

**Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection**

WsB Rev Credits

01 SPS Adjust Pole Attachment Fee Revenue Pivot

Pivot Table Created from Company Books and Records

Row Labels	Sum of Amount
300247	(\$1,252,757)
SPS Facility Attach Rev - ED Misc Op	(\$1,252,757)
Electricity Sales for 02/21/2022	\$1,321
Electricity Sales for 01/19/2022	(\$1,138,053)
Electricity Sales for 01/24/2022	(\$827,511)
Electricity Sales for 02/11/2022	(\$1,921)
Electricity Sales for 03/11/2022	(\$110)
248404-DO PPD Def'd Revenue-Amort	(\$828,121)
248404-DO PPD Def'd Revenue	\$828,121
219772-JU Incur Pole Rent Revenue-Rvrs 2021	\$713,515
300249	(\$1,137,443)
300249-Fac Dist Pole Attach NM	(\$349,445)
219772-JU Incur Pole Rent Revenue	(\$29,120)
248404-JU Incur Pole Rent Revenue	(\$320,325)
300249-Fac Dist Pole Attach TX	(\$787,998)
219772-JU Incur Pole Rent Revenue	(\$30,420)
219772-JU Incur Pole Rent Revenue AT&T	(\$35,246)
248404-JU Incur Pole Rent Revenue	(\$334,620)
248404-JU Incur Pole Rent Revenue AT&T	(\$387,711)
101956	(\$181,935)
Facilities Rent Revenue - SPS	(\$181,935)
BLUE ROCK	(\$2,100)
BLUE ROCK 1422	(\$2,100)
THE LAMAR COMPANIES CK_91584069 - TIM MAUSETH	(\$350)
THE LAMAR COMPANIES CK_91590631 - T MAUSETH	(\$350)
THE LAMAR COMPANIES CK_91604650 - T MAUSETH	(\$350)
THE LAMAR COMPANIES CK_91617239 - T MAUSETH	(\$350)
Reclass 2020-2021 from 417 (4630031) to FERC 454 ((\$99,435)
LAMAR COMPANIES CK_91646773 - T MAUSETH	(\$325)
LAMAR COMPANIES CK_91629870 - LEASE - T MAUSETH	(\$325)
TIERRA BLANCA CK_9008- LEASE PYMT - ELSA MARTINEZ	(\$400)
LAMAR COMPANIES CK_91654841 - TIM MAUSETH	(\$325)
AT&T TOWER LEASE CK_3324579450 - ELSA MARTINEZ	(\$15,864)
THE LAMAR COMPANIES CK_91682199 - TIM MAUSETH	(\$325)
AMERICAN TOWER CK_3000539631 - E MARTINEZ	(\$30,000)
THE LAMAR COMPANIES CK_91667331 - TIM MAUSETH	(\$325)
LAMAR COMPANIES CK_91692599 - TIM MAUSETH	(\$325)

THE LAMAR COMPANIES CK_91705114 - TIM MAUSETH	(\$325)
LAMAR COMPANIES CK_91721801	(\$325)
ESTACADO CATTLE CO CK_1661 - ELSA MARTINEZ	(\$4,735)
SPS RESOURCES CK_65897 - ELSA MARTINEZ	(\$326)
LAMAR COMPANIES CK_91721801 - TIM MAUSETH	(\$325)
BLUE +ACH SPS617 - BLUE ROCK	(\$2,100)
BLUE ROCK +ACH SPS617	(\$4,200)
BLUE +ACH SPS617	(\$16,350)

300160**(\$2,599,261)****SPS Other E Rev Rental Income-NM****(\$2,599,261)**

Electricity Sales for 06/30/2022	(\$4,504)
Electricity Sales for 01/10/2022	(\$8,710)
Electricity Sales for 05/10/2022	(\$27,304)
Electricity Sales for 01/05/2022	(\$3,786)
Electricity Sales for 01/06/2022	(\$86,747)
Electricity Sales for 01/07/2022	(\$117,749)
Electricity Sales for 01/25/2022	(\$3,102)
Electricity Sales for 01/31/2022	(\$4,504)
Electricity Sales for 02/21/2022	(\$4)
Electricity Sales for 02/25/2022	(\$3,107)
Electricity Sales for 03/08/2022	(\$27,304)
Electricity Sales for 02/04/2022	(\$180,959)
Electricity Sales for 02/07/2022	(\$10)
Electricity Sales for 02/08/2022	(\$27,304)
Electricity Sales for 03/01/2022	(\$4,504)
Electricity Sales for 02/11/2022	(\$5)
Electricity Sales for 03/10/2022	(\$10)
Electricity Sales for 03/04/2022	(\$121,521)
Electricity Sales for 03/07/2022	(\$5)
Electricity Sales for 06/08/2022	(\$117,735)
Electricity Sales for 04/07/2022	(\$10)
Electricity Sales for 03/28/2022	(\$4,504)
Electricity Sales for 03/23/2022	(\$59,438)
Electricity Sales for 03/25/2022	(\$3,102)
Electricity Sales for 03/29/2022	(\$59,438)
REVERSAL Elec Invoice 957061733, Debtor 1662184	\$42,688
REVERSAL Elec Invoice 957061730, Debtor 1662184	\$16,750
Electricity Sales for 04/05/2022	(\$148,824)
Electricity Sales for 04/11/2022	(\$59,438)
Electricity Sales for 04/25/2022	(\$3,102)
Electricity Sales for 05/06/2022	(\$177,183)
Electricity Sales for 04/29/2022	(\$4,504)
Electricity Sales for 05/04/2022	(\$3,786)
Electricity Sales for 09/07/2022	(\$31,094)
Electricity Sales for 06/07/2022	(\$10)
Electricity Sales for 05/17/2022	(\$4,504)
Electricity Sales for 06/09/2022	(\$59,438)

Electricity Sales for 09/12/2022	(\$236,611)
Electricity Sales for 05/25/2022	(\$3,102)
Electricity Sales for 06/06/2022	(\$3,786)
Electricity Sales for 07/14/2022	(\$4,504)
Electricity Sales for 06/14/2022	(\$27,304)
Electricity Sales for 07/06/2022	(\$148,824)
Electricity Sales for 06/27/2022	(\$3,102)
Electricity Sales for 07/25/2022	(\$3,102)
Electricity Sales for 07/08/2022	(\$59,438)
Electricity Sales for 10/06/2022	(\$149,543)
Electricity Sales for 07/07/2022	(\$10)
Electricity Sales for 10/04/2022	(\$3,786)
Electricity Sales for 08/05/2022	(\$177,183)
Electricity Sales for 09/30/2022	(\$4,504)
Electricity Sales for 08/04/2022	(\$3,786)
Electricity Sales for 08/08/2022	(\$31,808)
Electricity Sales for 08/25/2022	(\$3,102)
Electricity Sales for 09/08/2022	(\$5)
Electricity Sales for 09/20/2022	(\$5)
Electricity Sales for 09/26/2022	(\$3,102)
REVERSAL Elec Invoice 989448948, Debtor 1662184	\$42,688
REVERSAL Elec Invoice 989448947, Debtor 1662184	\$16,750
Electricity Sales for 12/02/2022	(\$4,504)
Electricity Sales for 09/22/2022	(\$5)
Electricity Sales for 10/05/2022	(\$59,438)
Electricity Sales for 10/25/2022	(\$3,102)
Electricity Sales for 11/07/2022	(\$3,786)
Electricity Sales for 11/02/2022	(\$4,504)
Electricity Sales for 11/08/2022	(\$204,477)
Electricity Sales for 11/25/2022	(\$3,102)
Electricity Sales for 12/14/2022	(\$177,173)
Electricity Sales for 12/06/2022	(\$3,786)
Electricity Sales for 12/09/2022	(\$27,304)
Electricity Sales for 12/27/2022	(\$3,102)
300159	(\$4,112,562)
SPS Other E Rev Rental Income-TX	(\$4,112,562)
Electricity Sales for 01/03/2022	(\$136,952)
Electricity Sales for 01/10/2022	(\$8,744)
Electricity Sales for 01/13/2022	(\$1,994)
Electricity Sales for 01/04/2022	(\$1,093)
Electricity Sales for 05/10/2022	(\$13,817)
Electricity Sales for 01/06/2022	(\$75,152)
Electricity Sales for 06/22/2022	(\$6,134)
Electricity Sales for 01/07/2022	(\$11,369)
Electricity Sales for 01/25/2022	(\$12,508)
Electricity Sales for 01/11/2022	(\$19,265)
Electricity Sales for 02/09/2022	(\$1,272)

Electricity Sales for 01/26/2022	(\$317)
Electricity Sales for 02/03/2022	(\$9,114)
Electricity Sales for 02/16/2022	(\$569)
Electricity Sales for 01/14/2022	(\$163)
Electricity Sales for 11/01/2022	(\$128,893)
Electricity Sales for 02/02/2022	(\$628)
Electricity Sales for 01/17/2022	(\$866)
Electricity Sales for 01/18/2022	(\$843)
Electricity Sales for 01/19/2022	(\$232)
Electricity Sales for 01/20/2022	(\$1,490)
Electricity Sales for 02/23/2022	(\$6,134)
Electricity Sales for 01/21/2022	(\$66,071)
Electricity Sales for 04/20/2022	(\$417)
Electricity Sales for 01/24/2022	(\$6,134)
Electricity Sales for 05/19/2022	(\$495)
Electricity Sales for 03/03/2022	(\$19,240)
Electricity Sales for 01/27/2022	(\$659)
Electricity Sales for 02/25/2022	(\$491)
Electricity Sales for 04/18/2022	(\$8,481)
Electricity Sales for 02/01/2022	(\$104,285)
Electricity Sales for 03/08/2022	(\$14,757)
Electricity Sales for 02/28/2022	(\$168)
Electricity Sales for 02/14/2022	(\$4,383)
Electricity Sales for 02/07/2022	(\$117,088)
Electricity Sales for 02/08/2022	(\$13,433)
Electricity Sales for 02/17/2022	(\$645)
Electricity Sales for 03/01/2022	(\$136,952)
Electricity Sales for 02/11/2022	(\$1,994)
Electricity Sales for 02/15/2022	(\$658)
Electricity Sales for 05/09/2022	(\$495)
Electricity Sales for 02/18/2022	(\$232)
Electricity Sales for 02/22/2022	(\$66,071)
Electricity Sales for 02/24/2022	(\$14,315)
Electricity Sales for 03/14/2022	(\$4,383)
Electricity Sales for 03/04/2022	(\$69,246)
Electricity Sales for 05/03/2022	(\$19,240)
Electricity Sales for 03/30/2022	(\$168)
Electricity Sales for 03/07/2022	(\$4,089)
Electricity Sales for 04/08/2022	(\$15,385)
Electricity Sales for 03/11/2022	(\$1,128)
Electricity Sales for 03/15/2022	(\$322)
Electricity Sales for 05/11/2022	(\$4,249)
Electricity Sales for 06/08/2022	(\$15,846)
Electricity Sales for 03/09/2022	(\$1,588)
Electricity Sales for 04/04/2022	(\$13,754)
Electricity Sales for 03/17/2022	(\$1,029)
Electricity Sales for 04/15/2022	(\$495)

Electricity Sales for 04/07/2022	(\$4,584)
Electricity Sales for 04/01/2022	(\$136,952)
Electricity Sales for 03/18/2022	(\$843)
Electricity Sales for 03/21/2022	(\$232)
Electricity Sales for 03/22/2022	(\$65,654)
Electricity Sales for 09/28/2022	(\$628)
Electricity Sales for 03/23/2022	(\$2,089)
Electricity Sales for 03/24/2022	(\$18,642)
Electricity Sales for 06/21/2022	(\$62,923)
Electricity Sales for 04/21/2022	(\$371)
Electricity Sales for 03/25/2022	(\$1,807)
Electricity Sales for 03/29/2022	(\$491)
Electricity Sales for 04/14/2022	(\$163)
Electricity Sales for 05/12/2022	(\$9,378)
Electricity Sales for 03/31/2022	(\$2,304)
Electricity Sales for 04/13/2022	(\$3,087)
Electricity Sales for 04/06/2022	(\$1,676)
Electricity Sales for 04/22/2022	(\$18,642)
Electricity Sales for 05/18/2022	(\$232)
Electricity Sales for 04/05/2022	(\$70,476)
Electricity Sales for 04/19/2022	(\$232)
Electricity Sales for 04/11/2022	(\$1,128)
Electricity Sales for 04/25/2022	(\$62,823)
Electricity Sales for 04/12/2022	(\$4,383)
Electricity Sales for 04/28/2022	(\$491)
Electricity Sales for 05/24/2022	(\$12,825)
Electricity Sales for 05/16/2022	(\$198)
Electricity Sales for 05/02/2022	(\$136,952)
Electricity Sales for 07/20/2022	(\$1,490)
Electricity Sales for 04/29/2022	(\$628)
Electricity Sales for 07/01/2022	(\$98,885)
Electricity Sales for 05/04/2022	(\$773)
Electricity Sales for 04/27/2022	(\$168)
Electricity Sales for 05/13/2022	(\$163)
Electricity Sales for 05/05/2022	(\$74,932)
Electricity Sales for 06/23/2022	(\$12,508)
Electricity Sales for 06/28/2022	(\$628)
Electricity Sales for 09/07/2022	(\$6,314)
Electricity Sales for 06/07/2022	(\$67,161)
Electricity Sales for 05/17/2022	(\$1,015)
Electricity Sales for 06/09/2022	(\$2,220)
Electricity Sales for 05/26/2022	(\$6,625)
Electricity Sales for 05/20/2022	(\$62,923)
Electricity Sales for 09/12/2022	(\$3,322)
Electricity Sales for 05/25/2022	(\$168)
Electricity Sales for 06/06/2022	(\$4,638)
Electricity Sales for 05/31/2022	(\$628)

Electricity Sales for 07/14/2022	(\$658)
Electricity Sales for 06/02/2022	(\$13,754)
Electricity Sales for 08/12/2022	(\$10,439)
Electricity Sales for 07/13/2022	(\$34,662)
Electricity Sales for 06/01/2022	(\$140,580)
Electricity Sales for 08/22/2022	(\$68,640)
Electricity Sales for 06/10/2022	(\$3,000)
Electricity Sales for 06/03/2022	(\$5,486)
Electricity Sales for 06/14/2022	(\$4,868)
Electricity Sales for 06/13/2022	(\$1,672)
Electricity Sales for 07/05/2022	(\$118,970)
Electricity Sales for 08/02/2022	(\$17,382)
Electricity Sales for 07/06/2022	(\$4,638)
Electricity Sales for 06/24/2022	(\$485)
Electricity Sales for 06/17/2022	(\$1,015)
Electricity Sales for 07/11/2022	(\$76,350)
Electricity Sales for 08/16/2022	(\$1,291)
Electricity Sales for 06/15/2022	(\$693)
Electricity Sales for 06/27/2022	(\$491)
Electricity Sales for 07/25/2022	(\$12,825)
Electricity Sales for 06/16/2022	(\$232)
Electricity Sales for 07/08/2022	(\$9,693)
Electricity Sales for 10/06/2022	(\$1,676)
Electricity Sales for 07/07/2022	(\$3,495)
Electricity Sales for 09/14/2022	(\$693)
Electricity Sales for 07/21/2022	(\$61,433)
Electricity Sales for 10/04/2022	(\$27,970)
Electricity Sales for 07/15/2022	(\$198)
Electricity Sales for 08/05/2022	(\$495)
REVERSAL Elec Invoice 975613064, Debtor 9207224	\$16,693
REVERSAL Elec Invoice 975657104, Debtor 12599817	\$1,130
REVERSAL Elec Invoice 975629926, Debtor 11730431	\$56,991
REVERSAL Elec Invoice 975551938, Debtor 1469703	\$8,899
REVERSAL Elec Invoice 975554017, Debtor 1813643	\$8,301
Electricity Sales for 08/11/2022	(\$322)
Electricity Sales for 08/01/2022	(\$101,625)
Electricity Sales for 08/09/2022	(\$49,641)
Electricity Sales for 07/28/2022	(\$6,930)
Electricity Sales for 09/02/2022	(\$184,118)
Electricity Sales for 07/18/2022	(\$1,015)
Electricity Sales for 07/19/2022	(\$232)
Electricity Sales for 07/27/2022	(\$21,104)
Electricity Sales for 08/15/2022	(\$658)
REVERSAL Elec Invoice 980947710, Debtor 11617952	\$6,871
REVERSAL Elec Invoice 980947704, Debtor 11617952	\$6,871
REVERSAL Elec Invoice 975642442, Debtor 11617952	\$6,871
Electricity Sales for 08/04/2022	(\$78,114)

Electricity Sales for 09/01/2022	(\$97,414)
Electricity Sales for 08/08/2022	(\$1,676)
Electricity Sales for 08/25/2022	(\$659)
Electricity Sales for 10/17/2022	(\$232)
Electricity Sales for 09/16/2022	(\$877)
Electricity Sales for 11/09/2022	(\$322)
Electricity Sales for 08/17/2022	(\$1,247)
Electricity Sales for 08/18/2022	(\$417)
Electricity Sales for 09/09/2022	(\$3,157)
Electricity Sales for 08/24/2022	(\$12,825)
Electricity Sales for 08/26/2022	(\$628)
Electricity Sales for 09/08/2022	(\$10,820)
Electricity Sales for 09/20/2022	(\$62,506)
Electricity Sales for 10/21/2022	(\$317)
REVERSAL Elec Invoice 982604581, Debtor 1407492	\$64,990
Electricity Sales for 09/06/2022	(\$7,653)
Electricity Sales for 09/23/2022	(\$12,508)
Electricity Sales for 09/15/2022	(\$163)
Electricity Sales for 09/26/2022	(\$659)
Electricity Sales for 10/11/2022	(\$322)
Electricity Sales for 09/13/2022	(\$4,383)
Electricity Sales for 09/19/2022	(\$371)
Electricity Sales for 12/02/2022	(\$90,932)
Electricity Sales for 11/11/2022	(\$693)
Electricity Sales for 10/24/2022	(\$13,998)
Electricity Sales for 09/21/2022	(\$6,551)
Electricity Sales for 10/10/2022	(\$73,590)
Electricity Sales for 09/22/2022	(\$317)
Electricity Sales for 10/03/2022	(\$128,893)
Electricity Sales for 10/19/2022	(\$417)
Electricity Sales for 09/29/2022	(\$1,672)
Electricity Sales for 10/14/2022	(\$9,202)
Electricity Sales for 10/05/2022	(\$4,584)
Electricity Sales for 10/20/2022	(\$67,150)
Electricity Sales for 10/12/2022	(\$4,383)
Electricity Sales for 11/22/2022	(\$5,873)
Electricity Sales for 10/25/2022	(\$659)
Electricity Sales for 10/07/2022	(\$4,756)
Electricity Sales for 10/13/2022	(\$856)
Electricity Sales for 10/28/2022	(\$1,672)
Electricity Sales for 11/14/2022	(\$645)
Electricity Sales for 10/18/2022	(\$371)
Electricity Sales for 11/07/2022	(\$74,927)
Electricity Sales for 11/23/2022	(\$659)
Electricity Sales for 12/15/2022	(\$3,157)
Electricity Sales for 11/28/2022	(\$628)
Electricity Sales for 11/02/2022	(\$13,754)

Electricity Sales for 11/21/2022	(\$61,333)
Electricity Sales for 10/27/2022	(\$628)
Electricity Sales for 11/10/2022	(\$163)
Electricity Sales for 11/04/2022	(\$13,195)
Electricity Sales for 11/15/2022	(\$232)
Electricity Sales for 11/03/2022	(\$5,981)
Electricity Sales for 11/18/2022	(\$6,134)
Electricity Sales for 11/08/2022	(\$13,276)
Electricity Sales for 11/17/2022	(\$788)
Electricity Sales for 12/22/2022	(\$6,134)
Electricity Sales for 12/05/2022	(\$75,499)
Electricity Sales for 12/12/2022	(\$322)
Electricity Sales for 11/25/2022	(\$12,508)
Electricity Sales for 12/14/2022	(\$1,338)
Electricity Sales for 12/01/2022	(\$5,884)
Electricity Sales for 12/19/2022	(\$371)
REVERSAL Elec Invoice 1005081863, Debtor 1469705	\$4,089
REVERSAL Elec Invoice 1005016516, Debtor 14145715	\$4,211
Electricity Sales for 12/08/2022	(\$9,728)
Electricity Sales for 12/06/2022	(\$74,799)
Electricity Sales for 12/29/2022	(\$628)
Electricity Sales for 12/16/2022	(\$232)
Electricity Sales for 12/13/2022	(\$4,546)
Electricity Sales for 12/20/2022	(\$62,923)
Electricity Sales for 12/28/2022	(\$808)
Electricity Sales for 12/27/2022	(\$12,676)
102946	\$550
NMDER Solar Interconnection Study	\$550
Ret Ck _103261 Lumio HX Inc - Stop Pymt	\$50
Ret Ck _103262 Lumio HX Inc - Stop Pymt	\$50
Ret Ck _103263 Lumio HX Inc - Stop Pymt	\$50
Ret Ck _103264 Lumio HX Inc - Stop Pymt	\$50
Ret Ck _103265 Lumio HX Inc - Stop Pymt	\$50
Ret Ck _103494 Lumio HX Inc - Stop Pymt	\$100
Ret Ck _103495 Lumio HX Inc - Stop Pymt	\$100
Ret Ck _103513 Lumio HX Inc - Stop Pymt	\$100
101122	(\$3,000)
Streetlight Attachments SPS	(\$3,000)
Electricity Sales for 03/11/2022	(\$3,000)
Grand Total	(\$9,286,407)
Pole Attach	(387)
General	(154,359)
Distribution	(9,131,661)
Total	(9,286,407)

**Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection**

***Wsb Rev Credits
02 SPS Adjust Pole Attachment Fee Revenue***

**Communications Attachments to Transmission Facilities
3/17/2021**

Licensee	State	# of Attachments	2022 Pole Attachment Rate	2022 Revenue
Qwest	NM	7	\$ 5.00	\$ 35.00
Windstream	NM	3	\$ 15.00	\$ 45.00
TDS Baja Broadb	NM	7	\$ 5.35	\$ 37.45
Suddenlink	TX	42	\$ 5.35	\$ 224.70
Windstream	TX	3	\$ 15.00	\$ 45.00
Unknown	TX	2	\$ -	
		64		\$ 387.15

Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection

WSD ADIT
03 Non Plant Income Tax Forecast

										2023 Forecast					
										ADIT Ending Balance					
ID Number	Tax Department - Item Description	RIS Code	FERC Account	Temp/Perm	Utility	Tax Rate	Used	Federal	OK	NM	KS	TX	Total		
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - ASSETS ⁽¹⁾															
150018	BAD DEBTS	SchM-116: SchM-116 - Bad Debt	190	Temp	E	ETR		2,695,136	1,606	218,336	2,115	-	2,917,193		
261118	CIP/DSM	SchM-179: SchM-179 - DSM/CIP	190	Temp	E	ETR		34,543	21	2,798	27	-	37,389		
CR&E-FdD-E	CREDIT: R & E CR	SchM-137: SchM-137 - R&E Credit	190	Temp	E	Federal Credit		11,508,227	-	-	-	-	11,508,227		
CPTC-FdD-E-HALE	Credit: WIND PTC - HALE (Caution: Pretax Liab=DTA)	SchM-PTC: SchM-PTC - Deferred PTCs - Hale	190	Temp	E	Federal Credit		231,997,920	-	-	-	-	231,997,920		
CPTC-FdD-E-SAGAMORE	Credit: WIND PTC - SAGAMORE (Caution: Pretax Liab=DTA)	SchM-PTC-Sagamore: SchM-PTC - Deferred PTCs - Sagamore	190	Temp	E	Federal Credit		159,968,284	-	-	-	-	159,968,284		
130068	DEFERRED COMPENSATION PLAN RESERVE	SchM-130: SchM-130 - Deferred Compensation Plan Reserve	190	Temp	E	ETR		1,130,234	673	91,562	887	-	1,223,356		
020015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	190	Temp	E	ETR		-	-	-	-	-	-		
130035	EMPLOYEE INCENTIVE PLANS	SchM-109: SchM-109 - Employee Incentive	190	Temp	E	ETR		691,478	412	56,018	543	-	748,450		
261195	ENVIRONMENTAL REMEDIATION - ELECTRIC	SchM-103: SchM-103 - Environmental Remediation	190	Temp	E	ETR		19,693	12	1,595	15	-	21,316		
100265	FUEL TAX CREDIT - INC ADDBACK	SchM-102: SchM-102 - Fuel Tax Credit - Inc Adddback	190	Temp	E	ETR		1,062	1	86	1	-	1,150		
050065	INTEREST INC/EXP ON DISPUTED TAX	SchM-178: SchM-178 - Interest Income on Disputed Tax	190	Temp	E	ETR		414,064	247	33,544	325	-	448,180		
020115	INVENTORY RESERVE	SchM-118: SchM-118 - Inventory Reserve	190	Temp	E	ETR		60,809	36	4,926	48	-	65,819		
260355	LITIGATION RESERVE	SchM-127: SchM-127 - Litigation Reserve	190	Temp	E	ETR		288,999	172	23,412	227	-	312,810		
NOL-Fd-E	NOL: FEDERAL - LT OPER	SchM-203: SchM-203 - Fed NOL Benefit	190	Temp	E	Federal Rate		-	-	-	-	-	-		
NOL-KS-E	NOL: KANSAS - LT	SchM-205: SchM-205 - State Only NOL	190	Temp	E	KS Rate		(14,049)	-	-	66,901	-	52,852		
NOL-OK-E	NOL: OKLAHOMA - LT	SchM-205: SchM-205 - State Only NOL	190	Temp	E	OK Rate		(24,745)	117,833	-	-	-	93,088		
240065	NON-QUALIFIED PENSION PLANS	SchM-134: SchM-134 - Non-Qualified Pension Plans - 190	190	Temp	E	ETR		70,655	42	5,724	55	-	76,477		
OCI-NQ-158	OCI - NON-QUAL PENSION FAS 158 (3152016) (DTA)	SchM-189: SchM-189 - OCI Treasury	190	Temp	E	ETR		111,883	67	9,064	88	-	121,101		
OCI-Treas	OCI - TREASURY	SchM-189: SchM-189 - OCI Treasury	190	Temp	E	ETR		-	-	-	-	-	-		
100397	OPERATING LEASE LIABILITIES	SchM-299: SchM-299 - Operating Lease	190	Temp	E	ETR		83,201,622	49,576	6,740,271	65,295	-	90,056,764		
130135	PERFORMANCE RECOGNITION AWARDS	SchM-226: SchM-226 - Performance Recognition Award	190	Temp	E	ETR		16,621	10	1,347	13	-	17,991		
130045	PERFORMANCE SHARE PLAN	SchM-136: SchM-136 - Performance Share Plan	190	Temp	E	ETR		68,076	41	5,515	53	-	73,685		
250068	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	SchM-112: SchM-112 - Post Employment Benefits FAS 112	190	Temp	E	ETR		18,579	11	1,505	15	-	20,109		
250028	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	SchM-111: SchM-111 - Post Employment Benefits - FAS 106(Short Term)	190	Temp	E	ETR		2,126,657	1,267	172,283	1,669	-	2,301,876		
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	190	Temp	E	ETR		448,237	267	36,312	352	-	485,168		
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	190	Temp	E	ETR		1,730,685	1,031	140,205	1,358	-	1,873,279		
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	190	Temp	E	ETR		631,996	377	51,199	496	-	684,067		
268308	SECTION 174 - SECTION 59e ADJUSTMENT	SchM-261: SchM-261 - Section 59e Adjustment	190	Temp	E	ETR		10,559,374	6,292	855,429	8,287	-	11,429,381		
170028	STATE TAX DEDUCT CASH VS ACC - AUDIT	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	190	Temp	E	Federal Rate		308	-	-	-	-	308		
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - Electric)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	190	Perm	E	Federal Rate		195,987	-	-	-	-	195,987		
130078	VACATION ACCRUAL - LT	SchM-108: SchM-108 - Accrued Vacation Paid	190	Temp	E	ETR		1,070,012	638	86,683	840	-	1,158,173		
Total FERC Account 190								509,022,346	180,630	8,537,814	149,609	-	517,890,400		
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - LIABILITIES ⁽¹⁾															
180025	BOOK UNAMORT. COST OF REACQRD DBT	SchM-128: SchM-128 - Book Unamort. Cost Of Reacquired Debt	283	Temp	E	ETR		(3,823,710)	(2,278)	(309,764)	(3,001)	-	(4,138,753)		
261118	CIP/DSM - ADVERTISING	SchM-179: SchM-179 - DSM/CIP	283	Temp	E	ETR		(1,726)	(1)	(140)	(1)	-	(1,868)		
20015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	283	Temp	E	ETR		(4,557,129)	(2,715)	(369,179)	(3,576)	-	(4,932,599)		
100378	MARK TO MARKET ADJUSTMENT	SchM-207: SchM-207 - Mark to Market Adjust	283	Temp	E	ETR		(437,612)	(261)	(35,452)	(343)	-	(473,668)		
OCI-PEN-158	OCI - PENSION FAS 158	SchM-189: SchM-189 - OCI Treasury	283	Temp	E	ETR		(555)	(0)	(45)	(0)	-	(601)		
100397	OPERATING LEASE ASSETS	SchM-299: SchM-299 - Operating Lease	283	Temp	E	ETR		(83,201,622)	(49,576)	(6,740,271)	(65,295)	-	(90,056,764)		
240025	PENSION EXPENSE	SchM-107: SchM-107 - Pension Expense	283	Temp	E	ETR		(29,871,744)	(17,799)	(2,419,949)	(23,443)	-	(32,332,935)		
261105	RATE CASE / RESTRUCTURING EXPENSE (TX)	SchM-138: SchM-138 - Rate Case Expense	283	Temp	E	ETR		(1,266,039)	(754)	(102,563)	(994)	-	(1,370,351)		
261105	RATE CASE / RESTRUCTURING EXPENSE (NM)	SchM-138: SchM-138 - Rate Case Expense	283	Temp	E	ETR		(394,493)	(235)	(31,958)	(310)	-	(426,996)		
268608	REG A/L - EMERGENCY SPEC RESPONSE	SchM-300: SchM-300 - Reg A/L - Emergency Spec Response	283	Temp	E	ETR		(916,686)	(546)	(74,262)	(719)	-	(992,214)		
268305	REG ASSET - MISCELLANEOUS (TX)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	283	Temp	E	ETR		(1,568,501)	(935)	(127,066)	(1,231)	-	(1,697,733)		
268305	REG ASSET - MISCELLANEOUS (NM)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	283	Temp	E	ETR		(7,682)	(5)	(622)	(6)	-	(8,315)		
266808	REG ASSET - NM NOX EXPENSE	SchM-168: SchM-168 - Reg Asset-NOx	283	Temp	E	ETR		(392,213)	(234)	(31,774)	(308)	-	(424,528)		
170028	STATE TAX DEDUCT CASH VS ACC	SchM-147: SchM-147 - State Tax Deduction Cash Vs Accrual - 283	283	Temp	E	Federal Rate		(195,156)	-	-	-	-	(195,156)		
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	283	Temp	E	TX Credit		226,834	-	-	-	(1,080,164)	(853,330)		
Total FERC Account 283								(126,408,034)	(75,339)	(10,243,045)	(99,227)	(1,080,164)	(137,905,809)		

⁽¹⁾ Non-Plant ADIT : These are temporary adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 165 or FERC 236; and FERC 409; and FERC 410 or FERC 411).

⁽²⁾ Non-Plant Permanently Deferred Items: These are permanently deferred adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 410 or FERC 411).

⁽³⁾ Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (ie. activity is recorded to FERC 165 or FERC 236; and FERC 409).

Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection

WsD ADIT
03 Non Plant Income Tax Forecast

								2024 Forecast					
								ADIT Beginning Balance					
ID Number	Tax Department - Item Description	RIS Code	FERC Account	Temp/Perm	Utility	Tax Rate	Used	Federal	OK	NM	KS	TX	Total
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - ASSETS ⁽¹⁾													
150018	BAD DEBTS	SchM-116: SchM-116 - Bad Debt	190	Temp	E	ETR		2,695,136	1,606	218,336	2,115	-	2,917,193
261118	CIP/DSM	SchM-179: SchM-179 - DSM/CIP	190	Temp	E	ETR		34,543	21	2,798	27	-	37,389
CR&E-FdD-E	CREDIT: R & E CR	SchM-137: SchM-137 - R&E Credit	190	Temp	E	Federal Credit		11,508,227	-	-	-	-	11,508,227
CPTC-FdD-E-HALE	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	SchM-PTC: SchM-PTC - Deferred PTCs - Hale	190	Temp	E	Federal Credit		231,997,920	-	-	-	-	231,997,920
CPTC-FdD-E-SAGAMORE	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	SchM-PTC-Sagamore: SchM-PTC - Deferred PTCs - Sagamore	190	Temp	E	Federal Credit		159,968,284	-	-	-	-	159,968,284
130068	DEFERRED COMPENSATION PLAN RESERVE	SchM-130: SchM-130 - Deferred Compensation Plan Reserve	190	Temp	E	ETR		1,130,234	673	91,562	887	-	1,223,356
020015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	190	Temp	E	ETR		-	-	-	-	-	-
130035	EMPLOYEE INCENTIVE PLANS	SchM-109: SchM-109 - Employee Incentive	190	Temp	E	ETR		691,478	412	56,018	543	-	748,450
261195	ENVIRONMENTAL REMEDIATION - ELECTRIC	SchM-103: SchM-103 - Environmental Remediation	190	Temp	E	ETR		19,693	12	1,595	15	-	21,316
100265	FUEL TAX CREDIT - INC ADDBACK	SchM-102: SchM-102 - Fuel Tax Credit - Inc Addback	190	Temp	E	ETR		1,062	1	86	1	-	1,150
050065	INTEREST INC/EXP ON DISPUTED TAX	SchM-178: SchM-178 - Interest Income on Disputed Tax	190	Temp	E	ETR		414,064	247	33,544	325	-	448,180
020115	INVENTORY RESERVE	SchM-118: SchM-118 - Inventory Reserve	190	Temp	E	ETR		60,809	36	4,926	48	-	65,819
260355	LITIGATION RESERVE	SchM-127: SchM-127 - Litigation Reserve	190	Temp	E	ETR		288,999	172	23,412	227	-	312,810
NOL-Fd-E	NOL: FEDERAL - LT OPER	SchM-203: SchM-203 - Fed NOL Benefit	190	Temp	E	Federal Rate		-	-	-	-	-	-
NOL-KS-E	NOL: KANSAS - LT	SchM-205: SchM-205 - State Only NOL	190	Temp	E	KS Rate		(14,049)	-	-	66,901	-	52,852
NOL-OK-E	NOL: OKLAHOMA - LT	SchM-205: SchM-205 - State Only NOL	190	Temp	E	OK Rate		(24,745)	117,833	-	-	-	93,088
240065	NON-QUALIFIED PENSION PLANS	SchM-134: SchM-134 - Non-Qualified Pension Plans - 190	190	Temp	E	ETR		70,655	42	5,724	55	-	76,477
OCI-NQ-158	OCI - NON-QUAL PENSION FAS 158 (3152016) (DTA)	SchM-189: SchM-189 - OCI Treasury	190	Temp	E	ETR		111,883	67	9,064	88	-	121,101
OCI-Treas	OCI - TREASURY	SchM-189: SchM-189 - OCI Treasury	190	Temp	E	ETR		-	-	-	-	-	-
100397	OPERATING LEASE LIABILITIES	SchM-299: SchM-299 - Operating Lease	190	Temp	E	ETR		83,201,622	49,576	6,740,271	65,295	-	90,056,764
130135	PERFORMANCE RECOGNITION AWARDS	SchM-226: SchM-226 - Performance Recognition Award	190	Temp	E	ETR		16,621	10	1,347	13	-	17,991
130045	PERFORMANCE SHARE PLAN	SchM-136: SchM-136 - Performance Share Plan	190	Temp	E	ETR		68,076	41	5,515	53	-	73,685
250068	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	SchM-112: SchM-112 - Post Employment Benefits FAS 112	190	Temp	E	ETR		18,579	11	1,505	15	-	20,109
250028	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	SchM-111: SchM-111 - Post Employment Benefits - FAS 106(Short Term)	190	Temp	E	ETR		2,126,657	1,267	172,283	1,669	-	2,301,876
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	190	Temp	E	ETR		448,237	267	36,312	352	-	485,168
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	190	Temp	E	ETR		1,730,685	1,031	140,205	1,358	-	1,873,279
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	190	Temp	E	ETR		631,996	377	51,199	496	-	684,067
268308	SECTION 174 - SECTION 59e ADJUSTMENT	SchM-261: SchM-261 - Section 59e Adjustment	190	Temp	E	ETR		10,559,374	6,292	855,429	8,287	-	11,429,381
170028	STATE TAX DEDUCT CASH VS ACC - AUDIT	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	190	Temp	E	Federal Rate		308	-	-	-	-	308
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - Electric)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	190	Perm	E	Federal Rate		195,987	-	-	-	-	195,987
130078	VACATION ACCRUAL - LT	SchM-108: SchM-108 - Accrued Vacation Paid	190	Temp	E	ETR		1,070,012	638	86,683	840	-	1,158,173
Total FERC Account 190								509,022,346	180,630	8,537,814	149,609	-	517,890,400
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - LIABILITIES ⁽¹⁾													
180025	BOOK UNAMORT. COST OF REACQRD DBT	SchM-128: SchM-128 - Book Unamort. Cost Of Reacquired Debt	283	Temp	E	ETR		(3,823,710)	(2,278)	(309,764)	(3,001)	-	(4,138,753)
261118	CIP/DSM - ADVERTISING	SchM-179: SchM-179 - DSM/CIP	283	Temp	E	ETR		(1,726)	(1)	(140)	(1)	-	(1,868)
20015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	283	Temp	E	ETR		(4,557,129)	(2,715)	(369,179)	(3,576)	-	(4,932,599)
100378	MARK TO MARKET ADJUSTMENT	SchM-207: SchM-207 - Mark to Market Adjust	283	Temp	E	ETR		(437,612)	(261)	(35,452)	(343)	-	(473,668)
OCI-PEN-158	OCI - PENSION FAS 158	SchM-189: SchM-189 - OCI Treasury	283	Temp	E	ETR		(555)	(0)	(45)	(0)	-	(601)
100397	OPERATING LEASE ASSETS	SchM-299: SchM-299 - Operating Lease	283	Temp	E	ETR		(83,201,622)	(49,576)	(6,740,271)	(65,295)	-	(90,056,764)
240025	PENSION EXPENSE	SchM-107: SchM-107 - Pension Expense	283	Temp	E	ETR		(29,871,744)	(17,799)	(2,419,949)	(23,443)	-	(32,332,935)
261105	RATE CASE / RESTRUCTURING EXPENSE (TX)	SchM-138: SchM-138 - Rate Case Expense	283	Temp	E	ETR		(1,266,039)	(754)	(102,563)	(994)	-	(1,370,351)
261105	RATE CASE / RESTRUCTURING EXPENSE (NM)	SchM-138: SchM-138 - Rate Case Expense	283	Temp	E	ETR		(394,493)	(235)	(31,958)	(310)	-	(426,996)
268608	REG A/L - EMERGENCY SPEC RESPONSE	SchM-300: SchM-300 - Reg A/L - Emergency Spec Response	283	Temp	E	ETR		(916,686)	(546)	(74,262)	(719)	-	(992,214)
268305	REG ASSET - MISCELLANEOUS (TX)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	283	Temp	E	ETR		(1,568,501)	(935)	(127,066)	(1,231)	-	(1,697,733)
268305	REG ASSET - MISCELLANEOUS (NM)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	283	Temp	E	ETR		(7,682)	(5)	(622)	(6)	-	(8,315)
266808	REG ASSET - NM NOX EXPENSE	SchM-168: SchM-168 - Reg Asset-NOx	283	Temp	E	ETR		(392,213)	(234)	(31,774)	(308)	-	(424,528)
170028	STATE TAX DEDUCT CASH VS ACC	SchM-147: SchM-147 - State Tax Deduction Cash Vs Accrual - 283	283	Temp	E	Federal Rate		(195,156)	-	-	-	-	(195,156)
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	283	Temp	E	TX Credit		226,834	-	-	-	(1,080,164)	(853,330)
Total FERC Account 283								(126,408,034)	(75,339)	(10,243,045)	(99,227)	(1,080,164)	(137,905,809)

⁽¹⁾ Non-Plant ADIT : These are temporary adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 165 or FERC 236; and FERC 409; and FERC 410 or FERC 411).

⁽²⁾ Non-Plant Permanently Deferred Items: These are permanently deferred adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 410 or FERC 411).

⁽³⁾ Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (ie. activity is recorded to FERC 165 or FERC 236; and FERC 409).

Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection

WsD ADIT
03 Non Plant Income Tax Forecast

								2024 Forecast					
								ADIT Ending Balance					
ID Number	Tax Department - Item Description	RIS Code	FERC Account	Temp/Perm	Utility	Tax Rate	Used	Federal	OK	NM	KS	TX	Total
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - ASSETS ⁽¹⁾													
150018	BAD DEBTS	SchM-116: SchM-116 - Bad Debt	190	Temp	E	ETR		2,679,653	1,597	217,082	2,103	-	2,900,435
261118	CIP/DSM	SchM-179: SchM-179 - DSM/CIP	190	Temp	E	ETR		34,543	21	2,798	27	-	37,389
CR&E-FdD-E	CREDIT: R & E CR	SchM-137: SchM-137 - R&E Credit	190	Temp	E	Federal Credit		11,814,763	-	-	-	-	11,814,763
CPTC-FdD-E-HALE	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	SchM-PTC: SchM-PTC - Deferred PTCs - Hale	190	Temp	E	Federal Credit		285,091,920	-	-	-	-	285,091,920
CPTC-FdD-E-SAGAMORE	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	SchM-PTC-Sagamore: SchM-PTC - Deferred PTCs - Sagamore	190	Temp	E	Federal Credit		215,699,284	-	-	-	-	215,699,284
130068	DEFERRED COMPENSATION PLAN RESERVE	SchM-130: SchM-130 - Deferred Compensation Plan Reserve	190	Temp	E	ETR		1,186,745	707	96,140	931	-	1,284,523
020015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	190	Temp	E	ETR		-	-	-	-	-	-
130035	EMPLOYEE INCENTIVE PLANS	SchM-109: SchM-109 - Employee Incentive	190	Temp	E	ETR		712,220	424	57,698	559	-	770,902
261195	ENVIRONMENTAL REMEDIATION - ELECTRIC	SchM-103: SchM-103 - Environmental Remediation	190	Temp	E	ETR		4,129	2	334	3	-	4,469
100265	FUEL TAX CREDIT - INC ADDBACK	SchM-102: SchM-102 - Fuel Tax Credit - Inc Addback	190	Temp	E	ETR		1,062	1	86	1	-	1,150
050065	INTEREST INC/EXP ON DISPUTED TAX	SchM-178: SchM-178 - Interest Income on Disputed Tax	190	Temp	E	ETR		414,064	247	33,544	325	-	448,180
020115	INVENTORY RESERVE	SchM-118: SchM-118 - Inventory Reserve	190	Temp	E	ETR		60,809	36	4,926	48	-	65,819
260355	LITIGATION RESERVE	SchM-127: SchM-127 - Litigation Reserve	190	Temp	E	ETR		288,999	172	23,412	227	-	312,810
NOL-Fd-E	NOL: FEDERAL - LT OPER	SchM-203: SchM-203 - Fed NOL Benefit	190	Temp	E	Federal Rate		-	-	-	-	-	-
NOL-KS-E	NOL: KANSAS - LT	SchM-205: SchM-205 - State Only NOL	190	Temp	E	KS Rate		(14,049)	-	-	66,901	-	52,852
NOL-OK-E	NOL: OKLAHOMA - LT	SchM-205: SchM-205 - State Only NOL	190	Temp	E	OK Rate		(20,887)	99,464	-	-	-	78,576
240065	NON-QUALIFIED PENSION PLANS	SchM-134: SchM-134 - Non-Qualified Pension Plans - 190	190	Temp	E	ETR		63,843	38	5,172	50	-	69,103
OCI-NQ-158	OCI - NON-QUAL PENSION FAS 158 (3152016) (DTA)	SchM-189: SchM-189 - OCI Treasury	190	Temp	E	ETR		100,236	60	8,120	79	-	108,495
OCI-Treas	OCI - TREASURY	SchM-189: SchM-189 - OCI Treasury	190	Temp	E	ETR		-	-	-	-	-	-
100397	OPERATING LEASE LIABILITIES	SchM-299: SchM-299 - Operating Lease	190	Temp	E	ETR		76,515,744	45,592	6,198,640	60,048	-	82,820,023
130135	PERFORMANCE RECOGNITION AWARDS	SchM-226: SchM-226 - Performance Recognition Award	190	Temp	E	ETR		16,787	10	1,360	13	-	18,170
130045	PERFORMANCE SHARE PLAN	SchM-136: SchM-136 - Performance Share Plan	190	Temp	E	ETR		143,129	85	11,595	112	-	154,921
250068	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	SchM-112: SchM-112 - Post Employment Benefits FAS 112	190	Temp	E	ETR		9,083	5	736	7	-	9,831
250028	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	SchM-111: SchM-111 - Post Employment Benefits - FAS 106(Short Term)	190	Temp	E	ETR		2,239,780	1,335	181,447	1,758	-	2,424,319
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	190	Temp	E	ETR		433,243	258	35,098	340	-	468,399
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	190	Temp	E	ETR		214,627	128	17,387	168	-	232,311
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	190	Temp	E	ETR		631,996	377	51,199	496	-	684,067
268308	SECTION 174 - SECTION 59e ADJUSTMENT	SchM-261: SchM-261 - Section 59e Adjustment	190	Temp	E	ETR		8,394,055	5,002	680,013	6,587	-	9,085,657
170028	STATE TAX DEDUCT CASH VS ACC - AUDIT	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	190	Temp	E	Federal Rate		308	-	-	-	-	308
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - Electric)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	190	Perm	E	Federal Rate		195,987	-	-	-	-	195,987
130078	VACATION ACCRUAL - LT	SchM-108: SchM-108 - Accrued Vacation Paid	190	Temp	E	ETR		1,070,012	638	86,683	840	-	1,158,173
Total FERC Account 190								607,982,086	156,197	7,713,471	141,624	-	615,993,378
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - LIABILITIES ⁽¹⁾													
180025	BOOK UNAMORT. COST OF REACQRD DBT	SchM-128: SchM-128 - Book Unamort. Cost Of Reacquired Debt	283	Temp	E	ETR		(3,649,513)	(2,175)	(295,652)	(2,864)	-	(3,950,204)
261118	CIP/DSM - ADVERTISING	SchM-179: SchM-179 - DSM/CIP	283	Temp	E	ETR		(1,726)	(1)	(140)	(1)	-	(1,868)
20015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	283	Temp	E	ETR		(1,782,891)	(1,062)	(144,434)	(1,399)	-	(1,929,787)
100378	MARK TO MARKET ADJUSTMENT	SchM-207: SchM-207 - Mark to Market Adjust	283	Temp	E	ETR		(437,612)	(261)	(35,452)	(343)	-	(473,668)
OCI-PEN-158	OCI - PENSION FAS 158	SchM-189: SchM-189 - OCI Treasury	283	Temp	E	ETR		(555)	(0)	(45)	(0)	-	(601)
100397	OPERATING LEASE ASSETS	SchM-299: SchM-299 - Operating Lease	283	Temp	E	ETR		(76,515,744)	(45,592)	(6,198,640)	(60,048)	-	(82,820,023)
240025	PENSION EXPENSE	SchM-107: SchM-107 - Pension Expense	283	Temp	E	ETR		(30,170,936)	(17,977)	(2,444,187)	(23,677)	-	(32,656,777)
261105	RATE CASE / RESTRUCTURING EXPENSE (TX)	SchM-138: SchM-138 - Rate Case Expense	283	Temp	E	ETR		(1,076,491)	(641)	(87,208)	(845)	-	(1,165,185)
261105	RATE CASE / RESTRUCTURING EXPENSE (NM)	SchM-138: SchM-138 - Rate Case Expense	283	Temp	E	ETR		(335,430)	(200)	(27,174)	(263)	-	(363,067)
268608	REG A/L - EMERGENCY SPEC RESPONSE	SchM-300: SchM-300 - Reg A/L - Emergency Spec Response	283	Temp	E	ETR		(389,925)	(232)	(31,588)	(306)	-	(422,052)
268305	REG ASSET - MISCELLANEOUS (TX)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	283	Temp	E	ETR		(3,171,267)	(1,890)	(256,908)	(2,489)	-	(3,432,553)
268305	REG ASSET - MISCELLANEOUS (NM)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	283	Temp	E	ETR		(15,532)	(9)	(1,258)	(12)	-	(16,811)
266808	REG ASSET - NM NOX EXPENSE	SchM-168: SchM-168 - Reg Asset-NOx	283	Temp	E	ETR		-	-	-	-	-	-
170028	STATE TAX DEDUCT CASH VS ACC	SchM-147: SchM-147 - State Tax Deduction Cash Vs Accrual - 283	283	Temp	E	Federal Rate		(195,156)	-	-	-	-	(195,156)
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	283	Temp	E	TX Credit		226,834	-	-	-	(1,080,164)	(853,330)
Total FERC Account 283								(117,515,942)	(70,041)	(9,522,685)	(92,249)	(1,080,164)	(128,281,081)

⁽¹⁾ Non-Plant ADIT : These are temporary adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 165 or FERC 236; and FERC 409; and FERC 410 or FERC 411).

⁽²⁾ Non-Plant Permanently Deferred Items: These are permanently deferred adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 410 or FERC 411).

⁽³⁾ Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (ie. activity is recorded to FERC 165 or FERC 236; and FERC 409).

Southwestern Public Service Company
 Attachment O – Transmission Formula
 2024 Projection

WsF Working Capital
 04 Prepays Balances

Record ending balances of Non-Plant Rate Base
 Queried from Company Books and Records
 12 Months Ended December 31, 2022

Line No.	G/L Account #	Description	Regulatory account	Dec-2021 - Base	Jan-2022 - Base	Feb-2022 - Base	Mar-2022 - Base	Apr-2022 - Base	May-2022 - Base	Jun-2022 - Base	Jul-2022 - Base	Aug-2022 - Base	Sep-2022 - Base	Oct-2022 - Base	Nov-2022 - Base	Dec-2022 - Base
1	1241001	Prepaid Insurance	9165000	9,063,421.46	7,862,390	6,777,588	5,576,557	4,414,269	3,213,238	2,050,950	1,279,291	507,632	9,293,105	9,326,432	8,316,682	10,543,715
2	1242021	Prepays - Transmission Expense	9165000	311,397.62	207,598	103,799	0	207,598	415,197	311,398	207,598	103,799	0	207,598	103,799	349,227
3	1245016	Prepays - Other Transmission	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1242071	Prepays - Auto Licensing	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-
5	1242091	Prepays - Other IT	9165000	378,849.50	356,442	334,035	311,627	289,220	277,213	265,206	256,038	246,711	237,463	228,215	218,967	295,751
6	1242096	Prepays - Hardware Maintenance	9165000	189,175.01	177,827	166,480	155,132	143,784	132,437	124,965	117,494	110,023	102,551	95,080	87,608	80,137
7	1244001	Prepays - Taxes	9165000	-	937,491	468,746	-	1,142,852	571,426	-	1,170,369	585,185	-	(888,223)	888,223	-
8	1244006	Prepays - Income Taxes - Federal	9165000	940,043.94	7,796,953	14,971,653	15,651,012	12,699,372	18,506,877	-	-	-	6,067,898	13,078,264	20,185,938	-
9	1244011	Prepays - Income Taxes - State	9165000	161,030.81	156,689	154,024	2,159,348	1,139,255	2,128,010	853,745	177,864	156,050	4,857,902	4,166,764	3,926,529	2,805,309
10	1245006	Prepays - Other Brand Advertising RE	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-
11	1245026	Prepays - Other Energy Supply	9165000	2,688,436.15	2,192,476	1,564,750	880,552	1,559,093	635,446	1,921,946	1,695,013	408,167	1,598,242	1,504,932	1,469,602	957,079
12	1245041	Prepays - Other Distribution Utility	9165000	-	100,590	88,016	75,442	62,868	50,295	190,100	152,130	114,160	76,190	50,793	127,081	91,516
13	1245051	Prepays - Other Corporate Services IT	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-
14	1245091	Prepays - Other Benefits	9165000	9,296.84	8,515	7,732	6,950	6,168	5,385	4,603	3,821	3,039	2,256	1,474	692	(91)
15	1245096	Prepays - Other DSM	9165000	8,559.85	6,848	5,136	3,424	1,712	25,082	22,992	22,992	22,992	22,992	12,541	10,451	8,361
16	1248016	Prepaid Interest - Commercial Paper	9165000	4,359.71	18,478	26,005	31,876	54,964	13,177	-	-	-	-	3,000	-	8,594
17																
18		Total	9165000	12,653,496.14	11,868,656	9,542,286	7,041,561	7,882,529	5,338,896	4,892,161	4,904,747	2,101,707	11,332,799	10,541,842	11,223,105	12,334,289

**Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection**

**WsH Misc Exp
05 Regulatory Commission Expense**

Created from Company Books and Records

Line No.	Jurisdiction	Expense Description	Total
1	Texas	PUCT Assessment Fee	1,789,515
2	Texas	Doc 51802 RCE Disallowance	300,000
3	Texas	Doc 51802 Amortization	1,417,281
4	Texas	Doc 53440 Amortization	244,469
5	Texas	Amort of docket 49831	(12,193)
6	Texas	TX ELEC 2020 Surcharge Doc 49831 RCE Write off	660
7	Texas	NextEra v. Texas-Fifth Circuit Court of Appeals	54,264
8		Subtotal Texas Retail	3,793,997
9			
10	New Mexico	NMPRC Assessment Fee	3,580,645
11	New Mexico	Amortize 2021 NM Retail RC	790,699
12	New Mexico	SPS NM 2021 Winter Storm Uri	48,161
13	New Mexico	SPS Appeal of NMPRC Order in RPS Rulemaking	60,703
14	New Mexico	SPS NMPRC Fuel Invoice Filing on Case NO. 21-00046	8,799
15	New Mexico	SPS Appeal of Case 21-00112 NM Community Solar Rulemaking Case	26,041
16	New Mexico	SPS NMPRC 2021 RPS Filing	2,536
17	New Mexico	SPS NMPRC FMB Application Filing	3,262
18	New Mexico	SPS 2021 NMPRC AMI Filing	91,780
19	New Mexico	NMPRC FMB Application Filing	2,647
20	New Mexico	Inquiry into NM Electric Utility Resource Adequacy	172
21		Subtotal New Mexico Retail	4,615,443
22			
23	FERC	SPS Z2 Complaint	19,284
24	FERC	SPS FERC 2021 Cold Weather Events Inquiry	800
25	FERC	SPS FERC Tariff Filings for AGIS	6,165
26	FERC	SPS Hobbs Settlement Dispute with SPP	102,707
27		Subtotal Production Wholesale	128,956
28			
29	FERC	GridLiance City of Nixa	25,886
30	FERC	SPP GridLiance High Plains ER18-2358	41,925
31	FERC	SPP Zonal Planning Criteria	7,823
32	FERC	SPS Kansas NextEra Energy Transmission Southwest Application	28,850
33	FERC	SPS GIA Self Funding Elections	313,199
34		Subtotal Transmission Wholesale	417,683
35			
36	Miscellaneous	Mandated Regulatory Notices (Miscellaneous)	111,655
37		Subtotal Other Miscellaneous	111,655
38			
39		Total	9,067,734

**Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection**

***WsJ TOTI
06 Property Tax Forecast***

Updated As Of:
July 25, 2023

Property Tax Forecast 2024
2024 2024 **2024**

Company	State	Electric	Gas/Other	Forecast
SPS	TX	63,132,000		63,132,000
	NM	17,484,000		17,484,000
	OK	708,000		708,000
	KS	1,656,000		1,656,000
	SPS Total	82,980,000	0	82,980,000

Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection

WP1 AGIS
07 AGIS Plant Forecast

Pivot Table Created from Company Books and Records

Row Labels	Section	Item Desc	utility account id	2023 Sum of dec	2024 Sum of jan	2024 Sum of feb	2024 Sum of mar	2024 Sum of apr	2024 Sum of may	2024 Sum of jun
24	Accum Reserve	Accum Depr End Bal	10303004	1,616,724	1,902,686	2,188,648	2,475,446	2,763,081	3,050,717	3,339,484
24	Accum Reserve	Accum Depr End Bal	10303010	12,780	15,672	18,563	27,195	41,721	56,552	71,537
24	Accum Reserve	Book Depr	10303004	160,545	285,962	285,962	286,798	287,635	287,635	288,767
24	Accum Reserve	Book Depr	10303010	1,882	2,892	2,892	8,632	14,525	14,831	14,985
24	ADIT	ADIT Activity	10303004	43,824	27,505	27,505	27,505	27,505	27,505	27,505
24	ADIT	ADIT Activity	10303010	2,551	6,647	6,647	6,647	6,647	6,647	6,647
24	ADIT	ADIT End Bal	10303004	719,129	746,634	774,140	801,645	829,150	856,655	884,161
24	ADIT	ADIT End Bal	10303010	41,369	48,016	54,663	61,310	67,956	74,603	81,250
24	Plant	Plant End Bal	10303004	17,157,708	17,157,708	17,157,708	17,258,112	17,258,112	17,258,112	17,393,928
24	Plant	Plant End Bal	10303010	346,997	346,997	346,997	1,724,661	1,761,405	1,798,149	1,798,149
24 Total				20,103,508	20,540,718	20,863,723	22,677,951	23,057,738	23,431,407	23,906,412
29	Accum Reserve	Accum Depr End Bal	10391000	2,612	2,710	2,809	2,908	3,006	3,105	3,203
29	Accum Reserve	Accum Depr End Bal	10391004	362,966	376,739	390,513	404,287	418,060	431,834	445,608
29	Accum Reserve	Accum Depr End Bal	10397040	2,255,022	2,423,130	2,602,101	2,788,334	2,982,522	3,182,295	3,383,068
29	Accum Reserve	Book Depr	10391000	99	99	99	99	99	99	99
29	Accum Reserve	Book Depr	10391004	13,774	13,774	13,774	13,774	13,774	13,774	13,774
29	Accum Reserve	Book Depr	10397040	156,286	168,108	178,971	186,232	194,189	199,772	200,774
29	ADIT	ADIT Activity	10391000	55	33	33	33	33	33	33
29	ADIT	ADIT Activity	10391004	(72)	(1,269)	(1,269)	(1,269)	(1,269)	(1,269)	(1,269)
29	ADIT	ADIT Activity	10397040	56,894	74,740	74,740	74,740	74,740	74,740	74,740
29	ADIT	ADIT End Bal	10391000	2,385	2,418	2,451	2,484	2,517	2,550	2,583
29	ADIT	ADIT End Bal	10391004	49,237	47,968	46,699	45,430	44,162	42,893	41,624
29	ADIT	ADIT End Bal	10397040	1,644,628	1,719,368	1,794,108	1,868,847	1,943,587	2,018,326	2,093,066
29	Plant	Plant End Bal	10391000	23,655	23,655	23,655	23,655	23,655	23,655	23,655
29	Plant	Plant End Bal	10391004	826,417	826,417	826,417	826,417	826,417	826,417	826,417
29	Plant	Plant End Bal	10397040	29,083,919	31,434,795	32,994,473	34,048,860	35,858,737	36,058,882	36,219,361
29 Total				34,477,875	37,112,685	38,949,573	40,284,829	42,384,227	42,877,104	43,326,735
Grand Total				54,581,384	57,653,403	59,813,296	62,962,781	65,441,965	66,308,511	67,233,146

Southwestern Public Service Company
Attachment O - Transmission Formula
2024 Projection

WP1 AGIS
07 AGIS Plant Forecast

Pivot Table Created from Company Books and Records

Row Labels	Section	Item Desc	utility account id	2024	2024	2024	2024	2024	2024	13 Month Average Balance
				Sum of jul	Sum of aug	Sum of sep	Sum of oct	Sum of nov	Sum of dec	
24	Accum Reserve	Accum Depr End Bal	10303004	3,629,382	3,919,281	4,210,312	4,502,474	4,794,637	5,087,889	3,344,674
24	Accum Reserve	Accum Depr End Bal	10303010	86,521	101,506	116,490	131,475	146,460	164,569	76,234
24	Accum Reserve	Book Depr	10303004	289,899	289,899	291,031	292,162	292,162	293,252	279,362
24	Accum Reserve	Book Depr	10303010	14,985	14,985	14,985	14,985	14,985	18,110	11,821
24	ADIT	ADIT Activity	10303004	27,505	27,505	27,505	27,505	27,505	27,505	28,761
24	ADIT	ADIT Activity	10303010	6,647	6,647	6,647	6,647	6,647	6,647	6,332
24	ADIT	ADIT End Bal	10303004	911,666	939,171	966,676	994,182	1,021,687	1,049,192	884,161
24	ADIT	ADIT End Bal	10303010	87,897	94,544	101,190	107,837	114,484	121,131	81,250
24	Plant	Plant End Bal	10303004	17,393,928	17,393,928	17,529,744	17,529,744	17,529,744	17,660,554	17,359,925
24	Plant	Plant End Bal	10303010	1,798,149	1,798,149	1,798,149	1,798,149	1,798,149	2,548,150	1,512,481
24 Total				24,246,579	24,585,614	25,062,730	25,405,161	25,746,460	26,976,999	23,585,000
29	Accum Reserve	Accum Depr End Bal	10391000	3,302	3,400	3,499	3,597	3,696	3,795	3,203
29	Accum Reserve	Accum Depr End Bal	10391004	459,381	473,155	486,928	500,702	514,476	528,249	445,608
29	Accum Reserve	Accum Depr End Bal	10397040	3,584,559	3,786,435	3,988,543	4,190,882	4,393,452	4,596,254	3,396,661
29	Accum Reserve	Book Depr	10391000	99	99	99	99	99	99	99
29	Accum Reserve	Book Depr	10391004	13,774	13,774	13,774	13,774	13,774	13,774	13,774
29	Accum Reserve	Book Depr	10397040	201,490	201,876	202,108	202,339	202,570	202,802	192,117
29	ADIT	ADIT Activity	10391000	33	33	33	33	33	33	35
29	ADIT	ADIT Activity	10391004	(1,269)	(1,269)	(1,269)	(1,269)	(1,269)	(1,269)	(1,177)
29	ADIT	ADIT Activity	10397040	74,740	74,740	74,740	74,740	74,740	74,740	73,367
29	ADIT	ADIT End Bal	10391000	2,616	2,649	2,682	2,715	2,748	2,781	2,583
29	ADIT	ADIT End Bal	10391004	40,355	39,087	37,818	36,549	35,280	34,012	41,624
29	ADIT	ADIT End Bal	10397040	2,167,805	2,242,545	2,317,285	2,392,024	2,466,764	2,541,503	2,093,066
29	Plant	Plant End Bal	10391000	23,655	23,655	23,655	23,655	23,655	23,655	23,655
29	Plant	Plant End Bal	10391004	826,417	826,417	826,417	826,417	826,417	826,417	826,417
29	Plant	Plant End Bal	10397040	36,316,750	36,358,389	36,400,028	36,441,667	36,483,306	36,524,945	34,940,316
29 Total				43,713,706	44,044,984	44,376,338	44,707,923	45,039,740	45,371,788	42,051,347
Grand Total				67,960,285	68,630,598	69,439,067	70,113,084	70,786,199	72,348,787	65,636,347