

Account 456.1, Revenues from Transmission of Electricity of Others, Actual for Billing Year =

2018

(Total Company - FF1, p 330, col. n)

Table 17

Line No.	Type	Description	(a) RTO xx	(b) Network Transmission & Facilities - Meter Charges 07 & 09	(c) Scheduling, System Control & Dispatch 1 12	(d) Reactive Supply & Voltage Control 2 14	(e) Regulation and Frequency 3 16	(f) Network & Energy Imbalance 22	(g) Network & Interco. Spinning Reserve 24	(h) Supplemental Spinning Reserve 26	(i) FERC Assess Pass Through 28	(j) Total of Line Items	(k) Total Per FERC Form No. 1
61	Divisor	Golden Spread Electric Cooperative		21,673,756								21,673,756	
62	Ancillary	Golden Spread Electric Cooperative	729,504		386,695							1,116,199	
63												-	
64	Credit	Southwest Power Pool - Point to Point		4,124,971	184,170	110,025						4,419,166	
65	Divisor	Southwest Power Pool - Network		25,174,431								25,174,431	
66	Ancillary	Southwest Power Pool - Network	166,716		449,152	21,583						637,451	
67												-	
68												-	
83												-	
84	Credit	Schedule 11 Point to Point		10,129,117								10,129,117	
85	Divisor	Schedule 11 Base Plan		85,035,931								85,035,931	
86													
87													
88		Total	896,220	146,138,206	1,020,017	131,608	-	-	-	-	-	148,186,050	
89													
90		Summarized by Type: Note 2											
91	Credit		-	14,254,088	184,170	110,025	-	-	-	-	-	14,548,283	
92	Divisor		896,220	131,884,118	-	-	-	-	-	-	-	132,780,338	
93	Ancillary		-	-	835,847	21,583	-	-	-	-	-	857,430	
94	Other		-	-	-	-	-	-	-	-	-	-	
95	Total		896,220	146,138,206	1,020,017	131,608	-	-	-	-	-	148,186,050	

96 **Description of Revenue Types:**

97 **Ancillary** Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.

98 **Divisor** Load associated with these revenues are included in the formula divisor.

99 **Credit** Revenue credit because load not included in divisor.

101 Note 2 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSEs.

Southwestern Public Service Company
 Peak Forecast (mW)
 Source: Energy Forecasting

	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Total 2018
	31	28	31	30	31	30	31	31	30	31	30	31	
Peak Demand	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>	<i>forecast</i>
Network Service for Self	2,773.25	2,711.56	2,555.61	2,689.18	3,034.20	3,335.09	3,469.20	3,436.98	3,157.39	2,727.84	2,674.87	2,799.01	2,947.0
Network Service for Others	1,270.40	1,262.48	1,415.67	1,557.57	1,693.45	2,071.51	2,489.66	2,381.06	1,774.18	1,565.29	1,298.28	1,340.70	1,676.7
Divisor	4,043.65	3,974.03	3,971.28	4,246.75	4,727.65	5,406.61	5,958.85	5,818.04	4,931.57	4,293.13	3,973.15	4,139.71	4,623.7

Southwestern Public Service Company
 Plant ADIT Data
 Source: 2017 Budgeted FERC Accounts 190, 281, 282, 283

Item Desc	ADIT End Bal
Util Acct Descr	(Multiple Items)
Activity Year	2017

Row Labels	Func Class Descr	Sum of Dec Amt
190	Electric Distribution Plant	(7,174,999)
190	Electric General Plant	(895,527)
190	Electric Intangible Plant	(6,120)
190	Electric Other Production Plant	(3,400,580)
190	Electric Steam Production Plant	(4,002,101)
190	Electric Transmission Plant	(21,057,494)
190-CIAC	Electric Distribution Plant	(24,512,610)
190-CIAC	Electric General Plant	(25,379)
190-CIAC	Electric Other Production Plant	(648)
190-CIAC	Electric Steam Production Plant	(27,980)
190-CIAC	Electric Transmission Plant	(9,514,033)
190-CIAC	Non-Utility General Plant	(14,389,844)
281	Electric Steam Production Plant	1,152,978
282	Electric Distribution Plant	265,796,717
282	Electric General Plant	65,642,806
282	Electric Intangible Plant	920,068
282	Electric Other Production Plant	61,827,998
282	Electric Steam Production Plant	209,463,876
282	Electric Transmission Plant	542,853,009
282	Non-Utility General Plant	2,714,992
282	Non-Utility Other Plant	(6,159)
282	Non-Utility Production Plant	225,775
283	Electric General Plant	230,373
283	Electric Intangible Plant	28,253,177
Grand Total		1,094,068,297

Southwestern Public Service Company
 Plant ADIT Data
 Source: 2018 Budgeted FERC Accounts 190, 281, 282, 283

Item Desc	ADIT End Bal
Util Acct Descr	(Multiple Items)
Activity Year	2018

Row Labels	Func Class Descr	Sum of Dec Amt
190	Electric Distribution Plant	(7,259,714)
190	Electric General Plant	(913,324)
190	Electric Intangible Plant	(5,015)
190	Electric Other Production Plant	(5,830,581)
190	Electric Steam Production Plant	(3,991,493)
190	Electric Transmission Plant	(22,857,208)
190-CIAC	Electric Distribution Plant	(23,541,540)
190-CIAC	Electric General Plant	(23,264)
190-CIAC	Electric Other Production Plant	(641)
190-CIAC	Electric Steam Production Plant	(25,247)
190-CIAC	Electric Transmission Plant	(9,247,339)
190-CIAC	Non-Utility General Plant	(18,867,689)
281	Electric Steam Production Plant	1,123,500
282	Electric Distribution Plant	281,101,623
282	Electric General Plant	66,651,830
282	Electric Intangible Plant	868,996
282	Electric Other Production Plant	62,461,182
282	Electric Steam Production Plant	214,437,947
282	Electric Transmission Plant	625,401,549
282	Non-Utility General Plant	4,787,366
282	Non-Utility Other Plant	(6,013)
282	Non-Utility Production Plant	212,949
283	Electric General Plant	215,103
283	Electric Intangible Plant	28,685,860
Grand Total		1,193,378,836

Southwest Public Service Company
 Non-Plant ADIT
 Source: Tax Services Accounting

		2018 Forecast												
		ADIT Beginning Balance (12/31/2018)						ADIT Ending Balance (12/31/2018)						
Tax Department - Item Description	Account	Federal	OK	NM	KS	TX	Total	Federal	OK	NM	KS	TX	Total	
BAD DEBTS - LT	190	2,200,376	1,939	88,516	1,346		2,292,177	2,201,875	1,939	84,229	1,346		2,289,389	
CIP/DSM - LT	190	1,442,953	1,272	58,046	883		1,503,153	1,443,936	1,272	55,235	883		1,501,325	
CONTRIBUTIONS CARRYOVER	190	1,435,542	1,265	57,748	878		1,495,434	1,667,458	1,468	63,786	1,019		1,733,731	
Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	190	7,500					7,500	7,500					7,500	
Credit: ITC GRANT (Caution:Pretax Liab=DTA)	190	202,134					202,134	202,134					202,134	
Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	190	11,000					11,000	11,000					11,000	
Credit: R & E (Caution:Pretax Liab=DTA)	190	5,060,927					5,060,927	5,804,847					5,804,847	
DEFERRED COMP PLAN RESERVE	190	610,223	538	24,548	373		635,681	739,381	651	28,284	452		768,768	
DEFERRED FUEL COSTS - LT DTA	190	9,256,866	8,158	372,381	5,662		9,643,066	8,216,021	7,235	314,291	5,022		8,542,569	
EMPLOYEE INCENTIVE PLANS - LT	190	1,061,852	936	42,716	649		1,106,152	1,087,516	958	41,601	665		1,130,739	
ENVIRONMENTAL REMEDIATION - LT	190	27,600	24	1,110	17		28,752	34,526	30	1,321	21		35,898	
FUEL TAX CR - INC ADDBACK - LT (R2A ONLY)	190	1,257	1	51	1		1,310	1,258	1	48	1		1,308	
INT INC/EXP ON DISPUTED TAX - DTA	190	405,120	357	16,297	248		422,022	405,396	357	15,508	248		421,509	
INVENTORY RESERVE - LT	190	118,952	105	4,785	73		123,915	119,034	105	4,553	73		123,765	
LITIGATION RESERVE - LT	190	86,241	76	3,469	53		89,839	86,300	76	3,301	53		89,730	
NOL: FEDERAL - LT NONUTILITY	190	3,089,199					3,089,199	3,089,199					3,089,199	
NOL: FEDERAL - LT OPER	190	65,465,353					65,465,353	66,520,562					66,520,562	
NOL: KANSAS - LT	190	(29,315)			83,758		54,443	(29,315)			83,758		54,443	
NOL: NEW MEXICO - LT	190	(1,426,517)		4,075,763			2,649,246	(1,405,284)		4,015,098			2,609,814	
NOL: OKLAHOMA - LT	190	(32,019)	91,482				59,463	(32,019)	91,482				59,463	
NON-QUALIFIED PENSION FAS 158	190	(330,082)	(291)	(13,278)	(202)		(343,853)	(330,306)	(291)	(12,635)	(202)		(343,435)	
NON-QUALIFIED PENSION PLANS	190	574,821	507	23,124	352		598,803	527,851	465	20,192	323		548,831	
OCI - NON-QUAL PENSION FAS 158 (3152016) (DTA)	190	330,082	291	13,278	202		343,853	330,306	291	12,635	202		343,435	
OCI - TREASURY (3151006) (DTA)	190	365,256	322	14,693	223		380,495	365,505	322	13,982	223		380,032	
PERFORMANCE RECOGNITION AWARDS - LT	190	10,956	10	441	7		11,413	10,963	10	419	7		11,399	
PERFORMANCE SHARE PLAN - LT	190	81,508	72	3,279	50		84,909	83,528	74	3,195	51		86,847	
POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	190	220,499	194	8,870	135		229,699	178,881	158	6,843	109		185,990	
POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	190	4,749,773	4,186	191,072	2,905		4,947,936	4,413,334	3,887	168,825	2,698		4,588,743	
RATE REFUND - LONG TERM	190	856,621	755	34,460	524		892,360	838,582	739	32,079	513		871,911	
STATE TAX DEDUCT CASH VS ACC - LT DTA (Q4 ONLY)	190	567,872					567,872	567,872					567,872	
VACATION ACCRUAL - LT	190	1,500,856	1,323	60,376	918		1,563,472	1,501,878	1,323	57,452	918		1,561,571	
		97,923,405	113,520	5,081,743	99,054	-	103,217,722	98,659,716	112,550	4,930,243	98,381	-	103,800,890	
BOOK UNAMORT. COST OF REACQRD DBT	283	(557,655)	(491)	(22,433)	(341)		(580,920)	(533,875)	(470)	(20,423)	(326)		(555,094)	
MARK TO MARKET ADJUST - LT	283	(323,340)	(285)	(13,007)	(198)		(336,830)	(323,560)	(285)	(12,377)	(198)		(336,420)	
PENSION EXPENSE(DTL)	283	(52,036,104)	(45,857)	(2,093,283)	(31,828)		(54,207,072)	(53,480,911)	(47,098)	(2,045,827)	(32,690)		(55,606,526)	
RATE CASE / RESTRUCTURING EXPENSE	283	(10,251,442)	(9,034)	(412,390)	(6,270)		(10,679,137)	(10,258,426)	(9,034)	(392,420)	(6,270)		(10,666,150)	
REG A/L - TRANSMISSION ATTACH O (DTL)	283	(1,636,802)	(1,442)	(65,844)	(1,001)		(1,705,090)	285,985	252	10,940	175		297,352	
REG ASSET - NM NOX EXPENSE	283	(9,885)	(9)	(398)	(6)		(10,297)	(9,891)	(9)	(378)	(6)		(10,284)	
RENEWABLE ENERGY STANDARD/CREDIT - LT	283	(3,014,489)	(2,657)	(121,265)	(1,844)		(3,140,255)	(2,293,772)	(2,020)	(87,745)	(1,402)		(2,384,939)	
STATE TAX DEDUCT CASH VS ACC-AUDIT- LT	283	(1,574,620)					(1,574,620)	(1,574,620)					(1,574,620)	
		(69,404,337)	(59,775)	(2,728,620)	(41,489)	-	(72,234,221)	(68,189,071)	(58,664)	(2,548,230)	(40,718)	-	(70,836,682)	
NOL: NEW MEXICO - LT - VALUATION ALLOWANCE	190	230,757		(659,307)			(428,549)	219,592		(627,405)			(407,813)	
TEXAS GROSS MARGIN TAX	190	(24,679)				70,500	45,821	(24,679)				70,500	45,821	
		206,079	-	(659,307)	-	70,500	(382,728)	194,913	-	(627,405)	-	70,500	(361,992)	

Southwestern Public Service Company
Worksheet F - Working Capital
Source: 2016 Annual True-up

Worksheet F
Table 26

Line
No.

1	I. PREPAYMENTS:			
2	Calculation of Projected Average Balances Based on Actual Prior Year Beginning & Ending			
3	Balances			
4	(a)	(b)	(c)	(d)
5		Balance at	Balance at	Projected
6		1/31/2018	12/31/2018	Average
7				Balance
8	<u>Plant Related:</u>			
9	Prepaid Insurance	2,088,120	3,905,873	2,996,996
10	Prepays - Auto Licensing	83,345	23,574	53,459
11				0
12	Total Plant Related:	2,171,464	3,929,447	3,050,455
13				
14	<u>Labor Related:</u>			
15	Prepays - Other Benefits	10,855	10,928	10,891
	Prepays - Hardware Maintenance	0	339,768	169,884
16	Prepays - Other Corporate Services IT	1,385	76,089	38,737
17	Total Labor Related:	12,240	426,784	219,512
18				
19	<u>Transmission Related:</u>			
20				0
21				
22	Total Transmission Related:	0	0	0
23				
24	<u>Other - Not Included:</u>			
25	Prepays - Transmission Expense	271,138	282,937	277,037
26		0	0	0
27	Prepaid Interest - Commercial Paper	0	4,269	2,135
28	Prepays - Income Taxes - Federal	5,872,696	10,590,722	8,231,709
29	Prepays - Income Taxes - State	103,026	1,943,431	1,023,228
30	Prepays - Other Energy Supply	885,363	975,726	930,545
31	Other Prepaid - DSM	207,454	0	103,727
32	Prepays - Credit Facility Fees	1,290,545	0	645,272
33	Total Other Not Included:	8,630,222	13,797,086	11,213,653
34				
35	Total Prepayments Balances:	10,813,926	18,153,317	14,483,620
36				
68				
69	Calculation of Projected Average Balances Based on Actual from Prior Year FF1:			
70	(a)	(b)	(c)	(d)
71		FF1 2018	FF1 2018	Projected Average
72		Beg of Year	End of Year	Balance
73	Materials and Supplies - Transmission - FF1 - 227.8	75,479	69,710	72,595
74	Materials and Supplies - Other - FF1 - 227.11	(161,386)	(101,180)	(131,283)
75				
76				

Southwestern Public Service Company
 Electric Operation & Maintenance Expense
 Source: FF1 320-323

resp_name	resp_id	report_yr	report_prd	row_number	spplmnt_num	row_literal	crnt_yr_amt	prev_yr_amt
Southwestern Public Service Company	166	2016	12	81	0	2. TRANSMISSION EXPENSES	0	0
Southwestern Public Service Company	166	2016	12	82	0	Operation	0	0
Southwestern Public Service Company	166	2016	12	83	0	(560) Operation Supervision and Engineering	6,990,486	7,677,459
Southwestern Public Service Company	166	2016	12	84	0		0	0
Southwestern Public Service Company	166	2016	12	85	0	(561.1) Load Dispatch-Reliability	0	84,357
Southwestern Public Service Company	166	2016	12	86	0	(561.2) Load Dispatch-Monitor and Operate Transmission System	4,188,252	3,339,397
Southwestern Public Service Company	166	2016	12	87	0	(561.3) Load Dispatch-Transmission Service and Scheduling	0	0
Southwestern Public Service Company	166	2016	12	88	0	(561.4) Scheduling, System Control and Dispatch Services	3,180,152	4,140,566
Southwestern Public Service Company	166	2016	12	89	0	(561.5) Reliability, Planning and Standards Development	3,495	49,410
Southwestern Public Service Company	166	2016	12	90	0	(561.6) Transmission Service Studies	(6,459)	(5,905)
Southwestern Public Service Company	166	2016	12	91	0	(561.7) Generation Interconnection Studies	(3,320)	(50,610)
Southwestern Public Service Company	166	2016	12	92	0	(561.8) Reliability, Planning and Standards Development Services	2,648,521	2,854,918
Southwestern Public Service Company	166	2016	12	93	0	(562) Station Expenses	411,115	1,058,795
Southwestern Public Service Company	166	2016	12	94	0	(563) Overhead Lines Expenses	598,518	1,412,655
Southwestern Public Service Company	166	2016	12	95	0	(564) Underground Lines Expenses	0	0
Southwestern Public Service Company	166	2016	12	96	0	(565) Transmission of Electricity by Others	145,521,903	116,133,192
Southwestern Public Service Company	166	2016	12	97	0	(566) Miscellaneous Transmission Expenses	1,828,662	3,475,363
Southwestern Public Service Company	166	2016	12	98	0	(567) Rents	1,512,838	1,311,358
Southwestern Public Service Company	166	2016	12	99	0	TOTAL Operation (Enter Total of lines 83 thru 98)	166,874,163	141,480,955
Southwestern Public Service Company	166	2016	12	100	0	Maintenance	0	0
Southwestern Public Service Company	166	2016	12	101	0	(568) Maintenance Supervision and Engineering	149,551	62,348
Southwestern Public Service Company	166	2016	12	102	0	(569) Maintenance of Structures	0	0
Southwestern Public Service Company	166	2016	12	103	0	(569.1) Maintenance of Computer Hardware	0	0
Southwestern Public Service Company	166	2016	12	104	0	(569.2) Maintenance of Computer Software	0	0
Southwestern Public Service Company	166	2016	12	105	0	(569.3) Maintenance of Communication Equipment	0	0
Southwestern Public Service Company	166	2016	12	106	0	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0	0
Southwestern Public Service Company	166	2016	12	107	0	(570) Maintenance of Station Equipment	4,894,831	2,266,958
Southwestern Public Service Company	166	2016	12	108	0	(571) Maintenance of Overhead Lines	1,388,671	1,783,266
Southwestern Public Service Company	166	2016	12	109	0	(572) Maintenance of Underground Lines	255	0
Southwestern Public Service Company	166	2016	12	110	0	(573) Maintenance of Miscellaneous Transmission Plant	0	181
Southwestern Public Service Company	166	2016	12	111	0	TOTAL Maintenance (Total of lines 101 thru 110)	6,433,308	4,112,753
Southwestern Public Service Company	166	2016	12	112	0	TOTAL Transmission Expenses (Total of lines 99 and 111)	173,307,471	145,593,708
Southwestern Public Service Company	166	2016	12	113	0	3. REGIONAL MARKET EXPENSES	0	0
Southwestern Public Service Company	166	2016	12	114	0	Operation	0	0
Southwestern Public Service Company	166	2016	12	115	0	(575.1) Operation Supervision	164,533	185,092
Southwestern Public Service Company	166	2016	12	116	0	(575.2) Day-Ahead and Real-Time Market Facilitation	145,232	76,336
Southwestern Public Service Company	166	2016	12	117	0	(575.3) Transmission Rights Market Facilitation	0	0
Southwestern Public Service Company	166	2016	12	118	0	(575.4) Capacity Market Facilitation	0	0
Southwestern Public Service Company	166	2016	12	119	0	(575.5) Ancillary Services Market Facilitation	8,749	8,957
Southwestern Public Service Company	166	2016	12	120	0	(575.6) Market Monitoring and Compliance	23,708	49,347
Southwestern Public Service Company	166	2016	12	121	0	(575.7) Market Facilitation, Monitoring and Compliance Services	6,300,134	7,532,309
Southwestern Public Service Company	166	2016	12	122	0	(575.8) Rents	10,377	26,164
Southwestern Public Service Company	166	2016	12	123	0	Total Operation (Lines 115 thru 122)	6,652,733	7,878,205
Southwestern Public Service Company	166	2016	12	124	0	Maintenance	0	0
Southwestern Public Service Company	166	2016	12	125	0	(576.1) Maintenance of Structures and Improvements	0	0
Southwestern Public Service Company	166	2016	12	126	0	(576.2) Maintenance of Computer Hardware	0	0
Southwestern Public Service Company	166	2016	12	127	0	(576.3) Maintenance of Computer Software	0	0
Southwestern Public Service Company	166	2016	12	128	0	(576.4) Maintenance of Communication Equipment	0	0
Southwestern Public Service Company	166	2016	12	129	0	(576.5) Maintenance of Miscellaneous Market Operation Plant	0	0
Southwestern Public Service Company	166	2016	12	130	0	Total Maintenance (Lines 125 thru 129)	0	0
Southwestern Public Service Company	166	2016	12	131	0	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)	6,652,733	7,878,205
Southwestern Public Service Company	166	2016	12	132	0	4. DISTRIBUTION EXPENSES	0	0
Southwestern Public Service Company	166	2016	12	133	0	Operation	0	0
Southwestern Public Service Company	166	2016	12	134	0	(580) Operation Supervision and Engineering	3,226,348	4,572,444
Southwestern Public Service Company	166	2016	12	135	0	(581) Load Dispatching	671,516	1,604,345
Southwestern Public Service Company	166	2016	12	136	0	(582) Station Expenses	181,869	1,104,810
Southwestern Public Service Company	166	2016	12	137	0	(583) Overhead Line Expenses	365,731	(463,511)
Southwestern Public Service Company	166	2016	12	138	0	(584) Underground Line Expenses	519,880	239,374
Southwestern Public Service Company	166	2016	12	139	0	(585) Street Lighting and Signal System Expenses	871,584	815,788
Southwestern Public Service Company	166	2016	12	140	0	(586) Meter Expenses	2,239,950	4,717,792
Southwestern Public Service Company	166	2016	12	141	0	(587) Customer Installations Expenses	1,471,333	795,977
Southwestern Public Service Company	166	2016	12	142	0	(588) Miscellaneous Expenses	7,083,263	7,693,140
Southwestern Public Service Company	166	2016	12	143	0	(589) Rents	2,177,337	2,508,310
Southwestern Public Service Company	166	2016	12	144	0	TOTAL Operation (Enter Total of lines 134 thru 143)	18,808,811	23,588,469
Southwestern Public Service Company	166	2016	12	145	0	Maintenance	0	0

Southwestern Public Service Company
 Electric Operation & Maintenance Expense
 Source: FF1 320-323

resp_name	resp_id	report_yr	report_prd	row_number	spplmnt_num	row_literal	crnt_yr_amt	prev_yr_amt
Southwestern Public Service Company	166	2016	12	146	0	(590) Maintenance Supervision and Engineering	115,197	255,160
Southwestern Public Service Company	166	2016	12	147	0	(591) Maintenance of Structures	0	55
Southwestern Public Service Company	166	2016	12	148	0	(592) Maintenance of Station Equipment	1,818,107	2,180,535
Southwestern Public Service Company	166	2016	12	149	0	(593) Maintenance of Overhead Lines	9,691,251	11,640,094
Southwestern Public Service Company	166	2016	12	150	0	(594) Maintenance of Underground Lines	221,430	365,944
Southwestern Public Service Company	166	2016	12	151	0	(595) Maintenance of Line Transformers	149,204	115,850
Southwestern Public Service Company	166	2016	12	152	0	(596) Maintenance of Street Lighting and Signal Systems	173,287	75,141
Southwestern Public Service Company	166	2016	12	153	0	(597) Maintenance of Meters	15,725	25,948
Southwestern Public Service Company	166	2016	12	154	0	(598) Maintenance of Miscellaneous Distribution Plant	786	8,445
Southwestern Public Service Company	166	2016	12	155	0	TOTAL Maintenance (Total of lines 146 thru 154)	12,184,987	14,667,172
Southwestern Public Service Company	166	2016	12	156	0	TOTAL Distribution Expenses (Total of lines 144 and 155)	30,993,798	38,255,641
Southwestern Public Service Company	166	2016	12	157	0	5. CUSTOMER ACCOUNTS EXPENSES	0	0
Southwestern Public Service Company	166	2016	12	158	0	Operation	0	0
Southwestern Public Service Company	166	2016	12	159	0	(901) Supervision	31,059	29,940
Southwestern Public Service Company	166	2016	12	160	0	(902) Meter Reading Expenses	4,511,110	4,652,755
Southwestern Public Service Company	166	2016	12	161	0	(903) Customer Records and Collection Expenses	9,444,030	6,332,520
Southwestern Public Service Company	166	2016	12	162	0	(904) Uncollectible Accounts	6,059,008	4,648,869
Southwestern Public Service Company	166	2016	12	163	0	(905) Miscellaneous Customer Accounts Expenses	0	0
Southwestern Public Service Company	166	2016	12	164	0	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	20,045,207	15,664,084
Southwestern Public Service Company	166	2016	12	165	0	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	0	0
Southwestern Public Service Company	166	2016	12	166	0	Operation	0	0
Southwestern Public Service Company	166	2016	12	167	0	(907) Supervision	0	0
Southwestern Public Service Company	166	2016	12	168	0	(908) Customer Assistance Expenses	18,497,122	16,039,380
Southwestern Public Service Company	166	2016	12	169	0	(909) Informational and Instructional Expenses	521,960	399,715
Southwestern Public Service Company	166	2016	12	170	0	(910) Miscellaneous Customer Service and Informational Expenses	0	0
Southwestern Public Service Company	166	2016	12	171	0	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	19,019,082	16,439,095
Southwestern Public Service Company	166	2016	12	172	0	7. SALES EXPENSES	0	0
Southwestern Public Service Company	166	2016	12	173	0	Operation	0	0
Southwestern Public Service Company	166	2016	12	174	0	(911) Supervision	0	0
Southwestern Public Service Company	166	2016	12	175	0	(912) Demonstrating and Selling Expenses	135,891	149,386
Southwestern Public Service Company	166	2016	12	176	0	(913) Advertising Expenses	0	0
Southwestern Public Service Company	166	2016	12	177	0	(916) Miscellaneous Sales Expenses	0	0
Southwestern Public Service Company	166	2016	12	178	0	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	135,891	149,386
Southwestern Public Service Company	166	2016	12	179	0	8. ADMINISTRATIVE AND GENERAL EXPENSES	0	0
Southwestern Public Service Company	166	2016	12	180	0	Operation	0	0
Southwestern Public Service Company	166	2016	12	181	0	(920) Administrative and General Salaries	27,729,355	27,676,300
Southwestern Public Service Company	166	2016	12	182	0	(921) Office Supplies and Expenses	17,658,066	16,913,582
Southwestern Public Service Company	166	2016	12	183	0	(Less) (922) Administrative Expenses Transferred-Credit	12,319,942	9,573,689
Southwestern Public Service Company	166	2016	12	184	0	(923) Outside Services Employed	9,299,745	8,208,543
Southwestern Public Service Company	166	2016	12	185	0	(924) Property Insurance	2,084,376	3,213,534
Southwestern Public Service Company	166	2016	12	186	0	(925) Injuries and Damages	2,785,187	3,937,047
Southwestern Public Service Company	166	2016	12	187	0	(926) Employee Pensions and Benefits	34,759,160	37,111,923
Southwestern Public Service Company	166	2016	12	188	0	(927) Franchise Requirements	0	0
Southwestern Public Service Company	166	2016	12	189	0	(928) Regulatory Commission Expenses	6,211,784	8,584,289
Southwestern Public Service Company	166	2016	12	190	0	(929) (Less) Duplicate Charges-Cr.	1,015,634	1,195,076
Southwestern Public Service Company	166	2016	12	191	0	(930.1) General Advertising Expenses	1,139,782	1,201,036
Southwestern Public Service Company	166	2016	12	192	0	(930.2) Miscellaneous General Expenses	1,198,809	1,097,670
Southwestern Public Service Company	166	2016	12	193	0	(931) Rents	11,401,530	10,066,675
Southwestern Public Service Company	166	2016	12	194	0	TOTAL Operation (Enter Total of lines 181 thru 193)	100,932,218	107,241,834
Southwestern Public Service Company	166	2016	12	195	0	Maintenance	0	0
Southwestern Public Service Company	166	2016	12	196	0	(935) Maintenance of General Plant	829,130	649,940
Southwestern Public Service Company	166	2016	12	197	0	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	101,761,348	107,891,774
Southwestern Public Service Company	166	2016	12	198	0	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,273,403,138	1,281,482,678

Footnote Data

Pension and Benefit Expense	32,717,555
Pension Tracker	238,259
Amortization	1,803,346
Pension and Benefit Expense as Reported	34,759,160

Southwestern Public Service Company
O&M Labor
Source: Utility Accounting

Sending Company Code

Crg Catego p 354
not F.01.02 03 E Production Ops

acct	Electric	Northern States Power MN	Northern States Power WI	Public Service Company CO	Southwest Public Serv Co	Xcel Energy Services Inc.	Grand Total
E500					1,174,131.94	264,999.94	1,439,131.88
E501	97,727.01				-97,727.01	555,763.81	555,763.81
E502					5,772,152.44	42,563.26	5,814,715.70
E505					6,101,491.65	6,124.06	6,107,615.71
E506		262.17		32,674.26	1,657,149.88	5,888,943.36	7,579,029.67
E507							-
E546						9,024.76	9,024.76
E548					300,565.40		300,565.40
E549					31,286.62	168,053.45	199,340.07
E550							-
E556		4.13			-259.22	945,248.35	944,993.26
E557					-13,724.91	1,871,297.49	1,857,572.58
03 E Production Ops Total	97,727.01	266.3		32,674.26	14,925,066.79	9,752,018.48	24,807,752.84
04 E Transmission Ops	E560		140,040.76	14,302.17	-2,584,305.50	7,123,153.97	4,693,191.40
	E561.2	66.04		1,000.02	2,422,735.51	515,750.57	2,939,552.14
	E561.5					3,326.82	3,326.82
	E561.6				-2,215.47	20,686.99	18,471.52
	E562				130,578.09	40,460.41	171,038.50
	E563				163,252.62	26,639.36	189,891.98
	E566	2,000.01	2,500.00	355.37	255,173.47	1,281,530.34	1,541,559.19
	E567						-
04 E Transmission Ops Total		2,066.05	142,540.76	15,657.56	385,218.72	9,011,548.46	9,557,031.55
05 E Regional Mkt Ops	E575.1					146,482.07	146,482.07
	E575.2					144,968.70	144,968.70
	E575.5					8,748.84	8,748.84
	E575.6					23,707.52	23,707.52
	E575.8						-
05 E Regional Mkt Ops Total						323,907.13	323,907.13
06 E Distribution Ops	E580		329,402.01	19,805.69	35,835.85	2,111,487.04	2,496,530.59
	E581	23.02			368,476.33	71,320.98	439,820.33
	E582				3,452.34		3,452.34
	E583			46.66	1,439,707.41	52,389.15	1,492,143.22
	E584				179,396.56		179,396.56
	E585				432,875.46		432,875.46
	E586	998.98			2,368,540.14	243,003.98	2,612,543.10
	E587			50.43	1,030,937.35		1,030,987.78
	E588	354.78	7,009.33	14,188.71	3,742,264.00	97,111.02	3,860,927.84
	E589						-
06 E Distribution Ops Total		1,376.78	336,411.34	34,091.49	9,601,485.44	2,575,312.17	12,548,677.22
07 Customer Accounts	E901					23,532.71	23,532.71
	E902	37.08			2,815,777.96	20,806.40	2,836,621.44
	E903	1,003.29	109.66	316.3	1,888,855.56	2,738,488.43	4,628,773.24
07 Customer Accounts Total		1,040.37	109.66	316.3	4,704,633.52	2,782,827.54	7,488,927.39
08 Customer Svc & Informational	E908	1,549.95			1,909,992.08	341,462.46	2,253,004.49
08 Customer Svc & Informational Total		1,549.95			1,909,992.08	341,462.46	2,253,004.49
09 Sales	E912				125,253.13	234.77	125,487.90
09 Sales Total					125,253.13	234.77	125,487.90
10 A&G	E920	328,603.29	303.82	65,362.10	4,265,376.74	23,370,369.53	27,729,355.75
	E921	1,764.91		0.7	-295,729.05	-6,696.29	0
	E931	0.65			-11.36	17.32	6.61
10 A&G Total		330,368.85	303.82	65,362.80	3,969,636.33	23,363,690.56	27,729,362.36
13 E Production Mnt	E510				1,174,175.97	511,381.86	1,685,557.83
	E511	309.77		171.08	2,170,395.94	34,111.82	2,204,988.61
	E512	893.45			6,034,482.60	195,412.35	6,230,788.40
	E513	3,631.58			3,709,093.11	487,973.42	4,200,698.11
	E514				5,527,087.84	3,952,747.21	9,479,835.05
	E551					506.33	506.33
	E552				47,278.84	8,489.03	55,767.87
	E553				566,750.62	119,619.14	686,369.76
13 E Production Mnt Total		4,834.80		171.08	19,229,264.92	5,310,241.16	24,544,511.96
14 E Transmission Mnt	E568				-64,053.15	210,107.22	146,054.07

Southwestern Public Service Company
 O&M Labor
 Source: Utility Accounting

Sending Company Code

Cirg Category	acct	Electric	Northern States Power MN	Northern States Power WI	Public Service Company CO	Southwest Public Serv Co	Xcel Energy Services Inc.	Grand Total
	E570		3,117.96	45.57	890.5	3,131,742.72	2,503.76	3,138,300.51
	E571					210,202.32	40,535.35	250,737.67
14 E Transmission Mnt Total			3,117.96	45.57	890.5	3,277,891.89	253,146.33	3,535,092.25
15 E Distribution Mnt	E590					101,881.31	12,918.22	114,799.53
	E592		709.04	411.69	5,273.59	1,046,908.30		1,053,302.62
	E593				201.88	3,365,227.45	64,356.57	3,429,785.90
	E594					159,876.05		159,876.05
	E595					113,969.39		113,969.39
	E596					67,367.96		67,367.96
	E597					11,654.26		11,654.26
	E598					102.38		102.38
15 E Distribution Mnt Total			709.04	411.69	5,475.47	4,866,987.10	77,274.79	4,950,858.09
aa correct utility/account mismatches ma O920						16.88	63.36	0
aa correct utility/account mismatches manually Total						16.88	63.36	0
not F.01.02 Total		99,276.96	343,780.15	479,822.84	154,639.46	62,995,446.80	53,791,727.21	117,864,613.18
Grand Total		99,276.96	343,780.15	479,822.84	154,639.46	62,995,446.80	53,791,727.21	117,864,613.18

	Total Direct Payroll	Total Service Company Payroll
97,727.01	34,154,331.71	15,197,933.09
-	3,663,110.61	9,429,013.19
-	323,907.13	323,907.13
-	14,468,472.54	3,031,062.77
1,549.95	6,739,878.73	3,127,541.05

561,593,703.54
 CK TOTAL

Southwestern Public Service Company
 Regulatory Commission Expenses
 Source: FF1 350-351

resp_name	resp_id	report_yr	report_prd	row_nur	description	assess_reg_ comm	utility_expn	tot_expn_to_d ate	dfrrd_acct_ bgnyr	acct_ nbr	amt_chrg_c rnt	dfrrd_acct_1 86	amt_amrtzd_y ear	dfrrd_acct_e ndyr
Southwestern Public Service Company	166	2016	12	1	Public Utilities Commission of Texas:	0	0	0	0		0	0	0	0
Southwestern Public Service Company	166	2016	12	2	Gross Receipts Assessment	1,368,815	0	1,368,815	0		1,368,815	0	0	0
Southwestern Public Service Company	166	2016	12	3	Docket Nos. 42004 & 44498	0	615,541	615,541	380,259	928	615,541	4,528,384	2,360,105	2,548,538
Southwestern Public Service Company	166	2016	12	4	Docket No. 43695	0	0	0	1,917,810	928	0	2,906,966	4,648,941	175,835
Southwestern Public Service Company	166	2016	12	5	Docket No. 45524	0	0	0	562,471	928	0	1,538,556	0	2,101,027
Southwestern Public Service Company	166	2016	12	6	Docket No. 46496	0	25,696	25,696	0	928	25,696	0	0	0
Southwestern Public Service Company	166	2016	12	7	Docket No. 45291	0	20,159	20,159	0	928	20,159	0	0	0
Southwestern Public Service Company	166	2016	12	8	Miscellaneous items < \$25K	0	8,844	8,844	0		8,844	0	0	0
Southwestern Public Service Company	166	2016	12	9		0	0	0	0		0	0	0	0
Southwestern Public Service Company	166	2016	12	10	New Mexico Public Regulation Commission	0	0	0	0		0	0	0	0
Southwestern Public Service Company	166	2016	12	11	Assessment Charges	1,695,520	0	1,695,520	0		1,695,520	0	0	0
Southwestern Public Service Company	166	2016	12	12	Case No. 12-00350-UT Fuel Audit	0	31,364	31,364	39,554	928	31,364	0	31,364	8,190
Southwestern Public Service Company	166	2016	12	13	Case No. 12-00350-UT Rate Case	0	566,981	566,981	715,026	928	566,981	0	566,981	148,045
Southwestern Public Service Company	166	2016	12	14	Case Nos. 15-00139-UT & 15-00296-UT 2015	0	889,437	889,437	1,411,422	928	889,437	351,023	889,437	873,008
Southwestern Public Service Company	166	2016	12	15	Case No. 16-00263	0	30,521	30,521	0	928	30,521	0	0	0
Southwestern Public Service Company	166	2016	12	16	Case No. 16-00269-UT 2016 Rate Case	0	0	0	0	928	0	567,848	0	567,848
Southwestern Public Service Company	166	2016	12	17	Miscellaneous items < \$25K	0	47,738	47,738	0	928	47,738	0	0	0
Southwestern Public Service Company	166	2016	12	18		0	0	0	0		0	0	0	0
Southwestern Public Service Company	166	2016	12	19	Federal Energy Regulatory Commission:	0	0	0	0		0	0	0	0
Southwestern Public Service Company	166	2016	12	20	ER16-1772	0	624,003	624,003	0	928	624,003	0	0	0
Southwestern Public Service Company	166	2016	12	21	ER11-3711 / ER12-959 Tri County Formula	0	31,160	31,160	0	928	31,160	0	0	0
Southwestern Public Service Company	166	2016	12	22	Miscellaneous items < \$25K	0	1,497	1,497	0	928	1,497	0	0	0
Southwestern Public Service Company	166	2016	12	23		0	0	0	0		0	0	0	0
Southwestern Public Service Company	166	2016	12	24	OTHER	0	0	0	0		0	0	0	0
Southwestern Public Service Company	166	2016	12	25	Miscellaneous Items < \$25,000	0	254,508	254,508	0	928	254,508	0	0	0
Southwestern Public Service Company	166	2016	12	46		3,064,335	3,147,449	6,211,784	5,026,542		6,211,784	9,892,777	8,496,828	6,422,491

Southwestern Public Service Company
 Miscellaneous General Expenses - Electric
 Source: FF1 335

resp_name	resp_id	report_yr	report_prd	row_number	spplmnt_num	row_literal	description	amount
Southwestern Public Service Company	166	2016	12	1	0	Industry Association Dues	Industry Association Dues	138,801
Southwestern Public Service Company	166	2016	12	2	0	Nuclear Power Research Expenses	Nuclear Power Research Expenses	0
Southwestern Public Service Company	166	2016	12	3	0	Other Experimental and General Research Expenses	Other Experimental and General Research Expenses	0
Southwestern Public Service Company	166	2016	12	4	0	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	0
Southwestern Public Service Company	166	2016	12	5	0	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	0
Southwestern Public Service Company	166	2016	12	6	0	Other	Other	644
Southwestern Public Service Company	166	2016	12	7	0	Service Company Allocation of Other Expense	Service Company Allocation of Other Expense	0
Southwestern Public Service Company	166	2016	12	8	0	Service Company Allocation of Shareholder Meetings	Service Company Allocation of Shareholder Meetings	114,489
Southwestern Public Service Company	166	2016	12	9	0	Shareholder Meetings	Shareholder Meetings	0
Southwestern Public Service Company	166	2016	12	10	0	Service Company Allocation of Consulting Expense	Service Company Allocation of Consulting Expense	0
Southwestern Public Service Company	166	2016	12	11	0	Service Company Allocation of Director Fees and Exp	Service Company Allocation of Director Fees and Exp	368,379
Southwestern Public Service Company	166	2016	12	12	0	Director Fees and Exp	Director Fees and Exp	0
Southwestern Public Service Company	166	2016	12	13	0	Service Company Allocation of SEC Filing Expense	Service Company Allocation of SEC Filing Expense	12,787
Southwestern Public Service Company	166	2016	12	14	0	Service Company Allocation of Industry Assoc. Dues	Service Company Allocation of Industry Assoc. Dues	563,709

Southwestern Public Service Company
Worksheet J - Taxes Other Than Income & Investment Tax Credit

Worksheet J
 Table 30

Line No.	(A) Description	Projected for Billing Year =		2018
		(B) Expense	(C) Excluded from Rev Requirement	(D) Included in Rev Requirement
1	<u>LABOR RELATED:</u>			
2	Payroll Taxes	8,620,373	-	8,620,373
3		-	-	-
4		-	-	-
5	Subtotal Labor Related	8,620,373	-	8,620,373
6				
7	<u>PLANT RELATED:</u>			
8	Texas Property Tax	36,600,000	-	36,600,000
9	New Mexico Property Tax	9,600,000	-	9,600,000
10	Oklahoma Property Tax	700,000	-	700,000
11	Kansas Property Tax	1,200,000	-	1,200,000
12	Subtotal Plant Related - Property	48,100,000	-	48,100,000
13				
14	<u>OTHER:</u>			
15	Texas Use	-	-	-
16	Miscellaneous Use Tax	24,436	-	24,436
17	<u>FRANCHISE & GROSS RECEIPTS:</u>			
18	Texas Gross Receipts	5,814,610	-	5,814,610
19	New Mexico Franchise	-	-	-
20	Oklahoma Franchise	20,000	-	20,000
21	Kansas Franchise	-	-	-
22	City Franchise Fees	8,513,913	-	8,513,913
23				
24	Subtotal Franchise & Gross Receipts	14,348,523	-	14,348,523
25				
26	Total Taxes Other Than Income	71,093,332	-	71,093,332
27				
28		-		
29				
30	Investment Tax Credit Amortized	212,787		212,787

Southwestern Public Service Company
 Property Tax Forecast 2018
 Source: Tax Services

Updated 08/11/2017

COMPANY	STATE	2018 ELECTRIC	2018 GAS/OTHER	2018 FORECAST
SPS	TX	36,600,000		36,600,000
	NM	9,600,000		9,600,000
	OK	700,000		700,000
	KS	1,200,000		1,200,000
	SPS TOTAL	48,100,000	0	48,100,000

**SOUTHWESTERN PUBLIC SERVICE COMPANY
 FORECASTED STATUTORY TAX RATE CALCULATION
 FORECASTED 2018 TAX RATE with TEXAS
 BASED UPON 2015 INCOME TAX RETURNS**

STATE	APPORTIONMENT	STATE	APPORTIONED	FED RATE	FEDERAL	NET FEDERAL	STATUTORY		
	FACTOR	TAX RATE	TAX RATE		BENEFIT *	RATE (COL E -	ROUNDING (COLUMNS D,H,I)	RATE	
<i>COLUMN A</i>	<i>COLUMN B</i>	<i>COLUMN C</i>	<i>(COL B x COL C)</i>	<i>COLUMN E</i>	<i>(COL D x COL E)</i>	<i>(N.D. ONLY)</i>	<i>COL F - COL G</i>	<i>COLUMN I</i>	<i>COLUMN J</i>
<i>JURISDICTIONAL</i>									
KANSAS	100.0000%	7.0000%	7.0000%	35.0000%	2.4500%	0.0000%	32.5500%	0.0000%	39.5500%
TEXAS	100.0000%	0.7500%	0.7500%	35.0000%	0.2625%	0.0000%	34.7375%	0.0000%	35.4875%
NEW MEXICO	100.0000%	5.9000%	5.9000%	35.0000%	2.0650%	0.0000%	32.9350%	0.0000%	38.8350%
OKLAHOMA	100.0000%	6.0000%	6.0000%	35.0000%	2.1000%	0.0000%	32.9000%	0.0000%	38.9000%
MICHIGAN	100.0000%	6.0000%	6.0000%	35.0000%	2.1000%	0.0000%	32.9000%	0.0000%	38.9000%
COLORADO	100.0000%	4.6300%	4.6300%	35.0000%	1.6205%	0.0000%	33.3795%	0.0000%	38.0095%
<i>COMPOSITE</i>									
KANSAS	0.3312%	7.0000%	0.0232%	35.0000%	0.0081%	0.0000%	-0.0081%	0.0000%	0.0151%
TEXAS	71.4900%	0.7500%	0.5362%	35.0000%	0.1877%	0.0000%	-0.1877%	0.0000%	0.3485%
NEW MEXICO	22.0114%	5.9000%	1.2987%	35.0000%	0.4545%	0.0000%	-0.4545%	0.0000%	0.8442%
OKLAHOMA	0.5182%	6.0000%	0.0311%	35.0000%	0.0109%	0.0000%	-0.0109%	0.0000%	0.0202%
MICHIGAN	0.0000%	6.0000%	0.0000%	35.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COLORADO	0.0000%	4.6300%	0.0000%	35.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
STATE SUBTOTAL	94.3508%	30.2800%	1.8892%	35.0000%	0.6612%	0.0000%	-0.6612%		1.2280%
FEDERAL	0.0000%	0.0000%	0.0000%	35.0000%	0.0000%	0.0000%	35.0000%		35.0000%
ROUNDING							0.0000%		0.0000%
TOTAL COMPOSITE RATE	94.3508%		1.8892%	35.0000%	0.6612%	0.0000%	34.3388%		36.2280%

COMPOSITE TAX RATE RECAP	
KANSAS	0.0232%
TEXAS	0.5362%
NEW MEXICO	1.2987%
OKLAHOMA	0.0311%
MICHIGAN	0.0000%
COLORADO	0.0000%
FEDERAL	34.3388%
TOTAL	36.2280%
STATE COMPOSITE	1.8892%