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	$ 247,106,854	$ -	$ 247,106,854	$ (59,578)	$ 247,047,276	SNN-RR-U2, pg. 97, ln. 11
3	Total Steam Production	1,943,557,508	-	1,943,557,508	(89,398)	1,943,468,110	SNN-RR-U2, pg. 97, ln. 27
4	Total Internal Combustion Equipment	1,802,299,467	-	1,802,299,467	(60,848)	1,802,238,619	SNN-RR-U2, pg. 97, ln. 43
5	Total Transmission Plant	3,692,227,114	-	3,692,227,114	(274,683)	3,691,952,431	SNN-RR-U2, pg. 98, ln. 78
6	Total Distribution Plant	1,624,817,351	-	1,624,817,351	(230,852)	1,624,586,499	SNN-RR-U2, pg. 99, ln. 111
7	Total General Plant	558,873,333	-	558,873,333	(84,450)	558,788,883	SNN-RR-U2, pg. 100, ln. 133
8	**Total Plant in Service**	**$ 9,868,881,627**	**$ -**	**$ 9,868,881,627**	**$ (799,808)**	**$ 9,868,081,819**	
9	Less Total Depreciation & Amortization Reserve	2,673,457,649		2,673,457,649	(92,612,439)	2,580,845,210	SNN-RR-U2, pg. 103, ln. 266
10	**Net Total Plant in Service**	**$ 7,195,423,978**	**$ -**	**$ 7,195,423,979**	**$ 91,812,630**	**$ 7,287,236,609**	
11	Plus:						
12	Total Plant Held for Future Use	$ 4,167,109	$ -	$ 4,167,109	$ (4,167,109)	$ -	SNN-RR-U2, pg. 105, ln. 378
13	Total Construction Work in Progress ("CWIP")	146,724,801	-	146,724,801	(146,724,801)	(0)	SNN-RR-U2, pg. 105, ln. 372
14	**Total Plant**	**$ 7,346,315,888**	**$ -**	**$ 7,346,315,888**	**$ (59,079,279)**	**$ 7,287,236,609**	
15	Plus:						
16	Fuel Inventory	$ 6,691,642	$ -	$ 6,691,642	$ -	$ 6,691,642	SNN-RR-U2, pg. 106, ln. 400
17	NOx Inventory	4,106,446	-	4,106,446	(4,106,446)	-	SNN-RR-U2, pg. 105, ln. 394
18	Utility Materials & Supplies	21,897,846	-	21,897,846	-	21,897,846	SNN-RR-U2, pg. 105, ln. 388
19	Cash Working Capital	-	-	-	(33,360,493)	(33,360,493)	SNN-RR-U2, pg. 106, ln. 402
20	Total Prepayments	5,871,316		5,871,316	(501,223)	5,370,093	SNN-RR-U2, pg. 106, ln. 418
21	Regulatory Asset - Prepaid Pension	155,211,158	-	155,211,158	440,287	155,651,445	SNN-RR-U2, pg. 114, ln. 778-779
22	Regulatory Asset - Texas Restructuring Meters	69,797	-	69,797	-	69,797	SNN-RR-U2, pg. 114, ln. 780
23	Property Tax on CWIP	-	-				
24	Total Accumulated Deferred Income Taxes	(692,583,349)	-	(692,583,349)	(514,658,213)	(1,207,241,562)	SNN-RR-U2, pg. 114, ln. 776
25	Customer Deposits	(5,625,500)	-	(5,625,500)	-	(5,625,500)	SNN-RR-U2, pg. 114, ln. 791
26	FAS 106 Liability	(12,571,728)	-	(12,571,728)	-	(12,571,728)	SNN-RR-U2, pg. 115, ln. 794
27	FAS 112 Liability	(365,975)	-	(365,975)	-	(365,975)	SNN-RR-U2, pg. 115, ln. 793
28	Total Customer Advances for Construction	-	-	-	-	-	
29	**Net Rate Base**	**$ 6,829,017,541**	**$ -**	**$ 6,829,017,542**	**$ (611,265,368)**	**$ 6,217,752,174**	
30	Requested Rate of Return	7.56%		7.56%		7.56%	
31	Required Earnings	$ 516,273,726		$ 516,273,726		$ 470,062,064	

Sponsor: Niemi
Docket No. 51802

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	$ 247,106,854	$ (59,578)	$ 247,047,276	$ (99,409,431)	$ 147,637,845
3	Total Steam Production	1,943,557,508	(89,398)	1,943,468,110	(828,770,331)	1,114,697,779
4	Total Internal Combustion Equipment	1,802,299,467	(60,848)	1,802,238,619	(742,080,785)	1,060,157,834
5	Total Transmission Plant	3,692,227,114	(274,683)	3,691,952,431	(2,006,721,355)	1,685,231,077
6	Total Distribution Plant	1,624,817,351	(230,852)	1,624,586,499	(604,653,406)	1,019,933,093
7	Total General Plant	558,873,333	(84,450)	558,788,883	(227,245,273)	331,543,610
8	**Total Plant in Service**	**$ 9,868,881,627**	**$ (799,808)**	**$ 9,868,081,819**	**$ (4,508,880,581)**	**$ 5,359,201,238**
9	Less Total Depreciation & Amortization Reserve	2,673,457,649	(92,612,439)	2,580,845,210	(1,105,996,686)	1,474,848,524
10	**Net Total Plant in Service**	**$ 7,195,423,979**	**$ 91,812,630**	**$ 7,287,236,609**	**$ (3,402,883,895)**	**$ 3,884,352,714**
11	Plus:					
12	Total Plant Held for Future Use	$ 4,167,109	$ (4,167,109)	$ -	$ -	$ -
13	Total Construction Work in Progress ("CWIP")	146,724,801	(146,724,801)	(0)	0	-
14	**Total Plant**	**$ 7,346,315,888**	**$ (59,079,279)**	**$ 7,287,236,609**	**$ (3,402,883,895)**	**$ 3,884,352,714**
15	Plus:					
16	Fuel Inventory	$ 6,691,642	$ -	$ 6,691,642	$ (2,734,089)	$ 3,957,553
17	NOx Inventory	4,106,446	(4,106,446)	-	-	-
18	Utility Materials & Supplies	21,897,846	-	21,897,846	(9,606,884)	12,290,961
19	Cash Working Capital	-	(33,360,493)	(33,360,493)	15,110,301	(18,250,192)
20	Total Prepayments	5,871,316	(501,223)	5,370,093	(2,434,343)	2,935,750
21	Regulatory Asset - Prepaid Pension	155,211,158	440,287	155,651,445	(63,540,470)	92,110,975
22	Regulatory Asset - Texas Restructuring Meters	69,797	-	69,797	-	69,797
23	Property Tax on CWIP	-	-	-	-	-
24	Total Accumulated Deferred Income Taxes	(692,583,349)	(514,658,213)	(1,207,241,562)	567,343,090	(639,898,472)
25	Customer Deposits	(5,625,500)	-	(5,625,500)	920,946	(4,704,553)
26	FAS 106 Liability	(12,571,728)	-	(12,571,728)	5,132,066	(7,439,662)
27	FAS 112 Liability	(365,975)	-	(365,975)	149,399	(216,575)
28	Total Customer Advances for Construction	-	-	-	-	-
29	**Net Rate Base**	**$ 6,829,017,542**	**$ (611,265,368)**	**$ 6,217,752,174**	**$ (2,892,543,879)**	**$ 3,325,208,296**
30	Requested Rate of Return	7.56%		7.56%		7.56%
31	Required Earnings	$ 516,273,726		$ 470,062,064		$ 251,385,747

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).

Current Reg Liability
FAS 106 (13.2071001)

Line No.		January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
13	Beginning Balance	$ (985,000)	$ (985,000)	$ (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)

Line No.		January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16	November-16	December-16
17	Beginning Balance	$ (17,900,687)	$ (17,818,687)	$ (17,736,687)	$ (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

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).

Current Reg Liability
FAS 106 (13.2071001)

Line No.		January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
13	Beginning Balance	$ (1,004,000)	$ (1,004,000)	$ (1,004,000)	$ (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)

Line No.		January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17
17	Beginning Balance	$ (15,866,935)	$ (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	84,917	84,917	84,917	84,917	84,917	84,917
19	Other	642,000	-	-	-	-	-	-	-	-	-	-	3,356,763
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

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	$ 10,951	$ 25,355	$ 39,805	$ 20,799	$ 41,482	$ 45,050	$ 81,172	$ 100,548	$ 19,354	$ 38,443	$ 57,455
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**

Current Reg Liability
FAS 106 (13.2071001)

Line No.		January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
13	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)

Line No.		January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18
17	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

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).

Current Reg Liability
FAS 106 (13.2071001)

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
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)

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
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

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	6,003,046
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**	**$ 6,107,000**

* In December 2020 SPS recorded a $6.2M 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.

Current Reg Liability
FAS 106 (13.2071001)

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
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)

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
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	-	-	-	-	-	-	-	-	-	-	-	(6,210,802)
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)**	**$ (18,621,243)**

* In December 2020 SPS recorded a $6.2M 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.