

**SWPPP Capital to Expense Adjustment
Actual Accounting Correction Processed 12-2013**

TO8 Annual Update (Revised)

Attachment 2

WP Schedule 19 - SWPPP

Page 1 of 1

Order	Name	Location	In-Service Date (Yr Mo)	Cost element group	2010	2011	2012	2013	Total
800062939	Windhub	5079	200912	Direct Costs	599,294	-	-	-	599,294
800062939	Windhub	5079	200912	Proj.Support	41,951	-	-	-	41,951
800062939	Windhub	5079	200912	Division Overhead	40,783	-	-	-	40,783
800062939	Windhub	5079	200912	Capitalized Overhead	16,142	-	-	-	16,142
					698,170	-	-	-	698,170
800063658	Highwind	8084	201211	Direct Costs	-	-	-	61,176	61,176
800063658	Highwind	8084	201211	Proj.Support	-	-	-	4,282	4,282
800063658	Highwind	8084	201211	Division Overhead	-	-	-	4,163	4,163
800063658	Highwind	8084	201211	Capitalized Overhead	-	-	-	1,648	1,648
					-	-	-	71,270	71,270
800216839	Whirlwind	8060	201202	Direct Costs	-	-	995,141	685,059	1,680,200
800216839	Whirlwind	8060	201202	Proj.Support	-	-	69,660	47,954	117,614
800216839	Whirlwind	8060	201202	Division Overhead	-	-	67,721	46,620	114,341
800216839	Whirlwind	8060	201202	Capitalized Overhead	-	-	26,804	18,452	45,256
					-	-	1,159,325	798,085	1,957,410
800216848	Antelope	5052	201202	Direct Costs	-	145,356	120,241	26,196	291,793
800216848	Antelope	5052	201202	Proj.Support	-	10,175	8,417	1,834	20,426
800216848	Antelope	5052	201202	Division Overhead	-	9,892	8,183	1,783	19,857
800216848	Antelope	5052	201202	Capitalized Overhead	-	3,915	3,239	706	7,859
					-	169,338	140,079	30,518	339,935
800216929	Vincent	5054	201308	Direct Costs	-	691,088	599,440	160,032	1,450,561
800216929	Vincent	5054	201308	Proj.Support	-	48,376	41,961	11,202	101,539
800216929	Vincent	5054	201308	Division Overhead	-	47,030	40,793	10,891	98,714
800216929	Vincent	5054	201308	Capitalized Overhead	-	18,614	16,146	4,310	39,070
					-	805,109	698,340	186,436	1,689,884
800219424	Windhub	5079	201206	Direct Costs	-	1,116,995	741,992	156,652	2,015,640
800219424	Windhub	5079	201206	Proj.Support	-	78,190	51,939	10,966	141,095
800219424	Windhub	5079	201206	Division Overhead	-	76,014	50,494	10,660	137,168
800219424	Windhub	5079	201206	Capitalized Overhead	-	30,086	19,985	4,219	54,291
					-	1,301,284	864,411	182,498	2,348,193
800219436	Windhub	5079	201212	Direct Costs	-	-	412,642	670,585	1,083,227
800219436	Windhub	5079	201212	Proj.Support	-	-	28,885	46,941	75,826
800219436	Windhub	5079	201212	Division Overhead	-	-	28,081	45,635	73,716
800219436	Windhub	5079	201212	Capitalized Overhead	-	-	11,114	18,062	29,176
					-	-	480,723	781,222	1,261,945
800219505	Antelope	5052	201212	Direct Costs	-	570,996	402,546	81,933	1,055,475
800219505	Antelope	5052	201212	Proj.Support	-	39,970	28,178	5,735	73,883
800219505	Antelope	5052	201212	Division Overhead	-	38,857	27,394	5,576	71,827
800219505	Antelope	5052	201212	Capitalized Overhead	-	15,380	10,842	2,207	28,429
					-	665,202	468,961	95,450	1,229,614
					698,170	2,940,933	3,811,840	2,145,478	9,596,421
				Direct Costs	599,294	2,524,435	3,272,003	1,841,633	8,237,366
				Proj.Support	41,951	176,710	229,040	128,914	576,616
				Division Overhead	40,783	171,793	222,666	125,327	560,569
				Capitalized Overhead	16,142	67,995	88,130	49,604	221,871
					698,170	2,940,933	3,811,840	2,145,478	9,596,421
				Plant Adjustment ¹	(698,170)	(2,135,825)	(3,113,500)	-	(5,947,494)
				O&M Adjustment ²	641,245	2,701,146	3,501,043	-	6,843,434

Notes:

1. Plant Adjustment for expenditures in 2010 through 2012 made to projects in-service prior to 2013 in corrected TO8 Plant Study. End of 2013 balances in TO9 Plant Study included impact of all corrections.

2. O&M Adjustment made in TO8 (\$3,501,043) to incorporate 2012 spend. TO9 adjustment removed (\$6,843,434) amounts transferred to O&M in 2013 for 2010 through 2012 activity.