)	$ (1,733,786)	$ (1,690,331)	$ (1,630,096)	$ (1,586,047)	$ (2,020,618)	$ (2,055,468)
6	Accruals	(48,417)	(48,417)	(48,417)		(48,417)	(48,417)	(48,417)	(48,417)	(48,417)	(48,417)	(48,417)	(48,417)	(48,417)
7	Other	75,925	114,495	48,014		51,540	84,575	84,113	91,872	108,652	92,466	(386,155)	13,566	2,103,885
8	**Ending Balance**	**$ (1,874,439)**	**$ (1,808,361)**	**$ (1,808,764)**	**$ -**	**$ (1,805,640)**	**$ (1,769,482)**	**$ (1,733,786)**	**$ (1,690,331)**	**$ (1,630,096)**	**$ (1,586,047)**	**$ (2,020,618)**	**$ (2,055,468)**	**$ (0)**

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

* In December 2019 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service. This adjustment is offset in the Regulatory Asset (liability).

Prepaid Retiree Medical FAS 106 (13.1476461)

Line No.		January-19	February-19	March-19		April-19	May-19	June-19	July-19	August-19	September-19	October-19	November-19	December-19
9	Beginning Balance	$ 99,513	$ 99,513	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Accruals	-	-	-		-	-	-	-	-	-	-	-	-
11	Other	-	(99,513)	-		-	-	-	-	-	-	-	-	409,000
12	**Ending Balance**	**$ 99,513**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 409,000**

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

Southwestern Public Service Company

Accumulated Provision Balances

Accrd Postemployment FAS 112 (13.2421021

Line No.		January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20		October-20	November-20	December-20
1	Beginning Balance	$ (395,364)	$ (386,176)	$ (376,986)	$ (367,784)	$ (358,577)	$ (373,958)	$ (369,667)	$ (365,385)	$ (361,134)		$ (356,926)	$ (352,749)	$ (348,572)
2	Accruals	(1,667)	(1,667)	(1,667)	(1,667)	(26,250)	(6,583)	(6,583)	(6,583)	(6,583)		(6,583)	(6,583)	(6,583)
3	Other	10,854	10,857	10,868	10,874	10,868	10,874	10,866	10,834	10,792		10,760	10,760	10,766
4	**Ending Balance**	**$ (386,176)**	**$ (376,986)**	**$ (367,784)**	**$ (358,577)**	**$ (373,958)**	**$ (369,667)**	**$ (365,385)**	**$ (361,134)**	**$ (356,926)**		**$ (352,749)**	**$ (348,572)**	**$ (344,390)**

Accrd Postretire Med Post 158 (13.2421016)

Line No.		January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20		October-20	November-20	December-20
5	Beginning Balance	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)
6	Accruals	-	-	-	-	-	-	-	-	-		-	-	-
7	Other	-	-	-	-	-	-	-	-	-		-	-	-
8	**Ending Balance**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ -**	**$ (0)**	**$ (0)**	**$ (0)**

Prepaid Retiree Medical FAS 106 (13.1476461)

Line No.		January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20		October-20	November-20	December-20
9	Beginning Balance	$ 409,000	$ 381,091	$ 348,451	$ 318,667	$ 348,514	$ 320,212	$ 291,933	$ 263,634	$ 235,197		$ 191,574	$ 181,175	$ 151,620
10	Accruals	(47,667)	(47,667)	(47,667)	(47,667)	(47,667)	(47,667)	(47,667)	(47,667)	(47,667)		(47,667)	(47,667)	(47,667)
11	Other	19,757	15,027	17,883	77,515	19,364	19,388	19,368	19,230	4,043		37,268	18,112	5,854,046
12	**Ending Balance**	**$ 381,091**	**$ 348,451**	**$ 318,667**	**$ 348,514**	**$ 320,212**	**$ 291,933**	**$ 263,634**	**$ 235,197**	**$ 191,574**		**$ 181,175**	**$ 151,620**	**$ 5,958,000**

* In December 2020 SPS recorded a $5.8M annual FAS 158 balance sheet adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service.

Southwestern Public Service Company

Accumulated Provision Balances

Current Reg Liability FAS 106 (13.2071001)

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

Reg Liability FAS 106 (13.2331001)

		January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
17	Beginning Balance	$ (17,900,687)	$ (17,818,687)	$ (17,736,687)	$ (17,654,687)	$ (17,572,687)	$ (17,490,687)	$ (17,408,687)	$ (17,326,687)	$ (17,244,687)	$ (17,162,687)	$ (17,080,687)	$ (16,998,687)
18	Accruals	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000
19	Other	-	-	-	-	-	-	-	-	-	-	-	1,049,752
20	**Ending Balance**	**$ (17,818,687)**	**$ (17,736,687)**	**$ (17,654,687)**	**$ (17,572,687)**	**$ (17,490,687)**	**$ (17,408,687)**	**$ (17,326,687)**	**$ (17,244,687)**	**$ (17,162,687)**	**$ (17,080,687)**	**$ (16,998,687)**	**$ (15,866,935)**

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

Southwestern Public Service Company

Accumulated Provision Balances

Current Reg Liability FAS 106 (13.2071001)

		January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
13	Beginning Balance	$ (1,004,000)	$ (1,004,000)	$ (1,004,000)	$ (1,010,250)	$ (1,010,250)	$ (1,010,250)	(1,001,500)	(1,001,500)	(1,001,500)	(992,750)	(992,750)	(992,750)
14	Accruals	-	-	-	-	-	-	-	-	-	-	-	-
15	Other	-	-	(6,250)	-	-	8,750	-	-	8,750	-	-	165,750
16	**Ending Balance**	**$ (1,004,000)**	**$ (1,004,000)**	**$ (1,010,250)**	**$ (1,010,250)**	**$ (1,010,250)**	**$ (1,001,500)**	**$ (1,001,500)**	**$ (1,001,500)**	**$ (992,750)**	**$ (992,750)**	**$ (992,750)**	**$ (827,000)**

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

Reg Liability FAS 106 (13.2331001)

		January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
17	Beginning Balance	$ (15,866,935)	$ (15,137,602)	$ (15,055,102)	$ (14,970,185)	$ (14,885,269)	$ (14,800,352)	$ (14,715,435.38)	$ (14,630,518.71)	$ (14,545,602.05)	$ (14,460,685.38)	$ (14,375,768.71)	$ (14,290,852.05)
18	Accruals	87,333	82,500	84,917	84,917	84,917	84,917	$ 84,916.67	$ 84,916.67	$ 84,916.67	$ 84,916.67	$ 84,916.67	$ 84,916.67
19	Other	642,000	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ 3,356,763.00
20	**Ending Balance**	**$ (15,137,602)**	**$ (15,055,102)**	**$ (14,970,185)**	**$ (14,885,269)**	**$ (14,800,352)**	**$ (14,715,435)**	**$ (14,630,519)**	**$ (14,545,602)**	**$ (14,460,685)**	**$ (14,375,769)**	**$ (14,290,852)**	**$ (10,849,172)**

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

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

Southwestern Public Service Company

Accumulated Provision Balances

Current Reg Liability FAS 106 (13.2071001)

		January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
13	Beginning Balance	$ (827,000)	$ (827,000)	$ (827,000)	$ (893,000)	$ (893,000)	$ (893,000)	$ (881,000)	$ (881,000)	$ (881,000)	$ (893,000)	$ (893,000)	$ (893,000)
14	Accruals	-	-	-	-	-	-	-	-	-	-	-	-
15	Other	-	-	(66,000)	-	-	12,000	-	-	(12,000)			(12,000)
16	**Ending Balance**	**$ (827,000)**	**$ (827,000)**	**$ (893,000)**	**$ (893,000)**	**$ (893,000)**	**$ (881,000)**	**$ (881,000)**	**$ (881,000)**	**$ (893,000)**	**$ (893,000)**	**$ (893,000)**	**$ (905,000)**

Reg Liability FAS 106 (13.2331001)

		January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
17	Beginning Balance	$ (10,849,172)	$ (10,777,756)	$ (10,706,339)	$ (10,634,922)	$ (10,563,506)	$ (10,492,089)	$ (10,420,672)	$ (10,349,256)	$ (10,277,839)	$ (10,206,422)	$ (10,135,006)	$ (10,063,589)
18	Accruals	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417	$ 71,417
19	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,405,284)
20	**Ending Balance**	**$ (10,777,756)**	**$ (10,706,339)**	**$ (10,634,922)**	**$ (10,563,506)**	**$ (10,492,089)**	**$ (10,420,672)**	**$ (10,349,256)**	**$ (10,277,839)**	**$ (10,206,422)**	**$ (10,135,006)**	**$ (10,063,589)**	**$ (11,397,457)**

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

Southwestern Public Service Company

Accumulated Provision Balances

Current Reg Liability FAS 106 (13.2071001)

		January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	September-19	October-19	November-19	December-19
13	Beginning Balance	$ (905,000)	$ (905,000)	$ (905,000)	$ (870,500)	$ (870,500)	$ (870,500)	$ (855,000)	$ (855,000)	$ (855,000)	$ (839,500)	$ (839,500)	$ (839,500)
14	Accruals	-	-	-	-	-	-	-	-	-	-	-	-
15	Other	-	-	34,500	-	-	15,500	-	-	15,500	-	-	15,500
16	**Ending Balance**	**$ (905,000)**	**$ (905,000)**	**$ (870,500)**	**$ (870,500)**	**$ (870,500)**	**$ (855,000)**	**$ (855,000)**	**$ (855,000)**	**$ (839,500)**	**$ (839,500)**	**$ (839,500)**	**$ (824,000)**

Reg Liability FAS 106 (13.2331001)

		January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	September-19	October-19	November-19	December-19
17	Beginning Balance	$ (11,397,457)	$ (11,323,623)	$ (11,249,790)	$ (11,175,957)	$ (11,102,123)	$ (11,028,290)	$ (10,954,457)	$ (10,880,623)	$ (10,806,790)	$ (10,732,957)	$ (10,659,123)	$ (10,585,290)
18	Accruals	73,833	73,833	73,833	73,833	73,833	73,833	73,833	73,833	73,833	73,833	73,833	(2,661,151)
19	Other	-	-	-	-	-	-	-	-	-	-	-	-
20	**Ending Balance**	**$ (11,323,623)**	**$ (11,249,790)**	**$ (11,175,957)**	**$ (11,102,123)**	**$ (11,028,290)**	**$ (10,954,457)**	**$ (10,880,623)**	**$ (10,806,790)**	**$ (10,732,957)**	**$ (10,659,123)**	**$ (10,585,290)**	**$ (13,246,441)**

* In December 2019 SPS recorded an annual adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service.

Southwestern Public Service Company

Accumulated Provision Balances

Current Reg Liability FAS 106 (13.2071001)

		January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20	October-20	November-20	December-20
13	Beginning Balance	$ (824,000)	$ (824,000)	$ (824,000)	$ (833,500)	$ (833,500)	$ (833,500)	$ (831,000)	$ (831,000)	$ (831,000)	$ (828,500)	$ (828,500)	$ (828,500)
14	Accruals	-	-	-	-	-	-	-	-	-	-	-	-
15	Other	-	-	(9,500)	-	-	2,500	-	-	2,500	-	-	2,500
16	**Ending Balance**	**$ (824,000)**	**$ (824,000)**	**$ (833,500)**	**$ (833,500)**	**$ (833,500)**	**$ (831,000)**	**$ (831,000)**	**$ (831,000)**	**$ (828,500)**	**$ (828,500)**	**$ (828,500)**	**$ (826,000)**

Reg Liability FAS 106 (13.2331001)

		January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20	October-20	November-20	December-20
17	Beginning Balance	$ (13,246,441)	$ (13,176,774)	$ (13,107,107)	$ (13,037,441)	$ (12,967,774)	$ (12,898,107)	$ (12,828,441)	$ (12,758,774)	$ (12,689,107)	$ (12,619,441)	$ (12,549,774)	$ (12,480,107)
18	Accruals	69,667	69,667	69,667	69,667	69,667	69,667	69,667	69,667	69,667	69,667	69,667	69,667
19	Other	-	-	-	-	-	-	-	-	-	-	-	(5,835,226)
20	**Ending Balance**	**$ (13,176,774)**	**$ (13,107,107)**	**$ (13,037,441)**	**$ (12,967,774)**	**$ (12,898,107)**	**$ (12,828,441)**	**$ (12,758,774)**	**$ (12,689,107)**	**$ (12,619,441)**	**$ (12,549,774)**	**$ (12,480,107)**	**$ (18,245,667)**

* In December 2020 SPS recorded a $5.8M annual FAS 158 balance sheet adjustment which trued up the liability (or asset) to a report from Willis Towers Watson, a third party actuarial service.