

Southwestern Public Service Company		An Original		Dec. 31, 1993
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$88,526	\$486	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	\$22,942,238	\$307,123	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,196,803,830	\$28,511,248	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	\$17,874,422	\$221,903	
45	(352) Structures and Improvements	1,822,507	32,046	
46	(353) Station Equipment	153,444,780	11,640,354	
47	(354) Towers and Fixtures	2,003,692		
48	(355) Poles and Fixtures	109,447,024	7,941,172	
49	(356) Overhead Conductors and Devices	75,751,953	4,951,236	
50	(357) Underground Conduit	255,081		
51	(358) Underground Conductors and Devices	339,193		
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$360,938,652	\$24,786,711	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	\$2,473,433	\$58,754	
56	(361) Structures and Improvements	211,394	262	
57	(362) Station Equipment	64,710,159	3,217,214	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	88,496,842	4,623,581	
60	(365) Overhead Conductors and Devices	77,163,056	3,448,831	
61	(366) Underground Conduit	12,835,648	603,007	
62	(367) Underground Conductors and Devices	16,427,163	951,096	
63	(368) Line Transformers	84,637,277	3,418,092	
64	(369) Services	30,947,767	1,596,126	
65	(370) Meters	38,020,304	1,954,195	
66	(371) Installations on Customer Premises	8,332,612	1,194,355	
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	12,835,634	655,213	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$437,091,289	\$21,720,726	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	\$2,055,068		
72	(390) Structures and Improvements	43,599,573	\$464,448	
73	(391) Office Furniture and Equipment	10,700,861	1,338,618	
74	(392) Transportation Equipment	22,186,240	3,814,441	
75	(393) Stores Equipment	370,196	15,980	
76	(394) Tools, Shop and Garage Equipment	2,812,566	437,487	
77	(395) Laboratory Equipment	5,061,444	780,290	
78	(396) Power Operated Equipment	3,465,866	98,221	
79	(397) Communication Equipment	25,671,532	6,560,137	
80	(398) Miscellaneous Equipment	791,392	72,775	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	116,714,738	13,582,397	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$116,714,738	\$13,582,397	
84	TOTAL (Accounts 101 and 106)	\$2,116,807,881	\$88,858,396	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service	\$2,116,807,881	\$88,858,396	

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
		\$25	89,037	(346)	40
(\$427,594)		\$27	\$22,821,794		41
(\$6,547,932)		\$9,964	1,218,777,110		42
					43
			\$18,096,325	(350)	44
(\$2,620)			1,851,933	(352)	45
(620,390)		(16,080)	164,448,664	(353)	46
			2,003,692	(354)	47
(108,182)			117,280,014	(355)	48
(76,337)			80,626,852	(356)	49
			255,081	(357)	50
			339,193	(358)	51
				(359)	52
(\$807,529)		(\$16,080)	\$384,901,754		53
					54
			\$2,532,187	(360)	55
			211,656	(361)	56
(\$431,099)		(\$1,512,234)	65,984,040	(362)	57
				(363)	58
(537,516)		84	92,582,991	(364)	59
(503,141)		63	80,108,809	(365)	60
(12,494)			13,426,161	(366)	61
(40,143)			17,338,116	(367)	62
(842,692)		(25,722)	87,186,955	(368)	63
(99,266)		(63)	32,444,564	(369)	64
(475,114)		8,723	39,508,108	(370)	65
(250,063)			9,276,904	(371)	66
				(372)	67
(45,953)			13,444,894	(373)	68
(\$3,237,481)		(\$1,529,149)	\$454,045,385		69
					70
			\$2,055,068	(389)	71
(\$166,332)			43,897,689	(390)	72
(360,548)		\$1,232	11,680,163	(391)	73
(1,426,281)		(67,602)	24,506,798	(392)	74
(2,017)		1,305	385,464	(393)	75
(116,815)		(10,701)	3,122,537	(394)	76
(63,272)			5,778,462	(395)	77
(114,874)		4,784	3,453,997	(396)	78
(569,005)			31,662,664	(397)	79
(6,572)		81	857,676	(398)	80
(2,825,716)		(70,901)	127,400,518		81
				(399)	82
(\$2,825,716)		(\$70,901)	\$127,400,518		83
(\$13,418,658)		(\$1,606,166)	\$2,190,641,453		84
				(102)	85
					86
				(103)	87
(\$13,418,658)		(\$1,606,166)	\$2,190,641,453		88

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$707,521,780	\$707,521,780		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	60,949,998	60,949,998		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,525,468	1,525,468		
6	Other Clearing Accounts	401,476	401,476		
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	62,876,942	62,876,942		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired *Note (1)	13,406,382	13,406,382		
12	Cost of Removal	5,448,452	5,448,452		
13	Salvage (Credit)	(1,484,923)	(1,484,923)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	17,369,911	17,369,911		
15	Other Debit or Credit Items (Describe)				
16	See *Note (2)	(535,220)	(535,220)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$752,493,591	\$752,493,591		

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	\$448,350,336	\$448,350,336		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	13,524,818	13,524,818		
23	Transmission	100,658,701	100,658,701		
24	Distribution	151,452,581	151,452,581		
25	General	38,507,155	38,507,155		
26	TOTAL (Enter Total of lines 18 thru 25)	\$752,493,591	\$752,493,591		

*Note: (1) Differs from retirement amount on page 207 due to retirements of non-depreciable property and of plant held for future use.

(2) Reserve on transfers of \$536,203 net of reserve on purchase of used property of \$983.

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Cont.)

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
None							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
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							16
							17
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							19
							20
							21

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Mergers and Acquisitions	\$316,012	\$1,888,098
3	Long Term Disability	121,386	583,528
4	Interest Income - Pollution Control Bond Funds	1,809,767	1,839,680
5	Employee Stock Ownership and Tax Benefit Plans	51,150	
6	Early Retirement Program	829,214	53,979
7	Other*	10,153,987	17,316,355
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$13,281,516	\$21,681,640
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	\$13,281,516	\$21,681,640

NOTES

* Pension Expense	\$732,489	\$1,389,200
Contributions in Aid of Construction	2,293,295	2,872,975
Accumulated AFUDC Adjustment	2,164,471	2,787,731
Promotion Expense	1,052,820	1,491,215
Deferred Fuel Revenue	294,671	(322,997)
Accrued Unbilled Revenue	1,001,147	847,540
Officers Supplemental Retirement Plan	758,455	1,184,246
Bad Debt Deductions	311,281	376,127
Deferred Incentive Compensation	(81,465)	(77,017)
Debt Discount and Expense	182,126	180,964
Vacation Accrual	1,484,567	1,534,323
Stock Awards	(77)	183,095
Coal Slurry Patent Amortization	(39,793)	(237,857)
FAS 106 - Retiree Medical		773,265
FAS 109 - Income Taxes		4,333,545
	\$10,153,987	\$17,316,355

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Accelerated Amortization (Account 281)	None		
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	\$247,070,816	\$11,410,392	(\$75,314)
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$247,070,816	\$11,410,392	(\$75,314)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$247,070,816	\$11,410,392	(\$75,314)
10	Classification of TOTAL			
11	Federal Income Tax	\$247,070,816	\$11,410,392	(\$75,314)
12	State Income Tax			
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		234, 190	\$265,678	182	\$87,438,312	\$345,729,156	1
			\$265,678		\$87,438,312	\$345,729,156	2
			\$265,678		\$87,438,312	\$345,729,156	3
			\$265,678		\$87,438,312	\$345,729,156	4
			\$265,678		\$87,438,312	\$345,729,156	5
			\$265,678		\$87,438,312	\$345,729,156	6
			\$265,678		\$87,438,312	\$345,729,156	7
			\$265,678		\$87,438,312	\$345,729,156	8
			\$265,678		\$87,438,312	\$345,729,156	9
			\$265,678		\$87,438,312	\$345,729,156	10
			\$265,678		\$87,438,312	\$345,729,156	11
			\$265,678		\$87,438,312	\$345,729,156	12
			\$265,678		\$87,438,312	\$345,729,156	13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3	Unbilled revenue		\$9,609,669	\$9,609,669
4	Loss on reacquisition of long-term debt	\$7,516,531		439,182
5	Pension expense	1,351,341		
6	ER85 Settlement		276,760	276,760
7	FAS109 NMES			
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	\$8,867,872	\$9,886,429	\$10,325,611
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9, 17 and 18)	\$8,867,872	\$9,886,429	\$10,325,611
20	Classification of TOTAL			
21	Federal Income Tax	\$8,867,872	\$9,886,429	\$10,325,611
22	State Income Tax			
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

- 3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
- 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
		254, 190	1,351,341			\$7,077,349	4
						0	5
				182	254,524	0	6
						254,524	7
							8
			\$1,351,341		\$254,524	\$7,331,873	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			\$1,351,341		\$254,524	\$7,331,873	19
							20
			\$1,351,341		\$254,524	\$7,331,873	21
							22
							23

NOTES (Continued)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(581) Load Dispatching	\$280,130	\$270,957
106	(582) Station Expenses	758,303	685,772
107	(583) Overhead Line Expenses	1,558,829	1,609,951
108	(584) Underground Line Expenses	219,918	172,613
109	(585) Street Lighting and Signal System Expenses	165,403	171,832
110	(586) Meter Expenses	2,834,124	3,080,593
111	(587) Customer Installation Expenses	698,919	723,312
112	(588) Miscellaneous Distribution Expenses	1,877,517	1,847,267
113	(589) Rents	265,628	265,214
114	TOTAL Operation (Enter Total of lines 102 thru 111)	\$9,290,973	\$9,395,733
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	\$463,402	\$497,807
117	(591) Maintenance of Structures	138	108
118	(592) Maintenance of Station Equipment	1,244,332	1,143,774
119	(593) Maintenance of Overhead Lines	3,547,459	3,431,409
120	(594) Maintenance of Underground Lines	92,265	129,924
121	(595) Maintenance of Line Transformers	617,652	603,254
122	(596) Maintenance of Street Lighting and Signal Systems	353,243	371,355
123	(597) Maintenance of Meters	435,831	447,224
124	(598) Maintenance of Miscellaneous Distribution Plant	122,810	131,295
125	TOTAL Maintenance (Enter Total of lines 115 thru 123)	\$6,877,132	\$6,756,150
126	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	\$16,168,105	\$16,151,883
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	\$404,004	\$401,202
130	(902) Meter Reading Expenses	2,575,728	2,500,393
131	(903) Customer Records and Collection Expenses	8,399,959	8,457,980
132	(904) Uncollectible Accounts	(106,952)	839,488
133	(905) Miscellaneous Customer Accounts Expenses	190,058	191,322
134	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	\$11,462,797	\$12,390,385
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	\$307,986	\$291,355
138	(908) Customer Assistance Expenses	6,928,473	3,959,853
139	(909) Informational and Instructional Expenses	1,094,390	1,186,370
140	(910) Miscellaneous Customer Service and Informational Expenses	201,225	201,511
141	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	\$8,532,074	\$5,639,089
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision	\$52,051	\$61,343
145	(912) Demonstrating and Selling Expenses	640,935	729,162
146	(913) Advertising Expenses	114,198	135,487
147	(916) Miscellaneous Sales Expenses	135,991	2,069,857
148	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	\$943,175	\$2,995,849
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	\$13,280,038	\$12,375,962
152	(921) Office Supplies and Expenses	7,605,925	6,962,953
153	(Less) (922) Administrative Expenses Transferred-Credit		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES		
155	(923) Outside Services Employed	6,050,425	4,162,126
156	(924) Property Insurance	1,336,212	1,299,712
157	(925) Injuries and Damages	2,906,829	2,834,796
158	(926) Employee Pensions and Benefits	12,605,712	10,409,808
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	3,457,057	1,732,693
161	(Less) (929) Duplicate Charges-Cr.		
162	(930.1) General Advertising Expenses	143,124	335,079
163	(930.2) Miscellaneous General Expenses	2,278,333	2,455,340
164	(931) Rents	1,518,472	1,391,399
165	TOTAL Operation (Enter Total of lines 150 thru 163)	\$51,182,127	\$43,959,868
166	Maintenance		
167	(935) Maintenance of General Plant	1,207,686	1,063,903
168	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	\$52,389,813	\$45,023,771
169	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	\$527,156,513	\$468,775,956

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
- If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12-31-93
2. Total Regular Full-Time Employees	2,046
3. Total Part-Time and Temporary Employees	3
4. Total Employees	2,049

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64	Distribution						
65	361	211	60	1.05	1.689	R4	52.4
66	362	66,078	45	0.95	1.919	R2	32.7
67	364	92,483	30	0.95	2.844	R1	21.2
68	365	80,187	30	0.95	2.814	R1	20.5
69	366	13,370	40	1.00	2.355	R4	32.1
70	367	17,343	30	0.85	2.593	R3	22.4
71	368	87,194	45	0.95	1.948	R1.5	34.0
72	369	32,444	30	1.20	3.698	R1	22.8
73	370	39,499	40	1.00	2.288	R1.5	29.6
74	371.1	9,250	14	0.90	5.968	R0.5	10.9
75	371.2	7	35	1.00	2.059	R1	16.2
76	373	13,444	30	0.95	2.793	R0.5	20.2
77		451,510					
78							
79							
80	General						
81	390	40,818	30	1.00	3.055	L0.5	22.4
82	391.1	4,814	25	0.95	3.596	L0	21.5
83	391.2	5,173			RL		
84	391.8	1,401			RL		
85	393	377	50	1.00	1.882	R3	39.3
86	394	3,073	35	1.00	2.573	R1	27.5
87	395	5,611	45	1.00	2.155	R1.5	37.9
88	397	31,582	25	1.00	3.715	S1.5	20.2
89	398	849	25	1.00	3.580	L0.5	19.0
90		93,698					
91							
92							
93	Transportation						
94	392	24,577	10	0.80	5.948	L2	6.3
95	396	3,449	20	0.80	3.172	L2	13.5
96		28,026					
97							
98							
99	Amortization Plant Base						
100	303	5,475			RL		
101	310.2	405	50		2.00		
102	310.4	1,389	50		2.00		
103	340.2	1	50		2.00		
104	350.2	17,576	50		2.00		
105	360.2	1,600	50		2.00		
106	389.2	46	50		2.00		
107	390.3	3,075			RL		
108		29,567					
109							
110							
111							
112							
113							
114							
115							

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$824,712,453	\$826,245,651
3	Operating Expenses			
4	Operation Expenses (401)	320-323	498,326,616	499,970,063
5	Maintenance Expenses (402)	320-323	30,244,822	27,186,450
6	Depreciation Expense (403)	336-338	58,605,944	60,949,998
7	Amort. & Depl. of Utility Plant (404-405)	336-338	708,802	628,052
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		444,829	460,330
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	42,623,456	40,989,311
14	Income Taxes - Federal (409.1)	262-263	41,551,116	48,243,381
15	- Other (409.1)	262-263	1,728,000	1,904,000
16	Provision for Deferred Income Taxes (410.1)	234,272-277	28,236,567	24,722,836
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	14,400,702	17,648,357
18	Investment Tax Credit Adj. - Net (411.4)	266	(250,377)	(250,377)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)		113,547	82,910
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$687,705,526	\$687,072,777
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$137,006,927	\$139,172,874

Name of Respondent Southwestern Public Service Company		This Report Is: (2) <input checked="" type="checkbox"/> An Original (1) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 04/21/95	Year of Report Dec. 31, 1994
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$89,037		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$22,821,794	\$32,850	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,218,777,110	\$17,097,694	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	18,096,325	4,679,984	
45	(352) Structures and Improvements	1,851,933	256,723	
46	(353) Station Equipment	164,448,664	11,154,141	
47	(354) Towers and Fixtures	2,003,692		
48	(355) Poles and Fixtures	117,280,014	12,445,459	
49	(356) Overhead Conductors and Devices	80,626,852	9,475,825	
50	(357) Underground Conduit	255,081		
51	(358) Underground Conductors and Devices	339,193		
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$384,901,754	\$38,012,132	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	2,532,187	75,448	
56	(361) Structures and Improvements	211,656		
57	(362) Station Equipment	65,984,040	7,850,360	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	92,582,991	5,140,048	
60	(365) Overhead Conductors and Devices	80,108,809	4,551,742	
61	(366) Underground Conduit	13,426,161	534,064	
62	(367) Underground Conductors and Devices	17,338,116	599,692	
63	(368) Line Transformers	87,186,955	5,031,298	
64	(369) Services	32,444,564	1,865,213	
65	(370) Meters	39,508,108	2,059,163	
66	(371) Installations on Customer Premises	9,276,904	1,306,879	
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	13,444,894	441,186	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$454,045,385	\$29,455,093	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	2,055,068		
72	(390) Structures and Improvements	43,897,689	580,050	
73	(391) Office Furniture and Equipment	11,680,163	2,010,094	
74	(392) Transportation Equipment	24,506,798	3,826,543	
75	(393) Stores Equipment	385,464	12,532	
76	(394) Tools, Shop and Garage Equipment	3,122,537	316,459	
77	(395) Laboratory Equipment	5,778,462	585,030	
78	(396) Power Operated Equipment	3,453,997	136,292	
79	(397) Communication Equipment	31,662,664	828,175	
80	(398) Miscellaneous Equipment	857,676	146,583	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$127,400,518	\$8,441,758	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$127,400,518	\$8,441,758	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$2,190,641,453	\$93,563,363	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$2,190,641,453	\$93,563,363	

ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)		Line No.
			\$89,037	(346)	40
\$30,000			\$22,824,644		41
\$2,763,127		\$456	\$1,233,112,133		42
					43
			22,776,309	(350)	44
887			2,107,769	(352)	45
163,120		114,282	175,553,967	(353)	46
			2,003,692	(354)	47
111,491			129,613,982	(355)	48
39,163		(3,796)	90,059,718	(356)	49
			255,081	(357)	50
			339,193	(358)	51
			0	(359)	52
\$314,661		\$110,486	\$422,709,711		53
					54
		2	2,607,637	(360)	55
		1	211,657	(361)	56
357,945		(329,335)	73,147,120	(362)	57
			0	(363)	58
585,977		(1,007)	97,136,055	(364)	59
571,277		3,642	84,092,916	(365)	60
15,470		(340)	13,944,415	(366)	61
57,864		340	17,880,284	(367)	62
973,985		(63,267)	91,181,001	(368)	63
108,453			34,201,324	(369)	64
435,089		209	41,132,391	(370)	65
394,696			10,189,087	(371)	66
			0	(372)	67
43,777			13,842,303	(373)	68
\$3,544,533		(\$389,755)	\$479,566,190		69
					70
1,762			2,053,306	(389)	71
420,915		141	44,056,965	(390)	72
321,733		(752,033)	12,616,491	(391)	73
1,499,354		173,734	27,007,721	(392)	74
3,950		(25,206)	368,840	(393)	75
17,408		(113)	3,421,475	(394)	76
14,071			6,349,421	(395)	77
31,835		(151,389)	3,407,065	(396)	78
2,861,124			29,629,715	(397)	79
21,914		(456)	981,889	(398)	80
\$5,194,066		(\$755,322)	\$129,892,888		81
			0	(399)	82
\$5,194,066	0	(\$755,322)	\$129,892,888		83
\$11,816,387	0	(\$276,610)	\$2,272,111,819		84
				(102)	85
					86
				(103)	87
\$11,816,387	0	(\$276,610)	\$2,272,111,819		88

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

- | | |
|--|---|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c) and that reported for electric plant in service, lines 204-207, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p> | <p>If the respondent has a significant amount of plant retired at year end which has not been recorded and / or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|--|---|

Section A. Balances and Changes During Year

Item (a)	Total (c) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
Balance Beginning of Year	\$752,493,591	\$752,493,591		
Depreciation Provisions for Year, Charged to				
(403) Depreciation Expense	58,605,944	58,605,944		
(413) Exp. of Elec. Plt. Leas. to Others				
Transportation Expenses—Clearing	1,668,987	1,668,987		
Other Clearing Accounts	556,664	556,664		
Other Accounts (Specify):				
Total Deprec. Prov. for Year (Enter total of lines 3 thru 8)	\$60,831,595	\$60,831,595		
Net Charges for Plant Retired:				
Book Cost of Plant Retired	(11,772,235) *	(11,772,235)		
Cost of Removal	(4,728,547)	(4,728,547)		
Salvage (Credit)	1,731,390	1,731,390		
TOTAL Net Chrgs. for Plant Ret. (Enter total of lines 11 thru 13)	(\$14,769,392)	(\$14,769,392)		
Other Debit or Cr. Items (Describe):	88,935 *	88,935		
Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$798,644,729	\$798,644,729		

Section B. Balances at End of Year According to Functional Classifications

Steam Production	479,456,110	479,456,110		
Nuclear Production				
Hydraulic Production—Conventional				
Hydraulic Production—Pumped Storage				
Other Production	14,303,949	14,303,949		
Transmission	107,907,650	107,907,650		
Distribution	158,050,193	158,050,193		
General	38,926,827	38,926,827		
TOTAL (Enter Total of lines 18 thru 25)	\$798,644,729	\$798,644,729		

Name of Respondent Southwestern Public Service Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo. Day Yr) 04/21/95	Year of Report Dec. 31, 1994
ACCUMULATED DEFERRED INCOME TAXES -- ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the _____ to amortizable property. respondent's accounting for deferred income taxes relating _____ 2. For Other (Specify), include deferrals relating to other					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Accelerated Amortization (Account 281)				
2	Electric				
3	Defense Facilities	0	0	0	
4	Pollution Control Facilities				
5	Other				
6					
7					
8	TOTAL Electric(Enter Total of lines 3 thru 7)	0	0	0	
9	Gas				
10	Defense Facilities				
11	Pollution Control Facilities				
12	Other				
13					
14					
15	TOTAL Gas (Enter Total of lines 10 thru 14)				
16	Other (Specify)				
17	TOTAL (Acct 281) (Total of 8,15,and 16)	0	0	0	
18	Classification of TOTAL				
19	Federal Income Tax				
20	State Income Tax				
21	Local Income Tax				

NOTES

ACCUMULATED DEFERRED INCOME TAXES -- ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

and deductions.

Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
0	0					0	3
						0	4
							5
							6
							7
0	0					0	8
							9
							10
							11
							12
							13
							14
							15
							16
0	0					0	17
							18
							19
							20
							21

NOTES(Continued)

ACCUMULATED DEFERRED INCOME TAXES -- OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
 2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	\$345,729,156	\$12,727,579	\$138,459
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$345,729,156	\$12,727,579	\$138,459
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$345,729,156	\$12,727,579	\$138,459
10	Classification of TOTAL			
11	Federal Income Tax	345,729,156	12,727,579	138,459
12	State Income Tax			
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES -- OTHER PROPERTY (Account 282) (Continued)

income and deductions.
Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		U282,182	\$1,252,500			\$357,065,776	2
							3
							4
			\$1,252,500			\$357,065,776	5
							6
							7
							8
			\$1,252,500			\$357,065,776	9
							10
			1,252,500			357,065,776	11
							12
							13

NOTES (Continued)

Name of Respondent Southwestern Public Service Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 04/21/95	Year of Report Dec. 31, 1994
ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating		to amounts recorded in Account 283.		
		2. For Other (Specify), include deferrals relating to other		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Unbilled Revenue	0	\$8,544,576	\$8,544,576
4	Loss on Reacquisition of Long-Term Debt	7,077,349	0	439,181
5	FAS109 - NMES	254,524	0	0
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	\$7,331,873	\$8,544,576	\$8,983,757
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	\$7,331,873	\$8,544,576	\$8,983,757
20	Classification of TOTAL			
21	Federal Income Tax	7,331,873	8,544,576	8,983,757
22	State Income Tax			
23	Local Income Tax			
NOTES				

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

income and deductions. and 277. Include amounts relating to insignificant items listed under Other.
 3. Provide in the space below explanations for page 276
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
						0	1
						0	2
0	0					0	3
0	0					6,638,168	4
0	0	254	54,548			199,976	5
							6
							7
							8
0	0		\$54,548			\$6,838,144	9
							10
							11
							12
							13
							14
							15
							16
							17
0	0		\$54,548			\$6,838,144	18
							19
							20
			54,548			6,838,144	21
							22
							23

NOTES (Continued)

Name of Respondent Southwestern Public Service Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo., Da., Yr.) 04/21/95	Year of Report Dec. 31, 1994
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
155	(923) Outside Services Employed	\$4,582,743	\$6,050,425	
156	(924) Property Insurance	1,434,231	1,336,212	
157	(925) Injuries and Damages	2,488,149	2,906,829	
158	(926) Employee Pensions and Benefits	14,907,184	12,605,712	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	2,480,220	3,457,057	
161	(929) Duplicate Charges--Cr.			
162	(930.1) General Advertising Expenses	212,023	143,124	
163	(903.2) Miscellaneous General Expenses	2,559,456	2,278,333	
164	(931) Rents	1,549,295	1,518,472	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$50,593,040	\$51,182,127	
166	Maintenance			
167	(935) Maintenance of General Plant	\$1,114,397	\$1,207,686	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$51,707,437	\$52,389,813	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148 and 168)	\$528,571,438	\$527,156,513	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	construction employees in a footnote.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	12/31/94
2. Total Regular Full-Time Employees	2,015
3. Total Part-Time and Temporary Employees	7
4. Total Employees	2,022